

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Lilian Levi
represented by Robert Levi

in re Accounts of Paula Levi

Claim Number: 400302/GO

Award Amount: 204,750.00 Swiss Francs

This Certified Award is based upon the claim of Lilian (Lieselott) Levi, née Gottlieb, (the “Claimant”) to the published accounts of Paula Levi (the “Account Owner”) at the Zurich branch of the [REDACTED] (the “Bank”).^{1, 2, 3}

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 her mother-in-law, Paula Levi, née Mandelbaum, who was born on 22 March 1882 in Munich, Germany, and was married to Sem Levi on 26 January 1905 in Munich. According to the Claimant, Sem and Paula Levi had one son, Rolf (Rudolf) Levi (the Claimant’s late spouse). The Claimant indicated that her father-in-law, Sem Levi, died on 20 April 1931. The Claimant further indicated that her mother-in-law, who was Jewish, resided at Bismarkallee 42 in Berlin, Germany until 1937, when

¹ The CRT notes that the Claimant filed a timely claim in 2005 to the account of Paula Levi, which was included on the 2005 published list of accounts determined by the Independent Committee of Eminent Persons (“ICEP”) to be probably or possibly those of Victims of Nazi Persecution (the “2005 List”). In the course of its research, the CRT identified additional account belonging to the Claimant’s relative. This account was included on the February 2001 published list of accounts determined by ICEP to be probably or possibly those of Victims of Nazi Persecution (the “ICEP List”). While the ICEP List indicates that Paula Levi resided in Frankfurt am Main, Germany, upon careful review of the Bank’s records, the CRT determined that Paula Levi resided in Berlin-Grunewald, Germany.

² 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 ICEP (the “ICEP Investigation”) did not indicate that the accounts at issue were held by the same individual. However, given that there is no information to the contrary, the CRT has determined that, for the purposes of this Award, the accounts shall be treated as having been held by the same person.

³ The CRT notes that, on the ICEP List, Paula Levi is indicated as having one account. Upon careful review, the CRT has concluded that the Bank’s records relating to the customer relationship published on the ICEP List evidence the existence of two accounts.

she fled to Switzerland, where she resided until 1938 or 1939. In addition, the Claimant indicated that her mother-in-law subsequently resided in Cairo, Egypt until 1948, when she moved to New York, United States, where she resided until her death on 17 May 1969. Finally, the Claimant indicated that her husband, with whom she had two children, died in 2000, and that she is his sole heir.

The Claimant submitted copies of: (1) her mother-in-law's birth certificate, indicating that Paula Mandelbaum was born on 22 March 1882 in Munich; (2) her mother-in-law's Swiss residence permit, issued on 5 October 1937, indicating that Paula Levi, who was born in 1882 and was from Berlin, was allowed to reside in Diegten, Switzerland; (3) her husband's birth certificate, indicating that Rudolf Levi was born on 21 April 1911 in Berlin-Charlottenburg, and that his parents were Sem Levi and Paula Levi, née Mandelbaum; (4) her mother-in-law's death certificate, indicating that Paula Levi died on 17 May 1969 in New York, that she was born on 22 March 1882 in Germany, that her parents were Julius and Clara Mandelbaum, and that she had a son named Rolf Levi; (5) her mother-in-law's inheritance documents, indicating that Rolf (Rudolf) Levi was the son and only heir of Paula Levi, née Mandelbaum; (6) the Claimant's own birth certificate, indicating that Lieselott Gottlieb was born on 15 October 1923 in Stuttgart, Germany; (7) her husband's death certificate, indicating that Rolf Levi died on 16 November 2000 in New York, that he was born in Germany, that his parents were Sem Levi and Paula Mandelbaum, and that he was married to Lillian Gottlieb; and (8) her husband's certificate of inheritance, issued on 5 May 2003 by the District Court in Frankfurt am Main, indicating that Lillian Levi, née Gottlieb, was Rudolf Levi's wife and sole heir.

The Claimant indicated that she was born on 15 October 1923 in Stuttgart.

Information Available in the Bank's Records

The Bank's records consist of two customer cards and a letter to the Bank. One of the customer cards and a letter to the Bank indicate that the Account Owner was *Frau* (Mrs.) *Witwe* (widow) Paula Levi, née Mandelbaum, who resided at Bismarkallee 42 in Berlin-Grünwald, Germany. These records indicate that the Account Owner was the widow of *Herr* (Mr.) *Generaldirektor* (General director) Sem Levi, who died on 20 April 1931. The Bank's records indicate that the Account Owner held two safe deposit box accounts, numbered 1128 and 1057, respectively, which were closed on 14 September 1935 and 29 August 1953, respectively.

The second customer card indicates that the Account Owner was *Frau* (Mrs.) Paula Levi, who resided in Zurich, Switzerland; Cairo, Egypt; Diegten, Switzerland; and finally in New York, New York, the United States. The Bank's record indicates that the Account Owner held two demand deposit accounts and two custody accounts. This record indicates that the first demand deposit account, which was held in a foreign currency, was closed no later than 3 April 1939, but the exact closure date is not legible, and that the second demand deposit account was closed on 31 December of either 1946 or 1948.⁴ This record also indicates that one of the custody accounts

⁴ The CRT notes that the closing date listed in the Bank's record for one of the demand deposit accounts and one of the custody accounts is only partially legible, but that they appear to have been closed on the same date in either 1946 or 1948.

was closed on 3 April 1939, and the other, which was numbered L 69267, was closed on 31 December of either 1946 or 1948.

