

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award Amendment

to Claimant [REDACTED 1], Claimant [REDACTED 2]¹

to Claimant [REDACTED 3]
also acting on behalf of [REDACTED 6], [REDACTED 7], [REDACTED 8],
[REDACTED 9], [REDACTED 10], [REDACTED 11], [REDACTED 12],
[REDACTED 13], [REDACTED 14], [REDACTED 15], [REDACTED 16], [REDACTED 17],
[REDACTED 18], [REDACTED 19], [REDACTED 20], [REDACTED 21], [REDACTED 22],
[REDACTED 23] and [REDACTED 24],

and the [REDACTED 4]
represented by von Trott zu Solz Lammek

and to Claimant [REDACTED 5]
also represented by von Trott zu Solz Lammek

in re Accounts of A. E. Wassermann Bankgeschäft

Claim Numbers: 219059/MBC; 219359/MBC; 219379/MBC; 219940/MBC; 219960/MBC;
220139/MBC; 220149/MBC; 220209/MBC; 220129/MBC; 220189/MBC;² 501421/MBC;
501460/MBC; 501479/MBC; 501505/MBC

Original Award Amount: 676,750.00 Swiss Francs

Award Amendment Amount: 0.00 Swiss Francs

This Certified Award Amendment is based upon the claims of [REDACTED 1] (“Claimant [REDACTED 1]”), [REDACTED 2], née [REDACTED] (“Claimant [REDACTED 2]”), and [REDACTED 3] (“Claimant [REDACTED 3]”) to the published accounts of *A. E. Wassermann*, as well as the claim of [REDACTED 5] (“Claimant [REDACTED 5]”) (together the “Claimants”) to the published account of [REDACTED] Wassermann. This Award Amendment is to the published accounts of *A. E. Wassermann Bankgeschäft* (the “Account Owner”) at the

¹ On 10 September 2004, the Court approved an award to Claimant [REDACTED 1] (“Claimant [REDACTED 1]”) and Claimant [REDACTED 2] (“Claimant [REDACTED 2]”) for the accounts of *A. E. Wassermann Bankgeschäft* (the “September 2004 Award”), which is the subject of this Award Amendment.

² Claimant [REDACTED 1] and Claimant [REDACTED 2] submitted eight additional claims, which are registered under the Claim Numbers 220119, 220169, 219369, 219950, 219930, 220219, 219349 and 220159. The CRT will treat these claims in separate determinations.

Zurich branch of the [REDACTED] (“Bank I”), the Diessenhofen branch of the [REDACTED] (“Bank II”) and the [REDACTED] (“Bank III”) (together the “Banks”).³

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

Procedural History

On 10 September 2004 the Court approved an Award to Claimant [REDACTED 1] and Claimant [REDACTED 2] for five accounts owned by the Account Owner (the “September 2004 Award”). In this Award Amendment, the CRT adopts and amends its findings to address the entitlement of Claimant [REDACTED 3] and the parties he represents and that of Claimant [REDACTED 5]. The CRT notes that although Claimant [REDACTED 3] and Claimant [REDACTED 5] had filed claims to the awarded accounts, their claims were not considered in the September 2004 Award. Subsequent review of their claims indicates that Claimant [REDACTED 3] and the persons he represents are entitled to share in the original award amount, but that Claimant [REDACTED 5] is not entitled to share in the award, as detailed below.

The September 2004 Award

In the September 2004 Award, the CRT determined that the Account Owner owned four custody accounts and one demand deposit account. The CRT further determined that Claimant [REDACTED 1] and Claimant [REDACTED 2] plausibly identified the Account Owner, that they plausibly demonstrated that they are related to one of the owners of the Account Owner, and that they made a plausible showing that the Account Owner and its owners were Victims of Nazi Persecution. Additionally, the CRT determined that it was plausible that neither the Account Owner, nor its owners, nor their heirs received the proceeds of these accounts. The CRT noted that the Banks’ records indicated the value of one of the custody accounts, but pursuant to Article 29 of the Rules, because the account values were below the average value of the same or a similar type of account in 1945, the CRT determined that the value of the custody account was 13,000.00 Swiss Francs (“SF”). The CRT further noted that the Banks’ records did not indicate the value of the remaining two custody accounts and one demand deposit account, and therefore presumed that their combined value was SF 28,140.00, and that the September 2004 Award amount was SF 676,750.00. Finally, the CRT determined that Claimant [REDACTED 1] and Claimant [REDACTED 2] were each entitled to one half of the award amount.

³ The CRT notes that, on the February 2001 published list of accounts determined by the Independent Committee of Eminent Persons (“ICEP” or the “ICEP Investigation”) to be probably or possibly those of Victims of Nazi Persecution (the “ICEP List”), A. E. Wassermann is published as the name of an individual, and as having 13 accounts. Upon careful review, the CRT has concluded that A. E. Wassermann was in fact a legal entity, and that the Banks’ records evidence the existence of 12 accounts. The CRT will treat the seven accounts published as belonging to Wassermann A. E. [France] in a separate determination.

