

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Imréné Kadar,
also acting on behalf of [REDACTED 1]
and [REDACTED 2],

and to Claimant Istvan Rozsa

**in re Account of Imre Kadar, Imréné Kadar,
Pal Rozsa, Palné Rozsa and Istvan Rozsa**

Claim Numbers: 730960/HS; 731211/HS; 790413/HS¹

Award Amount: 49,375.00 Swiss Francs

This Certified Award is based upon the claims of Imréné Kadar, née Erzsebet Rozsa, (“Claimant Kadar”) and Istvan Rozsa (“Claimant Rozsa”) (together the “Claimants”), to the published account of Imre Kadar (“Account Owner Imre Kadar”), Imréné Kadar (“Account Owner Imréné Kadar”), Pal Rozsa (“Account Owner Pal Rozsa”), Palné Rozsa (“Account Owner Palné Rozsa”), and Istvan Rozsa (“Account Owner Istvan Rozsa”) (together the “Account Owners”) at the Zurich branch of the [REDACTED] (the “Bank”).²

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.

¹ Imréné Kadar (“Claimant Kadar”) and Istvan Rozsa (“Claimant Rozsa”) did not submit Claim Forms to the CRT. However, in 1999 Claimant Kadar submitted two Initial Questionnaires (“IQ”s), numbered HUN-0082017 and HUN-0090146; and Claimant Rozsa submitted one IQ, numbered HUN-0109003. Although these IQs were not Claim Forms, the Court, in an Order signed on 30 July 2001, ordered that those IQs 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). The IQs were forwarded to the CRT and have been assigned the Claim Numbers 730960, 731211 (Claimant Kadar), and 790413 (Claimant Rozsa).

² 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”), Imre Kadar (“Account Owner Imre Kadar”), Imréné Kadar (“Account Owner Imréné Kadar”), Pal Rozsa (“Account Owner Pal Rozsa”), Palné Rozsa (“Account Owner Palné Rozsa”), and Istvan Rozsa (“Account Owner Istvan Rozsa”) (together the “Account Owners”) are each indicated as owning one account. Upon careful review, the CRT has concluded that the Bank’s records evidence the existence of only one account, which the Account Owners held jointly.

Information Provided by the Claimants

Claimant Kadar submitted two Initial Questionnaires (“IQs”) in 1999 pertaining to looted assets and forced labor, in which she indicated that her maiden name is Rozsa, and that her late husband was Imre Kadar. Claimant Rozsa also submitted an IQ pertaining to looted assets and forced labor, in which he indicated that his father was Dr. Pal Rozsa and that his sister is Claimant Kadar.

In telephone conversations between the CRT and Claimant Kadar on 11 and 16 November 2004, and between the CRT and Claimant Rozsa on 22 December 2004, the Claimants, who are brother and sister, identified the Account Owners as themselves, Istvan Rozsa and Imréné Kadar, née Erzsebet Rozsa; their parents, Dr. Pal Rozsa and Palné Rozsa, née Berta Wirth; and Claimant Kadar's husband, Imre Kadar.

The Claimants indicated that their father was born on 25 November 1882 in Bakoca, Hungary; their mother was born in approximately 1886 in Pincehely, Hungary, and that their parents had three children: Claimant Kadar, Claimant Rozsa, and [REDACTED]. The Claimants indicated that their father, who was a veterinarian, used the professional title “Dr.” Additionally, the Claimants stated that their parents were Jewish, and that they lived in Sellye, Hungary, before the Second World War.

Claimant Istvan Rozsa stated that he is a jurist and economist, that he is married to [REDACTED], née [REDACTED], and that they have one child, [REDACTED].

Claimant Kadar stated that her husband, Imre Kadar, a mill engineer, was born on 5 December 1900 in Szolnok, Hungary. Claimant Kadar indicated that she and her husband, who was also Jewish, were married in 1930 in Sellye, and that they resided in Torokszentmiklos, Hungary, before the Second World War. Claimant Kadar further indicated that she and her husband have two children: [REDACTED 1] and [REDACTED 2].

Claimant Kadar stated that before the Second World War her family hoped to emigrate from Hungary, and that her husband traveled secretly to Switzerland in 1940 or 1941 in order to open a bank account to hold their savings. According to Claimant Kadar, when emigration became impossible, her husband tried to arrange for some friends in Denmark to close the account. Claimant Kadar stated that the account was never spoken of again and that she is unaware of its fate.

