

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Nila Hofman
and to Claimant Melita Singer-Ilej
also acting on behalf of Lidija Grblc-Wortmann, Saša Singer,
and Deana Singer

in re Account of Leo Hoffman and Mrs. Vilim Hoffman¹

Claim Numbers: 219391/MW; 210860/MW

Award Amount: 275,611.25 Swiss Francs

This Certified Award is based upon the claims of Nila Hofman (“Claimant Hofman”) and Melita Ilej, née Singer, (“Claimant Ilej”) (together the “Claimants”) to the published accounts of Wilhelm Hoffmann and W. Hoffmann.² This Award is to the unpublished account of Leo Hoffman (“Account Owner L. Hoffman”) and Mrs. Vilim Hoffman (“Account Owner V. Hoffman”) (together the “Account Owners”) 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

The Claimants each submitted a Claim Form identifying Account Owner V. Hoffman as Claimant Ilej's maternal grandmother, and Claimant Hofman's paternal great-grandmother, Katarina Hoffman, née Kastl, who was born on 19 December 1881 in Rijeka, Croatia, and was married to Vilim Hoffman, who was born on 13 October 1879 in Krizevci, Croatia, on 30 March 1902 in Krizevci. The Claimants also identified Account Owner L. Hoffman as Claimant Ilej's maternal uncle, and Claimant Hofman's paternal grandfather, Leo Hofman, who was born on 9 February 1903 in Gudovac, Croatia. The Claimants explained that Vilim Hoffman had two children in addition to Leo Hofman, namely Olga Wortmann, née Hoffman, and Zlata Singer, née Hoffmann (Claimant Ilej's mother). Claimant Ilej explained that Vilim Hoffman, who was Jewish, lived in his apartment in Zagreb and owned shares in the company *Prevedan & Hoffman*,

¹ The CRT notes that some of the records available to the CRT indicate that Leo Hoffman held the account in question jointly with Vilim Hoffman. However, the original account registry card indicates that the account was held jointly by Leo Hoffman and Mrs. Vilim Hoffman. Therefore, the CRT determines that Leo Hoffman held the account together with Mrs. Vilim Hoffman.

² The CRT will treat the claims to these accounts in a separate decision.

where he worked. Claimant Ilej stated that this company also owned the building where Vilim Hoffman's apartment was located. Claimant Ilej further explained that because of Nazi pressure placed upon the company, the company seized Vilim Hoffman's shares in the company and his apartment. Claimant Ilej stated that her grandfather and his family were threatened with imprisonment and deportation, and therefore her grandfather acquired false identification papers for himself and his family to escape to the Italian-controlled city of Sušak (presently Rijeka, Croatia). Claimant Ilej further stated that her grandfather knew that he was on a list for deportation to a concentration camp, and therefore fled with his family to Italy, where they stayed hidden at a friend's home until the end of the Second World War. Claimant Ilej indicated that the Nazis killed Vilim Hoffman's son, Miroslav, and his family. The Claimants further indicated that Vilim Hoffman died on 28 March 1947 in Zagreb, that Leo Hofman died on 18 February 1971 in Zagreb, and that Katarina Hoffman died on 15 February 1950 in Rijeka, Croatia.

The Claimants submitted Vilim Hoffman's death certificate, which indicates that he was born in Zagreb, and that his wife's name was Katarina Hoffman, née Kastl; the death certificate of Claimant Ilej's mother, which indicates that Zlata Singer's parents were Vilim and Katica Hoffman; Claimant Ilej's birth certificate, which indicates that she was born in Zagreb, and that her parents were Robert Singer and Zlata Singer, née Hofman; Claimant Hofman's birth certificate, which indicates that she was born in Zagreb, and that her parents were Velimir and Odilie Hofman; and a testamentary document of Claimant Hofman's father, issued by a Zagreb court, which indicates that Leo Hofman was Claimant Hofman's paternal grandfather. Claimant Ilej indicated that she was born on 3 November 1924 in Zagreb, Croatia. Claimant Ilej is representing her cousin, Lidija Grblc-Wortmann, who was born on 31 May 1930 in Zagreb; her nephew, Saša Singer, who was born on 5 July 1957 in Zagreb; and her niece, Deana Singer, who was born on 20 August 1965 in Zagreb. Claimant Hofman indicated that she was born on 26 February 1962 in Zagreb, Croatia.