Information Provided by Claimant [REDACTED 3] and Claimant [REDACTED 5]

Claimant [REDACTED 3]

Claimant [REDACTED 3] submitted three Claim Forms identifying the Account Owner as a bank named *A. E. Wassermann*, which was founded and owned by the family of his mother, [REDACTED], née [REDACTED]. According to Claimant [REDACTED 3], *A. E. Wassermann* was founded by his maternal great-grandfather, [REDACTED], and his great-great-uncle, [REDACTED]. Claimant [REDACTED 3] indicated that *A. E. Wassermann* had branches in Berlin and in Bamberg, Germany. According to information provided by Claimant [REDACTED 3], *A. E. Wassermann* had branches at Sophienstrasse 1 in Bamberg and at Burgstrasse 23 and Wilhelmplatz 7 in Berlin, as well as in other European countries. Claimant [REDACTED 3] also indicated that his relatives' bank was aryanized, and that pursuant to an agreement dated 25 April 1938, his relatives were forced to resign from their positions at the bank and to transfer their interests in the company to Dr. Friedrich Wunder and Dr. Von Wendland. According to Claimant [REDACTED 3], at the time that this agreement was signed, the owners of *A. E. Wassermann* were his maternal great-uncles, [REDACTED], [REDACTED] and [REDACTED], as well as their cousin's wife and son, [REDACTED] and [REDACTED].

Claimant [REDACTED 3] stated that most of the Wassermann family members fled Germany in the period before and during the Second World War, including [REDACTED], who fled to the United States, where he died in 1959. Claimant [REDACTED 3] further stated that [REDACTED] died in Germany in 1939 and that his wife, [REDACTED], and his daughters [REDACTED] and [REDACTED] were deported to concentration camps in the 1940s, where they perished. Claimant [REDACTED 3] explained that the estates of [REDACTED] and [REDACTED] were to be divided in equal shares among the seven siblings of [REDACTED] and/or their issue. Claimant [REDACTED 3] added that [REDACTED], who died on 28 February 1959, bequeathed half of his estate to his surviving brothers and to the issue of each of his siblings who had predeceased him, in equal shares *per stirpes*, and that he bequeathed the remaining half to his friend, [REDACTED].

In a telephone conversation with Claimant [REDACTED 3]'s representative on 25 January 2005, Claimant [REDACTED 3]'s representative stated that [REDACTED]'s sole heir was his wife, [REDACTED]. Claimant [REDACTED 3]'s representative further stated that [REDACTED]'s heirs, in equal shares, were [REDACTED 16], [REDACTED], [REDACTED 18], and [REDACTED]. Finally, Claimant [REDACTED 3]'s representative indicated that [REDACTED] is deceased, and that her heirs, in equal shares, are [REDACTED 19], [REDACTED 20], [REDACTED 21], [REDACTED 22], [REDACTED 23] and [REDACTED 24].

In support of his claim, Claimant [REDACTED 3] submitted the following documents:

1. an extract from a book about the history of the Wassermann family entitled *Vom Salzfaktor zum Bankier*, which indicates the following: (a) that *A. E. Wassermann* had branches in Berlin and Bamberg; (b) that it was founded by [REDACTED] and [REDACTED], who were brothers; (c) that as of 1 January 1938, *A. E. Wassermann*

was owned by [REDACTED]n, [REDACTED], [REDACTED], [REDACTED] and [REDACTED]; (d) that [REDACTED]n, [REDACTED], and [REDACTED] were the sons of [REDACTED]; (e) that their other siblings were [REDACTED], [REDACTED], née [REDACTED], [REDACTED], [REDACTED] and [REDACTED], (f) that [REDACTED] and [REDACTED] were the wife and son, respectively, of [REDACTED], who was the son of [REDACTED] von Wassermann; (g) that [REDACTED] died in 1939, and that his wife, [REDACTED], and his daughters, [REDACTED] and [REDACTED], inherited one-quarter and three-quarters, respectively, of his estate, pursuant to a certificate of inheritance issued by the district court of Bamberg on 20 October 1939; and (h) that as [REDACTED], [REDACTED] and [REDACTED] perished in concentration camps, their heirs were the siblings of [REDACTED] and their issue, pursuant to certificates of inheritance issued by the district court of Bamberg on 6 May 1952;

2. the death certificate of [REDACTED], indicating that he died on 11 October 1934 in Berlin;
3. [REDACTED]'s will, indicating that his wife [REDACTED] was his sole heir but that his share in *A. E. Wassermann* was to pass to his son, [REDACTED];
4. a copy of [REDACTED]'s certificate of inheritance, dated 23 May 1961, indicating that her heirs, in equal shares, were her children, [REDACTED] and [REDACTED];
5. a fiscal inspection report dated 21 June 1927, issued by the fiscal authority of Berlin-Mitte (the "June 1927 Report"), indicating that the profits from the Berlin branch of *A. E. Wassermann* were to be divided between its three shareholders, [REDACTED], [REDACTED] and [REDACTED], in the following proportions, respectively: 55 percent, 32.5 percent and 12.5 percent;
6. a fiscal inspection report dated 15 January 1936, issued by the fiscal authority of Berlin Mitte (the "January 1936 Report"), indicating that [REDACTED] became his father's successor at the Berlin branch of the *A. E. Wassermann*, and that [REDACTED] became the successor of her husband in Bamberg;
7. a letter from *A. E. Wassermann* dated 29 December 1934 to the Bamberg commercial registry, indicating that with effect from 1 January 1935, any profits made and any losses incurred by *A. E. Wassermann*, Bamberg, were to be divided equally between [REDACTED], [REDACTED] and [REDACTED];
8. an inspection report issued by the fiscal authority of Coburg, Germany, dated 10 July 1939 (the "July 1939 Report"), indicating that the profits of the Bamberg branch of *A. E. Wassermann* were to be divided as follows: [REDACTED] and [REDACTED] were to each receive 35 percent and [REDACTED] was to receive 30 percent;
9. a decision dated 14 April 1954, issued by the district court of Nürnberg-Fürth, in restitution proceedings relating to *A. E. Wassermann* (the "Nürnberg Decision"), indicating that: (a) [REDACTED] died in September 1939 in Bamberg, leaving one-quarter of his estate to his wife [REDACTED], and three-eighths each to his daughters [REDACTED] and [REDACTED]; (b) [REDACTED], [REDACTED] and [REDACTED] were declared dead as of 31 December 1941;(c) the heirs of [REDACTED], in equal shares were [REDACTED] and [REDACTED]; (d) the [REDACTED] and [REDACTED] were each entitled to one-quarter of [REDACTED] and [REDACTED]'s estates; (e) [REDACTED] was declared dead as of 1 February 1942 and that his sole heir, according to a certificate of inheritance dated 8 September

