

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to the Estate of Claimant [REDACTED]¹

in re Accounts of Anny Gurtner, Gisela Gurtner, and Hans Herbert Gurtner

Claim Numbers: 708163/MC; 709929/MC; 750954/MC²

Award Amount: 189,250.00 Swiss Francs

This Certified Award is based upon the claims of [REDACTED] (the “Claimant”) to accounts belonging to the Claimant, Anna Christine Gurtner, Friedrich Gurtner, Gisela Gurtner, Hans Herbert Gurtner, and Josef Gurtner.³ This Award is to the published accounts of Anny Gurtner (“Account Owner Anny Gurtner”) and Hans Herbert Gurtner (“Account Owner Hans Herbert Gurtner”) at the Zurich branch of the [REDACTED] (“Bank I”) and at the Zurich branch of the [REDACTED] (“Bank II”) (together “the Banks”), and to the published account of Gisela Gurtner (“Account Owner Gisela Gurtner”) (together “the Account Owners”) at the Zurich branch of Bank I.⁴

¹ In a telephone conversation with the CRT, [REDACTED], who is the widow of [REDACTED] (the “Claimant”), informed the CRT that her husband passed away on 6 January 2005.

² The Claimant did not submit a Claim Form to the CRT. However, in 1999 he submitted two Initial Questionnaires (“IQs”), numbered GER-0002-156 and GER-0048-171, to the Court in the United States. Although these IQs were not Claim Forms, the Court, in an Order signed on 30 July 2001, ordered that those Initial Questionnaires which can be processed as claim forms be treated as timely claims. Order Concerning Use of Initial Questionnaire Responses as Claim Forms in the Claims Resolution Process for Deposited Assets (July 30, 2001). The IQs were forwarded to the CRT and have been assigned claim numbers 708163 and 709929, respectively. The Claimant also submitted three ATAG Ernst & Young claim forms (“ATAG Forms”), numbered C-BSL-1-80-313-105-912, C-BSL-1-80-313-122-611, and C-BSL-1-80-313-135-153, to the Claims Resolution Tribunal for Dormant Accounts in Switzerland (“CRT I”), which arbitrated claims to certain dormant Swiss bank accounts between 1997 and 2001. On 30 December 2004, the Court ordered that claims submitted to but not treated by either CRT I, the Independent Committee of Eminent Persons (“ICEP”), or ATAG Ernst & Young shall be treated as timely claims under the current Claims Resolution Process (the “CRT”) as defined in the Rules Governing the Claims Resolution Process, as amended (the “Rules”). Order Concerning the Use of ICEP Claims as Claim Forms in the Claims Resolution Process for Deposited Assets (30 December 2004). The Claimant’s ATAG Forms were forwarded to the CRT and have been assigned Claim Numbers 750954, 750955, and 750956. The CRT has determined that these claims are identical claims and is treating them under the consolidated Claim Number 750954.

³ The CRT did not locate accounts belonging to Friedrich Gurtner or Joseph Gurtner 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”).

⁴ The CRT notes that on the List of Account Owners Published in 2005 (the “2005 List”), the name Hans Gurtner appears. Upon careful review, the CRT has determined that the name Hans Gurtner that was published on the 2005

All awards are published, but where a claimant has requested confidentiality, as in this case, the names of the claimant, any relatives of the claimant other than the account owner, and the bank have been redacted.

Information Provided by the Claimant

The Claimant submitted an ATAG Ernst & Young claim form (“ATAG Form”) and two Initial Questionnaires (“IQs”) identifying Account Owner Anny Gurtner as his mother, Anna (Ann) Christine Gurtner, née Boncelj; Account Owner Hans Herbert Gurtner as his father, Dr. Hans Herbert Gurtner, who was born on 16 April 1897; and Account Owner Gisela Gurtner as his paternal grandmother, Gisela Gurtner (formerly Klein), née Hirsch, who was born in 1870 and was married to Dr. [REDACTED].

The Claimant explained that his parents resided in Bucharest and Kronstadt (now Brasov), Romania, between 1934 and 1947. The Claimant stated that his paternal grandmother, who was Jewish, lived in Vienna and perished in a concentration camp on 13 July 1943. The Claimant stated that his mother died in 1978; that his father’s last known residence was Gloriettegasse 1 in Vienna; and that his father died on 16 December 1982.

