

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED 1],
represented by Stephen M. Harnik

and to Claimant [REDACTED 2],
also acting on behalf of [REDACTED 3],
[REDACTED 4], and [REDACTED 5]
represented by Stephen M. Harnik

in re Accounts of Josef Broch, Johanna Broch, and Friedrich Broch

Claim Numbers: 500773/JW; 500815/JW; 500821/JW

Award Amount: 131,757.38 Swiss Francs

This Certified Award is based upon the claim of [REDACTED 2] (“Claimant [REDACTED 2]”) to the published account of Friedrich Broch, and the claims of [REDACTED 1], née [REDACTED], (“Claimant [REDACTED 1]”) (together the “Claimants”) to the published accounts of Josef Broch and Johanna Broch. This Award is to the published account of Johanna Broch (“Account Owner Johanna Broch”) and Josef Broch (“Account Owner Josef Broch”), and to the published account of Friedrich Broch (“Account Owner Friedrich Broch”) (together the “Account Owners”), over which Alice Perutz (the “Power of Attorney Holder”) held power of attorney, both at the Zurich branch of the [REDACTED] (the “Bank”).¹

All awards 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 owners, and the bank have been redacted.

Information Provided by the Claimants

Claimant [REDACTED 1]

Claimant [REDACTED 1] submitted two Claim Forms identifying Account Owner Josef Broch

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”), Josef Broch is indicated as having one account and Johanna Broch is indicated as having one account. Upon careful review, the CRT has concluded that the Bank’s records evidence the existence of only one account, jointly held by Josef Broch and Johanna Broch.

and Account Owner Johanna Broch as her late husband's paternal grandparents, Josef Broch and Johanna Broch, née Schnabel, and Account Owner Friedrich Broch as her husband's paternal uncle, Friedrich Broch. According to Claimant [REDACTED 1], Josef Broch was born on 12 January 1852, Johanna Broch was born on 15 July 1863, and they were married on 25 October 1885 in Vienna, Austria. Claimant [REDACTED 1] indicated that the family owned a textile business, and that the couple had two sons: [REDACTED] (Claimant [REDACTED 1]'s father-in-law), who was born in Vienna on 7 November 1886, and Friedrich (Fritz) Broch, who was born on 17 December 1889, also in Vienna. Claimant [REDACTED 1] stated that Josef Broch died on 14 October 1933. Claimant [REDACTED 1] indicated that Johanna Broch resided at Gonzagagasse 7 in Vienna until 1938; then at Peregringasse 1, also in Vienna, between 1938 and 1941; and again at Gonzagagasse 7 in 1942. According to Claimant [REDACTED 1], Johanna Broch, who was Jewish, was deported in May 1942 to Theresienstadt, where she perished on 28 October 1942. Claimant [REDACTED 1] stated that [REDACTED], who became a well-known writer and scholar, died on 30 May 1951 in New Haven, Connecticut, the United States, and that Friedrich Broch died on 6 October 1967 in Cambridge, Massachusetts, the United States. Claimant [REDACTED 1] also stated that she is the widow of [REDACTED], [REDACTED]'s son.

In support of her claims, Claimant [REDACTED 1] submitted copies of the following documents: (1) Josef Broch's will, which references the apartment located at Gonzagagasse 7, and in which he bequeathed his entire estate to his wife, Johanna, the mandatory minimum share (*Pflichtteil*) to his sons [REDACTED] and Friedrich, and named as the executor of his estate Dr. Ludwig Kraft, who resided at Wipplingerstrasse 15 in Vienna; (2) [REDACTED]'s death certificate, identifying his parents as Josef Broch and Johanna Schnabel; (3) Claimant [REDACTED 1] husband's birth and baptismal certificate, which states that [REDACTED] was born to [REDACTED] and [REDACTED] on 4 October 1910; (4) her marriage certificate, which states that she and [REDACTED] were married on 4 April 1961, and identifies her husband's parents as [REDACTED] and [REDACTED]; (5) her husband's death certificate, which states that [REDACTED] died on 15 June 1994; (6) her husband's will, which indicates that [REDACTED] bequeathed his entire estate to Claimant [REDACTED 1]; and (7) the biography of [REDACTED], written by his son, [REDACTED]. According to [REDACTED]'s biography, he adopted the name "[REDACTED]" as a middle name when he was christened and married [REDACTED] on 11 December 1909. [REDACTED]'s biography also indicates that he and his wife had only one son, [REDACTED]. Claimant [REDACTED 1] indicated that she was born on 5 April 1932 in Tokyo, Japan.

