

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant [REDACTED 1]

and to Claimant [REDACTED 2]

## **in re Accounts of the Estate of Klara Strauss**

Claim Numbers: 201563/MBC; 215665/MBC

Award Amount: 310,642.25 Swiss Francs

This Certified Award is based upon the claim of [REDACTED 1], née [REDACTED], (“Claimant [REDACTED 1]”) and upon the claim of [REDACTED 2], née [REDACTED], (“Claimant [REDACTED 2]”) (together the “Claimants”) to the accounts of Leo Karl Strauss and Ernst Strauss.<sup>1</sup> This Award is to the published accounts of the Estate of Klara Strauss (the “Account Owner”) at the Zurich branch of the [REDACTED] (the “Bank”).

All awards are published, but where a claimant has requested confidentiality, as in this case, the names of the claimant, any relatives of the claimant other than the account owner, and the bank have been redacted.

## **Information Provided by the Claimants**

Claimant [REDACTED 1] and Claimant [REDACTED 2], who are sisters, each submitted a Claim Form identifying the Account Owner as the Estate of their paternal grandmother, Claire (Clary) Strauss, née Langermann, who was married to [REDACTED]. According to the Claimants, Clara and [REDACTED] had a son [REDACTED] (the Claimants’ father), who was born on 11 June 1885 in Munich, Germany, and was married to [REDACTED], née [REDACTED]. The Claimants indicated that [REDACTED], who was Jewish, worked as a merchant for his father’s grain and animal feed business *Ernst Strauss Import Export*. Claimant [REDACTED 1] further indicated that Leo and his wife, who was not Jewish, had three children: [REDACTED 2] (Claimant [REDACTED 2]), [REDACTED] and [REDACTED 1] (Claimant [REDACTED 1]). The Claimants stated that their father was imprisoned in several concentration camps, including Dachau and Milbertshofen (located in the Munich metropolitan

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<sup>1</sup> The CRT will treat the claims to these accounts in a separate determination.

area (*Landkreis München*)) between 1941 and 1945.<sup>2</sup> The Claimants stated that their father performed forced labor in a kitchen and in a warehouse in Munich, and that he also went temporarily into hiding. Claimant [REDACTED 1] indicated that their father was eventually released because their mother bribed Nazi officials. The Claimants indicated that [REDACTED] died in Munich on 19 May 1957 or 1958.

In support of her claim, Claimant [REDACTED 1] submitted various documents, including copies of: (1) her father's birth certificate, indicating that [REDACTED] was born in Munich on 11 June 1885 and that his parents were merchant [REDACTED] and Clary Strauss, née Langermann; (2) her birth certificate, indicating that she was born in Munich on 3 May 1933 and that her parents were merchant [REDACTED] and [REDACTED], née [REDACTED]; (3) her father's identity card (*Kennkarte*) with the letter "J" on the front cover, issued in Munich on 23 February 1939, indicating that [REDACTED] was Jewish and lived in Munich; and (4) her father's booklet denoting his labor assignments (*Arbeitsbuch*), indicating that [REDACTED] worked in Munich as a laborer in a warehouse from 1942 to 1943, as kitchen help in a café from 1943 to 1944 and as an industrial cutter (*Stanzer*) in a factory from 1944 onwards. Claimant [REDACTED 1] indicated that she was born on 3 May 1933 in Munich, and Claimant [REDACTED 2] indicated that she was born on 25 June 1926 in Munich.

Claimant [REDACTED 1] previously submitted an Initial Questionnaire to the Court in 1999 and an ATAG Ernst & Young claim form in 1998, asserting her entitlement to a Swiss bank account owned by Leo Strauss or Ernst Strauss.<sup>3</sup> Claimant [REDACTED 2] previously submitted an Initial Questionnaire to the Court in 1999, asserting her entitlement to a Swiss bank account owned by Leo Strauss or by the firm *Ernst Strauss*.<sup>4</sup>

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

The CRT notes that 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 report an account belonging to the estate of Klara Strauss during their investigation of the Bank. Documents evidencing two accounts belonging to Klara Strauss' Estate, which are further described below, were obtained from archival sources in Germany.<sup>5</sup>

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<sup>2</sup> Claimant [REDACTED 2] indicates in her claim form that [REDACTED] was incarcerated in a labor camp in Milbertshofen between 1941 and 1945. In her Initial Questionnaire ("IQ") Claimant [REDACTED 2] previously submitted she indicates that [REDACTED] was interned in a labor camp in Milbertshofen between 1938 and 1945.

<sup>3</sup> The CRT will treat the claims to these accounts in separate determinations.

<sup>4</sup> The CRT will treat the claims to these accounts in separate determinations.

<sup>5</sup> The documents include papers filed with the tax authority in Northern Munich (*Finanzamt München*), including [REDACTED] and [REDACTED]'s flight tax (*Reichsfluchtsteuer*) files.