In letters dated 28 July 1997 and 4 February 1998 to ATAG Ernst & Young in connection with his ATAG claim, the Claimant described how his father, who was director and co-owner of the *Banca Chrissoveloni* in Bucharest before the Second World War, took efforts to secure assets (including gold and securities) for himself and all his close family members by depositing them in various locations, including at the Banks in Switzerland. Specifically, in the letter dated 4 February 1998, the Claimant stated that by 1936, his father had deposited gold and securities in his own name and approximately four kilograms of gold in his mother’s name at Bank I.

In his 4 February 1998 letter, the Claimant also stated that before 1 May 1943 his father also opened a demand deposit account at Bank II that was transformed into a numbered account “Cque. 2275” on 1 February 1948 and later renumbered as “702275” and subsequently as “761.533/014.” The Claimant explained that on 16 November 1981, his father granted him power of attorney over two additional accounts at Bank II, numbered “320.911.S1” and “320.911.01Q,” and that he (the Claimant) became owner of these accounts by virtue of this power of attorney. The Claimant also stated that his father deposited approximately four kilograms of gold in an account numbered “Cque 2823” in the name of his father, Dr. [REDACTED] and another four kilograms of gold in his mother’s name at Bank II, and that he opened accounts at Bank II in the name of his brother [REDACTED].

In his 4 February 1998 letter, the Claimant explained that in 1939, due to the risk of war, all assets belonging to the family that were deposited with Swiss banks were transferred to the *Aktien Bolagert Svenska Handelsbanken* in Stockholm and deposited there under the names of the Banks. The Claimant stated his father also opened an account with a balance of 24,200.00

list refers to a different person and is not the same account owner addressed in this decision. Consequently, the Claimant did not identify this person as his relative.

U.S. Dollars (“US \$”) at the National City Bank of New York via Switzerland. The Claimant stated that all the assets that were held in Sweden and in the United States were returned to either Bank I or Bank II from Sweden and the United States after the War, specifically either on 9 December 1946 or after 1950. In his letter to ATAG Ernst & Young dated 28 July 1997, the Claimant stated that the assets located at Bank II were easily retrieved after the Second World War, that he continues to maintain an account in his name there, but that a custody account at Bank II containing approximately four to five kilogram gold in the name of his grandfather (Dr. [REDACTED]) was never found.⁵ In that letter, the Claimant stated that he also was not able to retrieve the accounts at Bank I, and that he attempted to access the assets in Switzerland in the late 1960s and early 1970s and again in the early 1980s, but that he was told by the Banks that all old bank records had already been destroyed.

In a telephone conversation with the CRT on 19 December 2005, the Claimant’s son stated that his father’s claim focused on approximately 4.5 kilogram of gold that Hans Herbert Gurtner deposited with a Swiss bank and that, to his knowledge, remained in a Swiss bank account. During that conversation, the Claimant’s son stated that, to his knowledge, the gold was deposited in Switzerland shortly after the Second World War, when Hans Herbert Gurtner and his family fled Romania in approximately 1948 – 1949, due to the rise of the Communist party there. The Claimant’s son explained that the family fled to Switzerland because they had Swiss ancestors, but that they later moved to back to Austria.

In support of his claim, the Claimant submitted a handwritten letter from his father to Bank I, dated 30 March 1973, which granted power of attorney to the Claimant over any accounts belonging to members of his family at Bank I, including a custody account in his own name that contained 4.5 kilograms of gold bars and a custody account in the name of his mother, Gisela Gurtner, that contained four kilograms of gold bars.

The Claimant indicated that he was born on 16 July 1932 in Bucharest. The CRT has been was informed that the Claimant passed away on 6 January 2005.

