

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED 1],
also acting on behalf of [REDACTED 2]

to Claimant [REDACTED 3],
also acting on behalf of the Estate of [REDACTED 4]¹

and to Claimant [REDACTED 5]
represented by Walter Friedrich

in re Account of *Mattoni-Ungar*

Claim Numbers: 206018/GO; 206019/GO; 401416/GO; 501766/GO; 501797/GO

Award Amount: 525,000.00 Swiss Francs

This Certified Award is based upon the claims of [REDACTED 1] (“Claimant [REDACTED 1]”) to the accounts of Artur Kantor and Richard Kantor,² upon the claims of [REDACTED 3] (“Claimant [REDACTED 3]”) to the accounts of Bertha Hammerschlag and Helene Isepp,³ and upon the claim of [REDACTED 5] (formerly [REDACTED]), née [REDACTED] (“Claimant [REDACTED 5]”), (together, the “Claimants”) to the account of *Mattoni-Ungar*. This Award is to the published account of *Mattoni-Ungar* (the “Account Owner”),⁴ over which [REDACTED] (the “Power of Attorney Holder”) held power of attorney, 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.

¹ The CRT notes that [REDACTED 4] passed away on 12 October 2005.

² In three separate decisions, the CRT awarded the accounts of Richard Kantor, Ludwig Kantor and Dr. Artur Kantor to [REDACTED 1] (“Claimant [REDACTED 1]”). See *In re Account of Richard Kantor* (approved on 4 April 2003), *In re Account of Ludwig Kantor* (approved on 19 November 2003) and *In re Account of Dr. Artur Kantor* (approved on 19 November 2003).

³ In two separate decisions, the CRT awarded the accounts of Bertha Hammerschlag and the accounts of Helene Isepp to [REDACTED 3] (“Claimant [REDACTED 3]”). See *In re Accounts of Bertha Hammerschlag* (approved on 23 June 2006) and *In re Accounts of Helene Isepp* (approved on 17 March 2008).

⁴ The CRT notes that *Mattoni-Ungar* (the “Account Owner”) is listed as a person on the February 2001 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 “ICEP List”). Upon careful review, the CRT has determined that the Account Owner was actually a business entity.

Information Provided by the Claimants

Claimant [REDACTED 1]

Claimant [REDACTED 1] submitted two Claim Forms identifying the Power of Attorney Holder as his father, Dr. [REDACTED], who was born on 20 June 1874 in Jicin, Czechoslovakia, (today, the Czech Republic), and was married to [REDACTED], née [REDACTED], on 22 July 1918 in Vienna, Austria. Claimant [REDACTED 1] stated that his parents had two children, [REDACTED 1] (Claimant [REDACTED 1]) and [REDACTED 2]. Claimant [REDACTED 1] explained that his father held a doctorate in law, and that from 1924, he owned a law practice in Vienna, which was first located at Wollzeilestrasse 30, and from 1937 until 1939 at Seilerstätte 3a. Claimant [REDACTED 1] stated that until 1938 his parents lived at Postgasse 6 in Vienna. According to Claimant [REDACTED 1], following the incorporation of Austria into the German Reich in March 1938 (the “*Anschluss*”), his father, who was Jewish, was imprisoned by the Gestapo, and was eventually released after paying flight tax (*Reichsfluchtsteuer*). Claimant [REDACTED 1] stated that the family fled to Prague, Czechoslovakia (today, the Czech Republic), where they lived at Sareckastrasse 21/25, and that upon the occupation of Czechoslovakia by Germany, Claimant [REDACTED 1]’s father was imprisoned in the prison at Pankrac from 26 March 1939 to 28 August 1939. According to Claimant [REDACTED 1], on 16 July 1942, his parents were deported to Theresienstadt, where they were imprisoned until 11 May 1945. Claimant [REDACTED 1] stated that in 1951 his family emigrated from Czechoslovakia to Australia, and that both his father and his mother died in Melbourne, Australia, on 25 September 1958 and 31 December 1982, respectively.

In support of his claims, Claimant [REDACTED 1] submitted documents, including: (1) his own birth and baptism certificate, indicating that [REDACTED 1] was born on 27 February 1925 in Vienna, and that [REDACTED] and [REDACTED] were his parents; and (2) a Prague police registration form, dated 17 May 1945, indicating that Dr. [REDACTED] returned to Prague from Theresienstadt.