## Information Available from the German Archive

The German Archive's records consist of correspondence from the Executor of the estate of Klara Strauss, Hans Israel Weil, to her heirs regarding the division of the estate and detailing the estate's assets, a letter from [REDACTED] and [REDACTED], Klara Strauss' daughter and son-in-law, respectively, to the flight tax authority (*Reichsfluchtsteuerstelle*), pledging their life insurance policies and noting that their share of the estate had been frozen as security, a letter from the tax enforcement authority (*Steuerfahndungsstelle*) Nr. 71 in Munich to the tax authority for Northern Munich (*Finanzamt München-Nord*), and correspondence regarding the [REDACTED]'s tax arrears from Hanns Dahn (apparently the legal representative of [REDACTED] and [REDACTED] in tax matters and also of the Estate from at least 1940) with the German tax authorities.

According to these records, the Account Owner was the Estate of Klara Strauss. The records indicate that Klara Strauss died on 1 July 1938 in Munich, and that her estate included one custody account and one demand deposit account held at the Bank. The records further indicate that the balance of the demand deposit account as of 31 December 1938 was 5,486.00 Swiss Francs ("SF"), equivalent to 3,099.59 Reichsmark ("RM"), and that the value of the custody account as of 30 August 1938 was RM 10,844.61, which was equivalent to SF 19,365.38.<sup>6</sup> The records indicate that Klara Strauss had a daughter, [REDACTED], née [REDACTED], who was born on 16 August 1890, and a son [REDACTED], who was married to [REDACTED]. These records indicate that the heirs to Klara Strauss' estate were: [REDACTED], who resided in Munich; [REDACTED], who resided in Meran, Italy and was represented by [REDACTED]; [REDACTED], who formerly resided in Vienna and then Munich and who had fled to Venezuela in 1939; and [REDACTED], who resided in Berlin, Germany, and was represented by Alfred E. Schulte.<sup>7</sup> These records also indicate that [REDACTED]'s son, [REDACTED], was entitled to the assets, in the value of RM 13,994.20, held by the Account Owner at the Bank. The records further contain correspondence regarding other charges against the estate, including the costs for executing the estates of [REDACTED] and Klara Strauss.

According to an undated letter (probably dating from March or April 1939), from [REDACTED] and [REDACTED] to the flight tax authorities, the heirs disagreed about the division of the estate. Specifically, the heirs were concerned that [REDACTED]'s brother and co-heir [REDACTED] might appropriate their share of the estate, having transferred his share of his mother's estate to his non-Jewish wife, who wished to remove the executor of the will because he was Jewish. Subsequent correspondence detailing the assets in the estate indicates that the initial executor of Klara Strauss' estate had reached a settlement with [REDACTED] and her son that set aside the Swiss-held bank accounts in favor of [REDACTED], pending approval by the foreign exchange control authority (*Devisenstelle*). According to a letter from the executor, dated 11 February 1939, the division plan was to be sent within five days of that date to the

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<sup>6</sup> The CRT uses official exchange rates as of the balance date for currency conversions.

<sup>7</sup> The German Archive's records do not indicate the relationship between Klara Strauss and [REDACTED] and [REDACTED].

authorities for approval and notes that the heirs did not have the right to demand changes, and noting specifically that the settlement regarding the Swiss-held assets was not open to dispute.

The records further indicate that the assignment of an account held in Meran to [REDACTED] had been approved by 26 October 1940, but they make no mention of the Swiss-held accounts. In a letter to the Revenue Office Munich-Nord, dated 23 July 1941, Hanns Dahn informed the Office that the division plan for the estate has been approved, that [REDACTED] and [REDACTED]'s citizenship had been withdrawn, and that he would transfer the pledged amount of RM 25,000.00 to the tax authorities. The CRT notes that, given the correspondence regarding the tax arrears and the assets available to cover it, it appears that the proceeds of the Swiss accounts were included in this transfer.

### **The CRT's Analysis**

#### Joinder of Claims

According to Article 37(1) of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), claims to the same or related accounts may be joined in one proceeding at the CRT's discretion. In this case, the CRT determines it appropriate to join the two claims of the Claimants in one proceeding.

#### Identification of the Account Owner

The Claimants have plausibly identified the Account Owner as the Estate of their paternal grandmother, Klara Strauss. The Claimants' grandmother's name matches the published name of the Account Owner.<sup>8</sup> The Claimants' identified the Account Owner's son [REDACTED] and his city of residence, the Account Owner's daughter-in-law [REDACTED], and the Account Owner's husband [REDACTED], which match unpublished information about the Account Owner contained in the German Archive's records. Claimant [REDACTED 1] also stated that Klara Strauss' daughter-in-law [REDACTED] was not Jewish, which also matches unpublished information about the Account Owner's daughter-in-law contained in the German archival records.