1947, was [REDACTED]; (f) according to a certificate of inheritance issued by the district court of Munich, dated 23 June 1949, [REDACTED]'s sole heir was [REDACTED]; (g) according to certificates of inheritance issued by the district court of Bamberg on 6 May 1952, the remaining heirs of [REDACTED] and [REDACTED] were [REDACTED], [REDACTED], [REDACTED], [REDACTED], and [REDACTED], who were each entitled to 1/14th of their estates, and [REDACTED 10], [REDACTED], [REDACTED] and [REDACTED], who were each entitled to 1/28th of their estates;

10. a copy of a letter from [REDACTED], Claimant [REDACTED 1] and Claimant [REDACTED 2]'s father, dated 9 October 1972 (the "1972 Letter"), indicating that the portion of the proceeds resulting from restitution proceedings in Nürnberg accruing to the estates of [REDACTED] and [REDACTED] Wassermann, were to be divided among the issue and/or heirs of [REDACTED]'s seven siblings, in equal shares *per stirpes*;
11. a copy of [REDACTED]'s will, dated 28 December 1948, indicating that he bequeathed half of his estate to his surviving brothers and the issue of his surviving siblings, in equal shares *per stirpes*, and the remaining half to his friend [REDACTED];
12. his own birth certificate, indicating that his mother was [REDACTED];
13. his mother's birth certificate, indicating that she was born in Berlin and that her father was [REDACTED];
14. his mother's death certificate, indicating that her name was [REDACTED], and that her children were Claimant [REDACTED 3], [REDACTED], [REDACTED 7] and [REDACTED 8];
15. the death certificate of Claimant [REDACTED 3]'s maternal aunt, [REDACTED], which indicates that she died on 17 March 1992 in London, England;
16. [REDACTED]'s will, dated 9 April 1990, indicating that she bequeathed her entire estate to the Central British Fund Care and Housing Association ("CBF Residential Care and Housing Association");
17. a letter from the [REDACTED 4], indicating that it had changed its name from CBF Residential Care and Housing Association on 5 February 1991;
18. [REDACTED] death certificate, indicating that he died on 1 June 1973 in London;
19. [REDACTED] will, dated 5 [REDACTED] 1973, bequeathing his entire estate to his wife, [REDACTED];
20. the probate order relating to [REDACTED]'s estate, indicating that she died on 18 May 1984;
21. [REDACTED]'s death certificate, indicating that she died on 18 May 1984 in London;
22. [REDACTED]'s will, dated 7 October 1983, in which she instructed that a trust be established with the residue of her estate, and that the trust fund was to be held on trust for [REDACTED], [REDACTED], [REDACTED 18] and [REDACTED 16], in equal shares;
23. a notarized attestation, dated 14 April 2005, indicating that [REDACTED] died on 4 March 2005, and that her sole heir is her daughter, [REDACTED 17];
24. a letter from the Berlin residents' authority, indicating that [REDACTED] [sic] died on 29 [REDACTED] 1998, and
25. a detailed family tree.

Claimant [REDACTED 3] is representing the following individuals and entities:

1. his half-sister, [REDACTED 6], née [REDACTED], who was born on 10 June 1953 in the United States;
2. his half-brother, [REDACTED 7], who was born on 10 June 1953 in the United States;
3. his half-sister, [REDACTED 8], who was born on 5 March 1958 in the United States;
4. his mother's cousin, [REDACTED 9], the daughter of [REDACTED], who was born in 1921;
5. his mother's cousin, [REDACTED 10], the son of [REDACTED], who was born on 26 April 1921 in Germany;
6. his mother's cousin, [REDACTED 11], née [REDACTED], the daughter of [REDACTED], who was born on 1 November 1919 in Germany;
7. his mother's cousin, [REDACTED 12], the son of [REDACTED], who was born in 1924 in Germany;
8. [REDACTED 10]'s nephew, [REDACTED 13], formerly [REDACTED], who was born on 12 [REDACTED] 1961;
9. [REDACTED 10]'s nephew, [REDACTED 14], formerly [REDACTED], who was born on 1 October 1962;
10. [REDACTED 10]'s nephew, [REDACTED 15], formerly [REDACTED], who was born on 8 July 1964;
11. [REDACTED 16], the legal heir of [REDACTED]'s wife;
12. [REDACTED 17], the daughter and sole heir of [REDACTED];
13. [REDACTED 18], the legal heir of [REDACTED];
14. [REDACTED 19], the legal heir of [REDACTED];
15. [REDACTED 20], the legal heir of [REDACTED];
16. [REDACTED 21], the legal heir of [REDACTED];
17. [REDACTED 22], the legal heir of [REDACTED];
18. [REDACTED 23], the legal heir of [REDACTED];
19. [REDACTED 24], the legal heir of [REDACTED]; and
20. [REDACTED 4], the legal heir of [REDACTED].

