

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Estate of Claimant Lucia Hoffman<sup>1</sup>  
represented by Edwin Hoffman

and to Claimant Edwin Hoffman  
also acting on behalf of Thomas Hoffman and Agnes Metzger

## **in re Accounts of Suzanna Ehrlich**

Claim Number: 220789/WT; 220790/WT; 400246/WT

Award Amount: 172,875.00 Swiss Francs

This Certified Award is based upon the claims of Lucia Hoffman, née Ehrlich (“Claimant Lucia Hoffman”) and Edwin Hoffman (“Claimant Edwin Hoffman”) (together the “Claimants”) to the accounts of Suzanna Ehrlich, Osias Ehrlich, and Jakob Hoffmann.<sup>2</sup> This Award is to the 2005 published accounts of Suzanna Ehrlich (the “Account Owner”) at the Zurich branch of [REDACTED] (the “Bank”).

All awards are published. Where a claimant has not requested confidentiality, as in this case, only the name of the bank has been redacted.

## **Information Provided by the Claimants**

The Claimants, who are mother and son, submitted substantially similar Claim Forms identifying the Account Owner as Claimant Lucia Hoffman’s sister and Claimant Edwin Hoffman’s maternal aunt, Suzanna Pfeffer, née Ehrlich, who was born in 1907 or 1908 in Tarnow, Poland, and was married to Adolf Pfeffer in 1939 or 1940. The Claimants indicated that Suzanna Pfeffer was the child of Osias Ehrlich and Elka Ehrlich, née Hollander, who had multiple homes in Tarnow and Vienna, Austria. The Claimants further indicated that Suzanna Pfeffer, who was

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<sup>1</sup> On 17 November 2006, Claimant Edwin Hoffman informed the CRT that his mother, Claimant Lucia Hoffman, passed away on 25 April 2006, and submitted her death certificate and testamentary documents, indicating that he and his two siblings, represented parties Thomas Hoffman and Agnes Metzger are her sole heirs.

<sup>2</sup> The CRT did not locate an account belonging to Osias Ehrlich in the Account History Database prepared pursuant to the investigation of the Independent Committee of Eminent Persons (“ICEP” or “ICEP Investigation”), which identified accounts probably or possibly belonging to Victims of Nazi Persecution, as defined in the Rules Governing the Claims Resolution Process, as amended (the “Rules”). In a separate decision, the CRT awarded the accounts of Jakob Hoffmann to Claimant Edwin Hoffman. *See In re Accounts of Jakob Hoffmann* (approved on 3 March 2006).

Jewish, lived in Vienna, Austria, until her marriage. The Claimants indicated that Suzanna Pfeffer returned to Poland in 1939, and that she and her husband had a son, Ronald, who was born in 1941 in Poland. The Claimants also indicated that Osias Ehrlich, Elka Ehrlich, Adolf Pfeffer, Suzanna Pfeffer, and Ronald Pfeffer all perished during the Second World War in either 1941 or 1942.

In support of their claims, the Claimants submitted copies of documents, including (1) a letter, dated 18 October 1996, from Lucia Hoffman addressed to the Ombudsman of the Swiss Banks in Zurich, enquiring about Susanna (Suzanna) Ehrlich's Swiss bank account; (2) Lucia Hoffman's birth certificate, indicating that she was born on May 5, 1904 in Tarnow; and (3) Lucia Hoffman's naturalization certificate, indicating that Lucia Hoffman née Ehrlich was born on 5 May 1904 in Poland.

Claimant Lucia Hoffman previously submitted an Initial Questionnaire ("IQ") to the Court in 1999, asserting her entitlement to a Swiss bank account owned by her father, Osias Ehrlich. Claimant Edwin Hoffman previously submitted an IQ to the Court in 1999, asserting his entitlement to a Swiss bank account owned by his grandfather, Osias Ehrlich.

Claimant Lucia Hoffman indicated that she was born on 5 May 1904 in Tarnow, Poland. Claimant Edwin Hoffman indicated that he was born on 23 October 1937 in Hungary. Claimant Edwin Hoffman is representing his brother, Thomas Hoffman, and his sister, Agnes Metzger.

