

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]

in re Accounts of Frau Marta Matthias and *Stern, Matthias & Co. GmbH*¹

Claim Number: 200541/JT²

Award Amount: 337,680.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED], née [REDACTED], (the “Claimant”) to the accounts of Marta Matthias and *Stern, Matthias & Co. GmbH* (the “Account Owners”) 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 owners, and the bank have been redacted.

Information Provided by the Claimant

The Claimant submitted a Claim Form identifying Account Owner Marta Matthias as her mother, Marta Matthias, née Lippmann, who was born on 17 February 1888 in Karlsruhe, Germany, and was married to [REDACTED] in Frankfurt am Main, Germany, and Account Owner *Stern, Matthias & Co. GmbH* as Account Owner Marta Matthias’s company. The Claimant indicated that her father was born in November 1878, and that he died three weeks before her birth on 18 June 1920 in Frankfurt am Main. The Claimant further indicated that her parents, who were Jewish, had two children: the Claimant and her brother, [REDACTED], who was born on 8 June 1918 in Frankfurt am Main and died in October 1980 in San Diego, California. The Claimant stated that her mother owned a leather goods factory in Germany, and that she lived, starting in 1924, at Hauptstrasse 21 in Koenigstein im Taunus (Preussen), Germany. According to the Claimant, her mother sent her two children to school in Switzerland where she opened a bank account to pay for their tuition and living expenses, as it would have been impossible for her to transfer money out of Germany at that time. The Claimant stated that

¹ The account was published by the Independent Committee of Eminent Persons (“ICEP”) on 5 February 2001 under the name [REDACTED]. However, the Bank’s records indicate that the account was held by *Frau* (Mrs.) [REDACTED] Matthias, or Marta Matthias, née Lippmann.

² The Claimant submitted two Claim Forms, which were registered under the Claim Numbers 200541 and 214833. The CRT has determined that these claims are duplicate claims and is treating them under the consolidated Claim Number 200541.

her mother had a contact in Zurich, Switzerland, who could have acted as an intermediary in opening the account. The Claimant further stated that her mother died “under very unclear circumstances” at a hospital in Frankfurt, Germany, on 17 October 1938. The Claimant submitted a family tree in support of her claim. The Claimant also previously submitted an Initial Questionnaire with the Court in 1999, asserting her entitlement to a Swiss bank account owned by Marta Matthias of Koenigstein in Taunus, Germany.

Information Available in the Bank’s Records

The Bank’s records consist of customer cards and printouts from the Bank’s database. According to these records, the Account Owner Marta Matthias held one demand deposit account and two custody accounts. The custody account and demand deposit account, numbered 4716, were held in the name of the Account Owner Marta Matthias’s company, *Stern, Matthias & Co. GmbH* of Offenbach am Main (formerly known as *Matthias & Cie GmbH*, a leather factory located in Frankfurt am Main, Germany). The guarantors for the account were Julius Hatry and *Wwe* (widow) Marta Matthias, née Lippmann, of Frankfurt am Main, the latter being the owner of the company. The second custody account was held by *Frau* (Mrs.) [REDACTED] Matthias who resided in Koenigstein in Taunus, Germany. The customer card for the account indicates that she held an additional custody account, numbered 4716, under the name *Stern, Matthias & Co. GmbH*. The Bank’s records do not show when the custody accounts at issue were closed, or to whom they were paid. The demand deposit account numbered 4716 was closed on 17 August 1933, unknown by whom. The Bank’s records do not indicate the value of any of the three accounts.

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 the custody accounts in the Bank’s system of open accounts, and they therefore presumed that they were closed. These auditors indicated that there was no evidence of activity on these accounts after 1945. There is no evidence in the Bank’s records that the Account Owner Marta Matthias or her heirs closed any of the accounts and received the proceeds themselves.

The CRT’s Analysis

Identification of the Account Owners

The Claimant has plausibly identified the Account Owners. Her mother’s name matches the unpublished name of the Account Owner Marta Matthias and the published name of the Account Owner Marta Matthias’s late husband, and her mother’s company matches the unpublished name of Account Owner *Stern, Matthias & Co. GmbH*. The Claimant identified her mother’s profession, the name of her company maiden name and her cities of residence, which match unpublished information about the Account Owners contained in the Bank’s records. In support of her claim, the Claimant submitted a family tree. The CRT notes that there are no other claims to the accounts.

Status of the Account Owners as Victims of Nazi Persecution

The Claimant has made a plausible showing that the Account Owners Marta Matthias were Victims of Nazi Persecution. The Claimant stated that the Account Owner Marta Matthias was Jewish and lived in Germany until her death in 1938 and that she owned Account Owner *Stern, Matthias & Co. GmbH*.

Moreover, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Marta Matthias, and indicates that her date of birth was 17 October 1888 and place of birth was Karlsruhe, Germany, which is consistent with respect to the year and place of Account Owner's birth provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The Claimant's Relationship to the Account Owners

The Claimant has plausibly demonstrated that she is related to Account Owner Marta Matthias and that Account Owner *Stern, Matthias & Co. GmbH* was solely owned by her. There is no information to indicate that the Account Owner Marta Matthias has other surviving heirs.

The Issue of Who Received the Proceeds

Given that in 1933 the Nazis embarked on a campaign to seize the domestic and foreign assets of its Jewish nationals through the enforcement of flight taxes and other confiscatory measures including confiscation of assets held in Swiss banks, the Account Owner was the sole owner of Account Owner *Stern, Matthias & Co. GmbH*, that she remained in Germany until her death in 1938 and would not have been able to repatriate her accounts to Germany without their confiscation,³ and 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 Appendix A) and Appendix C,⁴ to the demand deposit account and Presumptions (h) and (j) to the custody accounts, the CRT concludes that it is plausible that the account proceeds were not paid to Account Owner Marta Matthias 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.

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 23 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owners were Marta Matthias, her mother, and the company *Stern, Matthias & Co. GmbH*, her mother's company, and that relationship

³ The timing of the closure of two of the Account Owner's accounts is unknown. They could have been closed at the same time as the demand deposit closed in 1933, providing further indication of the confiscation of all three deposits.

⁴ Appendix C appears on the CRT II website -- www.crt.ii.org.

justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owners nor their heirs received the proceeds of the claimed accounts.

Amount of the Award

In this case, the Account Owners held one custody account in her own name and one custody account and one demand deposit account in the name of her company, Account Owner *Stern, Matthias & Co. GmbH*. 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 and the average value of a demand deposit account was 2,140.00 Swiss Francs. The current value of these amounts is calculated by multiplying them by a factor of 12, in accordance with Article 31(1) of the Rules, to produce a total award amount of 337,680.00 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 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
June 23, 2003