Claimant [REDACTED 1] stated that he was born on 27 February 1925 in Vienna. Claimant [REDACTED 1] is representing his sister [REDACTED 2], née [REDACTED], who was born on 5 January 1924 in Vienna.

Claimant [REDACTED 3] and Claimant [REDACTED 5]

Claimant [REDACTED 3] submitted two Claim Forms, and Claimant [REDACTED 5], who is Claimant [REDACTED 3]’s cousin, submitted one Claim Form identifying Account Owner *Mattoni-Ungar* as a company owned by Felix Ungar, who was Claimant [REDACTED 3]’s maternal uncle by marriage and Claimant [REDACTED 5]’s father. In a telephone conversation with the CRT, Claimant [REDACTED 5] identified Dr. Robert Ungar and Paula Kaufmann, née Ungar, as her father’s brother and sister, who were also co-owners of *Mattoni-Ungar*.

According to Claimant [REDACTED 5], Felix Ungar was born in 1887 in Vienna and married to [REDACTED], née [REDACTED], Claimant [REDACTED 3]’s maternal aunt, in 1919 in Vienna. Claimant [REDACTED 5] stated that her parents had three daughters: [REDACTED],

[REDACTED], and herself, [REDACTED 5]. Claimant [REDACTED 5] stated that her father, who was Jewish, was a businessman and a co-owner of several companies, one of which was called *Mattoni-Ungar Mineralwassergrosshandlung A.G.*, which was located at Jasomirgottstrasse 4 in Vienna, and that her parents resided at Neustiftgasse 3/11 in Vienna until 1938. Claimant [REDACTED 5] explained that her father was arrested and detained for a month in July 1938, that her parents fled in December 1938 from Vienna to Paris, France, and subsequently to London, the United Kingdom, and New York, New York, the United States. Claimant [REDACTED 5] stated that her father died in 1970 in New York, that her mother died in 1985 in New York, and that she is her parent's only living heir.

In support of his claim, Claimant [REDACTED 3] submitted documents, including: (1) a certificate issued by a district administration office (*Bezirkshauptmannschaft*) in Vienna on 2 August 1938, indicating that [REDACTED], his wife [REDACTED], née [REDACTED], and their children [REDACTED 3] and [REDACTED 4] all resided in Vienna; and (2) a deed of family arrangement, issued in 1974, indicating that [REDACTED] died on 16 March 1968, and that her children, [REDACTED 3] and [REDACTED 4], were her sole heirs.

In support of her claim, Claimant [REDACTED 5] submitted documents, including: (1) her own birth certificate, indicating that [REDACTED] was born on 30 October 1928 in Vienna and that Leopold Felix Ungar and [REDACTED], née [REDACTED], were her parents; (2) documents concerning Felix Ungar's asset registration with the Nazi authorities in Vienna in 1938, described in detail below; and (3) her own marriage certificate, indicating that [REDACTED 5], née [REDACTED], was married to [REDACTED] on 1 November 1983, and that Felix Ungar and [REDACTED], née [REDACTED], were her parents.

Claimant [REDACTED 3] indicated that he was born on 30 September 1930 in Vienna. Claimant [REDACTED 3] is representing the estate of his late sister, [REDACTED 4] (formerly [REDACTED]), née [REDACTED], who was born on 29 October 1927 in Vienna and died on 12 October 2005. Claimant [REDACTED 5] indicated that she was born on 30 October 1928 in Vienna.

Information Available in the Bank's Records

The Bank's records consist of a contract to open a custody account; signature sample forms; a printout from the Bank's database; an internal Bank memorandum from the Bank's Zurich branch to its head office in Basel, dated 17 March 1938, entitled "Receivables and Liabilities in Austria" (*Forderungen und Verpflichtungen in Österreich*), promising that the Zurich branch would provide the head office with a report on custody accounts owned by Austrian customers;⁵ an extract from the Austrian Law Gazette (*Gesetzblatt für das Land Österreich*), dated 23 March 1938, proclaiming the "Law regarding the Amendment and Supplementation of the Foreign Exchange Control Law of Austria" (*Gesetz über die Abänderung und Ergänzung der*

⁵ "Die Meldung über die Höhe der bei uns für Rechnung österreichischer Kunden deponierten Titel, mit den gewünschten zusätzlichen Angaben, lassen wir sobald als möglich folgen."