Claimant [REDACTED 2]

Claimant [REDACTED 2] submitted a Claim Form identifying Account Owner Friedrich Broch as his stepfather, Friedrich (Frederick) John Broch, and Account Owner Johanna Broch and Account Owner Josef Broch as his stepfather's parents, Johanna Broch, née Schnabel, and Josef Broch. Claimant [REDACTED 2] stated that his stepfather, who was Jewish, was born on 17 December 1889 in Vienna, that he was an engineer, and that he married Alice Broch (formerly Perutz), née Wasserman, on 25 October 1941 in Cambridge, Massachusetts. Claimant [REDACTED 2] stated that Alice Broch had two sons from a previous marriage to [REDACTED]: Claimant [REDACTED 2], who was born on 19 April 1925 in Vienna, and

Claimant [REDACTED 2]'s brother, [REDACTED], who was born on 22 May 1919, also in Vienna. Claimant [REDACTED 2] indicated that before 1938, his stepfather resided at Gonzagagasse 7 in Vienna, that he resided both in Zagreb, Yugoslavia (today Croatia) and at Herrenstrasse 6/X/62 in Vienna in 1938, and that he and his family fled Austria to avoid Nazi persecution, and emigrated to the United States in 1939. Claimant [REDACTED 2] specified that his stepfather resided in Cambridge as of 1941, and that he lived there until his death on 6 October 1967. Claimant [REDACTED 2] indicated that Alice Broch died in Dallas, Texas, the United States, on 15 September 1999.

In support of his claim, Claimant [REDACTED 2] submitted copies of the following documents: (1) his mother's Certificate of Identity, issued by the British Home Office in London, England, dated 25 July 1939, which identifies Alice Perutz, who was born in Vienna on 8 September 1898, as the daughter of [REDACTED] and [REDACTED], and indicates that her son was [REDACTED]; (2) his mother's marriage certificate, which states that Alice Perutz married Friedrich Broch on 25 October 1941; (3) his own Certificate of Identity, issued by the British Home Office, dated 25 July 1939, which identifies [REDACTED], who was born on 19 April 1925, as the son of [REDACTED] and Alice Wassermann; (4) his brother's birth certificate, which states that [REDACTED 3] was born on 22 May 1919 in Vienna, to [REDACTED] and Alice Perutz; (5) his stepfather's will, in which Frederick J. Broch bequeathed all of his assets to his wife, Alice Perutz Broch, and which also contained provisions indicating that, if his wife predeceased him, his assets were to be bequeathed in part to both [REDACTED] and [REDACTED]; (6) his mother's death certificate, which states that Alice P. Broch, née Wasserman, was born in Vienna, and died in Dallas; and (7) Alice Perutz Broch's will, in which she bequeathed one-half of her assets to her son, Claimant [REDACTED 2], and the other half to her grandchildren, [REDACTED] and [REDACTED].

Claimant [REDACTED 2] stated that he was born on 19 April 1925 in Vienna. Claimant [REDACTED 2] is representing his brother, [REDACTED]; his niece, [REDACTED 5] (formerly [REDACTED]), née [REDACTED], who was born in New York, the United States on 12 May 1950; and his nephew, [REDACTED 4], who was born in New York on 9 June 1948.

