

# CLAIMS RESOLUTION TRIBUNAL

---

In re Holocaust Victim Assets Litigation  
Case No. CV96-4849

## **Certified Award**

to Claimant Herta Josefina Goldsmith  
also acting on behalf of Erika Allen and Katherine Levitan

### **in re Accounts of Olga Salzer**

Claim Number: 208172/AK

Award Amount: 59,750.00 Swiss Francs

This Certified Award is based upon the claim of Herta Josefina Goldsmith, née Lenz (“the Claimant”) to the account of Robert Lenz and Janka Lenz.<sup>1</sup> This Award is to the published accounts of Olga Salzer (“the Account Owner”), over which Robert Lenz, Alexius Salzer and Lilly Salzer (the “Power of Attorney Holders”) held power of attorney, at the Zurich branch of the [REDACTED] (the “Bank”).

All awards are published. Where a claimant has not requested confidentiality, as in this case, only the name of the bank has been redacted.

### **Information Provided by the Claimants**

The Claimant submitted a Claim Form identifying one of the Power of Attorney Holders as her father, Dr. Robert Lenz. The Claimant stated that her father, who was a doctor, had two brothers, Erwin and Otto Lenz. In a telephone conversation with the CRT on 17 November 2004, the Claimant indicated that her uncle Otto Lenz was married, that his wife’s maiden name was Salzer, and that they had two daughters, Erika Allen and Katherine Levitan, whom the Claimant represents. In a telephone conversation with the CRT on 13 December 2004, Erika Allen stated that her father, Otto Lenz, was born in Vienna, Austria, where he and his family lived at Andrassystrasse 13. In another telephone conversation with the CRT on 14 December 2004, Katherine Levitan stated that her mother was Hedwig (Hedy) Lenz, née Salzer, and that her maternal grandmother was Olga Salzer, who also lived in Vienna. Katherine Levitan added that Olga Salzer, who was Jewish, was married to Alexander or Alexius Salzer, and that, after its

---

<sup>1</sup> The CRT did not locate an account belonging to the Claimant’s parents, Dr. Robert Lenz or Janka Lenz, in the Account History Database prepared pursuant to the investigation of the Independent Committee of Eminent Persons (“ICEP” or “ICEP Investigation”), which identified accounts probably or possibly belonging to Victims of Nazi Persecution, as defined in the Rules Governing the Claims Resolution Process, as amended (the “Rules”). The Claimant should be aware that the CRT will carry out further research on her claim to determine whether an award may be made based upon the information provided by the Claimant or upon information from other sources.

incorporation into the Reich in March 1938 (the “*Anschluss*”), she fled Austria to the United States, where she died in approximately 1950.

The Claimant submitted her birth certificate, showing that she was born in Vienna on 22 September 1921 to Dr. Robert Lenz and Janka Wessel, and a certificate of residency, stating that her family resided at Diesterweggasse 13 in Vienna. Erika Allen and Katherine Levitan submitted copies of their birth certificates, showing that they are the children of Otto Lenz and Hedwig Lenz, née Salczer. Katherine Levitan also submitted her parents’ marriage certificate, showing that her mother, Hedwig Salczer, resided at Währingerstrasse 63 in Vienna, and that her maternal grandparents were Elek Salczer and Olga Salczer, née Schmeier. Erika Allen stated that she was born on 8 November 1930 in Vienna, and Katherine Levitan stated that she was born on 8 July 1933 in Vienna.

The Claimant previously submitted two Initial Questionnaires (“IQs”) with the Court in 1999, asserting her entitlement to a Swiss bank account owned by Robert and/or Janka Lenz.

### **Information Available in the Bank’s Records**

The Bank’s records consist of four power of attorney forms, a declaration of consent from the Account Owner’s husband, and printouts from the Bank’s database. According to these records, the Account Owner was Olga Salzer, who resided at Währingerstrasse 63 in Vienna, Austria. The records indicate that on 10 December 1931 the Account Owner granted power of attorney to her husband *Herr Kommerzialrat* (commercial councilor) Alexius Salzer and to *Fraülein* (Miss) Lilly Salzer, who resided at the same address. These records further indicate that on 19 August 1937 the Account Owner granted power of attorney to Dr. Robert Lenz, a medical doctor, who resided at Walfischgasse 8 in Vienna. According to the Bank’s records, the Account Owner held one account, the type of which is not indicated, and one savings/passbook account. The Bank’s records do not show when the accounts at issue were closed, nor do these records indicate the value of these accounts.

The auditors who carried out the investigation of this bank to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons (“ICEP” or the “ICEP Investigation”) did not find these accounts in the Bank’s system of open accounts, and they therefore presumed that they were closed. There is no evidence in the Bank’s records that the Account Owner, the Power of Attorney Holders or their heirs closed the accounts and received the proceeds themselves.