Claimant Ilej previously submitted an Initial Questionnaire with the Court in 1999 asserting her entitlement to a Swiss bank account owned by Vilim Hoffman. Claimant Hofman previously submitted an Initial Questionnaire with the Court in 1999 asserting her entitlement to a Swiss bank account owned by Leo Hofman.

Information Available in the Records of the United States National Archives

The CRT notes that the auditors who carried out the investigation of this Bank to identify accounts belonging to Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") did not investigate the subsidiaries of Swiss banks outside of Switzerland. This account was identified in the records of the United States National Archives relating to the June 1941 freezing of European assets located in the United States (the "1941 Freeze"). These records, which include the Bank's records, were acquired by the Holocaust Claims Processing Office (the "HCPO") and forwarded to the CRT.

The records of the United States National Archives consist of an account registry card, an excerpt from a report of the Comptroller of the Currency at the United States Treasury

Department of 16 October 1940, account statements, various reports of abandoned property compiled by the State of New York Department of Audit and Control, lists of accounts prepared by the Bank, internal memoranda, a copy of a newspaper advertisement from 1967, giving notice that the Account Owners were owners of unclaimed property, and a receipt issued by the State of New York Department of Audit and Control to the Bank.

According to these records, the Account Owners were Leo Hoffman, a Yugoslavian national, and Mrs. Vilim Hoffman, both of whom resided in Zagreb, Yugoslavia. These records indicate that the Account Owners held an account, numbered 8028, the type of which is not indicated. The balance of the account was 4,999.75 United States Dollars (US \$) as of 16 October 1940, at which time the account had already been blocked.

The records indicate that the account was considered dormant by the Bank and that it was reported to the Department of Audit and Control of the State of New York, the United States, as "abandoned property" on 30 June 1967. These records further indicate that the Bank placed notices in New York newspapers regarding the unclaimed account, giving notice that the account was to be claimed by 31 October 1967, failing which it would be paid to the Comptroller of the State of New York. The balance of the account in the amount of US \$ 3,150.85 was transferred to the State of New York on 8 November 1967, and the account was closed on 20 November 1967.

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 two claims of the Claimants in one proceeding.

Identification of the Account Owners

The Claimants have plausibly identified the Account Owners. The names and city of residence of the Claimants' relatives match unpublished information about the Account Owners contained in the records of the United States National Archives. In support of their claims, the Claimants submitted documents, including Vilim Hoffman's death certificate, which indicates that he was born in Zagreb, and that his wife's name was Katarina Hoffman, née Kastl; the death certificate of Claimant Ilej's mother, which indicates that Zlata Singer's parents were Vilim and Katica Hoffman; Claimant Ilej's birth certificate, which indicates that she was born in Zagreb, and that her parents were Robert Singer and Zlata Singer, née Hofman; and a testamentary document of Claimant Hofman's father, issued by a Zagreb court, which indicates that Leo Hofman was Claimant Hofman's paternal grandfather. These documents provide independent verification that the persons who are claimed to be the Account Owners had the same names and resided in the same city recorded in the records of the United States National Archives as the names and city of residence of the Account Owners.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes persons named Vilim Hoffman, who was born in Krizevci; Katarina Hoffman, who resided in Zagreb, and Leo Hoffman who resided in Zagreb. This information contained in the database matches the information about the Account Owners provided by the Claimants. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT notes that Claimant Ilej filed an Initial Questionnaire with the Court in 1999, asserting her entitlement to a Swiss bank account owned by Vilim Hoffman; and Claimant Hofman filed an Initial Questionnaire with the Court in 1999, asserting her entitlement to a Swiss bank account owned by Leo Hofman. This indicates that the Claimants had reason to believe that their relatives owned a Swiss bank account. This supports the credibility of the information provided by the Claimants. The CRT notes that the other claims to this account were disconfirmed because those claimants provided a different country of residence than the country of residence of the Account Owners.