Information Available in the Bank's Records

Account Owner Johanna Broch and Account Owner Josef Broch

The Bank's record consists of an account opening contract, signed in Vienna, Austria, on 19 July 1931. According to this record, Account Owner Johanna Broch and Account Owner Josef Broch were *Frau* (Mrs.) Johanna Broch and Josef Broch, respectively. The Bank's record indicates that Account Owner Johanna Broch and Account Owner Josef Broch jointly held a savings/passbook account, numbered 11952. The Bank's record also indicates that Account Owner Johanna Broch and Account Owner Josef Broch instructed the Bank to send all correspondence to Dr. Ludwig Kraft, a lawyer, who resided at Wipplingerstrasse 15, in Vienna. The Bank's record contains the signatures of Account Owner Johanna Broch and Account Owner Josef Broch. The Bank's record does not show when the account at issue was closed, nor does this record indicate the value of this account. The auditors who carried out the investigation of this bank to identify

accounts of Victims of Nazi Persecution pursuant to the instructions of the Independent Committee of Eminent Persons (“ICEP” or the “ICEP Investigation”) did not find this account in the Bank’s system of open accounts, and they therefore presumed that it was closed. There is no evidence in the Bank’s record that Account Owner Johanna Broch, Account Owner Josef Broch, or their heirs closed the account and received the proceeds themselves.

Account Owner Friedrich Broch

The Bank’s record submitted by the auditors who carried out the ICEP Investigation consists of a printout from the Bank’s database. According to this record, Account Owner Friedrich Broch was Friedrich Broch, who resided in Zagreb, Yugoslavia, and the Power of Attorney Holder was Alice Perutz. The Bank’s record indicates that Account Owner Friedrich Broch held one account, the type of which is not indicated.

Pursuant to Article 6 of the Rules Governing the Claims Resolution Process, as amended (the “Rules”), the CRT requested the voluntary assistance of the Bank to obtain additional information about this account (“Voluntary Assistance”). The Bank provided the CRT with an additional document. This document consists of a power of attorney form, signed on 9 September 1938, and indicates that Account Owner Friedrich Broch used the title *Ing.* (engineer), and that he temporarily resided in Zagreb, Yugoslavia, when he granted power of attorney to *Frau* (Mrs.) Alice Perutz on 9 September 1938.

The Bank’s records do not show when the account at issue was closed, nor do these records indicate the value of this account. The auditors who carried out the ICEP Investigation did not find this account in the Bank’s system of open accounts, and they therefore presumed that it was closed. There is no evidence in the Bank’s records that Account Owner Friedrich Broch, the Power of Attorney Holder, or their heirs closed the account and received the proceeds themselves.

Information Available from the Austrian State Archive

Johanna Broch

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 Johanna Broch, numbered 14051. Johanna Broch’s 1938 Census declaration, signed on 15 July 1938 in Vienna, indicates that Johanna Broch was born on 15 July 1863; that she resided at Gonzagagasse 7 in Vienna, and later at Peregringasse 1; and that she was a widow as of 1933. This declaration also states that Johanna Broch gave many of her valuables to her sons, Fritz and [REDACTED], in order to facilitate their emigration, and that she gave some of her jewelry to [REDACTED], née [REDACTED], the wife of her son [REDACTED]. According to the documents in the file, [REDACTED] and [REDACTED] had one son. In her declaration, Johanna Broch stated that she owned a garden and plot of land in Oberdöbling, Vienna, and that

she co-owned a building in Vienna at Weimarerstrasse 84, as well as a building at Laimgrubengasse 2, also in Vienna. The record makes no mention of assets held in a Swiss bank account.

Friedrich Broch

In the records of the Austrian State Archive (Archive of the Republic, Finance), there are also documents concerning the assets of Friedrich Broch, numbered 28683. Friedrich Broch's 1938 Census declaration, signed on 14 July 1938 in Vienna, states that Friedrich Broch was born on 17 December 1889; that he was an engineer; and that he resided at Herrengasse 6, in Vienna I. These records indicate that as of 31 January 1939 and on the basis of a report dated 14 January 1939, Nazi authorities determined that Friedrich Broch had been outside the country for some period of time, though his exact whereabouts were unknown. The records indicate that what could be located of his securities as well as his real estate had been confiscated to cover his flight tax liability. This record also includes an extract from Friedrich Broch's income tax form for the year 1937, which indicates that Friedrich Broch's assets included a demand deposit account (*Kontokorrent*) at the Bank, and that the value of this account in 1937 was 2,227.20 United States Dollars ("US \$"). The record also indicates that Friedrich Broch owned Yugoslavian, Austrian and American securities, and that he was ordered to sell his foreign securities to the *Reichsbank* on 8 August 1938.

