

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Madeline Elisabeth Heumann
represented by Daniel Heumann

in re Accounts of Albert Elkan

Claim Number: 215393/AH¹

Award Amount: 204,750.00 Swiss Francs

This Certified Award is based upon the claim of Madeline Elisabeth Heumann, née Baer, (the “Claimant”) to the accounts of Albert Elkan (the “Account Owner”) at the Basel branch of the [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 Claimant

The Claimant submitted a Claim Form identifying the Account Owner as her maternal grandfather, Albert Elkan, who was born to Isaac Elkan and Sophie Elkan, née Hahn, on 26 February 1880, in Michelbach, Germany, and was married to Clara Elkan, in Germany. The Claimant stated that her grandparents had two daughters, Alice Elkan, who was later married to Walter Eden, and the Claimant’s mother, Bella Bessie Elkan, who was later married to Sigmund Baer. The Claimant indicated that her maternal grandparents lived in Speyer, Germany; that her paternal grandparents, Caroline and Berthold Baer, lived in Basel, Switzerland; and that she and her parents lived in France. The Claimant further indicated that her maternal grandfather owned a cigar factory named *Havanelka*, in Speyer, Germany. The Claimant added that she believes her grandfather may have owned business accounts in Switzerland for the proceeds of his cigar business sales. The Claimant stated that during the Second World War her grandparents, who were Jewish, were deported on an unknown date to the Gurs concentration camp, where they were detained for two years, before receiving permission, also an unknown date, to move to Morals, France, where they stayed until 1942, when they fled to Chicago. The Claimant indicated that her maternal grandfather and grandmother both died in Chicago, on 16 August 1968 and 9 July 1965, respectively.

¹ The Claimant submitted an additional claim to the account of Sigmund Baer, which is registered under the Claim Number 215394. The CRT will treat the claim to this account in a separate decision.

The Claimant indicated that she is an only child; that her mother died on 5 November 2001 in New York; that her aunt, Alice Eden, died on 29 July 1993, in Chicago, and she did not have any children; and that she is therefore the only surviving heir of her grandfather. In support of her claim, the Claimant submitted a family tree; her mother's death certificate which indicates that Albert Elkan was her father and that Madeline Heumann, the Claimant, was her daughter; and copies of the published death announcements of Albert Elkan and Clara Elkan, which indicate that Madeline Heumann, the Claimant, is the only third generation descendant of Albert Elkan, and they resided in Speyer. The Claimant indicated that she was born on 23 October 1933 in Mulhouse, France.

Information Available in the Bank's Record

The Bank's record consists of a customer card. According to this record, the Account Owner was Albert Elkan, who resided in Speyer am Rhein, Germany. The Bank's record indicates that the Account Owner held a safe deposit box, numbered 875, opened on 5 June 1932 and closed on 9 February 1933; a custody account, numbered L9932, opened on 28 June 1932 and closed on 3 July 1933; and a demand deposit account opened on 21 June 1932 and closed on 7 September 1933. The amounts in the accounts on their dates of closure are unknown. There is no evidence in the Bank's record that the Account Owner or his heirs closed the accounts and received the proceeds themselves.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. Her grandfather's name matches the published name of the Account Owner and his country of residence matches the published country of residence of the Account Owner. In addition, the Claimant stated that her grandfather resided and owned a business in Speyer, Germany, which matches unpublished information about the Account Owner's city of residence contained in the Bank's record. Furthermore, the Claimant stated that her grandfather's wife's family lived in Basel, Switzerland, which is consistent with unpublished information about the Bank's branch in which all the accounts were opened. In support of her claim, the Claimant submitted her mother's death certificate which indicates that Albert Elkan was her father and that Madeline Heumann, the Claimant, was her daughter, and copies of the published death announcements of Albert Elkan and Clara Elkan, which indicate that Madeline Heumann, the Claimant, is the only third generation descendant of Albert Elkan, and that they resided in Speyer, which provides independent verification that the person who is claimed to be the Account Owner resided in the same town recorded in the Bank's record as the residence of the Account Owner.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Albert Elkan, and indicates that his date of birth was

26 February 1880, his place of birth was Michelbach, Germany, and that he resided in Speyer, Germany, all which match the information about the Account Owner provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT further notes that the name Albert Elkan appears only once on the February 2001 published list of accounts determined by ICEP the Independent Committee of Eminent Persons (“ICEP”) to be probably or possibly those of victims of Nazi persecution. Furthermore, the CRT notes that the other claims to these accounts were disconfirmed because those claimants provided a different city of residence than the city of residence of the Account Owner, and/or a different spelling of the Account Owner’s last name, and/or a different country of residence than that of the Account Owner. Taking all of these factors into account, the CRT concludes that the Claimant has plausibly identified the Account Owner.

Status of the Account Owner as a Victim of Nazi Persecution

The Claimant has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimant stated that the Account Owner and his wife, who were Jewish, were deported on an unknown date to the Gurs concentration camp, where they were detained for two years, before receiving permission to move to France, where they remained until they fled to Chicago in 1942. As noted above, a person named Albert Elkan was included in the CRT’s database of victims.

The Claimant’s Relationship to the Account Owner

The Claimant has plausibly demonstrated that she is related to the Account Owner by submitting documents demonstrating that the Account Owner was her grandfather. These documents include her mother’s death certificate which indicates that Albert Elkan was her father and that Madeline Heumann, the Claimant, was her daughter, and copies of the published death announcements of Albert Elkan and Clara Elkan, which indicate that Madeline Heumann, the Claimant, is the only third generation descendant of Albert Elkan. There is no information to indicate that the Account Owner has other surviving heirs.

The Issue of Who Received the Proceeds

Given that in 1933 the Nazis embarked on a campaign to seize the domestic and foreign assets of Jewish nationals in Germany through the enforcement of flight taxes and other confiscatory measures including confiscation of assets held in Swiss banks; that the Account Owner and his wife were deported on an unknown date to the Gurs concentration camp, where they were detained for two years; that they later received permission, also on an unknown date, to move to France, where they stayed until 1942, and then fled to Chicago; that the Account Owner apparently remained in Germany during the year that all of his accounts were closed in 1933, and he would not have been able to repatriate his accounts to Germany without their confiscation; that there is no

record of the payment of the Account Owner's accounts to him or his heirs; that the Account Owner or his heirs would not have been able to obtain information about his 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 (a), (h) and (j), as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules") (see Appendix A) and Appendix C,² the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner 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 Claimant. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owner was her paternal grandfather, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner, nor his heirs received the proceeds of the claimed accounts.

Amount of the Award

In this case, the Account Owner held one safe deposit box, one demand deposit account, and one custody 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 safe deposit box was 1,240.00 Swiss Francs, the average value of a demand deposit account was 2,140.00 Swiss Francs, and the average value of a custody account was 13,000.00 Swiss Francs. Thus the total 1945 average value of the accounts at issue was 16,380.00 Swiss Francs. The current value of this amounts 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 204,750.00 Swiss Francs.

Scope of the Award

The Claimant should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on her claim to determine whether there are additional Swiss bank accounts to which she 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).

² Appendix C appears on the CRT II website -- www.crt-ii.org.

Certification of the Award

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

Claims Resolution Tribunal
22 December 2003