

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant [REDACTED]  
also acting on behalf of [REDACTED] and [REDACTED]

## **in re Account of Salomon Lissner**

Claim Number: 221933/PY

Award Amount: 162,500.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED], née Lissner, (the “Claimant”) to the account of Salomon Lissner (the “Account Owner”) at the Zurich branch of the [REDACTED] (the “Bank”).

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 a Claim Form identifying the Account Owner as her father, Salomon Lissner, who was born on 5 May 1883 in Obersitz, Germany, and was married to Marianne Margarete (Grete) Lissner, née Ruben, in 1918. The Claimant stated that her parents had three children: [REDACTED], [REDACTED] and the Claimant. The Claimant further stated that her father, who was Jewish, resided in Breslau at Agathstrasse 10 until 1938. According to the Claimant, Salomon Lissner was the sole proprietor of a textile factory named *Kosterlitz & Lissner*, specializing in the manufacture of linen and cotton textiles used for women’s clothing, located at Reuchestrasse 1 in Breslau. The Claimant added that her father was very wealthy, and that in the 1930s, he traveled to Zurich, Switzerland, with a friend named [REDACTED], for the purposes of opening an account in Switzerland, and that he took with him 50,000.00 Reichsmarks to deposit there. The Claimant stated that her father, who was forced by the Nazis to sell his company, was deported to Buchenwald concentration camp on 9 November 1938. The Claimant further stated that her father was later released, but that his internment led to his early death on 21 December 1938 in Breslau. The Claimant added that her mother fled to Palestine in 1940, where she remained until her death in Tel-Aviv, Israel, on 27 January 1959; that her brother [REDACTED] died in April 1990 in the United States; and that her sister died in October 1996 in London, the United Kingdom. In support of her claim, the Claimant submitted her father’s company letterhead and a copy of a newspaper article commemorating the twenty-fifth

anniversary of *Kosterlitz & Lissner*, as well as a sworn declaration by the manager of the Breslau branch of the *Dresdner Bank* pertaining to the assets and turnover of *Kosterlitz & Lissner*, all of which indicate that Salomon Lissner resided in Breslau. In addition, the Claimant submitted a document from the District Restitution Authority in Neustadt, Germany, which indicates that Marianne Lissner's heirs were her children, [REDACTED], [REDACTED] and the Claimant, and that her maiden name was Ruben.

The Claimant indicated that she was born on 20 August 1929 in Breslau, Germany. The Claimant is representing [REDACTED], née [REDACTED], her niece (the daughter of the late [REDACTED]), who was born on 29 July 1954 in New York, New York, as well as her nephew, [REDACTED] (the son of the late [REDACTED], née [REDACTED]), who was born on 27 July 1955 in London, the United Kingdom.

The Claimant previously submitted an ATAG Ernst & Young claim form in 1998, asserting her entitlement to a Swiss bank account owned by Salomon or Marianne Lissner.

### **Information Available in the Bank's Records**

The Bank's records consist of a power of attorney form signed on 26 September 1930, and printouts from the Bank's database. According to these records, the Account Owner was Salomon Lissner, who "resided in Breslau, at Kleiststrasse 14," and the Power of Attorney Holder was Marianne Lissner, née Ruben, the Account Owner's wife. The Bank's records indicate that the Account Owner held a custody account.<sup>1</sup> The Bank's records do not show when the account at issue was closed, or to whom it was paid, nor does this record 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 this account after 1945. There is no evidence in the Bank's records that the Account Owner, the Power of Attorney Holder or their heirs closed the account and received the proceeds themselves.

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

#### Identification of the Account Owner

The Claimant has plausibly identified the Account Owner and the Power of Attorney Holder. Her parents' names, including her mother's maiden name, as well as their city of residence, match the published names and city of residence of the Account Owner and the Power of Attorney Holder. The Claimant identified the fact that Salomon and Marianne Lissner were married, which matches unpublished information about the Account Owner and the Power of

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<sup>1</sup> The Bank's record contains a power of attorney form that references a "Titeldepot," which is a custody account.

Attorney Holder contained in the Bank's records. In support of her claim, the Claimant submitted various documents, including her father's company letterhead, a newspaper article, and a sworn declaration by the manager of the Breslau branch of *Dresdner Bank*, indicating that the Account Owner resided in Breslau, Germany, providing independent verification that the person who is claimed to be the Account Owner resided in the same city recorded in the Bank's records as the residence of the Account Owner. Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Salomon Lissner, and indicates that his date of birth was 5 May 1883 and date of death was 21 December 1938, and that he was a merchant residing in Breslau, which matches the information about the Account Owner provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT also notes that the Claimant filed an ATAG Ernst & Young claim form in 1998, asserting her entitlement to a Swiss bank account owned by Salomon or Marianne Lissner, prior to the publication in February 2001 of the list of accounts determined by ICEP to be probably or possibly those of Victims of Nazi Persecution (the "ICEP List"). This indicates that the Claimant has based her present claim not simply on the fact that an individual identified on the ICEP List as owning a Swiss bank account bears the same name as her relative, but rather on a direct family relationship that was known to her before the publication of the ICEP List. It also indicates that the Claimant had reason to believe that her relative owned a Swiss bank account prior to the publication of the ICEP List. This supports the credibility of the information provided by the Claimant. Finally, the CRT notes that the only other claim to this account was disconfirmed because the other claimant provided no connection to Breslau for the claimed account owner and did not identify the Power of Attorney Holder.

#### 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 interned in Buchenwald concentration camp. As noted above, a person named Salomon Lissner was included in the CRT's database of victims.

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

The Claimant has plausibly demonstrated that she is related to the Account Owner by submitting detailed biographical information, including information matching unpublished information about the Account Owner contained in the Bank's records, and documents, including a document from the District Restitution Authority in Neustadt, Germany, indicating that Marianne Lissner's heirs were her children, [REDACTED], [REDACTED] and the Claimant, and that her maiden name was Ruben, demonstrating that the Power of Attorney Holder, the Account Owner's wife, was her mother and that the Account Owner was her father. There is no information to indicate that the Account Owner has surviving heirs other than the Claimant and the Claimant's niece and nephew, whom she represents.

### The Issue of Who Received the Proceeds

Given that the Account Owner was deported to a concentration camp in 1938 and died shortly after his release, and therefore would not have been able to repatriate his account to Germany without its confiscation; that there is no record of the payment of the Account Owner's account to him; that the Account Owner and his heirs would not have been able to obtain information about his 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; 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, the Power of Attorney Holder 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.

### 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 father, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner, the Power of Attorney Holder, nor their heirs received the proceeds of the claimed account.

### Amount of the Award

In this case, the Account Owner held 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 ICEP Investigation, in 1945 the average value of a custody account was 13,000.00 Swiss Francs. 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 162,500.00 Swiss Francs.

### Division of the Award

According to Article 23(1)(c) of the Rules, 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. The Claimant is representing her niece, [REDACTED], the daughter of her deceased brother [REDACTED], as well as her nephew, [REDACTED], the son of her deceased sister [REDACTED]. As the Claimant, [REDACTED] and [REDACTED] are all descendants of the Account Owner, they are accordingly each entitled to one-third of the 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 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  
19 November 2003