Devisenverordnung, Devisengesetz für das Land Österreich);⁶ and an extract from a list created by the Bank, entitled “Closure of Accounts of Clients domiciled in Austria” (*Auflösung von Depots in Österreich domizilierten Kundschaft*).

According to these records, on 26 February 1931 Dr. Robert Ungar opened a custody account, numbered 31781, in the name of Account Owner *Firma Mattoni-Ungar*, which was located at Stephensplatz, Jasomirgottstrasse 4 in Vienna I, Austria. These records indicate that the two shareholders of the Account Owner, *Herr* (Mr.) Felix Ungar and Dr. Robert Ungar, were individually authorized to dispose of the account (*Verfügungsberechtigt*), but only with the assent of Dr. Hermann Witzhum, a lawyer with offices located at Rämistrasse 6 in Zurich. This instruction was revised in February and March 1933, according to the Bank’s records, replacing Dr. Witzhum with the Power of Attorney Holder, Dr. [REDACTED], a lawyer with offices located at Wollzeile 30 in Vienna I.

These records indicate that the custody account was closed and transferred (*zur Verfügung gestellt*) to the Viennese bank *Österreichische Creditanstalt - Wiener Bankverein* on 28 September 1938, at which time it had a balance of 42,000.00 Swiss Francs (“SF”).

There is no evidence in the Bank’s records that the owners of the Account Owner, the Power of Attorney Holder, or their heirs closed the account and received the proceeds themselves.

Information Available from the Austrian State Archive

By decree on 26 April 1938, the Nazi Regime required all Jews who resided within the Reich, or who were nationals of the Reich, including Austria, and who held assets above a specified level to register all their assets as of 27 April 1938 (the “1938 Census”). In the records of the Austrian State Archive (Archive of the Republic, Finance), there are documents concerning the assets of Dr. [REDACTED], numbered 46933; Felix Ungar, numbered 2821; [REDACTED], née [REDACTED], numbered 2817; Dr. Robert Ungar, numbered 46188; and Paula Kaufmann, née Ungar, numbered 50280.

[REDACTED]

The records pertaining to [REDACTED] indicate that he was born on 26 June 1874, that he was married to [REDACTED], née [REDACTED], that he was an attorney, and that he resided at Postgasse 6, Vienna I. According to Dr. [REDACTED]’s asset declaration, signed on 14 July 1938 in Vienna, he owned real estate worth approximately 29,700.00 Reichsmark (“RM”); a law practice at Seilerstätte 3a in Vienna I valued at RM 3,552.00; various Austrian and foreign securities worth RM 33,713.00, including 25 *Färberei Trust* shares valued at SF 2,500.00; and bank accounts in Austria and Czechoslovakia worth RM 16,305.00.

These records indicate that Dr. [REDACTED] held assets abroad that were repatriated by the *Reichsbank*. Furthermore, the 1938 Census file contains a letter, dated 6 September 1938, from

⁶ The German text of the 1938 “Law regarding the Amendment and Supplementation of the Foreign Exchange Control Law of Austria” is available at: http://www.crt-ii.org/_nazi_laws/_lpdfs/19380323.pdf.

the Office of the Ministry for Economics and Labor charged with registering and administering Jewish-owned property (*Vermögensverkehrsstelle* or “VVSt.”), to various offices of the *Reichsbank* in Vienna, stating that [REDACTED] had immigrated to Czechoslovakia and ordering the confiscation of his foreign securities (*Vermögen abbuchen*).

These records make no mention of assets held in a Swiss bank account.

Felix Ungar

The records pertaining to Felix Ungar indicate that he was born on 27 October 1887, that he was married to [REDACTED], née [REDACTED], who was Jewish, that he was a businessman, and that he resided at Neustiftgasse 3 in Vienna VII. Felix Ungar’s asset declaration, signed on 1 July 1938 in Vienna, indicates that he owned: a one-fourth share of business and residential property at Jasomirgottstrasse 4 in Vienna, his share being valued at RM 33,333.00; two pieces of real estate in Vienna, worth RM 50,000.00; a 40 percent share of the business *Mattoni-Ungar Minaralwassergrosshandlung*, valued at RM 224,178.00; and other business interests and securities worth RM 629,155.00. In addition, these records indicate that as of July 1938, or earlier, *Mattoni-Ungar Minaralwassergrosshandlung* had been placed under the control of a Nazi provisional administrator (*kommissarische Verwalter*).