Claimant [REDACTED 5]

Claimant [REDACTED 5] submitted a Claim Form identifying himself as the grandson of [REDACTED], who was the brother of [REDACTED]. Claimant [REDACTED 5] indicated that he was born on 18 March 1940 in Uccle, Belgium. In support of his claim, Claimant [REDACTED 5] submitted a résumé written by his father, [REDACTED], indicating that [REDACTED]'s parents were [REDACTED], formerly [REDACTED], née [REDACTED], and [REDACTED], who resided in Berlin, and that [REDACTED] perished in Auschwitz; [REDACTED]'s birth certificate, indicating that he was born in Berlin and that his parents were [REDACTED] and [REDACTED]; his parents' marriage certificate, indicating that [REDACTED] was born in Berlin and was the son of [REDACTED] and [REDACTED]; a certificate of inheritance, indicating that [REDACTED] died on 16 March 1925, and that his sole heir was his wife [REDACTED]; and a protocol dated 1 June 1956 relating to the estate of his brother, [REDACTED], indicating that [REDACTED], who was unmarried, died without issue on 14 May 1956.

Proposal for the Distribution of the September 2004 Award

In order to facilitate the distribution of the September 2004 Award, in July 2005, the legal representative of Claimant [REDACTED 3] and Claimant [REDACTED 5] submitted a proposal for the distribution of the September 2004 Award (the “Proposed Distribution”) agreed upon between Claimant [REDACTED 3], Claimant [REDACTED 5] and the parties whom Claimant [REDACTED 3] represents, which is based upon the abovementioned testamentary documents and historical information and documents pertaining to the ownership of *A. E. Wassermann*. The Proposed Distribution is based on the following:

- a. Distribution of the September 2004 Award amount between the Berlin and Bamberg branches

Bank I

As indicated in the September 2004 Award, the Account Owner was *Wassermann A. E. Bankgeschäft*, located in Bamberg and Berlin, which jointly held three custody accounts with the *Wasserman'sche Familienstiftung, Glarus, Vermögensverwaltung* (the Wassermann Family Foundation, Asset Management, Glarus, Switzerland) (the “Foundation”). According to the Proposed Distribution, as it is impossible to determine in which shares these accounts were held by the Bamberg and Berlin branches or the Foundation, it should be assumed that the Bamberg and Berlin branches each held a 50 percent share of these accounts.

Bank II

As indicated in the September 2004 Award, the Account Owner was *Wassermann A. E. Bankgeschäft*, located in Berlin, which held a demand deposit account. The Proposed Distribution proposes awarding this account to the heirs of the owners of the Berlin branch.

Bank III

As indicated in the September 2004 Award, the Account Owner was *Bankhaus A. E. Wassermann*, located in Berlin, which held a custody account. The Proposed Distribution also proposes awarding this account to the heirs of the owners of the Berlin branch.

In the September 2004 Award, it was determined that the current value of each custody account was SF 162,500.00 and the current value of the demand deposit account was SF 26,750.00. Consequently, the current value of the accounts held at Bank I was SF 487,500.00, the current value of the accounts held at Bank II is SF 26,750.00 and the current value of the accounts held at Bank III is SF 162,500.00. The Proposed Distribution therefore presumes that the share of these accounts held by the Berlin branch was SF 433,000.00 and that the share of these accounts held by the Bamberg branch was SF 243,750.00.

- b. Ownership of the two branches of *A. E. Wassermann*

The Proposed Distribution treats the proceeds of the accounts as profits made by *A. E. Wassermann*. With regard to the share of the accounts held by the Bamberg branch of *A. E. Wassermann*, the Proposed Distribution relies on the profit-sharing structure set out in the January 1936 Report, which divides the profits of the Bamberg branch between [REDACTED], [REDACTED], and [REDACTED] in the following proportions, respectively: 35 percent, 35 percent and 30 percent. With regard to the share of the accounts held by the Berlin branch of *A. E. Wassermann*, the Proposed Distribution relies on the profit-sharing structure set out in the June 1927 report, which divides the profits of the Berlin branch between [REDACTED], [REDACTED] and [REDACTED] in the following proportions, respectively: 55 percent, 32.5 percent and 12.5 percent.

c. Heirs of the owners of *A. E. Wassermann*

i. Bamberg branch

As indicated above, the owners of the Bamberg branch were [REDACTED], [REDACTED] and [REDACTED].