Information Available in the Banks’ Records

Bank I

Account Owners Anny Gurtner and Hans Herbert Gurtner

Bank I’s records relating to Account Owners Anny Gurtner and Hans Herbert Gurtner consist of a customer card, a joint custody account contract dated 26 April 1932, and a deposit slip dated 26 June 1934. According to these records, the Account Owners were Anny Gurtner and Dr. Hans Herbert Gurtner, who resided at Str. Stavropoleos 7 in Bucharest, Romania, as of 26 April 1932

⁵ The German original reads: “Die Werte bei der Schweizerischen Bankgesellschaft waren nach dem Krieg auch problemlos auffindbar und [es] liegen noch heute Werte auf meinem Namenskonto dort. Ein Depot von meinem Vater auf den Namen seines Vaters (mein Opa), Dr. [REDACTED] cca 4 – 5 Kg Gold, wurde angeblich nicht gefunden.”

and at Str. Jules Michelet 6 in Bucharest as of 27 January 1938. These records indicate that Account Owners Anny Gurtner and Hans Herbert Gurtner jointly held a custody account and a demand deposit account, both numbered 37405.

According to these records, Account Owners Anny Gurtner and Hans Herbert Gurtner deposited four gold bars with a total weight of 3,996.40 grams into custody account 37405 on 26 June 1934. Bank I's records indicate that the demand deposit account was closed on 4 March 1938, and that the custody account was closed on 18 February 1939. On the back of the bank customer card, the instruction that fees for the gold would be half of one percent *per annum* is crossed out, indicating that the gold was removed from the custody account prior to its closure. The amounts in these two accounts on the dates of their closure are unknown.

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 I to obtain additional information about the accounts of the Account Owners ("Voluntary Assistance"). These additional records include a printout from Bank I's database, a customer list dated 9 October 1940, and two lists of account numbers dated 8 November 1940. According to these records, Account Owner Hans Herbert Gurtner held a numbered custody account numbered 23708 that was opened on 9 October 1940 and closed on 8 November 1940.

Account Owner Gisela Gurtner

Bank I's records regarding Account Owner Gisela Gurtner consist of a customer card and a power of attorney form. According to these records, the Account Owner was Gisela Gurtner, who resided at Uraniastrasse 4 in Vienna, Austria, and the Power of Attorney Holders were her husband Dr. [REDACTED], who also resided at Uraniastrasse 4, and her son Dr. Hans Herbert Gurtner, who resided at Str. Stavropoleos 7 in Bucharest in 1933 and at Str. Jules Michelet 6 in Bucharest in 1938. The customer card indicates that as of 27 January 1938, Power of Attorney Holder Dr. Hans Herbert Gurtner had an office at Bld. I.C. Bratianu, previously known as Strada Coltei 41, in Bucharest.

Bank I's records indicate that Account Owner Gisela Gurtner held a custody account and a demand deposit account, both numbered 38726. These records indicate that the accounts were closed on 18 February 1939. The records do not show to whom the accounts were closed or the amounts in the accounts on the date of their closure.

Bank II

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 the Account Owners during their investigation of Bank II. The CRT requested Voluntary Assistance from Bank II. Bank II provided the CRT with documents relating to the accounts of Account Owners Anny Gurtner and Hans Herbert Gurtner. These documents include internal bank correspondence, notes and memoranda of Bank II, correspondence between Account

Owner Hans Herbert Gurtner and Bank II, a printout of Bank II's database, a custody account deposit slip and a custody account transfer slip.

These records show that Account Owner Anny Gurtner and Account Owner Hans Herbert Gurtner held various accounts at Bank II, and that they actively managed these accounts during the post-War period.

Specifically, these records show that Account Owner Anny Gurtner held a custody account numbered 23643 that was later re-numbered 370.268.S6 and subsequently 370.268.R1. According to a custody account bookkeeping form dated 1 May 1948, this account held 4,594.07 grams of gold in five small bars. This record shows that the gold bars had previously been deposited at the *AB Svenska Handelsbank* in Stockholm, Sweden and had been delivered to the Zurich branch of Bank II, via the Geneva branch, on 1 May 1948. According to a later entry in the bookkeeping records, as of 11 August 1978 the gold bars remained in Anny Gurtner's account, which, at that time, was numbered 370.268.S6. According to a handwritten note dated 14 May 1981 contained in the records, an order was received to transfer these gold bars in Anny Gurtner's account, at that time numbered 370.268.R1, to Account Owner Hans Herbert Gurtner's account numbered 702.275. A note dated 19 November 1981 indicates that the transfer order was executed. A custody account transfer slip dated 19 November 1981 confirms that gold bars weighting 4,594.07 grams were transferred out of Account Owner Anny Gurtner's custody account 370.268.R1 at the Zurich branch of Bank II pursuant to an order of 14 November 1981.