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 Account Owner Johanna Broch and Account Owner Josef Broch. The names and city and country of residence of Claimant [REDACTED 1]'s husband's grandparents and Claimant [REDACTED 2]'s stepfather's parents match the published names and city and country of residence of Account Owner Johanna Broch and Account Owner Josef Broch. The name and address of the executor identified in Josef Broch's will submitted by Claimant [REDACTED 1] match the unpublished name and address of the contact person identified in the Bank's records. The CRT notes that the signature of Account Owner Johanna Broch as contained in the Bank's records matches that provided by Johanna Broch in her 1938 Census declaration, establishing that these documents refer to the same person. Moreover, the CRT notes that Claimant [REDACTED 1] identified Account Owner Johanna Broch's street addresses as specified in her 1938 Census declaration.

The Claimants have also plausibly identified Account Owner Friedrich Broch. The name and city and country of residence of Claimant [REDACTED 1]’s husband’s uncle and Claimant [REDACTED 2]’s stepfather match the published name and city and country of residence of Account Owner Friedrich Broch, and the name of his wife matches the published name of the Power of Attorney Holder. In addition, Claimant [REDACTED 2] identified Account Owner Friedrich Broch’s profession, which matches unpublished information about Account Owner Friedrich Broch contained in the Bank’s records.

In support of their claims, the Claimants submitted documents, including copies of Josef Broch’s will, which references the apartment located at Gonzagagasse 7 in Vienna, identifies his wife and children as Johanna, [REDACTED] and Friedrich, and names as executor of his estate Dr. Ludwig Kraft, who resided at Wipplingerstrasse 15 in Vienna; and Claimant [REDACTED 2]’s mother’s marriage certificate, which states that Alice Perutz was married to Friedrich Broch. These documents provide independent verification that the persons who are claimed to be Account Owner Johanna Broch and Account Owner Josef Broch had the same names and resided in the same city recorded in the Bank’s records as the names and city of residence of Account Owner Johanna Broch and Account Owner Josef Broch, and that the persons who are claimed to be Account Owner Friedrich Broch and the Power of Attorney Holder had the same names recorded in the Bank’s records as the names of Account Owner Friedrich Broch and the Power of Attorney Holder.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Johanna Broch, née Schnabel, and indicates that she resided in Vienna and perished in Theresienstadt, which matches the information about Account Owner Johanna Broch provided by the Claimants. The database also includes a person named Friedrich Broch, and indicates that his place of birth was Austria, which matches the information about Account Owner Friedrich Broch provided by the Claimants. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel. The CRT also notes that the names Josef Broch, Johanna Broch and Friedrich Broch each appear only once 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”). Finally, 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 Johanna Broch and Account Owner Friedrich Broch were Victims of Nazi Persecution. The Claimants stated that Johanna Broch was Jewish, and that she perished on 28 October 1942 in Theresienstadt. The Claimants also stated that Account Owner Friedrich Broch was Jewish, and that he fled Austria to the United States in 1939 to avoid Nazi persecution. Further, the CRT notes that both Johanna Broch and Friedrich Broch were forced to register their assets pursuant to the 1938 Census, and that Friedrich Broch’s real estate was confiscated by Nazi authorities. As noted above, persons named Johanna Broch and Friedrich Broch were included in the CRT’s database of victims. The CRT notes that Account Owner Josef Broch died in 1933, and was not a Victim of Nazi Persecution. However, as detailed above, Account Owner Josef Broch’s wife and sons, who were his heirs, were Victims of Nazi Persecution.