### **Information Available from the Austrian State Archive**

By decree on 26 April 1938, the Nazi Regime required all Jews who resided within the Reich, and/or who were nationals of the Reich, including Austria, and who held assets above a specified level to register all their assets as of 27 April 1938 (the “1938 Census”). In the records of the Austrian State Archive (Archive of the Republic, Finance), there are documents concerning the assets of Robert and Johanna Lenz, numbered 33901 and 33186 respectively, Otto Lenz,

numbered 18532, and Alexius Salzer, numbered 21964.

The 1938 Census record for Alexius Salzer shows that he was born on 18 April 1875, that he was married to Olga Salzer, née Schmeier, and that they resided at Währingerstrasse 63 in Vienna. The record contains correspondence regarding the aryanization of Alexius Salzer's women's wear business, including a letter written by Alexius Salzer dated 30 November 1938, stating that his declaration of assets as of 27 April 1938 was no longer valid as his business and private assets were confiscated by the Nazi Party (*NSDAP*) on 10 November 1938 and that he, as of that date, neither had any income nor owned any assets. This record makes no mention of assets held in a Swiss bank account.

The 1938 Census records for Dr. Robert and Johanna Lenz state that he was born on 6 June 1886, that he was married to Johanna Wessel, who was born on 20 March 1895, that they had two children, Lissi Alice, born 12 September 1924, and Herta Josefine, born 22 September 1921, and that they resided at Diesterweggasse 13 in Vienna. The record indicates that Dr. Robert Lenz specialized in internal medicine and that his medical practice was located at Walfischgasse 8 in Vienna. The record further indicates that the emigration tax authorities (*Reichsfluchtsteuerstelle*) valued the assets of Robert Lenz and his family as of 10 June 1939 at 110,485.00 Reichsmark ("RM"), and that he was assessed "atonement tax" (*Judenvermögensabgabe*) of RM 17,600.00 and "flight tax" (*Reichsfluchtsteuer*) of RM 23,221.00. This record makes no mention of assets held in a Swiss bank account.

The 1938 Census record for Otto Lenz shows that he was born on 3 May 1891, that he lived at Dionysius Andrassystrasse 13 in the 19<sup>th</sup> district of Vienna, and that he was married to Hedwig Lenz, née Salzer, who was born 23 May 1904. The record also shows that Otto and Hedwig Lenz had two daughters, Eveline Erika, who was born on 8 November 1930 in Vienna and Katharine Saisy, who was born on 8 July 1933, also in Vienna, and that Otto Lenz had a brother named Erwin. The 1938 Census record indicates that the emigration tax authorities (*Reichsfluchtsteuerstelle*) had valued the assets of Otto Lenz and his family at RM 245,551.00 as of 5 March 1939, and that he was assessed "flight tax" (*Reichsfluchtsteuer*) of RM 61,388.00, equivalent to one-quarter of the value of his assets. According to the records, by 6 December 1938, Otto Lenz and his family already had emigrated to the United States, via Switzerland. The records indicate that, by that time, the firm in which Otto Lenz had a 45 percent interest had been aryanized, his real estate holdings sold and an amount of RM 59,000.00 segregated for payment of flight tax. According to the records, Otto Lenz' brother and father-in-law remained in Austria at that time. The records further indicate that on 16 July 1941 an order was issued for the seizure of all assets belonging to Otto Lenz and his family. The asset declaration shows that Otto Lenz held a deposit of 6,980.00 Swiss Francs ("SF"), valued at RM 3,993.00 at the [REDACTED] [sic].<sup>2</sup>

---

<sup>2</sup> The CRT will treat this account in a separate decision.

## **The CRT's Analysis**

### Identification of the Account Owners

The Claimant and her cousins, Erika Allen and Katherine Levitan, whom she represents, have plausibly identified the Account Owner. Their relative's name and city and country of residence match the published name and city and country of residence of the Account Owner.<sup>3</sup> Their relative's street address matches the unpublished street address of the Account Owner. Moreover, the Claimant and her cousins identified two of the Power of Attorney Holders. Specifically, the Claimant's father's name matches the published name of one of the Power of Attorney Holders. The Claimant's father's title and his profession match the unpublished title and profession of this Power of Attorney Holder. The Claimant's cousins' grandfather's name and his address match the published name and the unpublished address of another of the Power of Attorney Holders. The Claimant's cousins identified the fact that Olga Salzer and Alexius Salzer were married, which matches unpublished information about the relationship between the Account Owner and one of the Power of Attorney Holders. Additionally, the 1938 Census records show that Olga Salzer's maiden name was Schmeier, which is the same as the Claimant's cousins' maternal grandmother's maiden name.

In support of their claim, Erika Allen and Katherine Levitan submitted their parents' marriage certificate, stating that their maternal grandparents were Olga and Elek Salzer,<sup>43</sup> and that their mother resided at Währingerstr. 63, providing independent verification that the person who is claimed to be the Account Owner had the same name, the same spouse, and resided at the same address recorded in the Bank's records as the name, spouse and address of the Account Owner. The Claimant submitted her birth certificate and a certificate of residency, providing independent verification that her father had the same name, address, title and profession as one of the Power of Attorney Holders.