The Claimants stated that during the Second World War their parents were deported to Bergen-Belsen and subsequently to Auschwitz, where both perished in 1944. The Claimants indicated that their brother [REDACTED] was forced to perform slave labor, and that he perished in Mauthausen in 1944. Claimant Rozsa indicated that he was forced to perform slave labor in various locations, including in the East, and that he was liberated in Austria at the end of the War. Claimant Kadar stated that she was also forced to perform slave labor in Austria, and that she was later imprisoned in Bergen-Belsen until April 1945. Claimant Kadar explained that her husband was forced to perform slave labor in various locations in Hungary, the Eastern Front, and Austria. Claimant Kadar indicated that her husband was freed by the Red Army at the end

of the War, after which he returned to Budapest, Hungary, where Claimant Kadar and her husband then resided. Claimant Kadar stated that her husband passed away in Budapest on 3 January 1990.

Claimant Kadar submitted documents including: her own birth certificate, dated in 1911 in Pincehely, indicating that her father was Pal Rozsa; her marriage certificate, dated in 1930 in Sellye, indicating that her husband was Imre Kadar; Imre Kadar's death certificate, dated in 1990 in Budapest, indicating that Claimant Kadar was his wife; and a notarized inheritance certificate pertaining to Imre Kadar, dated in 1999 in Budapest, indicating that his heirs are his children, [REDACTED 1] and [REDACTED 2], née [REDACTED], and granting his wife (Claimant Kadar) a life estate with regard to his property.

Claimant Kadar also submitted a certificate from the displaced persons' center in Hillersleben, Germany, dated in 1945, confirming that Claimant Kadar is Jewish, and that she was imprisoned in Bergen-Belsen from December 1944 until April 1945, when, after being put on transport East, she was freed by the United States Army near Magdeburg. Claimant Kadar submitted a document from the Red Cross, indicating that Imre Kadar, who was Jewish, had been deported for slave labor and that he was liberated by the Red Army. Additionally, Claimant Kadar submitted several documents related to the wartime looting of her home and subsequent claims for compensation, dated in 1944, 1946, and 1964 in Torokszenmiklos and Budapest, which indicate that she and her husband resided in Hungary before the Second World War.

Claimant Kadar indicated that she was born on 10 September 1911 in Gorbo-Pincehely, Hungary; Claimant Rozsa indicated that he was born on 31 January 1919 in Sellye. Claimant Kadar is representing her children: [REDACTED 1], who was born on 9 May 1932 in Torokszenmiklos; and [REDACTED 2], née [REDACTED], who was born on 13 February 1939 in Budapest.

Information Available in the Bank's Records

The Bank's records consist of a numbered account registry card and a printout from the Bank's database. According to these records, the Account Owners were Imre Kadar, *Frau* (Mrs.) Imréné Kadar, Dr. Pal Rozsa, *Frau* Dr. Palné Rozsa, and Istvan Rozsa, all of whom resided in Hungary. The Bank's records indicate that the Account Owners held one account jointly. The Bank's records indicate that the account was numbered 1848, but do not indicate the type of the account. According to the Bank's records, the account number was recycled by the Bank on an unknown date after the account number had been unused for more than five years.

The Bank's records indicate that the account was still open in 1945. Further, the Bank's records indicate that the account was closed, but the date of closure is not legible. The value of the account is not known. 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") indicated that there was no evidence of activity on this account after 1945. There is no evidence in the Bank's records that the Account Owners closed the account 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 CRT's discretion. In this case, the CRT determines it appropriate to join the three claims of the Claimants in one proceeding.

Identification of the Account Owners

The Claimants have plausibly identified the Account Owners. The Claimants' own names, the names of their parents, and the name of Claimant Kadar's husband match the published names of the Account Owners, and their country of residence matches the published country of residence of the Account Owners. The Claimants stated that their father used the professional title "Dr.," which matches unpublished information about Account Owner Pal Rozsa contained in the Bank's records. Furthermore, the Claimants identified the Account Owners as relatives of one another, although their names were published separately on the February 2001 published list of accounts determined by ICEP to be probably or possibly those of Victims of Nazi Persecution (the "ICEP List").