Heirs of [REDACTED]

As indicated above, [REDACTED] died in 1939, naming his heirs as his wife [REDACTED], who inherited 1/4 of his estate, and his two daughters, [REDACTED] and [REDACTED], who each inherited 3/8ths of his estate. The Nürnberg Decision indicates that [REDACTED], [REDACTED] and [REDACTED] were declared dead as of 31 December 1941, and that the heirs of [REDACTED], in equal shares, were [REDACTED] and [REDACTED], who were also each entitled to 1/4 of [REDACTED] and [REDACTED]'s estate. The Nürnberg Decision further indicates that the sole heir of [REDACTED], who was declared dead as of 1 February 1942, was [REDACTED], whose sole heir was, in turn, [REDACTED]. Finally, the Nürnberg Decision indicates that the remaining heirs of [REDACTED] and [REDACTED] were [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED], who were each entitled to 1/14th of their estates, and [REDACTED 10], [REDACTED], [REDACTED] and [REDACTED], who were each entitled to 1/28th of their estates.

The abovementioned 1972 Letter makes it clear that the remaining half of [REDACTED] and [REDACTED]'s estates that did not pass to the [REDACTED] family were distributed in equal shares *per stirpes* among the siblings of [REDACTED], that is, [REDACTED], [REDACTED], [REDACTED], née [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED], or their issue.

The Proposed Distribution presumes that [REDACTED]'s heirs were his two daughters, [REDACTED] and [REDACTED], formerly [REDACTED] née [REDACTED]; that [REDACTED]'s heir was his daughter, [REDACTED 9]; that [REDACTED]'s heirs were, in equal shares, his children, [REDACTED] and [REDACTED 10]; and that the heirs of [REDACTED] were, in equal shares, his children, [REDACTED 11] 1 and [REDACTED 12]. Furthermore, the Proposed Distribution presumes that [REDACTED]'s heirs, in equal shares,

were her four children: Claimant [REDACTED 3], [REDACTED 6], née [REDACTED], [REDACTED 7] and [REDACTED 8]; and that the heirs of [REDACTED], in equal shares, were his three sons: Richard, Peter and [REDACTED 15]. As indicated above, according to her will, [REDACTED]'s heir was the CBF Residential Care and Housing Association, now known as the [REDACTED 4]. The Proposed Distribution notes that [REDACTED]'s heir was her daughter [REDACTED], but that she and/or her heirs could not be located, and therefore proposes that [REDACTED]'s share of [REDACTED] and [REDACTED] Wassermann's estates should be distributed, in equal shares *per stirpes*, among the issue of [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED], and/or their heirs. The Proposed Distribution further notes that neither [REDACTED], who was to inherit half of [REDACTED]'s estate, nor his heirs, could be located, and therefore proposes that [REDACTED]'s entire estate be divided among the surviving heirs of [REDACTED], [REDACTED], [REDACTED] and [REDACTED], in equal shares *per stirpes*.

The Proposed Distribution also notes that [REDACTED] and/or her heirs could not be located.

Heirs of [REDACTED]

The CRT notes that the legal representative of Claimant [REDACTED 3] and Claimant [REDACTED 5] did not propose a distribution among the heirs of [REDACTED], namely Claimant [REDACTED 2] and Claimant [REDACTED 1], as they are not represented by them.

Heirs of [REDACTED]

As indicated above, according to [REDACTED]'s certificate of inheritance submitted by Claimant [REDACTED 3], her heirs are her children, [REDACTED] and [REDACTED]. The Proposed Distribution notes that there is no indication that [REDACTED] was married or had children or that she left a will, and consequently presumes that her estate passed to her brother, [REDACTED]. According to [REDACTED]'s will, his sole heir was his wife, [REDACTED], who in turn bequeathed her estate, in equal shares, to [REDACTED], [REDACTED], [REDACTED 16] and [REDACTED]. As indicated above, [REDACTED] is deceased, and her heirs, in equal shares, are her six children: [REDACTED 19], [REDACTED 20], [REDACTED 21], [REDACTED 22], [REDACTED 23] and [REDACTED 24]. According to the notarized attestation submitted by Claimant [REDACTED 3], [REDACTED] is also deceased, and her sole heir is her daughter, [REDACTED 17].

ii. Berlin branch

As indicated above, the owners of the Berlin branch were [REDACTED], [REDACTED] and [REDACTED], who shared the profits made by the Berlin branch in the following proportions, respectively: 55 percent, 32.5 percent and 12.5 percent. The Proposed Distribution recommends distributing [REDACTED]'s share of the accounts held by the Berlin branch in the same manner that [REDACTED]'s share of the accounts held by the Bamberg branch is to be distributed. With respect to [REDACTED]'s share of the accounts held by the Berlin branch, the Proposed Distribution proposes a similar distribution as that in the case of his share of the estate of

[REDACTED] and [REDACTED], outlined above. The CRT notes that there is no proposal made with regard to the distribution of [REDACTED]'s share of the accounts.

Information Available in the Banks' Records

As detailed in the September 2004 Award, the Banks' records indicate the name, address, and city of the Account Owner, as well as indicating the names of authorized signatories, and the names and titles of the persons who owned the Account Owner. These records indicate that the Account Owner held four custody accounts and one demand deposit account.

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 twelve claims of the Claimants in one proceeding.