The Claimants' Relationships to the Account Owners

Claimant [REDACTED 1] has plausibly demonstrated that she is related to the Account Owners by submitting specific information and documents, demonstrating that the Account Owners were her husband's paternal grandparents and uncle. These documents include Claimant [REDACTED 1]'s marriage certificate, which states that she and [REDACTED] were married on 4 April 1961, and identifies her husband's parents as [REDACTED] and [REDACTED]; Claimant [REDACTED 1] husband's birth and baptismal certificate, which states that [REDACTED] was born to [REDACTED] and [REDACTED]; the biography of [REDACTED], written by his son, [REDACTED]; [REDACTED]'s death certificate, identifying his parents as Josef Broch and Johanna Schnabel; and Josef Broch's will, which identifies his two sons as [REDACTED] and Friedrich.

Claimant [REDACTED 2] has plausibly demonstrated that he is related to the Account Owners and the Power of Attorney Holder by submitting specific information and documents, demonstrating that the Account Owners were his step-grandparents, his stepfather and his mother, respectively. These documents include his own Certificate of Identity, issued by the British Home Office, which identifies [REDACTED] as the son of [REDACTED] and Alice Wassermann; and his mother's marriage certificate, which states that Alice Perutz was married to Friedrich Broch. The CRT notes that the documentation submitted by Claimant [REDACTED 2] does not establish his relationship to Account Owner Johanna Broch and Account Owner Josef Broch, but that the documentation submitted by Claimant [REDACTED 1] demonstrates that they were the parents of Claimant [REDACTED 2]'s stepfather.

There is no information to indicate that the Account Owners have other surviving heirs other than the Claimants and the parties whom Claimant [REDACTED 2] is representing.

The Issue of Who Received the Proceeds

In this case, the Bank's records indicate that Account Owner Johanna Broch and Account Owner Josef Broch jointly held a savings/passbook account. The Bank's records also indicate that Account Owner Friedrich Broch held an account at the Bank, the type of which is not indicated. Friedrich Broch's 1938 Census declaration indicates that he held a demand deposit account at the Bank. Given that the account evidenced by the Bank's records and the account referenced in Friedrich Broch's 1938 Census declaration were held by the same person at the same branch of the same Bank in the same period of time, the CRT determines that the Bank's records and the 1938 Census record relate to the same account.

With respect to Account Owner Johanna Broch and Account Owner Josef Broch's savings/passbook account, given that Account Owner Josef Broch died in 1933; that Account Owner Johanna Broch remained in Austria until she was deported to Theresienstadt, where she perished in 1942; that there is no record of the payment of Account Owner Johanna Broch and Account Owner Josef Broch's account to them nor any record of a date of closure of the account; that the heirs of Account Owner Johanna Broch and Account Owner Josef Broch 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) 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 Account Owner Johanna Broch, Account Owner Josef Broch, or their heirs.

With respect to the demand deposit account of Account Owner Friedrich Broch, the CRT notes that the facts of this case are similar to other cases that have come before the CRT, in which Jewish residents or nationals of the Reich reported their assets in the 1938 Census, and, subsequently, their accounts are closed unknown to whom or are transferred to banks in the Reich. Given that the CRT's precedent indicates that it is plausible in such situations that the proceeds of the account ultimately were confiscated by the Nazi regime; that Account Owner Friedrich Broch reported the account in the 1938 Census; that Account Owner Friedrich Broch lived in Austria and Yugoslavia until he fled to the United States in 1939; and given the application of Presumptions (d), (h), and (j), as provided in Article 28 of the Rules, the CRT concludes that it is plausible that the account proceeds were not paid to Account Owner Friedrich Broch or his 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 the represented parties. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Claimant [REDACTED 1] has plausibly demonstrated that Account Owner Johanna Broch and Account Owner Josef Broch were her husband's paternal grandparents, and Claimant [REDACTED 2] has plausibly demonstrated that Account Owner Josef Broch and Account Owner Johanna Broch were his stepfather's parents and that Account Owner Friedrich Broch was his stepfather, and those relationships justify an Award. Third, the CRT has determined that it is plausible that neither the Account Owners, the Power of Attorney Holder, nor their heirs received the proceeds of the claimed accounts. Furthermore, the CRT notes that Claimant [REDACTED 2] and his niece and nephew, [REDACTED 5] (formerly [REDACTED]), née [REDACTED], and [REDACTED], as heirs identified in an unbroken chain of inheritance documents starting from Account Owner Friedrich Broch, have a better entitlement to the accounts of Account Owner Friedrich Broch than either Claimant [REDACTED 1] or Claimant [REDACTED 2]'s brother, [REDACTED 3].

