

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Jenö Kiss

in re Accounts of Lajos Kiss

Claim Number: 003246/MO

Award Amount: 73,080.00 Swiss Francs

This Certified Award is based upon the claim of Jenö Kiss (the “Claimant”) to the accounts of Lajos Kiss (the “Account Owner”) at [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 his brother, Lajos Kiss, who was born on 2 August 1902 in Nagykanizsa, Hungary, and was the son of Ödon Kiss and Julia Kiss, née Mayer. The Claimant further indicated that he and his brother resided in Budapest since the 1920s. The Claimant also submitted a certificate of payment regarding his brother’s burial, showing that his brother died in Budapest on 5 May 1983. In a telephone conversation with the CRT, the Claimant’s son stated that his father, who is 91 years old, could not remember where his brother, who was Jewish, was during the Second World War. The Claimant’s son did, however, state that his father was in a slave labor camp during 1944 and 1945 and that during that time the connection with Lajos Kiss was lost. The Claimant indicated that he was born on 9 September 1909 in Nagykanizsa, Hungary.

Information Available in the Bank Records

The bank records consist of a signature card dated 14 October 1940, documents relating to a survey conducted pursuant to the Swiss Federal Decree of 1962 concerning assets of missing foreigners or stateless persons persecuted due to race, religion or politics, and printouts from the Bank’s database. The bank records indicate that the Account Owner held a demand deposit account and an account of unknown type. According to these records, the sole Account Owner of the demand deposit account, which was opened on 17 May 1940 and was closed in 1972, was Lajos Kiss from Budapest. The amount in this account on the date of its inclusion in the 1962 survey was 84.00 Swiss Francs. The bank records do not indicate to whom the demand deposit

account was paid. The bank records further indicate that the sole Account Owner of the account of unknown type was Lajos Kiss from Kirly Pal ucca 9, Budapest IV, and the Power of Attorney Holder of the account was Jenő Kiss, the Account Owner's brother. Furthermore, it is indicated that this account was used for the wholesale stamps business of the Account Owner and that the Account Owner gave the telegram address Stemplajo # Budapest. The bank records do not show when this account was opened, closed or to whom it was paid, nor do these records indicate the value of this account.

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 find this account in the Bank's system of open accounts, and they therefore presumed that it was closed. These auditors indicated that there was no evidence of activity on both accounts after 1945.

The CRT's Analysis

Identification of the Account Owners

The Claimant has plausibly identified the Account Owner. His brother's name and his own name match the published names of the Account Owner and of the Power of Attorney Holder, respectively. The Claimant also identified the Account Owner's city of residence, which matches the published information. The Claimant identified the relationship between the Account Owner and the Power of Attorney Holder, which matches unpublished information about the Account Owner and the Power of Attorney Holder contained in the bank documents. In support of his claim, the Claimant submitted documents, including his birth certificate and a confirmation receipt of payment regarding his brother's burial. The CRT notes that the one other claim to this account was disconfirmed due to a different first name and vocation.

Status of the Account Owner as a Victim of Nazi Persecution

The Claimant has made a plausible showing that the Power of Attorney Holder was a Victim of Nazi Persecution. The Claimant stated that the Account Owner was Jewish. In a telephone conversation with the CRT, the Claimant's son stated that the Claimant, who is the Power of Attorney Holder, was in a slave labor camp during the Second World War.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting documents demonstrating that he paid for his brother's burial. There is no information to indicate that the Account Owner has other surviving heirs.

The Issue of Who Received the Proceeds

Given the application of Presumptions (b), (c), (h), (i) and (j) as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules") (see Appendix A) to the demand deposit account and Presumptions (h), (i) and (j) to the account of unknown type, the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner,

the Power of Attorney Holder, or their heirs. Based on its precedent and the Rules, the CRT applies presumptions to determine whether 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 he is the Power of Attorney Holder and that the Account Owner was his brother, 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 demand deposit account and one account of unknown type. The bank records indicate that the value of the demand deposit account as of 15 November 1965 was 84.00 Swiss Francs. According to Article 29 of the Rules, if the amount in a demand deposit account in 1945 was less than 2,140.00 Swiss Francs, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be 2,140.00 Swiss Francs. The present value of the amount of the award is determined by multiplying the balance as determined by Article 29 by a factor of 12, in accordance with Article 31(1) of the Rules, to produce a total Award amount of 25,680.00 Swiss Francs.

With respect to the account of unknown type, 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 present value of the account being awarded. Based on the investigation carried out pursuant to the instructions of the ICEP, in 1945 the average value of an account of unknown type was 3,950.00 Swiss Francs. The present value of this amount is calculated by multiplying it by a factor of 12, in accordance with Article 31(1) of the Rules, to produce a total Award amount of 47,400.00 Swiss Francs.

Consequently, the total Award amount is 73,080.00 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 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).

Certification of the Award

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

Claims Resolution Tribunal
May 15, 2003