Status of the Account Owners as Victims of Nazi Persecution

The Claimants have made a plausible showing that the Account Owners were Victims of Nazi Persecution. The Claimants stated that the Account Owners were Jewish, and were forced to hide throughout the Second World War to avoid imprisonment and deportation. As noted above, persons named Vilim Hoffman, Katarina Hoffman, and Leo Hofman were included in the CRT's database of victims.

The Claimants' Relationship to the Account Owners

The Claimants have plausibly demonstrated that they are related to the Account Owners by submitting specific information and documents, demonstrating that Account Owner V. Hoffman was Claimant Ilej's maternal grandmother, and Claimant Hofman's paternal great-grandmother, and Account Owner L. Hoffman was Claimant Ilej's maternal uncle, and Claimant Hofman's paternal grandfather. These documents include the death certificate of Claimant Ilej's mother, which indicates that Zlata Singer's parents were Vilim and Katica Hoffman; Claimant Ilej's birth certificate, which indicates that she was born in Zagreb, and that her parents were Robert Singer and Zlata Singer, née Hofman; and a testamentary document of Claimant Hofman's father, issued by a Zagreb court, which indicates that Leo Hofman was Claimant Hofman's paternal grandfather. There is no information to indicate that the Account Owners have other surviving heirs other than the parties which Claimant Ilej is representing.

The Issue of Who Received the Proceeds

The records of the United States National Archives indicate that the Bank paid the proceeds of the account to the State of New York on 8 November 1967.

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 Account Owner V. Hoffman was Claimant Ilej's maternal grandmother, and Claimant Hofman's paternal great-grandmother, and Account Owner L Hofman was Claimant Ilej's maternal uncle, and Claimant Hofman's paternal grandfather, and those relationships justify an Award. Third, the CRT has determined that neither the Account Owners nor their heirs received the proceeds of the claimed account.

Amount of the Award

In this case, the Account Owners held one account of unknown type. The Bank's records indicate that the value of the account of unknown type as of 16 October 1940 was US \$ 4,999.75, which was the equivalent of 22,048.90 Swiss Francs (“SF”).³ The current value of the amount of the award is determined by multiplying the historic value by a factor of 12.5, in accordance with Article 31(1) of the Rules. Consequently, the total award amount in this case is SF 275,611.25.

Division of the Award

According to Article 25(1) of the Rules, if an Account is a Joint Account and claimants related to each of the Account Owners have submitted claims to the Account, it shall be presumed that each Account Owner was the owner of an equal share of the Account. Accordingly, Account Owner L. Hoffman is presumed to have held a half share of the account, and Account Owner V. Hoffman is presumed to have held a half share of the account. Furthermore, according to Article 23(1)(c), 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. With regard to the half-share award to Account Owner L. Hoffman, Claimant Hofman, who is the Account L. Hoffman’s granddaughter, has a better entitlement than Claimant Ilej, and the parties for whom she represents, who are all the nieces, great-nephew, and great-niece of Account Owner L. Hoffman. With regard to the half-share held by Account Owner V. Hoffman, Claimant Hofman, as the granddaughter of Leo Hofman, is entitled to one-third of this share; Lidija Grblc-Wortmann, as the daughter of Olga Wortmann, is entitled to one-third of this share; Claimant Ilej, as the daughter of Zlata Singer, is entitled to one-sixth of this share; and Saša Singer and Deana Singer, who are the children of Zlata Singer's deceased child, Zlatko Singer, are each entitled to one-twelfth of this share.

Consequently, Claimant Hofman is entitled to two-thirds of the total award amount, Claimant Ilej is entitled to one-twelfth of the total award amount, Lidija Grblc-Wortmann is entitled to one-sixth of the total award amount, and Saša Singer and Deana Singer are each entitled to one-twenty-fourth 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

³ In converting foreign currencies into Swiss Francs, the CRT uses official exchange rates.

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
13 October 2004