

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Ewa Maria Parszewska

in re Accounts of Szymon (Szimon) Szpilfogel and Leonia (Liba) Szpilfogel

Claim Numbers: 216893/KG; 216809/KG; 735777/KG; 735778/KG¹

Award Amount: 98,750.00 Swiss Francs

This Certified Award is based upon the claims of Ewa Maria Parszewska, née Szpilfogel, (the “Claimant”) to the unpublished accounts of Szymon (Szimon) Szpilfogel (“Account Owner Szymon Szpilfogel”) and Leonia (Liba) Szpilfogel (“Account Owner Leonia Szpilfogel”) (together, the “Account Owners”) at the Zurich branches of the [REDACTED] (“Bank 1”), the [REDACTED] (“Bank 2”), the [REDACTED] (“Bank 3”) and the [REDACTED] (“Bank 4”) (together, the “Banks”).

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 Claimant

The Claimant submitted two Claim Forms and two Initial Questionnaires (“IQs”) identifying the Account Owners as her grandparents, Szymon Szpilfogel and Leontyna (also known as Leonia, Luba or Liba) Szpilfogel, née Waldman. The Claimant indicated that her grandfather was born on 13 April 1874 in Piotrkow, Trybunalski, Poland and that he married her grandmother on 24 October 1900 in Lodz, Poland. The Claimant did not indicate when her grandmother was born but stated that her grandmother’s place of birth was Konin, Poland. The Claimant stated that her grandparents, who were Jewish, lived in Poznan, Warsaw and Wola Krzysztoporska, Poland, where they also had business interests. According to the Claimant, her grandparents also had business interests in Henrykow, Lodz and Konin, Poland. The Claimant indicated that both her grandparents perished in the Warsaw ghetto. According to the Claimant, after leaving Poland in 1958, her mother attempted to search for her grandparents’ accounts in Switzerland. The

¹ The Claimant submitted two Initial Questionnaires (“IQs”), numbered POR 0003 152 and POR 0003 150, to the Court in the United States. Although these IQs were not Claim Forms, the Court, in an Order signed on 30 July 2001, ordered that those Initial Questionnaires which can be processed as claim forms be treated as timely claims. Order Concerning Use of Initial Questionnaire Responses as Claim Forms in the Claims Resolution Process for Deposited Assets (July 30, 2001). These IQs were forwarded to the CRT and have been assigned claim numbers 735777 and 735118.

Claimant indicated that in 1958, her mother received a response from the Zurich branch of Bank 3, stating that Szimon Szpilfogel had held a demand deposit and a custody account at Bank 3 that were closed in 1935 and 1938, respectively. The Claimant also indicated that in 1971, she appointed attorneys in Geneva, who succeeded in locating a safe deposit box held in the name of Szymon Szpilfogel at Bank 4, the contents of which were paid out to her, after she had paid fees of 82 Swiss Francs (“SF”). In support of her claim, the Claimant submitted a German translation, dated 12 March 1958, of a protocol of a proceeding held at the municipal court in Lodz on 5 October 1945. According to the protocol, the judge in the court appointed guardians for the Claimant, who was then six years old, identified assets that the Claimant had inherited upon the deaths of her grandparents and father, and gave the appointed guardians the authority to hold and administer these assets on the Claimant’s behalf. According to this protocol, the municipal court judge found that the Claimant was entitled to money and securities held under the name of her grandparents, Szymon Szpilfogel and Leonia (Liba) Szpilfogel, and contained in bank accounts and safe deposit boxes in the Warsaw Commercial Bank, the Warsaw P.K.O. Bank, and in the Zurich branches of Banks 1, 2, and 3.

The Claimant also submitted additional documents in support of her claim, including:

- a letter from Bank 4, dated 4 August 1971, to the attorney appointed by the Claimant, E. Lindenfeld, regarding a safe deposit box held Mr. Szymon Szpilfogel. In the letter, representatives of Bank 4 confirmed that Szymon Szpilfogel held a safe deposit box in which 51 gold coins were deposited, requested Mr. Lindenfeld to pay the outstanding fee for the rental of the safe deposit box, and inquired how the gold coins should be paid out.
- a letter from Bank 3, dated 9 April 1958, to Mrs. B. Weissmann, another attorney appointed by the Claimant’s family, which noted that Szimon Szpilfogel held a demand deposit account that was closed in 1935 and a custody account that was closed in 1938. The letter stated that, at the time of Mr. Szpilfogel’s death in 1941, there were no open accounts in his name.
- a certificate of inheritance, dated 21 February 1948, certifying that the Claimant, who was born on 1 October 1939, was entitled to receive half of the estate of her father, Marian Szpilfogel, and that her mother, Eugenie Szpilfogel, née Szenkier, was entitled to the other half. This document indicates that Marian Szpilfogel died on 9 May 1945 in Warsaw.
- a certificate of inheritance, dated 21 February 1948, certifying that Marian Szpilfogel was the sole heir to the estate of his mother, Liba Spzilfogel, née Waldman, who died on 31 December 1942 in Warsaw.
- a certificate of inheritance, dated 21 February 1948, certifying that Marian Szpilfogel was entitled to the estate of his father Szymon Szpilfogel.
- Marian Szpilfogel’s death certificate, indicating that he died on 9 May 1945 and that his parents were Szymon and Liby Szpilfogel and his wife was Eugenia Szpilfogel.

- Szymon Szpilfogel and Liba Waldman’s marriage certificate, indicating that they were married on 24 October 1900 in Lodz.
- Szymon Szpilfogel’s birth certificate, indicating that he was born on 13 April 1874.
- The Claimant’s birth certificate, indicating that she was born on 1 October 1939 and that her parents were Marian Szpilfogel-Kodrebski and Eugenia Szpilfogel-Kodrebska, née Szenkier. This document further indicates that, in 1947, Eugenia Szpilfogel changed her surname and the surname of her daughter to “Kodrebska” and that Jan Parszewski adopted the Claimant in 1948, at which time her last name became “Parszewska.”

