

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant Meir Kozicki  
also acting on behalf of Chaja Rodowski

## **in re Accounts of Gerson Goldstein**

Claim Number: 400863/MI

Award Amount: 53,500.00 Swiss Francs

This Certified Award is based upon the claim of Meir Kozicki (the “Claimant”) to the accounts of G. Goldstein. This Award is to the published accounts of Gerson Goldstein (the “Account Owner”) at the [REDACTED] (the “Bank”) in Lugano, Switzerland.<sup>1</sup>

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 his maternal uncle, Gerson Goldstein, who was born on 26 February 1899 in Jawiszowice, Poland, and was married to Frieda Goldstein, née Bittersfeld, in Poland. The Claimant indicated that his uncle, who was Jewish, resided in Berlin, Germany, but owned real estate across Europe and was employed at various trading companies throughout Europe. The Claimant further indicated that his aunt and uncle and their one child, Siegfried Goldstein, fled from Berlin in March 1936 to Prague, Czechoslovakia (today the Czech Republic), but were unable to take all their assets with them. The Claimant also indicated that his uncle was deported to the concentration camp at Mauthausen, where he perished on 12 June 1941.

The Claimant submitted documents in support of his claim, including: (1) his uncle’s death certificate, dated 6 May 1958, indicating that Gerson Goldstein was born on 26 February 1899 in Jawiszowice, was Jewish, was married to Frieda Bittersfeld, and died on 12 June 1941 in Mauthausen; (2) a sworn affidavit from Siegfried Goldstein, dated 24 June 1956, indicating that Siegfried Goldstein was born on 2 April 1924 in Berlin, where he resided with his parents, Gerson Goldstein and Frieda Bittersfeld, until 1936, when they were forced to emigrate to Czechoslovakia due to the increasing restrictions against Jews, that Gerson Goldstein perished in

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<sup>1</sup> The CRT notes that the accounts of Gerson Goldstein were published on the List of Account Owners Published in 2005 (the “2005 List”) under the name G. Goldstein.

Mauthausen, and that Frieda Goldstein perished in Auschwitz; (3) Siegfried Goldstein's certificate of inheritance, dated 8 September 1995, indicating that Siegfried Goldstein was born on 2 April 1924, died on 30 October 1973, and was the heir of Gerson (Gershon) Goldstein and Frida (Frieda) Goldstein, née Bitterfeld, both of whom were deceased; and (4) a certificate of inheritance for the Claimant and his siblings, dated 13 June 1994, indicating that Siegfried Goldstein's heirs were David Kozycki, who died on 28 April 1978, Chaja Rodowski, née Kozycki, and Meir Kozycki.

The Claimant indicated that he was born on 9 March 1922 in Berlin. The Claimant is representing his sister, Chaja Rodowski, who was born on 5 February 1931 in Berlin.

### **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 instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") did not report an account belonging to G. Goldstein during their investigation of the Bank. The existence of accounts at the Bank is evidenced by documents from the Swiss Federal Archive in Bern, Switzerland.

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

In the records of the Swiss Federal Archive in Bern, Switzerland, there are documents concerning the registration of assets belonging to Gerson Goldstein in the survey of assets held in Switzerland by foreigners or stateless persons who were or who were believed to have been victims of racial, religious or political persecution, conducted pursuant to a federal decree of 1962 (the "1962 Survey"). According to these records, the Account Owner was Gerson Goldstein, who resided in Lugano, Switzerland, as of July 1939. These records indicate that the Account Owner was believed by the Bank to have been German and Jewish, and therefore a victim of Nazi persecution. These records further indicate that the Account Owner held two demand deposit accounts, one denominated in Swiss Francs ("SF") and one in United States Dollars ("US \$"). According to these records, as of 1 September 1963, the balances of the accounts were SF 100.00 and US \$10.00, which the records indicate was equivalent to approximately SF 43.00. According to a letter from the Swiss Federal Department of Justice, dated 2 September 1966, a guardian for the account was appointed. The records of the Swiss Federal Archive do not contain information about the disposition of the accounts.

### **The CRT's Analysis**

#### Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. The Claimant's uncle's first initial and last name match the published first initial and last name of the Account Owner. The Claimant identified the Account Owner's complete first and last name and country of residence,

which matches unpublished information about the Account Owner contained in the records of the Swiss Federal Archive.

In support of his claim, the Claimant submitted documents, including his uncle's death certificate and a sworn affidavit from Siegfried Goldstein, providing independent verification that the person who is claimed to be the Account Owner had the same name and resided in the country recorded in the records of the Swiss Federal Archive as the name and country of residence of the Account Owner. The CRT notes that the other claims to this account were disconfirmed because those claimants provided a different first name or different country of residence than the first name and country of residence of 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 was Jewish, and that he was deported to Mauthausen, where he perished on 12 June 1941.

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

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting specific information and documents, demonstrating that the Account Owner was the Claimant's uncle. These documents include the Account Owner's death certificate, a sworn affidavit, his cousin's certificate of inheritance, and a certificate of inheritance for the Claimant and his siblings. There is no information to indicate that the Account Owner has any surviving heirs other than the party the Claimant is representing.

#### The Issue of Who Received the Proceeds

Given that the Account Owner was deported to Mauthausen, where he perished on 12 June 1941, and that his wife perished in Auschwitz; that there is no record of the payment of the Account Owner's accounts to him nor any record of a date of closure of the accounts; that the accounts were reported in the 1962 Survey; that the Account Owner and 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 (h) and (j), as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules") (see Appendix A), 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 his uncle, and that relationship

justifies an Award. Third, 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 two demand deposit accounts. The records of the Swiss Federal Archive indicate that the balances of the demand deposit accounts as of 1 September 1963 were SF 100.00 and US \$10.00, which at the time was equivalent to SF 43.20.<sup>2</sup> In accordance with Article 31(1) of the Rules, these amounts are increased by an adjustment of SF 285.00 each, which reflects standardized bank fees charged to the accounts between 1945 and 1963. Consequently, the adjusted balances of the accounts at issue are SF 385.00 and SF 328.20, respectively. According to Article 29 of the Rules, if the amount in a demand deposit account was less than SF 2,140.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 2,140.00, to produce an amount of SF 4,280.00 for the two accounts at issue. 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 a total award amount of SF 53,500.00.

### Division of the Award

According to Article 23(2)(a) 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 claim. Moreover, according to Article 23(2)(b) of the Rules, if none of the named beneficiaries has filed a claim, the CRT shall make an Award to any claimant who has submitted an unbroken chain of wills or other inheritance documents pertaining to the Account Owner. The Claimant submitted a copy of Siegfried Goldstein's certificate of inheritance, indicating that Siegfried Goldstein was the sole heir of the Account Owner's estate. The Claimant also submitted a copy of the certificate of inheritance dealing with Siegfried Goldstein's estate, indicating that Siegfried Goldstein's heirs are the Claimant, represented party Chaja Rodowski, and David Kozycki, now deceased. Accordingly, the Claimant is entitled to one-half of the total award amount, and represented party Chaja Rodowski is entitled to one-half of the total award amount.

### **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 his claim to determine whether there are additional Swiss bank accounts to which he 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).

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<sup>2</sup> The CRT uses official exchange rates when making currency conversions.

**Certification of the Award**

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

Claims Resolution Tribunal  
9 November 2006