

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]
represented by Erez Bernstein

in re Account of Irma Wurmfeld and Emil Wurmfeld

Claim Number: 501854/BW

Award Amount: 125,481.25 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the published accounts of *Frau* (Mrs.) Irma Wurmfeld (“Account Owner Irma Wurmfeld”) and Emil Wurmfeld (“Account Owner Emil Wurmfeld”) (together the “Account Owners”). This Award is to the account jointly held by the Account Owners at the [REDACTED] (the “Bank”).¹

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 Claimant

The Claimant submitted a Claim Form identifying Account Owner Emil Wurmfeld as his paternal grandmother’s brother, Emil Wurmfeld, who was born on 13 March 1882 in Steyr (Oberdonau), Austria, and identifying Account Owner Irma Wurmfeld as Emil Wurmfeld’s wife, Irma Wurmfeld, née Berger, who was born on 24 April 1886. According to the Claimant, his paternal grandmother [REDACTED], née [REDACTED], and Account Owner Emil Wurmfeld were the children of [REDACTED] and [REDACTED], née [REDACTED], who owned various factories in Austria.

The Claimant indicated that Emil and Irma Wurmfeld, who were Jewish, resided at Schikanedergasse 11/19 in Vienna, Austria, until they fled to the United States in 1939.

¹ The CRT notes that on the February 2001 published list of accounts determined by the Independent Committee of Eminent Persons (“ICEP”) to be probably or possibly those of Victims of Nazi Persecution (the “ICEP List”), it is indicated that Emil Wurmfeld and *Frau* Irma Wurmfeld each held one account. Upon careful review, the CRT has determined that the Bank’s record evidences the existence of only one account, held jointly by Emil Wurmfeld and *Frau* Irma Wurmfeld.

The Claimant stated that his paternal grandparents [REDACTED] and [REDACTED] were deported on 23 November 1941 to Kaunas (Kovno), Lithuania, and that [REDACTED] perished en route, and [REDACTED] perished in Kaunas.

The Claimant further stated that Account Owner Irma Wurmfeld died in 1962 in the United States, but did not indicate when Account Owner Emil Wurmfeld passed away.

In support of his claim, the Claimant submitted: (1) a copy of a birth registry ledger from an archive in Vienna, which indicates that his father, Walter Reich, was born on 4 April 1914 to [REDACTED] and [REDACTED], née [REDACTED], and that [REDACTED], née [REDACTED] was born on 20 January 1886 in Steyer to [REDACTED] and [REDACTED], née [REDACTED]; (2) his father's death certificate, indicating that [REDACTED] died on 24 October 1985, that he was born in Austria, and that his mother was [REDACTED]; (3) an extract from a family history indicating that Emil Wurmfeld's sister was [REDACTED], and that Emil Wurmfeld fled Vienna for the United States in 1939; and (4) copies of asset declarations for Emil and Irma Wurmfeld which are more fully described below.

The Claimant indicated that he was born on 31 December 1948 in Havana, Cuba.

Information Available in the Bank's Record

The Bank's record consists of a ledger sheet entry regarding transferred accounts. According to this record, the Account Owners were Emil and *Frau* Irma Wurmfeld, who resided in Vienna, Austria. The Bank's record indicates that the Account Owners jointly held an account of unknown type, numbered 61743.

The Bank's record indicates that the account was transferred on 1 August 1938 to the *Reichsbank* in Berlin, Germany. The amount in the account on the date of its transfer is unknown.

Information Available from the Austrian State Archive

By decree on 26 April 1938, the Nazi Regime required all Jews who resided within the Reich, 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 Emil and Irma Wurmfeld, numbered 3795 and 3796, respectively.

These records indicate that Emil Wurmfeld, a businessman who was born on 13 March 1882 in Steyr, Oberdonau, and Irma Wurmfeld, née Berger, who was born on 24 April 1886 in Auersthal, Niederdonau, were married, and that they resided at Schikanedergasse 11/19 in Vienna. These records also indicate that Emil Wurmfeld was the sole owner of a shoe business and store in Steyr, Austria, and that that business was aryanized and purchased together with the Wurmfeld family home by another buyer in late August 1938. The records also indicate that Irma Wurmfeld was a silent partner in a separate family business that was also aryanized.

Included within these records is information pertaining to financial transactions that existed between Emil Wurmfeld and certain of his family members, which indicates that his sister was [REDACTED] of Vienna, and that his mother was [REDACTED], also of Vienna.

