

# CLAIMS RESOLUTION TRIBUNAL

---

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

## **Certified Award**

to Claimants Gabriel Goldschmidt and Gertrude Jerichower

### **in re Account of Samson Goldschmidt**

Claim Numbers: 205104/SJ, 208181/SJ and 206053/SJ

Award Amount: 26,750.00 Swiss Francs

This Certified Award is based upon the claims of Gabriel Goldschmidt (“Claimant Goldschmidt”) and Gertrude Jerichower née Goldschmidt (“Claimant Jerichower”) (together the “Claimants”) to the accounts of David Samson Goldschmidt and Samson Goldschmidt. This Award is to the account of Samson Goldschmidt (the “Account Owner”) at 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 Claimants**

Claimant Goldschmidt submitted two Claim Forms, an Initial Questionnaire and two ATAG Ernst & Young claims identifying the Account Owner as his grandfather, Samson Goldschmidt, who was married to Eddy Goldschmidt, née Loeb. Claimant Goldschmidt stated that Samson Goldschmidt owned an insurance agency, *Samedi-Hamburg Versicherung*, located at Moorweidenstrasse 14, Hamburg, Germany, where he worked with his son David Samson Goldschmidt (the Claimants’ father). In 1937, Samson Goldschmidt fled Germany to the Netherlands. In 1942, Samson Goldschmidt was deported from Amsterdam to Sobibor. Subsequently, David Samson Goldschmidt was sent to Theresienstadt in 1943 and then to Auschwitz in 1944, where he was killed by the Nazis. Claimant Goldschmidt indicated that he himself was born on 21 May 1927 in Hamburg.

In support of his claim, Claimant Goldschmidt provided a family tree; copies of his birth certificate and passport; a copy of Samson Goldschmidt’s birth certificate; a copy of David Samson Goldschmidt’s birth certificate, which indicates that his father was Samson Goldschmidt; and a signature sample of Samson Goldschmidt. Finally, Claimant Goldschmidt provided two official documents from Hamburg. The first is a court document relating to the confiscation of the family business in 1940, and the second is a letter from the Hamburg district authority acknowledging the death of David Samson Goldschmidt at Auschwitz.

Claimant Jerichower submitted a Claim Form, identifying the Account Owner as her grandfather, Samson Goldschmidt, who was married to Esther Goldschmidt, née Loeb. Claimant Jerichower also provided information relating to her father, David Samson Goldschmidt, who was married to Ketty Goldschmidt, née Felsenstein, in February 1922 in Leipzig, Germany. Additionally, Claimant Jerichower stated that David Samson Goldschmidt was an insurance broker, who lived in Hamburg and had four children (including Claimant Goldschmidt) before perishing in Auschwitz. The Claimant indicated that she herself was born on 17 September 1924 in Hamburg, Germany. In support of her claim, Claimant Jerichower submitted a family tree.

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

The Bank's record consists of a customer card. According to this record, the Account Owner was Samson Goldschmidt of Hamburg, Germany. The Bank's record indicates that the Account Owner held a demand deposit account that was opened on 1 July 1930 and closed on 10 July 1935. The Bank's record does not show to whom the account was paid, nor does the record indicate the value of this account. There is no evidence in the Bank's record that the Account Owner or his 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 discretion of the Claims Judges. In this case, the CRT determines it appropriate to join the three claims of the Claimants in one proceeding.

#### Identification of the Account Owner

The Claimants have plausibly identified the Account Owner. Their grandfather's name matches the published name of the Account Owner. Furthermore, the Claimants identified their grandfather's place of residence as Hamburg, Germany, which matches unpublished information about the Account Owner contained in the Bank's records. Additionally, in support of his claim, Claimant Goldschmidt submitted documents, including a family tree, his father's birth certificate, and a court record reflecting the confiscation of the family business. Finally, Claimant Jerichower submitted a family tree. The CRT notes that there are no other claims to this account. 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

Claimant Goldschmidt has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. Claimant Goldschmidt stated that the Account Owner was Jewish and that he fled from Hamburg to Amsterdam in 1937. Additionally, the Account Owner was deported from

Amsterdam to Sobibor in 1942. The Claimants also asserted that David Samson Goldschmidt, the son of the Account Owner, was sent to Theresienstadt in 1943 and from there to Auschwitz in 1944, where he was killed.

#### The Claimant's Relationship to the Account Owner

The Claimants have plausibly demonstrated that they are related to the Account Owner by submitting documents demonstrating that he is their grandfather.

#### 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 the confiscation of assets held in Swiss banks; the Account Owner's account was closed in 1935 and he remained in Germany until 1937; he would not have been able to repatriate his account to Germany when it was closed without its confiscation; the Account Owner was captured in the Netherlands in 1942 and deported eventually to Auschwitz where he was killed in 1944; there is no record of payment of the Account Owner's account to him; the Account Owner's heirs would not have been able to obtain information about his 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 Bank's concern regarding double liability; and given the application of Presumptions (a), (h) and (j), as provided in Article 28 of the Rules (see Appendix A) and Appendix C,<sup>1</sup> 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 Claimants. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimants have plausibly demonstrated that the Account Owner was their 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 account.

#### Amount of the Award

In this case, the Account Owner held one demand deposit 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 investigation carried out pursuant to instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation"), in 1945 the average value of a demand deposit account was 2,140.00 Swiss Francs. The current value of this

---

<sup>1</sup> Appendix C appears on the CRT II website -- [www.crt-ii.org](http://www.crt-ii.org).

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 26,750.00 Swiss Francs.

#### Division of the Award

According to Article 23(1)(c) of the Rules, 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. In this case, the Claimants, who are siblings, are the grandchildren of the Account Owner. Accordingly, the Claimants are each entitled to one-half 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  
September 30, 2003