The records obtained from Bank II through Voluntary Assistance include a letter dated 22 November 1973 from Account Owner Hans Herbert Gurtner, who resided at Gloriettegasse 1 in Vienna, to Bank II, which confirms that he was the owner of account number 702.275. In this letter, Dr. Gurtner stated that he had no need to exercise special caution regarding this account and his other assets at Bank II, as he had opened his custody account in 1932, as he still resided in Bucharest. In his letter, Dr. Gurtner stated that his wife, Anna Christine Gurtner, held power of attorney over this account and that he would provide his son, [REDACTED], with power of attorney over his accounts at Bank II.

These records also include a handwritten note dated 3 March 1975 which shows that a representative of Bank II contacted Dr. Gurtner regarding the transfer of five kilograms of gold.

The documents obtained through Voluntary Assistance also include a handwritten letter from Dr. Gurtner to Bank II, dated 30 March 1976, which granted power of attorney to his son (the Claimant) over any accounts belonging to himself and Gisela Gurtner at Bank II. In this letter, Dr. Gurtner stated that he was the sole heir of his parents, Gisela Gurtner, who died on 13 July 1943, and Dr. [REDACTED], who died on 31 August 1964. In this letter, Dr. Gurtner stated that Bank II had opened an account for him at the *Handelsbanken* in Stockholm, into which 4.5 kilograms of gold had been deposited, and inquired how these assets were transferred back to Switzerland. A handwritten note in the margin of the letter, apparently written by an employee of Bank II, states that the gold was transferred to Account Owner Anny Gurtner's custody account numbered 370.268. In the letter, Dr. Gurtner explained that he also held an account numbered 702275 at Bank II that contained 4.5 kilograms of gold and securities that were sold on 28 December 1961. In the same letter, Dr. Gurtner wrote that in 1947, his father, [REDACTED], sold four kilograms of gold; that the proceeds of that sale likely remained with

Bank II in his father's name; and that his father held an account numbered 2823 that had a balance of 19,470.00 Swiss Francs ("SF"). Another handwritten note in the margin indicates that no gold was on deposit, and that the account 2823 was closed on 21 October 1970. Dr. Gurtner concluded his letter by requesting that Bank II give his son exact information about the status of these accounts and about any further accounts at Bank II under the names of Gisela Gurtner or Hans Herbert Gurtner.

Information Available from the Austrian State Archive

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 Dr. [REDACTED], *Ministerialrat* ("Ministerial Counsel"), numbered 35590. The records include the asset declaration of [REDACTED], which he signed in Vienna on 15 July 1938. According to his asset declaration, Dr. [REDACTED] was born on 12 February 1938, lived at Uraniastrasse 4 in Vienna, and was married to Gisela Gurtner, née Hirsch. In his asset declaration, [REDACTED] wrote that he was "Aryan" and Roman Catholic. These records make no mention of assets held in a Swiss bank account.

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 Claimant in one proceeding.

Identification of the Account Owners

The Claimant has plausibly identified the Account Owners. The names, cities, and countries of residence of the Claimant's mother, father, and grandmother match the published information about the Account Owners contained in the Banks' records. The Claimant identified Account Owner Anny Gurtner's middle name and the name and title of her spouse; the names of Account Owner Gisela Gurtner's spouse and son; and the names of Account Owner Hans Herbert Gurtner's mother, spouse and son. This information matches unpublished information in the Banks' records.

The Claimant also identified the fact that his father had opened a custody account at Bank I containing four kilograms of gold in bars before 1936, which matches unpublished information in the records of Bank I. The Claimant also identified the number of his father's account at Bank II (702275) and referred to the transfer of assets to the *Svenska Handelsbanken* in Stockholm, which matches unpublished information in the records of Bank II.

In support of his claims, the Claimant submitted a handwritten letter from his father to Bank I, dated 30 March 1973, providing independent verification that the person who is claimed to be Account Owner Hans Herbert Gurtner had the same name recorded in the Banks' records as the name of Account Owner Hans Herbert Gurtner. This letter provides independent verification that the person who is claimed to be Account Owner Hans Herbert Gurtner had the same address, city, and country of residence in the 1970s recorded in Bank II's records as the address, city, and country of residence of Account Owner Hans Herbert Gurtner in the 1970s. This letter contains a copy of the Claimant's father's signature, which matches the signatures of Account Owner Hans Herbert Gurtner contained in the records of both Bank I and Bank II.