In support of her claim, Claimant [REDACTED 1] submitted documents, including copies of: (1) [REDACTED]' birth certificate, indicating that his parents were [REDACTED] and Clary Strauss, providing independent verification that the person who is claimed to be the Account Owner had the same name as well as a son and a husband with the same names as the names of the Account Owner, her son and her husband, respectively, as recorded in the German archival records; (2) her birth certificate, indicating that the Account Owner's son [REDACTED] was married to [REDACTED], providing independent verification that the person who is claimed to be the Account Owner had a daughter-in-law with the same name as the name of the Account Owner's daughter-in-law recorded in the German archival records; and (3) her father's identity card (*Kennkarte*), indicating that [REDACTED] lived in Munich as of 23 February 1939,

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<sup>8</sup> The CRT notes that the German Archive's records indicate that [REDACTED]' mother was named Klara Strauss, whereas Claimant [REDACTED 1] and Claimant [REDACTED 2] indicated that their grandmother's name was Clary or Claire Strauss. The CRT further notes that these names are variations of the name Klara and that, given the consistency of the other information, this does not affect the Claimants' identification of the Account Owner.

providing independent verification that the person who is claimed to be the Account Owner's son lived in the same city as the city of residence of the Account Owner's son listed in the German archival records.

The CRT notes that the Claimants did not identify the Account Owner's other heirs, [REDACTED], [REDACTED], née [REDACTED], and [REDACTED]. As for [REDACTED] and [REDACTED], the CRT notes that the German archival records do not indicate their relationship to the Account Owner or the Claimant's father. The CRT determines that it is plausible that [REDACTED] and [REDACTED] were distant relatives of the Claimants and that the Claimants might not have known of them. With regard to [REDACTED], the CRT notes that the records indicate that she was the sister of [REDACTED] and that she fled to Venezuela in 1939. Given that the Claimants were young children at the time [REDACTED] fled Germany, the CRT determines that it is plausible that the Claimants may not have remembered their father's sibling.

The CRT notes that the other claims to these accounts were disconfirmed because those claimants provided a different city or country of residence or a year of death than the city or country of residence or year of death of the Account Owner, or did not identify any of the Account Owner's relatives named in the German archival records.

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

The Claimants have made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimants indicated that the Account Owner was Jewish and that she resided in Nazi Germany. The CRT notes that according to the German Archive's records the Account Owner passed away on 1 July 1938 in Munich.

Furthermore, the CRT notes that the Account Owner's son [REDACTED] was also a Victim of Nazi Persecution. The Claimants stated that the Account Owner's son [REDACTED] was Jewish, that he was interned in several labor camps, and that he was compelled to perform forced labor. Claimant [REDACTED 1] also submitted copies of [REDACTED]' birth certificate and identity card, indicating that [REDACTED] was Jewish.

#### The Claimants' Relationship to the Account Owner

The Claimants have plausibly demonstrated that they are related to the Account Owner by submitting specific information and documents, demonstrating that the Account Owner was their paternal grandmother. These documents include copies of [REDACTED]' birth certificate, indicating that his parents were [REDACTED] and Clary Strauss, née Langermann, and Claimant [REDACTED 1]'s birth certificate, indicating that her parents were [REDACTED] and [REDACTED], née [REDACTED].

The CRT notes that Claimant [REDACTED 1] indicated that [REDACTED] had another child, the late [REDACTED], who had a son [REDACTED]. As [REDACTED] did not submit a claim to the CRT and is not represented by the Claimants, the CRT will not treat his potential entitlement to these accounts.

### The Issue of Who Received the Proceeds

Given that the Klara Strauss Owner resided in Nazi Germany until her death in 1938; that her Estate, including her Swiss-held accounts, was reported to Nazi authorities; that the Account Owner's 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 (d), (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 Owner or her 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 the Claimants. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimants have plausibly demonstrated that the Account Owner was their paternal grandmother and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owner nor her heirs received the proceeds of the claimed accounts.

### Amount of the Award

In this case, the Account Owner held one custody account and one demand deposit account. The German Archive records indicate that the value of the custody account as of 30 August 1938 was SF 19,365.38 and that the value of the demand deposit account as of 31 December 1938 was SF 5,486.00. The current value of the amount of the award is determined by multiplying the combined historic value of SF 24,851.38 by a factor of 12.5, in accordance with Article 31(1) of the Rules. Consequently, the total award amount in this case is SF 310,642.25.

### Division of the Award

In this case, the German Archive records indicate that [REDACTED] was named as the beneficiary of a specific bequest of Klara Strauss' Swiss-held bank accounts, and that [REDACTED], [REDACTED], [REDACTED], and [REDACTED] (the Claimants' father) were named as the beneficiaries of her residual estate. The CRT notes that it has not received a claim to these accounts from [REDACTED] or his heirs, and therefore considers this specific bequest to revert to the general estate of Klara Strauss. As noted above, the residual estate had four beneficiaries – [REDACTED], [REDACTED], [REDACTED], and [REDACTED] (the Claimants' father). The CRT therefore considers the accounts to have been owned jointly by these four persons. According to Article 25(2) of the Rules, in cases where the joint account is claimed by relatives of only one or some of the joint account owners, it shall be presumed that the account was owned as a whole in equal shares by the account owners whose shares of the account have been claimed. Here, the Claimants have only identified the Account Owner and

their father [REDACTED] and no claims were filed with respect to the other heirs of the Account Owner's estate. 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. Accordingly, Claimant [REDACTED 1] and Claimant [REDACTED 2] are each entitled to receive one-half of the total award amount.

### **Scope of the Award**

The Claimants should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on their claims to determine whether there are additional Swiss bank accounts to which they 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  
21 December 2007