These records also contain an amendment, dated 12 November 1938, to Felix Ungar’s original asset declaration. According to the amendment, which was signed by Dr. Robert Ungar on behalf of Felix Ungar on 12 December 1938, between July 1938 and November 1938 the Nazi provisional administrator took control of the Account Owner’s capital account and sold the privately-held securities of its owners.⁷ The 1938 Census file records indicate that Felix Ungar was assessed flight tax (*Reichsfluchtsteuer*) of RM 178,000.00. These records also indicate that Felix Ungar’s assets were placed under absentee trusteeship in June 1941 or earlier, following a determination by the Nazi authorities that Felix Ungar had immigrated to a hostile foreign country (“*nunmehr angeblich im feindlichen Ausland*”).

These records make no mention of assets held in a Swiss bank account.

[REDACTED]

The records pertaining to [REDACTED], née [REDACTED], indicate that she was born on 5 February 1894 and was married to Felix Ungar, who was Jewish. According to her asset declaration, signed on 1 July 1938 in Vienna, [REDACTED] owned securities worth RM 51,599.00, and jewelry, precious metal, art and other assets with a total value of RM 8,525.00. This file also contains a handwritten letter from [REDACTED], received by the VVSt. on 12 August 1938, which indicates that her husband Felix Ungar had been held in “protective custody” (*Schutzhaft*) since July 1938.

⁷ “Auf das Kapitalkonto bei der Firma Mattoni-Ungar konnten seit Juli 1938 weder Abhebungen noch Verrechnungen vorgenommen werden, ganz im Gegenteil, es hat der kommissarische Verwalter der Firma auch noch erhebliche Beträge aus dem privaten Effektenvermögen der Familie verkauft und den Erlös dem Betriebsvermögen angegliedert.”

These records make no mention of assets held in a Swiss bank account.

Dr. Robert Ungar

The records pertaining to Dr. Robert Ungar indicate that he was in “protective custody” in Vienna when he signed his asset declaration on 11 August 1938. These records indicate that he was born on 20 April 1892, that he was a widower, that he was a businessman, and that he resided at Prinz Eugenstrasse 6 in Vienna. These records also indicate that Robert Ungar owned a one-fourth share of business and residential property at Jasomirgottstrasse 4 in Vienna, his share being valued at RM 33,333.00; a 35 percent share of *Mattoni-Ungar Minaralwassergrosshandlung*, valued at RM 7,791.00; several securities and business interests worth RM 6,932.00; and jewelry, precious metal, art and other such assets with a total value of RM 3,600.50. This file also contains a note written by Robert Ungar, indicating that he had been held in custody since 11 July 1938. According to these records, Robert Ungar was assessed flight tax of RM 10,722.00, based on total assets of RM 42,890.00, on 16 March 1939.

These records make no mention of assets held in a Swiss bank account.

Paula Kaufmann

The records pertaining to Paula Kaufmann, née Ungar, indicate that she was in “protective custody” in Vienna when she signed her asset declaration on 15 July 1938. According to these records, Paula Kaufmann was born on 27 June 1885 in Vienna, she was a widow, her brother was Dr. Robert Ungar, and she resided at Stubenring 24 in Vienna. These records also indicate that Paula Kaufmann’s assets included: a one-fourth share of the property at Jasomirgottstrasse 4 in Vienna, her share being valued at RM 33,330.00, which was confiscated (*beschlagnahmt*); a 12.5 percent share as a silent partner (*stille Gesellschafterin*) of *Mattoni-Ungar Minaralwassergrosshandlung*, valued at RM 13,928.00; and various securities worth RM 51,307.00, several of which were also confiscated. This file also contains a note written by Paula Kaufmann, indicating that she had been held in custody since 25 April 1938.

In addition, this file contains correspondence confirming the existence of a blocked emigrant’s account in Paula Kaufmann’s name, and that she emigrated from Austria on 4 September 1938. These records indicate that Paula Kaufmann paid flight tax of RM 47,648.00 and atonement tax (*Judenvermögensabgabe*) of RM 12,534.35.

These records make no mention of assets held in a Swiss bank account.

Additional research by the CRT

The CRT carried out additional research on the Account Owner. According to the book *Ökonomie der Arisierung* (“Economy of Aryanization”), the company *Mattoni-Ungar Minaralwasser-Grosshandlung OHG*, which belonged to Felix Ungar and Dr. Robert Ungar, was

aryanized.⁸ This process involved the takeover of the Account Owner by the *Österreichische Kontrollbank für Industrie und Handel*, which “bought” the Account Owner for RM 110,000.00, and sold it to non-Jewish buyers Friedrich Geist and Otto Godetz for RM 140,000.00.⁹

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 five claims of the Claimants in one proceeding.