Claimant [REDACTED 3]'s and Claimant [REDACTED 5]'s Identification of the Account Owner

Claimant [REDACTED 3] and Claimant [REDACTED 5] have plausibly identified the Account Owner. The name of the bank owned by Claimant [REDACTED 3]'s and Claimant [REDACTED 5]'s relatives matches the published name of the Account Owner. Claimant [REDACTED 3] identified the Account Owner's status as a company, despite the fact that it was incorrectly published as an individual on the February 2001 published list of accounts identified by the Independent Committee of Eminent Persons ("ICEP") to be probably or possibly those of victims of Nazi Persecution (the "ICEP List"). Furthermore, Claimant [REDACTED 3] identified the company's address and owners, which matches unpublished information about the Account Owner contained in the Banks' records. In support of his claim, Claimant [REDACTED 3] submitted documents, including an extract from a book detailing the history of the [REDACTED] family, indicating that *A. E. Wassermann* was a bank with branches in Berlin and Bamberg, and that among the owners of *A. E. Wassermann* as of 1938 were [REDACTED], [REDACTED] and [REDACTED], providing independent verification that the entity claimed to be the Account Owner had the same name, locations and owners recorded in the Banks' records as the name, locations and owners of the Account Owner.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named A. E. Wassermann, and indicates that this person was a Jewish banker from Bamberg and Berlin, which matches the information about the Account Owner provided by Claimant [REDACTED 3]. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

Status of the Account Owner as a Victim of Nazi Persecution

As detailed in the September 2004 Award, the CRT determined that the Account Owner was a Victim of Nazi Persecution.

Claimant [REDACTED 3]'s and Claimant [REDACTED 5]'s Relationships to the Account Owner

Claimant [REDACTED 3] has plausibly demonstrated that he is related to the owners of the Account Owner by submitting specific information and documents, demonstrating that the owners of the Account Owner were Claimant [REDACTED 3]'s great-uncles and their cousin's wife and son. These documents include an extract from a book about the history of the [REDACTED] family entitled *Vom Salzfaktor zum Bankier*, which indicates that *A. E. Wassermann* was founded by the brothers [REDACTED] and [REDACTED]; that as of 1 January 1938, *A. E. Wassermann* was owned by [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED]; that [REDACTED]n, [REDACTED], and [REDACTED] were the sons of [REDACTED], that their other siblings were [REDACTED], [REDACTED], née [REDACTED], [REDACTED], [REDACTED] and [REDACTED], and that [REDACTED] and [REDACTED] were the wife and son, respectively, of [REDACTED], who was the son of [REDACTED]; Claimant [REDACTED 3]'s birth certificate, indicating that his mother was [REDACTED], née [REDACTED], and [REDACTED]'s birth certificate, indicating that her father was [REDACTED].

Claimant [REDACTED 5] has plausibly demonstrated that he is related to the owners of the Account Owner by submitting specific information, demonstrating that the owners of the Account Owner were Claimant [REDACTED 5]'s father's cousin and his grandfather's cousins. The CRT notes that Claimant [REDACTED 5] submitted his father's birth certificate, a résumé written by his father, a certificate of inheritance pertaining to his grandfather's estate, and a protocol relating to his uncle's estate, which provide independent verification that Claimant [REDACTED 5]'s paternal relatives bore the same family name as the Account Owner and the owners of the Account Owner. This supports the plausibility that Claimant [REDACTED 5] is related to the owners of the Account Owner.

The Issue of Who Received the Proceeds

As detailed in the September 2004 Award, the CRT has concluded that it is plausible that the accounts' proceeds were not paid to the Account Owner, its owners, or their heirs.

Basis for the Award Amendment

The CRT has determined that an Award may be made in favor of Claimant [REDACTED 3] and the parties he represents. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Claimant [REDACTED 3] has plausibly demonstrated that the Account Owner was a company owned by his great-uncles and their cousin's wife and son, and those relationships justify an Award. Third, the CRT determined in the September 2004 Award that it is plausible that neither the Account Owner, nor its owners, nor its owners' heirs received the proceeds of the claimed accounts.

Further, the CRT notes that Claimant [REDACTED 1], Claimant [REDACTED 2], Claimant [REDACTED 3] and the parties that he represents, who are descendants of the Account Owner's owners and/or heirs of the Account Owner's owners and/or their heirs, have a better entitlement to the accounts than Claimant [REDACTED 5], who is not a descendant of any of the Account Owner's owners or one of their heirs.

Amount of the September 2004 Award

As detailed in the September 2004 Award, the Account Owner held four custody accounts and one demand deposit account. Pursuant to Article 29 of the Rules, when the value of an account is unknown or less than the average value of the same or similar type of account, 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 upon the investigation conducted by the Independent Committee of Eminent Persons ("ICEP" or "ICEP Investigation"), in 1945 the average value of a custody account was SF 13,000.00, and the average value of a demand deposit account was SF 2,140.00, resulting in a total average value of SF 54,140.00 for the five accounts at issue.

According to Article 31 of the Rules, account values are multiplied by an adjustment factor to bring award amounts up to current value. At the time of the September 2004 Award, the adjustment factor was 12.5, and the resulting award amount was SF 676,750.00.

New Division of the Award

According to Article 23(3) of the Rules, if the Account Owner is a legal or other entity (such as corporation, association, organization, etc.), the Award will be made in favor of those Claimants who established a right of ownership to the assets of the entity. In this case, the Claimants have established that their relatives were owners of the Account Owner.