Amount of the Award

In this case, Account Owner Johanna Broch and Account Owner Josef Broch jointly held one savings/passbook account, and Account Owner Friedrich Broch held one demand deposit account.

With respect to Account Owner Johanna Broch and Account Owner Josef Broch's savings/passbook account, 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 a savings/passbook account was 830.00 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 an award amount of SF 10,375.00 for this account.

With respect to Account Owner Friedrich Broch's demand deposit account, the 1938 Census record indicates that the value of this account as of 1937 was US \$2,227.20, which was then equivalent to SF 9,710.59.² The current value of the amount of the award is determined by multiplying the historic value by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce an award amount of SF 121,382.38 for this account.

Consequently, the total award amount in this case is SF 131,757.38.

Division of the Award

With respect to Account Owner Johanna Broch and Account Owner Josef Broch's savings/passbook account, according to Article 23(1)(g) of the Rules, if none of the persons entitled to an award under Article 23(1)(a-f) of the Rules have submitted a claim, the CRT may make an award to any relative of the account owner, whether by blood or by marriage, who has submitted a claim, consistent with principles of fairness and equity. In this case, Claimant [REDACTED 1] is the widow of [REDACTED], the only child of [REDACTED], who was one of Account Owner Johanna Broch and Account Owner Josef Broch's two sons; and Claimant [REDACTED 2] and his brother, [REDACTED 3], whom Claimant [REDACTED 2] is representing, are the stepsons of Friedrich Broch, Account Owner Johanna Broch and Account Owner Josef Broch's other son. The CRT notes that Claimant [REDACTED 2] is also representing his niece and nephew, [REDACTED 5] (formerly [REDACTED]), née [REDACTED], and [REDACTED], the children of [REDACTED 3]. The CRT determines that it is consistent with principles of fairness and equity that this account be divided in equal shares between Claimant [REDACTED 1], Claimant [REDACTED 2], and his brother, [REDACTED 3], all of whom are related to Account Owner Johanna Broch and Account Owner Josef Broch by marriage only, and who are more closely related to them than [REDACTED 5] (formerly [REDACTED]), née [REDACTED], and [REDACTED]. Consequently, Claimant [REDACTED 1] is entitled to one-half of the award amount for the savings/passbook account, and Claimant [REDACTED 2] and his brother, [REDACTED 3], are each entitled to one-quarter of the award amount for that account.

With respect to Account Owner Friedrich Broch's demand deposit account, according to Article 23(2)(a) and (b) of the Rules, 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

² The CRT uses official exchange rates to calculate the account value in Swiss Francs.

claim, and, if none of the named beneficiaries have filed a claim, the CRT shall make an award to any claimant who has submitted an unbroken chain of wills or other inheritance documents, starting with the will of, or other inheritance documents pertaining to, the account owner. In this case, Account Owner Friedrich Broch's will bequeathed his entire estate to his wife, Alice Broch; and according to Alice Broch's will, her son, Claimant [REDACTED 2], receives one-half of her estate and her grandchildren, [REDACTED 4] and [REDACTED], each receive one-quarter of her estate. Accordingly, Claimant [REDACTED 2] is entitled to one-half of the award amount for the account of Account Owner Friedrich Broch, and [REDACTED] and [REDACTED 5] (formerly [REDACTED]), née [REDACTED], are each entitled to one-quarter of the award amount for this account. Moreover, Claimant [REDACTED 1] and [REDACTED 3] are not entitled to any portion of the award amounts for this account.

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
21 June 2006