The CRT notes that there are no other claims to these accounts.

### Status of the Account Owner as a Target of Nazi Persecution

The Claimant has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimant stated that the Account Owner was Jewish, and that she fled Austria for the United States. The CRT notes that the Account Owner's husband was required to fill out a 1938 Census form, which the Nazi regime required for Jews residing within the Reich, including Austria, who held assets above a specified level. This record further indicates that all of the Account Owner's husband's property was confiscated by the Nazis.

---

<sup>3</sup> The CRT notes that in certain documents, the Claimants' relative name is spelled "Salzcer," while the Bank's records and other documents indicate that the Account Owner's name was spelled "Salzer." Given that the information provided by the Claimant overwhelmingly corresponds to the information about the Account Owner contained in the Bank's records, and given the fact that the spelling of names may have changed over time, the CRT finds this discrepancy to be inconsequential.

<sup>4</sup> The CRT notes that "Elek" is the Hungarian equivalent of the name "Alexius."

### The Claimant's Relationship to the Account Owner

The Claimant and her cousins, Erika Allen and Katherine Levitan, have plausibly demonstrated that they are related to the Account Owner by submitting specific information and documents, demonstrating that the Account Owner was the Claimant's great-aunt by marriage and Erika Allen's and Katherine Levitan's maternal grandmother. These documents include the marriage certificate of Erika Allen's and Katherine Levitan's parents, Otto and Hedwig Lenz, showing that the name of their maternal grandmother was Olga Salczer, née Schmeier, of Vienna, and Erika Allen's and Katherine Levitan's birth certificates, stating that their mother was Hedwig Lenz, née Salczer.

The CRT notes that the Claimant submitted her birth certificate and a certificate of residency, stating that her father was Dr. Robert Lenz of Vienna, Austria, providing independent verification that her relatives bore the same family name as the Account Owner's son-in-law, and that her relatives resided in the same city as the Account Owner, which supports the plausibility that the Claimant is related to the Account Owner. There is no information to indicate that the Account Owner has surviving heirs other than the parties whom the Claimant represents.

### The Issue of Who Received the Proceeds

Given that the Account Owner fled Austria to the United States; that there is no record of the payment of the Account Owner's accounts to her nor any record of a date of closure of the accounts; that the assets of members of the Account Owner's family, including her husband's assets, were confiscated by the Nazis; that the Account Owner and her heirs would not have been able to obtain information about her accounts after the Second World War from the Bank due to the Swiss banks' practice of withholding or misstating account information in their responses to inquiries by account owners because of the banks' concern regarding double liability; and given the application of Presumptions (h) and (j), as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules") (see Appendix A), the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owners, the Power of Attorney Holders, or their heirs. Based on its precedent and the Rules, the CRT applies presumptions to assist in the determination of whether or not Account Owners or their heirs received the proceeds of their accounts.

### Basis for the Award

The CRT has determined that an Award may be made in favor of Erika Allen and Katherine Levitan. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Erika Allen and Katherine Levitan have plausibly demonstrated that the Account Owner was their grandmother. Third, the CRT has determined that it is plausible that neither the Account Owner, nor the Power of Attorney Holders, nor their heirs received the proceeds of the claimed accounts.

Further, the CRT notes that Erika Allen and Katherine Levitan, as the Account Owners' granddaughters, have a better entitlement to the accounts than the Claimant, the Account Owner's great-niece by marriage.

### Amount of the Award

In this case, the Account Owner held one account of unknown type and one savings/passbook account. Pursuant to Article 29 of the Rules, when the value of an account is unknown, as in this case, the average value of the same or a similar type of account in 1945 is used to calculate the current value of the account being awarded. Based on the ICEP Investigation, in 1945 the average value of an account of unknown type was 3,950.00 Swiss Francs ("SF"), and the average value of a savings/passbook account was SF 830.00. Thus, the total 1945 average value for the two accounts at issue is SF 4,780.00. The current value of the amount of the award is calculated by multiplying it by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce a total award amount of SF 59,750.00.

### Division of the Award

According to Article 23(1)(c) of the Rules, if the Account Owner's spouse has not submitted a claim, the award shall be in favor of any descendants of the Account Owner who have submitted a claim, in equal shares by representation. In this case, the Claimant is representing her cousins, Katherine Levitan and Erika Allen, who, as the Account Owners' granddaughters, are more entitled to the proceeds of the account than the Claimant, who is the Account Owner's great-niece by marriage. Accordingly, Katherine Levitan and Erika Allen are each entitled to one-half of the total award amount.

### **Scope of the Award**

The Claimant should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on her claim to determine whether there are additional Swiss bank accounts to which she might be entitled, including research of the Total Accounts Database (consisting of records of 4.1 million Swiss bank accounts which existed between 1933 and 1945).

### **Certification of the Award**

The CRT certifies this Award for approval by the Court and payment by the Special Masters.

Claims Resolution Tribunal  
31 March 2005