According to Article 27(1) of the Rules, in applying the Rules of Distribution, the CRT shall seek to achieve the result that is most fair and equitable under the circumstances. The CRT notes that the legal representative of Claimant [REDACTED 3] and Claimant [REDACTED 5] has submitted the Proposed Distribution, which seeks to distribute the September 2004 Award among the large community of heirs taking into consideration the ownership of the two branches of the Account Owner, and historical and testamentary information relating to the owners of the Account Owner and their heirs. Given the large number of heirs who are entitled to the accounts, that the Account Owner was in fact two separate legal entities with different shareholders and profit-sharing structures; and given the inevitable complexity that arises in dividing the September 2004 Award, the CRT determines that it is fair and equitable to rely on the Proposed Distribution in the division of the September 2004 Award.

Amount and Division of the Award Amendment

Bamberg branch

As stated above, the Proposed Distribution presumes that the share of the accounts belonging to the Bamberg branch of the Account Owner is SF 243,750.00, and treats the proceeds of the accounts as profits. Consequently, the Proposed Distribution relies on the profit-sharing structure set out in the January 1936 Report, which indicates that profits were to be shared between [REDACTED], [REDACTED] and [REDACTED] in the following proportions, respectively: 35 percent, 35 percent and 30 percent.

With respect to [REDACTED]'s share of the Bamberg accounts, the CRT notes that the Proposed Distribution does not address the distribution of [REDACTED]'s share of the accounts. As indicated in the September 2004 Award, Claimant [REDACTED 2] and Claimant [REDACTED 1] are the grandchildren of [REDACTED], and therefore have a better entitlement to his share of the accounts than Claimant [REDACTED 5], Claimant [REDACTED 3] and the parties represented by Claimant [REDACTED 3], who are the descendants of [REDACTED]'s cousin and siblings. According to Article 23(1)(c) of the Rules, if the spouse of the Account Owner has not submitted a claim to the account, the award shall be in favor of any descendants of the Account Owner, who have submitted a claim, in equal shares by representation. Claimant [REDACTED 2] and Claimant [REDACTED 1] are siblings. Consequently, they are each entitled to one-half of [REDACTED]'s 35 percent share of the Bamberg accounts.

With respect to [REDACTED]'s share of the Bamberg accounts, as outlined in the Proposed Distribution, according to his will, his heirs were his wife [REDACTED], who inherited 1/4 of his estate, and his two daughters, [REDACTED] and [REDACTED], who each inherited 3/8ths of his estate. As indicated in the Nürnberg Decision, the heirs of [REDACTED] were [REDACTED] and [REDACTED]. The Nürnberg Decision further indicates that [REDACTED] was declared dead and his sole heir was [REDACTED], whose sole heir, in turn, was [REDACTED]. The Nürnberg Decision further states that [REDACTED] also inherited one-quarter of [REDACTED] and [REDACTED]'s estates, and that the remaining three quarters were inherited by the siblings of [REDACTED] and their heirs, in equal shares *per stirpes*. The 1972 Letter confirms that each of the [REDACTED], [REDACTED], [REDACTED], née [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED] branches of the family each received 1/7th of this remaining three-quarter share of [REDACTED] and [REDACTED]'s estates. According to [REDACTED]'s will, one-half of his estate was to be divided, in equal shares *per stirpes*, among his siblings with surviving heirs, that is, [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED], and the other half was bequeathed to his friend, [REDACTED]. As neither [REDACTED]'s heir, [REDACTED], nor [REDACTED] or his heirs could be located, and are therefore not represented in these proceedings, the Proposed Distribution recommends redistributing their shares, in equal shares *per stirpes*, among those of [REDACTED]'s siblings with surviving heirs, that is, [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED]. Therefore, each of these branches of the [REDACTED] family would receive 3/20ths of [REDACTED]'s share of the Bamberg accounts.

The CRT notes that the Proposed Distribution does not address the division of [REDACTED]'s share of [REDACTED]'s portion of the Bamberg accounts. As neither [REDACTED] nor her heirs could be located, and are therefore not represented in these proceedings, the CRT finds that in accordance with Article 27(1) of the Rules, that it is fair and equitable that her one-quarter share also be divided in equal shares *per stirpes* among those of [REDACTED]'s siblings with surviving heirs, such that each branch would receive, in addition to the 3/20th share above, an additional 1/5th of her share, which was equivalent to 1/20th of [REDACTED]'s share of the Bamberg accounts. Consequently, each branch would be entitled to 1/5th of [REDACTED]'s portion of the Bamberg accounts.

The CRT notes that Claimant [REDACTED 3] is the grandson of [REDACTED], and represents [REDACTED]'s remaining heirs, as well as the heirs of [REDACTED], [REDACTED] and [REDACTED]. Consequently, Claimant [REDACTED 3] and his half-siblings, [REDACTED 7], [REDACTED 6] and [REDACTED 8], whom he represents, as the children of [REDACTED]'s daughter, [REDACTED], are each entitled to 1/40th of [REDACTED]'s portion of the Bamberg accounts, and the [REDACTED 4], as the legal heir of [REDACTED]'s other daughter [REDACTED], is entitled to 1/10th of [REDACTED]'s portion of the Bamberg accounts. [REDACTED 9], the daughter of [REDACTED], is entitled to 1/5th of [REDACTED]'s portion of the Bamberg accounts. [REDACTED 13], [REDACTED 14] and [REDACTED 15], the grandchildren of [REDACTED], are each entitled to 1/30th of [REDACTED]'s portion of the Bamberg accounts, and their uncle, [REDACTED 10], is entitled to 1/10th. [REDACTED 11] and [REDACTED 12], as the children of [REDACTED], are each entitled to 1/10th of [REDACTED]'s portion of the Bamberg accounts. Claimant [REDACTED 1] and Claimant [REDACTED 2], as the grandchildren of [REDACTED], are each entitled to 1/10th of this portion of the Bamberg accounts.

