

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED 1], [REDACTED 2] and Claimant [REDACTED 3], all represented by Denis Delcros and Christophe Aubrun of l'Etude généalogique Aubrun-Delcros-Delabre

in re Accounts of H el ene Wahl-Isra el and Ren e Wahl

Claim Numbers: 221950/MBC, 221951/MBC, 221952/MBC, 221953/MBC, 221954/MBC, 221955/MBC

Award Amount: 246,204.00 Swiss Francs

This Certified Award is based upon the claims of [REDACTED 1] (“Claimant [REDACTED 1]”), [REDACTED 2] (“Claimant [REDACTED 2]”) and [REDACTED 3] (“Claimant [REDACTED 3]”) (together the “Claimants”) to the accounts of H el ene Wahl (“Account Owner H el ene Wahl”) and Ren e Wahl (“Account Owner Ren e Wahl”) (together the “Account Owners”) at the Geneva branch of the [REDACTED] (the “Bank”).

All awards are published. Where a claimant has not requested confidentiality, as none of the Claimants have in this case, only the name of the bank has been redacted.

Information Provided by the Claimant

Claimant [REDACTED 1] submitted a Claim Form identifying the Account Owners H el ene Wahl, n e Isra el, and Ren e Wahl as her parents. Claimant [REDACTED 2] and Claimant [REDACTED 3] submitted Claim Forms identifying the Account Owners H el ene Wahl, n e Isra el, and Ren e Wahl as their grandparents. The Claimants indicated that H el ene Wahl was born in Lyon, France, on 14 February 1890, and that Ren e Wahl was born in Epinal, France, on 16 June 1881. The Claimants further indicated that the couple had two children: [REDACTED] and Claimant [REDACTED 1]. [REDACTED], Claimant [REDACTED 2]’s and Claimant [REDACTED 3]’s mother, was born in Lyon on 9 January 1915 and died in Paris, France, on 9 June 1977. Claimant [REDACTED 1] was born in Lyon on 19 June 1921. According to the Claimants, their relatives resided in Lyon at 37 cours de la Libert e from 1915 to 1937, at 4 rue Chambovet until 1921, and at 18 boulevard des Belges from 1936 to 1939. The Claimants stated that Ren e and H el ene Wahl owned a men’s clothing factory in Lyon. The Claimants further stated that Ren e Wahl was Jewish, that he died before the German invasion of France, and that H el ene Wahl, who was also Jewish, had to flee to Beaulieu, France, when the Germans invaded France. The Claimants indicated that H el ene Wahl hid there until the end of the Second World War. The Claimants explained that H el ene Wahl’s apartment, which was located at 18 rue des Belges in Lyon, was confiscated by the *Gestapo* during the German occupation, and was

returned to her after the end of the Second World War. The Claimants stated that H  l  ne Wahl passed away on 22 September 1976 in Cannes, France.

Claimant [REDACTED 2] stated that he was born in Lyon on 11 June 1946, and Claimant [REDACTED 3] stated that he was born in Lyon on 5 October 1938. In support of their claims, the Claimants submitted documents, including their birth and marriage certificates, as well as H  l  ne and Ren   Wahl’s marriage and death certificates.

Information Available in the Bank Records

The bank records consist of a letter from the Swiss Compensation Office, an extract from the Bank’s numbered accounts database, a registry card, and an extract from the database of 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”) of the 1941 Freeze of Swiss Assets in the United States and/or assets and accounts denominated in United States Dollars (the “1941 Freeze”), dated 21 May 1948. According to these records, the Account Owners were Ren   Wahl and *Mme* (Mrs.) H  l  ne Wahl, n  e Isra  l, who resided in Lyon, France, at 18 boulevard des Belges. The bank records indicate that the Account Owners held a custody account, numbered 49889/90, and an account of unknown type, numbered 54886.

According to the bank records, the custody account was frozen in the 1941 Freeze, and the total amount in the custody account, which included 1,180.70 United States dollars, was 16,367.00 Swiss Francs as of 21 May 1948, when it was closed by an unknown entity. There is no indication in the bank records as to the value of the account of unknown type. The bank records do not show if or when the account of unknown type was closed, or to whom the account was paid. The auditors did not find the account of unknown type in the Bank’s system of open accounts, and they therefore presumed that it was closed. These auditors indicated that there was no evidence of activity on this account after 1948. There is no evidence in the bank records that the Account Owners, or their heirs closed the accounts and received the proceeds themselves.

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 discretion of the CRT. In this case, the CRT determines it appropriate to join the six claims of the Claimants in one proceeding.

Identification of the Account Owners

The Claimants have plausibly identified the Account Owners. Their relatives’ names and city of residence match the published names and city of residence of the Account Owners. The

Claimants also indicated that René and H  l  ne Wahl lived at 18 boulevard des Belges in Lyon, which matches unpublished information about the Account Owners contained in the bank records. The CRT also notes that even though the Account Owners appeared separately on the list published by ICEP on 5 February 2001, the Claimants were able to identify the Account Owners' relationship to one another. The CRT notes that there are no other claims to these accounts.

Status of the Account Owners as Victims of Nazi Persecution

The Claimants have made a plausible showing that Account Owner H  l  ne Wahl was a Victim of Nazi Persecution. The Claimants indicated that Account Owner H  l  ne Wahl was Jewish and forced into hiding when the Germans invaded France, and that her apartment was confiscated by the Gestapo.

The Claimants' Relationship to the Account Owners

The Claimants have plausibly demonstrated that they are related to the Account Owners by submitting documents demonstrating that they are either Ren   and H  l  ne Wahl's daughter or grandchildren. There is no information to indicate that the Account Owners have other surviving heirs.

The Issue of Who Received the Proceeds

Given the application of Presumptions (h) and (j) as provided in Article 28 (see Appendix A) of the Rules, 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 Claimants. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimants have plausibly demonstrated that the Account Owners were either their parents or grandparents, and these relationships justify an Award. Finally, 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 Account Owners held an account of unknown type and a custody account. Pursuant to Article 29 of the Rules, when the value of an account is unknown, as is the case of the account of unknown type, the average value of the same or a similar type of account in 1945 is used to calculate the present 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. The present value of this amount is calculated by multiplying it by a factor of 12, in accordance with Article 31(1) of the Rules, to produce an amount of 47,400.00 Swiss Francs.

The bank records indicate that the value of the custody account was 16,367.00 Swiss Francs as of 21 May 1948. In accordance with Article 31(1) of the Rules, this amount is increased by an adjustment of 200.00 Swiss Francs, which reflects standardized bank fees charged to the custody account between 1945 and 21 May 1948. Consequently, the adjusted balance of the custody account is 16,567.00 Swiss Francs. The present value of this amount is determined by multiplying it by a factor of 12, in accordance with Article 31(1) of the Rules to produce an amount of 198,804.00 Swiss Francs.

Thus, the total award amount is 246,204.00 Swiss Francs.

Division of the Award

According to Article 23(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], the Account Owners' daughter, is entitled to receive one-half of the total award amount and her nephews, Claimant [REDACTED 2] and Claimant [REDACTED 3], the Account Owner's grandsons, are each entitled to receive one-fourth 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
March 5, 2003