The Claimant indicated that she was born on 1 October 1939 in Rowne, Poland.

Information Available in the Banks’ Records

The auditors who carried out the investigation of Bank 1 and Bank 2 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 any records relating to the Account Owners’ accounts in Bank 1, Bank 2, or Bank 4’s system of accounts.

The CRT notes that the ICEP auditors also did not report an account belonging to Account Owner Szymon Szpilfogel during their investigation of Bank 3. Bank 3’s documents, described above, were obtained by the Claimant and submitted to the CRT.

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 four claims of the Claimant in one proceeding.

Identification of the Account Owners

The Claimant has plausibly identified the Account Owners. The Claimant’s grandparents’ names and city and country of residence match the unpublished names of the Account Owners. In support of her claim, the Claimant submitted documents, including Marian Szpilfogel’s death certificate, indicating that his parents were Szymon and Liba Szpilfogel; the protocol of the proceedings held at the municipal court in Lodz, which stated that bank accounts were held in the names of Szymon Szpilfogel and Leonia (Liba) Szpilfogel at Banks 1, 2, and 3; Szymon Szpilfogel’s and Liba Waldman’s marriage certificate; Szymon Szpilfogel’s birth certificate; a certificate of inheritance, certifying that Marian Szpilfogel’s mother’s name was Liba Szpilfogel, née Waldman; a certificate of inheritance, certifying that Marian Szpilfogel’s father’s name was

Szymon Szpilfogel; a letter from Bank 4 regarding a safe deposit box held by Szimon Szpilfogel and a letter from Bank 3, providing information in relation to accounts formerly held by Szymon Szpilfogel.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes persons named Szymon and Leontina Szpilfogel, and indicates that Szymon Szpilfogel was born in 1874, and that Leontina Szpilfogel was born in Konin, which matches the information about the Account Owners provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

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

Status of the Account Owners as Victims of Nazi Persecution

The Claimant has made a plausible showing that the Account Owners were Victims of Nazi Persecution. The Claimant stated that the Account Owners were Jewish and that they perished in 1945 in the Warsaw ghetto. As noted above, persons named Szymon and Leontina Szpilfogel were included in the CRT's database of victims.

The Claimant's Relationship to the Account Owners

The Claimant has plausibly demonstrated that she is related to the Account Owners by submitting specific information and documents, demonstrating that the Account Owners were the Claimant's grandparents. These documents include: the translation of the protocol of proceedings held at the municipal court in Lodz, indicating that Szymon Szpilfogel and Leonia (Liba) Szpilfogel were the Claimant's grandparents; a certificate of inheritance, certifying that the Claimant was entitled to half the estate of her father, Marian Szpilfogel's and that her mother, Eugenie Szpilfogel, née Szenkier, was to receive the other half; a certificate of inheritance, certifying that Marian Szpilfogel was entitled to the estate of his father, Szymon Szpilfogel; a certificate of inheritance, certifying that Marian Szpilfogel, was the sole beneficiary of the estate of his mother, Liba Szpilfogel, née Waldman; Marian Szpilfogel's death certificate, indicating that his parents were Szymon and Liby Szpilfogel and his wife was Eugenia Szpilfogel.

The Issue of Who Received the Proceeds

With respect to the safe deposit box held at Bank 4, the Claimant indicated that the proceeds of this account were paid to her in 1971.

With respect to the accounts held at Bank 3, the CRT notes that these accounts were closed in 1935 and 1938, prior to the German invasion of Poland in September 1939. Therefore, the CRT concludes that Account Owner Szymon Szpilfogel closed these accounts and received the proceeds himself.

The CRT notes that the ICEP auditors did not locate records of accounts in the Account Owners' name in Bank 1 or Bank 2. However, the Claimant submitted the protocol of the proceedings held at the municipal court in Lodz, which stated that bank accounts were held in the names of

Szymon Szpilfogel and Leonia (Liba) Szpilfogel at Banks 1, 2, and 3. The CRT concludes that this document, which was prepared in the original in 1945 and translated in 1958, constitutes sufficient contemporaneous written evidence of the existence of accounts in the Account Owners' names at these banks. The reliability of this evidence is demonstrated by the fact that, in a letter dated 9 April 1958, Bank 3 confirmed that Account Owner Szymon Szpilfogel had held two accounts at the Bank. As noted above, the accounts at Bank 3 were closed prior to the German invasion of Poland, and so the CRT concludes that Account Owner Szymon Szpilfogel closed the accounts there and received the proceeds himself. With respect to the accounts held at Banks 1 and 2, given that the Account Owners perished in the Warsaw ghetto in 1945; that there is no record of the payment of the Account Owners' accounts to them nor any record of a date of closure of the accounts; that the Account Owners and their heirs would not have been able to obtain information about their accounts after the Second World War from Banks 1 and 2 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), (i) 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 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 the Claimant. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owners were her grandparents and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owners nor their heirs received the proceeds of the claimed accounts.

Amount of the Award

In this case, the CRT finds that the Account Owners held an account of unknown type at both Bank 1 and Bank 2. Based on the protocol of the court proceeding in Lodz submitted by the Claimant, the CRT finds that it is plausible that the Account Owners held at least one account at each of the Banks. The CRT notes that there is no information available as to the type or value of these accounts. Pursuant to Article 29 of the Rules, when the value of an account is unknown, as is the case here, 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"), to produce a total average value of SF 7,900.00 for two accounts of unknown type. The current value of this amount 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 98,750.00.

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
15 July 2005