Identification of the Account Owner and the Power of Attorney Holder

Claimant [REDACTED 1]

Claimant [REDACTED 1]’s father’s name matches the published name of the Power of Attorney Holder. Claimant [REDACTED 1] identified the Power of Attorney Holder’s city and country of residence, professional title and street address, which matches unpublished information about the Power of Attorney Holder contained in the Bank’s records.

In support of his claims, Claimant [REDACTED 1] submitted his own birth and baptism certificate and a Prague police registration form, providing independent verification that the person who is claimed to be the Power of Attorney Holder had the same name, professional title and resided in the same city recorded in the Bank’s records as the name, professional title and city of residence of the Power of Attorney Holder. Claimant [REDACTED 1] also submitted a sample of his father’s signature, which matches the Power of Attorney Holder’s signature in the Bank’s records.

The CRT notes that Claimant [REDACTED 1] did not identify the Account Owner or its owners.

Claimant [REDACTED 3] and Claimant [REDACTED 5]

Claimant [REDACTED 3] and Claimant [REDACTED 5] have plausibly identified the Account Owner. The name and city of the company belonging to the relatives of Claimant [REDACTED 3] and Claimant [REDACTED 5] match the published name and city of the Account Owner. Additionally, Claimant [REDACTED 5] identified the Account Owner’s street address and the Account Owner’s co-owners, which matches information in the Bank’s records and the records from the Austrian State Archive.

⁸ Ulrike Felber *et al.*, 1 *Ökonomie der Arisierung* 113 (Oldenbourg Verlag Wien München 2004).

⁹ *Id.*

In support of her claim, Claimant [REDACTED 5] submitted her own birth certificate, which identifies Felix Ungar of Vienna, thus providing independent verification that one of the people claimed to be a co-owner of the Account Owner had the same name and resided in the same city as those recorded in the Bank's records and the records from the Austrian State Archive.

The CRT notes that there are no other claims to this account.

Status of the Owners of the Account Owner as Victims of Nazi Persecution

The information provided by the Claimants, together with the information in the records from the Austrian State Archive and from the Bank's records, indicates that the owners of the Account Owner were Victims of Nazi Persecution. According to this information, Felix Ungar, Dr. Robert Ungar, and Paula Kaufmann, who together owned 87.5 percent of the Account Owner, were Jewish and resided in Vienna after the *Anschluss*. Additionally, the records from the Austrian State Archive indicate that these three persons were imprisoned by the Nazis and that the Account Owner was placed under the control of a provisional administrator. Further, the additional research conducted by the CRT shows that the Account Owner was aryanized. The CRT notes that the owners of the Account Owner were required to register their assets pursuant to the 1938 Census.

Claimants' Relationship to the Owners of the Account Owner

Claimant [REDACTED 1]

Based on the information and documents submitted by Claimant [REDACTED 1], including his own birth certificate, the CRT concludes that Claimant [REDACTED 1] has plausibly identified the Power of Attorney Holder as his relative. However, Claimant [REDACTED 1] did not identify the owners of the Account Owner as his relatives. The CRT notes that, under Swiss law, a power of attorney holder is not considered to be the owner of an account. After a power of attorney holder dies, his or her powers over an account no longer exist, and they do not pass to his or her heirs.

In the absence of evidence of a family relationship between Claimant [REDACTED 1] and owners of the Account Owner, or testamentary documents indicating that Claimant [REDACTED 1] is a beneficiary of the owners of Account Owner, the CRT concludes that neither Claimant [REDACTED 1] nor his sister, represented party [REDACTED 2], is entitled to a share of the Account Owner's account.

Claimant [REDACTED 3] and Claimant [REDACTED 5]

Claimant [REDACTED 3] and Claimant [REDACTED 5] have plausibly demonstrated that they are related to the owners of the Account Owner. Claimant [REDACTED 3] submitted specific biographical information and Claimant [REDACTED 5] submitted specific information and documents, including her own birth and marriage certificates, demonstrating that Felix Ungar was Claimant [REDACTED 3]'s uncle and Claimant [REDACTED 5]'s father.