The amounts in the accounts on the respective dates of their closures are unknown. There is no evidence in the Bank's records that the Account Owner or her heirs closed the accounts and received the proceeds themselves.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. The Claimant's mother-in-law's name and city and country of residence match the published name and city and country of residence of the Account Owner. The Claimant also identified her mother-in-law's maiden name, street address, additional city of residence, the name of her spouse, the exact date of her spouse's death, and three other countries where her mother-in-law lived after fleeing Germany, which matches unpublished information about the Account Owner contained in the Bank's records.

In support of her claim, the Claimant submitted documents, including her mother-in-law's birth certificate, her mother-in-law's Swiss residence permit, her husband's birth and death certificates, and her mother-in-law's death certificate and inheritance documents, providing independent verification that the person who is claimed to be the Account Owner had the same name and resided in the same town recorded in the Bank's records as the name and city of residence of the Account Owner.

The CRT notes that the other claims to these accounts were disconfirmed because those claimants provided different maiden name and country of residence than the maiden name and countries 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 she fled Nazi Germany in 1937.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that she is related to the Account Owner by submitting specific information and documents, demonstrating that the Account Owner was the Claimant's mother-in-law. These documents include her husband's birth certificate, indicating that Rudolf Levi's mother was Paula Levi, née Mandelbaum; her mother-in-law's death certificate and inheritance documents, indicating that Rolf (Rudolf) Levi was the son and only heir of Paula Levi, née Mandelbaum, and her husband's death certificate and certificate of inheritance,

indicating that Rolf (Rudolf) Levi's mother was Paula Mandelbaum, and that his wife, Lillian Levi, née Gottlieb, was his sole heir.

The Issue of Who Received the Proceeds

The Bank's records indicate that safe deposit box 1128 was closed in 1935, safe deposit box 1057 was closed in 1953, the demand deposit account held in foreign currency was closed no later than 3 April 1939, the second demand deposit account and custody account L69267 were closed in 1946 or 1948, and the remaining custody account was closed in 1939.

With respect to safe deposit box 1128, given that after coming to power in 1933, the Nazi regime embarked on a campaign to seize the domestic and foreign assets of the Jewish population through the enforcement of discriminatory tax- and other confiscatory measures, including confiscation of assets held in Swiss banks; that the Account Owner was Jewish and remained in Germany until 1937 and would not have been able to repatriate her account to Germany without losing ultimate control over its proceeds; that there is no record of the payment of the Account Owner's account to her; that the Account Owner and her heirs would not have been able to obtain information about her 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 banks' concern regarding double liability; given the application of Presumptions (a), (h) and (j), as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules") (see Appendices A and C),⁵ the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner or her heirs.

With respect to the demand deposit account held in foreign currency that was closed no later than 3 April 1939 and the custody account that was closed in 1939, the CRT notes that the Bank's records indicate that these accounts were closed in 1939, at which time, according to information provided by the Claimant, the Account Owner was outside Nazi-dominated territory. However, given that the Bank's records do not indicate to whom the accounts were closed, that the Account Owner fled her country of origin due to Nazi persecution, that the Account Owner may have had relatives remaining in her country of origin and that she may therefore have yielded to Nazi pressure to turn over her accounts to ensure their safety, that the Account Owner and her heirs would not have been able to obtain information about her accounts after the Second World War from the Bank, even for the stated purpose of obtaining indemnification from the German authorities, 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 (see Appendix A), the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner or her 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.

⁵ Appendix C appears on the CRT II website -- <www.crt-ii.org>.

With regard to safe deposit box 1057 that was closed in 1953 and the demand deposit account and custody account, numbered L69267, that were closed in 1946 or 1948, the CRT notes that the Account Owner moved to New York in 1948, where she resided until her death in 1967. Further, the Bank's record that documents the closure of the demand deposit and custody accounts at issue here reflect the Account Owner's New York address, suggesting that the accounts were closed after her arrival there in 1948. Given that the accounts were closed after the War while the Account Owner resided in New York, and that the Bank's records reflect that the Account Owner was in contact with the Bank regarding these accounts, the CRT concludes that the Account Owner had free access to the accounts, closed them, and received the proceeds herself.

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 her mother-in-law, and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owner nor her heirs received the proceeds of the claimed accounts.

Amount of the Award

In this case, the Account Owner held one safe deposit box, one demand deposit account, and one custody 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 the instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation"), in 1945 the average value of a safe deposit box account was 1,240.00 Swiss Francs ("SF"), the average value of a demand deposit account was SF 2,140.00, and the average value of a custody account was SF 13,000.00. Thus, the total 1945 average value of the three accounts at issue is SF 16,380.00. 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 a total award amount of SF 204,750.00.

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 her claim to determine whether there are additional Swiss bank accounts to which she 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
17 November 2006