### **Information Available in the Bank's Records**

The CRT notes that 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 report an account belonging to Suzanna Ehrlich during their investigation of the Bank. The documents evidencing an account belonging to Suzanna Ehrlich were obtained from the Swiss Federal Archive and are further described below.

### **Information Available in the Swiss Federal Archive**

By Federal Decree of 20 December 1962 (the "Federal Decree"), the Swiss Federal Council obliged all individuals, legal entities, and associations to report any Swiss based assets whose last-known owners were foreign nationals or stateless persons of whom nothing had been heard since 9 May 1945 and who were known or presumed to have been victims of racial, religious, or political persecution (the "1962 Survey").

In the records of the Swiss Federal Archive in Bern, Switzerland, there are documents concerning the registration of assets belonging to Suzanna (Zusanna) Ehrlich, numbered 649. These records indicate that the Account Owner was *Fräulein* (Ms.) Suzanna Ehrlich, who resided in Vienna, Austria in 1936 and was not married.

The documents indicate that the Account Owner held one custody account and one savings account at the Zurich branch of the Bank. With regard to the custody account, the documents indicate that the Account Owner held 37 shares of *Färbereien & Druckereien Trust AG., Chur*, with a value of 40.00 Swiss Francs (“SF”) each, and 88 shares of *Tarbouches Trust AG., Zug*, with a value of SF 5.00 each, for a combined worth of SF 1,920.00 on 1 September 1963. The records further indicate that the savings account had a balance of SF 285.00 on 1 September 1963.

According to a document, dated 18 November 1965, the Registration Office for Assets of Missing Foreigners (the “Registration Office”) (*Meldestelle für Vermögen verschwundener Ausländer*) requested that the Custody Office of the city of Zurich (*Vormundschaftsbehörde der Stadt Zürich*) entrust the assets to a custodian, as prescribed by the Federal Decree, and that such a custodian was appointed in 1966. The records from the Swiss Federal Archive do not refer to the ultimate disposition of the assets. There is no evidence in the records of the Swiss Federal Archive that the Account Owner or her heirs 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 Owner

Claimant Lucia Hoffman’s sister’s name and Claimant Edwin Hoffman’s aunt’s name match the published name of the Account Owner.<sup>3</sup> The Claimants also identified the Account Owner’s city and country of residence and marital status at the time the accounts were open, which match published information about the Account Owner contained in the records from the Swiss Federal Archive.

In support of their claims, the Claimants submitted copies of documents, including a letter from Lucia Hoffman to the Ombudsman of the Swiss Banks in Zurich, requesting Susanna Ehrlich’s Swiss account. Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Susanna Ehrlich, and indicates that her year of birth was 1907, her place of birth was Tarnow, and that her parents were Osias Ehrlich and Elka Ehrlich, née Hollander, which match information about the Account Owner provided by the Claimants. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

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<sup>3</sup> The CRT notes that Suzanna and Susanna are variations of the same name.

The CRT notes that the Claimants filed IQs with the Court in 1999, asserting their entitlement to a Swiss bank account owned by Osias Ehrlich, the Account Owner's father, and that they submitted Claim Forms in 2001, identifying their relationship to the Account Owner, prior to the publication of the List of Account Owners Published in 2005 (the "2005 List"). This indicates that the Claimants have based their present claims not simply on the fact that an individual identified on the 2005 List as owning a Swiss bank account bears the same name as their relative, but rather on a direct family relationship that was known to them before the publication of the 2005 List. It also indicates that the Claimants had reason to believe that their family member owned a Swiss bank account prior to the publication of the 2005 List. This supports the credibility of the information provided by the Claimants.

The CRT notes that there are no other claims to these accounts. Taking all of these factors into account, the CRT concludes that the Claimants have plausibly identified the Account Owner.

#### Status of the Account Owner as a Victim of Nazi Persecution

The Claimants have made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimants stated that the Account Owner was Jewish, that she resided in Poland, and that she perished during the Second World War in either 1941 or 1942. As noted above, a person named Susanna Ehrlich was included in the CRT's database of victims.