The CRT notes that a database containing the names of victims of Nazi persecution includes a person named Gisela Gurtner, née Hirsch, who was born on 30 October 1874 in Vienna, Austria, and was married to [REDACTED], and who perished in Auschwitz on 13 July 1943. The database also includes persons named Anna Christine Gurtner and Dr. Hans Herbert Gurtner and indicates that their city and country of residence was Vienna, Austria, or Beza, Romania, as well as a person named [REDACTED], whose date of birth was 12 February 1883, which matches the information about the Account Owners provided by the Claimant. The database also includes a person named [REDACTED] and indicates his date of birth was 16 July 1932 and his address was Gloriettegasse 1 in Vienna, which matches the information the Claimant has provided about himself. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT notes that the names Anny Gurtner and Gisela Gurtner 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 CRT notes that the Claimant filed two IQs with the Court in 1999 and an ATAG Form in 1998, asserting his entitlement to Swiss bank accounts owned by the Account Owners prior to the publication in February 2001 of the 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"). This indicates that the Claimant has based his present claims not simply on the fact that individuals identified on the ICEP List as owning a Swiss bank account bear the same names as his relatives, but rather on a direct family relationship that was known to him before the publication of the ICEP List. It also indicates that the Claimant had reason to believe that his relatives owned Swiss bank accounts prior to the publication of the ICEP List. This supports the credibility of the information provided by the Claimant. The CRT notes that there are no other claims to these accounts.

Status of the Account Owners as Victims of Nazi Persecution

The Claimant has made a plausible showing that the Account Owners were Victims of Nazi Persecution. The Claimant stated that his paternal grandmother Gisela Gurtner was Jewish, that she resided in Austria after the incorporation of Austria into the Reich in March 1938 (the

“Anschluss”), that she was arrested and deported and ultimately perished.⁶ The CRT notes that, as the son of a Jewish woman, Hans Herbert Gurtner would have been considered by the Nazis to be Jewish, and was required to register his assets pursuant to the 1938 Census. The CRT further notes that Anny Gurtner would also have been targeted by the Nazi Regime because of her marriage to Hans Herbert Gurtner.

As noted above, persons named Anna Christine Gurtner, Gisela Gurtner, and Dr. Hans Herbert Gurtner were included in the CRT’s database of victims.

The Claimant’s Relationship to the Account Owners

The Claimant has plausibly demonstrated that he is related to the Account Owners by submitting specific biographical information and documents demonstrating that the Account Owners were the Claimant’s mother, father, and paternal grandmother. The document is a handwritten and signed letter from Account Owner Hans Herbert Gurtner to Bank I, dated 30 March 1973, in which Hans Herbert Gurtner identified the Claimant as his son and Gisela Gurtner as the Claimant’s grandmother. The CRT notes that the Claimant indicated that he has other surviving relatives, including a son, but that because they are not represented in the Claimant’s claims, the CRT will not treat their potential entitlement to the Account Owners’ accounts in this decision.

The Claimant identified his mother’s name and country of residence, which matches published information about Account Owner Anny Gurtner contained in the records of Bank I and Bank II. The Claimant also identified unpublished information about the Account Owners, as detailed above.

The CRT further notes that the Claimant filed an ATAG Form in 1998 and IQs in 1999, identifying the relationship between the Account Owners and the Claimant, prior to the publication in February 2001 of the ICEP List.

The Issue of Who Received the Proceeds

Bank I

In this case, Account Owners Anny Gurtner and Hans Herbert Gurtner, who resided in Romania, jointly held one demand deposit account and one custody account, both numbered 37405, that were closed on 4 March 1938 and 18 February 1939, respectively. Account Owner Hans Herbert Gurtner also held one custody account numbered 23708 that was opened on 9 October 1940 and closed on 8 November 1940. Account Owner Gisela Gurtner, who resided in Vienna, Austria,

⁶ The CRT notes that the Archive of the Austrian Resistance contains information from the Vienna files of the Gestapo, and that, according to this information, Gisela Gurtner was arrested by the Gestapo on 7 April 1943 for having violated the regulations regarding Jews (*Verstoss gegen die Judenvorschriften*) by hiding her sister [REDACTED]. According to this information, Gisela Gurtner was sentenced to 21 days of imprisonment and ultimately deported to Auschwitz, where she perished on 13 July 1943. See <http://www.doew.at/php/gestapo/index.php?c=detail&l=de&id=5591>.

held a demand deposit account and a custody account, both numbered 38726, that were closed on 18 February 1939.