Claimant [REDACTED 5] indicated that Felix Ungar, Dr. Robert Ungar, and Paula Kaufmann, née [REDACTED], were siblings. This relationship is also demonstrated by the following: (1) the records from the Austrian State Archive indicate that Dr. Robert Ungar and Paula Kaufmann were brother and sister; (2) all three people have the same surname; (3) the Bank's records and the records from the Austrian State Archive indicate that these three people co-owned the Account Owner and related real estate at Jasomirgottstrasse 4 in Vienna; and (4) Dr. Robert Ungar signed various documents on behalf of Felix Ungar in connection with the latter's 1938 Census declaration.

There is no information to indicate that owners of Account Owner have heirs other than the party whom Claimant [REDACTED 3] is representing.

The Issue of Who Received the Proceeds

The Bank's records show that the account was closed on 28 September 1938 and transferred from the Bank in Switzerland to a bank in Nazi Austria. Additionally, the CRT notes that the owners of 87.5 percent of the Account Owner were imprisoned by the Nazis in the months preceding the closure of the account. The records from the Austrian State Archive also show that as early as July 1938 the Nazi provisional administrator of the Account Owner assumed control of the assets of the Account Owner and its owners. Further, the CRT's additional research shows that the Account Owner was aryanized.

Therefore, given the facts above, and given that the owners of the Account Owner would not have been able to repatriate the account to Austria without losing ultimate control over the proceeds; that the owners of the Account Owner, the Power of Attorney Holder, and their heirs would not have been able to obtain information about the 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 (a), (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 owners of 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 Claimant [REDACTED 5]. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Claimant [REDACTED 5] has plausibly demonstrated that she is the child of the owner of 40 percent of the Account Owner and the niece of the owners of 47.5 percent of the Account Owner, and those relationships justify an award. Third, the CRT has determined that it is plausible that neither the owners of the Account Owner, nor the Power of Attorney Holder, nor their heirs received the proceeds of the claimed account.

Further, the CRT notes that Claimant [REDACTED 5], who is the direct descendant of one of the Account Owner's owners and also the descendant of the parents of two of the other owners, has a better entitlement to the account than Claimant [REDACTED 3] and represented party [REDACTED 4], who are descendants of the parents of the wife of one of the Account Owner's owners, and a better entitlement than Claimant [REDACTED 1] and represented party [REDACTED 2], who are descendants of the Power of Attorney Holder.

Amount of the Award

In this case, the Account Owner held one custody account. The Bank's records indicate that the account was closed and transferred to a bank in Nazi Austria on 28 September 1938, with a balance of SF 42,000.00. The current value of the account is determined multiplying this historic value by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce a total award amount of SF 525,000.00.

Division of the Award

According to Article 23(3) of the Rules, if the account owner is a legal or other entity (such as a corporation, association, organization, etc.), the award will be made in favor of those claimants who establish a right of ownership to the assets of the entity. 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. According to Article 23(1)(d), if neither the account owner's spouse nor any descendants of the account owner have submitted a claim, the award shall be in favor of any descendants of the account owner's parents who have submitted a claim, in equal shares by representation. Finally, according to Article 25(2), in cases where a joint account is claimed by relatives of only one or some of the joint account owners, it shall be presumed that the account was owned as a whole in equal shares by the account owners whose shares of the account have been claimed.

In this case, according to the Bank's records, the records from the Austrian State Archive, and the CRT's additional research, Claimant [REDACTED 5]'s father, uncle, and aunt owned 87.5 percent of the Account Owner. The records do not specify who owned the remaining 12.5 percent of the Account Owner. The CRT therefore presumes, in accordance with Article 25(2), that it was owned equally by the three known owners (Felix Ungar, Dr. Robert Ungar, and Paula Kaufmann).

In accordance with the Rules cited above, as the daughter and direct descendant of Felix Ungar and as the niece and descendant of the parents of Robert Ungar and Paula Kaufmann, née [REDACTED], Claimant [REDACTED 5] is entitled to the total award amount. As mentioned above, Claimant [REDACTED 3] and represented party [REDACTED 4], who are descendants of the parents of Felix Ungar's wife and therefore related to the owners of the Account Owner by marriage only, are not entitled to share in the award, nor are the Power of Attorney Holder's descendants, Claimant [REDACTED 1] and represented party [REDACTED 2].

Certification of the Award

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

Claims Resolution Tribunal
13 February 2009