With respect to [REDACTED]'s 30 percent share of the Bamberg accounts, the CRT notes that according to her certificate of inheritance, her heirs are her children, [REDACTED] and [REDACTED], in equal shares. As stated above, the Proposed Distribution presumes that [REDACTED]'s share of her mother's estate passed to [REDACTED]. According to [REDACTED]'s will, his sole heir was his wife, [REDACTED], who in turn bequeathed her estate, in equal shares, to [REDACTED], [REDACTED 16], [REDACTED] and [REDACTED]. As stated above, [REDACTED]'s estate is divided equally among her six children, [REDACTED 19], [REDACTED 20], [REDACTED 21], [REDACTED 22], [REDACTED 23] and [REDACTED 24], who are also represented by Claimant [REDACTED 3]. The CRT also notes that according to a notarized attestation submitted by Claimant [REDACTED 3], [REDACTED] is also deceased and her sole heir is her daughter, [REDACTED 17], who is also represented by Claimant [REDACTED 3]. Consequently, [REDACTED], [REDACTED 16] and [REDACTED 17] are each entitled to 1/3rd of [REDACTED]'s share of the accounts, and [REDACTED 19] and his siblings are each entitled to 1/18th of [REDACTED]'s share of the accounts.

Berlin branch

As stated above, the Proposed Distribution presumes that the share of the accounts belonging to the Berlin branch of the Account Owner is SF 433,000.00, which according to the profit-sharing

structure set out in the June 1927 Report, was to be shared between [REDACTED], [REDACTED] and [REDACTED] in the following proportions, respectively: 55 percent, 32.5 percent and 12.5 percent. As noted above, [REDACTED]'s share in the Berlin branch passed to his son [REDACTED] after his death in 1934.

With respect to [REDACTED]'s share of the Berlin accounts, the Proposed Distribution recommends that it be divided in the same manner that [REDACTED]'s share of the Bamberg accounts is divided, as outlined above. Consequently, [REDACTED], [REDACTED 16] and [REDACTED 17] are each entitled to 1/3rd of [REDACTED]'s share of the accounts, and [REDACTED 19] and his siblings are each entitled to 1/18th of [REDACTED]'s share of the accounts.

With respect to [REDACTED]'s share of the accounts, the Proposed Distribution recommends that a similar distribution as that in the case of his share of the estate of [REDACTED] and [REDACTED]. As neither of [REDACTED]'s heirs, [REDACTED] and [REDACTED], nor their heirs could be located, the Proposed Distribution recommends redistributing their shares, in equal shares *per stirpes*, among those of [REDACTED]'s siblings with surviving heirs, that is, [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED]. Therefore, each of these branches of the [REDACTED] family would receive 1/5th of [REDACTED]'s share of the Berlin accounts. With respect to [REDACTED]'s share of the Berlin accounts, the CRT notes that the Proposed Distribution does not address the distribution of this share. In accordance with Article 27(1) of the Rules, the CRT finds it fair and equitable that as neither [REDACTED] nor his heirs could be located, and are therefore not represented in these proceedings, that his share also be divided in equal shares *per stirpes* among those of [REDACTED]'s siblings who have surviving heirs.

Consequently, Claimant [REDACTED 3] and his half-siblings, [REDACTED 7], [REDACTED 6] and [REDACTED 8], as the children of [REDACTED]'s daughter [REDACTED], are each entitled to 1/40th of [REDACTED]'s and [REDACTED]'s portions of the Berlin accounts, and the [REDACTED 4], as the legal heir of [REDACTED]'s other daughter, [REDACTED], is entitled to 1/10th of their portion of the Berlin accounts. [REDACTED 9], the daughter of [REDACTED], is entitled to 1/5th of [REDACTED]'s and [REDACTED]'s portion of the Berlin accounts. [REDACTED 13], [REDACTED 14] and [REDACTED 15], the grandchildren of [REDACTED], are each entitled to 1/30th of [REDACTED]'s and [REDACTED]'s portion of the Berlin accounts, and their uncle, [REDACTED 10], is entitled to 1/10th. [REDACTED 11] and [REDACTED 12], as the children of [REDACTED], are each entitled to 1/10th of [REDACTED]'s and [REDACTED]'s portion of the Berlin accounts. Claimant [REDACTED 1] and Claimant [REDACTED 2], as the grandchildren of [REDACTED], are each entitled to 1/10th of this portion of the Berlin accounts.

The amounts to which Claimant [REDACTED 3] and the parties he represents are entitled are set out in Exhibit 1.

Scope of the Award Amendment

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 Amendment

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

Claims Resolution Tribunal
12 May 2006