With respect to the demand deposit and custody accounts jointly held by Account Owners Anny Gurtner and Hans Herbert Gurtner and the custody account solely owned by Hans Herbert Gurtner, Bank I's records show that all the accounts were closed prior to Romania signing the Tripartite Pact and allying itself formally with Nazi Germany on 20 November 1940. Therefore, the CRT concludes that Account Owners Anny Gurtner and Hans Gurtner closed these three accounts and received the proceeds themselves.

With respect to the demand deposit and custody accounts held by Account Owner Gisela Gurtner, Bank I's records indicate that the accounts were closed on 18 February 1939, after the *Anschluss*. The CRT notes Bank I's records show that Hans Herbert Gurtner, who resided in Romania, held power of attorney holder over these accounts. However, there is no indication in Bank I's records that he closed the accounts on Gisela Gurtner's behalf. Given that the accounts were closed on 18 February 1939, after the *Anschluss* and while Account Owner Gisela Gurtner resided in Austria; that there is no record of the payment of Account Owner Gisela Gurtner's accounts to her or to the power of attorney holders; that Account Owner Gisela Gurtner perished in the Holocaust; that 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 (a), (e), (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 Gisela Gurtner, the Power of Attorney Holders, or their 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.

Bank II

The CRT notes that the documents obtained from Bank II through Voluntary Assistance show that Anny Gurtner and Hans Gurtner actively managed their accounts at Bank II after the War.

Specifically, with respect to Anny Gurtner, the records show that she held a custody account originally numbered 23643 and subsequently re-numbered as 370.268.S6 and then 370.268.R1. The records show that approximately 4.5 kilograms of gold were transferred to this account from Sweden, and that the gold was transferred to an account numbered 702.275 belonging to Hans Herbert Gurtner per his request of 19 November 1981. The CRT notes that Bank II's records corroborate the information provided by the Claimant; specifically, that assets in Swiss banks belonging to his family were transferred before the Second World War to Sweden and then returned to Switzerland after the War. It is not clear from the records whether the gold and other assets belonging to the family remained in the name of the Swiss banks while they were on deposit elsewhere. Based upon the evidence available, the CRT concludes that these assets were (re-)deposited in Switzerland following the War. According to Article 14 of the Rules, the CRT has jurisdiction to resolve claims to accounts of Victims open or opened in Swiss banks during the Relevant Period, which is defined as the period from 1 January 1933 to 31 December 1945.

As these accounts in Bank II were opened via the transfer of assets from Sweden after the War, the CRT has no jurisdiction to resolve claims regarding these accounts. The CRT does note, however, that there is no indication in Bank II's records that Account Owners Anny Gurtner and Hans Herbert Gurtner did not receive the proceeds of these accounts. Accordingly, no award is appropriate for these accounts held at Bank II.

With respect to the Claimant's assertions that [REDACTED] held a custody account numbered 2823 containing four kilograms of gold, that Gisela Gurtner also held four kilograms of gold, and that [REDACTED] held various accounts, all at Bank II, the CRT notes that there is no corroborating evidence to support the existence of these accounts. Accordingly, no award is appropriate based upon these assertions.

Basis for the Award

The CRT has determined that an Award may be made in favor of the Claimant's Estate. 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 Owners were his mother, father, and grandmother, and those relationships justify an Award. Third, the CRT has determined that it is plausible that neither the Account Owners nor their heirs received the proceeds of Account Owner Gisela Gurtner's accounts at Bank I.

Amount of the Award

In this case, Account Owner Gisela Gurtner held a custody account and a demand deposit account of unknown value. 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 custody account was SF 13,000.00 and the average value of a demand deposit account was SF 2,140.00. Thus, the combined 1945 average value for the two accounts at issue is 15,140.00. 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 189,250.00.

Certification of the Award

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

Claims Resolution Tribunal
28 May 2010