#### The Claimants' Relationship to the Account Owner

The Claimants have plausibly demonstrated that they are related to the Account Owner by submitting specific biographical information, demonstrating that the Account Owner was Claimant Lucia Hoffman's sister and Claimant Edwin Hoffman's aunt. The CRT further notes that the Claimants filed Claims with the Court in 2001, identifying the relationship between the Account Owner and themselves, prior to the publication of the 2005 List; and that the Claimants identified information which matches information contained in the Yad Vashem records. The CRT further notes that the Claimants submitted a copy of Claimant Lucia Hoffman's birth certificate, which provides independent verification that the Claimants' relatives bore the same family name as the Account Owner and that they resided in Poland. Finally, the CRT further notes that the foregoing information is of the type that family members would possess and indicates that the Account Owner was well known to the Claimants as a family member, and all this information supports the plausibility that the Claimants are related to the Account Owner, as they have asserted in their Claim Forms. There is no information to indicate that the Account Owner has surviving heirs other than the Claimants and the parties whom Claimant Edwin Hoffman is representing.

#### The Issue of Who Received the Proceeds

Given that the Account Owner perished in either 1941 or 1942; that there is no record of the payment of the Account Owner's accounts to her nor any record of a date of closure of the accounts; that the accounts were registered in the 1962 Survey; that the Account Owner and her heirs would not have been able to obtain information about her accounts 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 (e) and (h), 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 Owner or her 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 Claimant Lucia Hoffman. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Claimant Lucia Hoffman has plausibly demonstrated the Account Owner was her sister, and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owner nor her heirs received the proceeds of the claimed accounts.

Further, the CRT notes that Claimant Lucia Hoffman, as the Account Owner's sister, has a better entitlement to the accounts than Claimant Edwin Hoffman and represented parties Thomas Hoffman and Agnes Metzger, the Account Owner's nephews and niece.

#### Amount of the Award

In this case, the Account Owner held one custody account and one savings account. Regarding the securities in the custody account, the records of the Swiss Federal Archive indicate that the Account Owner held 37 shares of *Färbereien & Druckereien Trust AG., Chur*, with a face value of 40.00 Swiss Francs ("SF") each and 88 shares of *Tarbouches Trust AG., Zug*, with a face value of SF 5.00 each, for a combined face value of SF 1,920.00. According to the guidelines for the Valuation of Securities, circulated by Special Master Helen B. Junz, as a general rule, stocks are valued at market value. The last quoted market price for these securities was 11 March 1938, when they were quoted in Vienna at the equivalent of SF 84.78 and SF 48.91, respectively.<sup>4</sup> The combined value on that date was thus SF 7,440.94. According to Article 29 of the Rules, if the amount in a custody account was less than SF 13,000.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 13,000.00.

With respect to the savings account, the records of the Swiss Federal Archive indicate that the value of the account as of 1 September 1963 was SF 285.00. In accordance with Article 31(1) of the Rules, this amount is increased by an adjustment of SF 285.00, which reflects standardized bank fees charged to the account between 1945 and 1 September 1963. Consequently, the adjusted balance of the account at issue is SF 570.00. According to Article 29 of the Rules, if the amount in a savings account was less than SF 830.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 830.00.

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<sup>4</sup> *Compass Finanzielles Jahrbuch 1945: Österreich, Compass-Verlag, Vienna, 1945, p. 1034.*

The current value of the amount of the award is determined by multiplying the balance as determined by Article 29 by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce an award amount of SF 162,500.00 for the custody account and SF 10,375.00 from the savings account, for a total award amount of SF 172,875.00.

#### Division of the Award

According to Article 23(1)(d) of the Rules, if neither the Account Owner's spouse nor any descendants of the Account Owner have submitted a claim, the award shall be in favor of any descendants of the Account Owner's parents who have submitted a claim, in equal shares by representation. Accordingly, Claimant Lucia Hoffman is entitled to the total award amount. As noted above, Claimant Edwin Hoffman and represented parties Thomas Hoffman and Agnes Metzger are not entitled to share in the award.

#### **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  
23 April 2007