These records further indicate that Emil and Irma Wurmfeld's combined reported assets were 191,449.00 Reichsmark ("RM"), and that on 29 June 1939, they were assessed atonement tax (*Judenvermögensabgabe*) of RM 19,200.00 as well as flight tax (*Reichsfluchtsteuer*) of RM 43,062.00. A record of assets held by the couple that was prepared by the Office in the Ministry for Economics and Labor charged with registering and administering Jewish-owned property (*Vermögensverkehrsstelle* or "VVSt.") indicates that RM 7,622.00 worth of assets, including securities, were seized (*beschlagnahm*t) from Emil Wurmfeld by the Gestapo, that RM 2,124.00 worth of assets were seized from Irma Wurmfeld by the Gestapo, and that an automobile and jewelry were also seized from Irma Wurmfeld.

Additionally, in an attachment to their 1938 Census declarations, Emil and Irma Wurmfeld both indicated that assets in the amount of 10,038.50 Swiss Francs ("SF") were repatriated to Austria during the amnesty period (*innerhalb der Amnestiefrist*) and that these assets were subsequently identified and offered for sale to the *Reichsbankhauptstelle* in Vienna.

The CRT's Analysis

Identification of the Account Owners

The Claimant has plausibly identified the Account Owners. The Claimant's great-aunt and great-uncle's names and city and country of residence match the published names and city and country of residence of the Account Owners. The Claimant identified the fact that the Account Owners were somehow related, which matches unpublished information about the Account Owners contained in the Bank's record.

In support of his claim, the Claimant submitted documents, including an extract from a family history, and 1938 Census Records, providing independent verification that the persons who are claimed to be the Account Owners had the same names and resided in the same town recorded in the Bank's records as the names and city of residence of the Account Owners.

The CRT notes that the names Emil Wurmfeld and Irma Wurmfeld appear only once on the February 2001 published list of accounts determined by the Independent Committee of Eminent Persons to be probably or possibly those of victims of Nazi persecution ("ICEP" or the "ICEP List"). The CRT further notes that there are no other claims to this account.

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 indicated that the Account Owners were Jewish, and he provided documents indicating that the Account Owners were required to report their assets in the 1938

Census, that they were levied both atonement tax and flight tax, and that both their home and two businesses which they owned were aryanized before they fled Austria in 1939.

The Claimant's Relationship to the Account Owners

The Claimant has plausibly demonstrated that he is related to the Account Owners by submitting specific information, demonstrating that the Account Owners were the Claimant's paternal great-aunt and great-uncle.

The CRT further notes that the Claimant identified unpublished information about the Account Owners as contained in the Bank's record, and that the Claimant submitted a copy of an extract from a family history. The CRT notes that it is plausible that this document is a document which most likely only a family member would possess. The CRT further notes that the Claimant submitted a copy of an entry regarding his father in a Vienna birth registry ledger, and his father's death certificate, which provide independent verification that the Claimant's relatives bore the same family name as the Account Owners and that they resided in Vienna. Finally, the CRT notes that the foregoing information is of the type that family members would possess and indicates that the Account Owners were well known to the Claimant as family members, and all of this information supports the plausibility that the Claimant is related to the Account Owners, as he has asserted in his Claim Form.

The Issue of Who Received the Proceeds

The Bank's record indicates that the proceeds of the account were transferred to the *Reichsbank* in Berlin on 1 August 1938.

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 Governing the Claims Resolution Process (the "Rules"). Second, the Claimant has plausibly demonstrated that the Account Owners were his great-aunt and great-uncle, and those relationships justify an Award. Third, the CRT has determined that neither the Account Owners nor their heirs received the proceeds of the claimed account.

Amount of the Award

In this case, the Account Owners held one account, the type of which is not indicated. Pursuant to Article 29 of the Rules, when the value of an account is unknown, 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 investigation carried out pursuant to the instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") in 1945 the average value of an account of unknown type was SF 3,950.00.

However, the 1938 Census records belonging to the Account Owners indicate that assets valued at SF 10,038.50, denominated in Swiss Francs, were repatriated to Austria during the amnesty

period and were subsequently offered for sale by the Account Owners to the *Reichsbankhauptstelle* in Vienna. The CRT notes that the value of assets declared in the 1938 Census records constitutes plausible evidence of the value of the account of unknown type held by the Account Owners at the Bank, and therefore concludes that the value of that account was SF 10,038.50.

The current value of the amount of the award is determined by multiplying this amount by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce a total award amount of SF 125,481.25.

Certification of the Award

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

Claims Resolution Tribunal
13 February 2009