In support of her claim, Claimant Kadar submitted her own birth and marriage certificates, her husband's death certificate and inheritance certificate, a certificate from a displaced persons' center and a document from the Red Cross, as well as several documents related to looted assets and forced labor. These documents provide independent verification that the persons who are claimed to be the Account Owners had the same names and resided in the same country as the Account Owners, and show the familial connection among them.

The CRT notes that the Claimants filed three IQs with the Court in 1999 indicating their own names, their parents' names, and Claimant Kadar's husband's name, more than one year before the publication of the ICEP List. The CRT notes that the other claims to this account were disconfirmed because those claimants failed to identify any connection between the Kadar and the Rozsa families and failed to identify Account Owner Pal Rozsa's professional title.

Status of the Account Owners as Victims of Nazi Persecution

The Claimants have made a plausible showing that the Account Owners were Victims of Nazi Persecution. The Claimants stated that the Account Owners were Jewish, that they resided in Hungary during the Second World War, that Account Owner Pal Rozsa, Account Owner Palné Rozsa, and Account Owner Imréné Kadar, were deported to concentration camps, where Account Owner Pal Rozsa and Account Owner Palné Rozsa perished, and that Account Owner Imre Kadar and Account Owner Istvan Rozsa were arrested several times and forced to perform labor. Claimant Kadar also submitted a certificate from a displaced persons' center indicating that she is Jewish and that she was imprisoned in Bergen-Belsen, a certificate from the Red Cross indicating that her husband, who was also Jewish, was taken to perform forced labor, and several documents indicating that her home was looted.

The Claimants' Relationship to the Account Owners

The Claimants have plausibly demonstrated that they are two of the Account Owners and that they are related to the other Account Owners, by submitting specific information and documents, including Claimant Kadar's birth certificate, her marriage certificate, her husband's death certificate, and an inheritance certificate, demonstrating that the Account Owners are the Claimants, their parents, and Claimant Kadar's husband. There is no information to indicate that Account Owner Pal Rozsa, Account Owner Palné Rozsa, and Account Owner Imre Kadar have other surviving heirs.

The Issue of Who Received the Proceeds

Claimant Kadar stated that her husband opened an account which he later attempted to have closed, and that she is unaware of its fate. However, given that the account at issue was still open in 1945; that there is no record of the payment of the Account Owners' account to them; that Account Owners Pal and Palné Rozsa perished in the Holocaust, that the other Account Owners resided in a Communist country in Eastern Europe after the Second World War, meaning that it would have been difficult and dangerous for them to access the account; that the Account Owners and their heirs would not have been able to obtain information about their account 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 (h), (i), and (j), as provided in Article 28 of 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 Claimants and represented parties [REDACTED 1] and [REDACTED 2]. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimants have plausibly demonstrated that they are Account Owner Imrené Kadar and Account Owner Istvan Rozsa, that Account Owner Pal Rozsa and Account Owner Palné Rozsa are their parents, and that Account Owner Imre Kadar is Claimant Kadar's husband, and those relationships justify 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 account.

Amount of the Award

In this case, the Account Owners held one account of unknown type. 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"). 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 49,375.00.

Division of the Award

According to Article 25(1) of the Rules, if an account is a joint account and claimants related to each of the Account Owners have submitted claims to the account, it shall be presumed that each Account Owner was the owner of an equal share of the account. This rule shall apply even if one of the Account Owners is still alive.

Further, under Article 23(1)(b) and (c) of the Rules, if the Account Owner's spouse and descendants have submitted a claim, the spouse shall receive one-half of the account and any descendants who have submitted a claim shall receive the other half in equal shares by representation; and 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. Finally, Article 23(2)(a) of the Rules provides that if a claimant has submitted the Account Owner's will or other inheritance documents pertaining to the Account Owner, the award will provide for distribution among any beneficiaries named in the will or other inheritance documents who have submitted a claim.

Accordingly, Claimant Rozsa, who is one of the Account Owners, and who is also one of the two surviving children of Account Owner Pal Rozsa and Account Owner Palné Rozsa, is entitled to two-fifths of the total award amount. Claimant Kadar, who is one of the Account Owners, who is also one of the two surviving children of Account Owner Pal Rozsa and Account Owner Palné Rozsa, and who is the surviving spouse of Account Owner Imre Kadar, as well as the holder of a life estate from him, is entitled to one-half of the total award amount. Represented parties [REDACTED 1] and [REDACTED 2], as the children and named heirs of Account Owner Imre Kadar, are each entitled to one-twentieth 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
12 January 2005