

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Henry Cassel
represented by Andrew Cassel

in re Accounts of *Paul Strasburger & Co.*

Claim Number: 210041/BW

Award Amount: 80,250.00 Swiss Francs

This Certified Award is based upon the claim of Henry Cassel (formerly Heinz Kassel) (the “Claimant”) to the account of Adolf Kassel.¹ This Award is to the published accounts of *Paul Strasburger & Co.* (the “Account Owner”) at the Bern branch of the [REDACTED] (“Bank I”), at the Zurich branch of the [REDACTED] (“Bank II”), and at the Basel branch of the [REDACTED] (“Bank III”) (together the “Banks”).²

All awards are published. Where a claimant has not requested confidentiality, as in this case, only the names of the banks have been redacted.

Information Provided by the Claimant

The Claimant submitted a Claim Form identifying the Account Owner as the banking firm of *Paul Strasburger & Co.*, which was located in Frankfurt am Main, Germany. The Claimant indicated that his father, Adolf Kassel, who was born on 21 April 1879 in Aschaffenburg, Germany, was a banker. According to the Claimant, his paternal grandfather, Sigmund Kassel, opened a bank in Aschaffenburg, and his father Adolf later joined the bank, which was named *Sigmund Kassel und Sohn*. The Claimant explained that by 1919 or 1920, his grandfather had retired, that his father was sole owner of the family bank, and that he sold it to the *Bayerische Vereinsbank*, a major banking chain that wanted a branch in Aschaffenburg. The Claimant stated that at that time, his family moved to Frankfurt, and his father bought a partnership in *Paul Strasburger & Co.*, a well-established private bank. According to the Claimant, Nazi authorities

¹ The CRT did not locate an account belonging to Adolf Kassel in the Account History Database prepared pursuant to the investigation of the Independent Committee of Eminent Persons (“ICEP” or “ICEP Investigation”), which identified accounts probably or possibly belonging to Victims of Nazi Persecution, as defined in the Rules Governing the Claims Resolution Process, as amended (the “Rules”).

² The CRT notes that the Account Owner’s account was published on the List of Account Owners Published in 2005 (the “2005 List”) as Paul Strasburger. Upon careful review, the CRT has determined that the account was owned by the bank *Paul Strasburger & Co.*

dissolved the bank in 1938, and his parents, who were Jewish, fled to Amsterdam, the Netherlands, where they resided until they were discovered by Nazi authorities in 1944. His parents were deported to Theresienstadt, and then to Auschwitz, where they perished. The Claimant indicated that he fled Nazi Germany for Rome, Italy, and then emigrated to Canada. Finally, the Claimant indicated that he is the only surviving heir of his parents.

The Claimant submitted a copy of his birth certificate, which indicates that Heinz Kassel was born on 25 October 1912 in Aschaffenburg to Adolf Kassel, a banker, and Olga Kassel, née Midas, both of whom were Jewish. The Claimant indicated that he was born on 25 October 1912 in Aschaffenburg.

The Claimant previously submitted an Initial Questionnaire to the Court in 1999, asserting his entitlement to a Swiss bank account owned by his parents, Adolf and Olga Kassel.³

Information Available in the Banks' Records

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 the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") did not report an account belonging to *Paul Strasburger & Co.* during their investigation of the Bank. The documents evidencing an account belonging to *Paul Strasburger & Co.* were obtained from archival sources in Germany during the course of the ICEP investigation of this bank to identify accounts of Victims of Nazi Persecution, and are further described below.

Information Available from the German Archives

The records for the Account Owner's accounts at the Banks were obtained from the Archive of the Regional Tax Office in Berlin (*Oberfinanzdirektion Berlin*) (the "Archive") and are described in detail below.⁴

The Archive's records consist of correspondence, documents, and a report compiled in conjunction with an investigation of the Account Owner by the Office of Foreign Currency Rationing ("*Stelle für Devisenbewirtschaftung*"), which was carried out in 1932. According to these records, the Account Owner was the banking firm of *Paul Strasburger & Co.*, which was located at Bockenheimer Anlage 32 in Frankfurt am Main, Germany. The records indicate that the Account Owner held three accounts: a demand deposit account held at Bank I with a balance of 212.00 Swiss Francs ("SF") as of 20 April 1932; a demand deposit account held at Bank II

³ The CRT did not locate an account belonging to Olga Kassel in the Account History Database prepared pursuant to the ICEP Investigation.

⁴ These documents have since been moved to the Federal Office for Central Services and Unresolved Property Issues, Restitution Archive: Documents from the Nazi Era (*Bundesamt für zentrale Dienste und offene Vermögensfragen, Rückerstattungsarchiv: Archivalien aus der NS-Zeit*).

with a balance of SF 60.00 as of 20 April 1932; and a demand deposit account held at Bank III with a balance of SF 150.00 as of 20 April 1932.

These records do not contain any information about the disposition of these accounts.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. The name of the business, of which the Claimant's father was a partner, matches the published name of the Account Owner. The Claimant also identified the status of the Account Owner as a bank, as well as the city and country of location of the Account Owner, which matches unpublished information about the Account Owner contained in the Archive's records. The CRT notes that the Claimant stated that his father bought a partnership in *Paul Strasburger & Co.* in 1919 or 1920, indicating that the Claimant's father had an ownership interest in the Account Owner.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Adolf Kassel, and indicates that his date of birth was 21 April 1879 and place of birth was Aschaffenburg, which matches the information provided by the Claimant about his father. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT further notes that the Claimant filed an Initial Questionnaire with the Court in 1999, asserting his entitlement to a Swiss bank account owned by Adolf Kassel, and submitted a claim form to the CRT in 2001 asserting his entitlement to a Swiss bank account owned by his father and indicating that he was a partner of *Paul Strasburger & Co.*, prior to the publication of the name Paul Strasburger on the List of Account Owners Published in 2005 (the "2005 List"). This indicates that the Claimant has based his present claim not simply on the fact that an account owner identified on the 2005 List as owning a Swiss bank account bears the same name as the company in which his father was a partner, but rather on a direct relationship that was known to him before the publication of the 2005 List. It also indicates that the Claimant had reason to believe that his father's company owned a Swiss bank account prior to the publication of the 2005 List. This supports the credibility of the information provided by the Claimant. The CRT notes that there are no other claims to this account.

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 bank, in which his father was a partner, was dissolved by Nazi authorities in 1938.

Furthermore, the CRT notes that the Claimant has made a plausible showing that the owner of the Account Owner was a Victim of Nazi Persecution. The Claimant stated that his father was Jewish, that he was a partner of the Account Owner until it was liquidated by Nazi authorities in

1938 and that he fled to Amsterdam, where he was subsequently discovered by Nazi authorities and deported to Auschwitz, where he perished. As noted above, a person named Adolf Kassel was included in the CRT's database of victims.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that his father held an ownership interest in the Account Owner by submitting specific information and documents, demonstrating that the Claimant's father held an ownership interest in the Account Owner. These documents and information include a copy of his birth certificate, which indicates that his father was a banker, and information indicating that his father previously owned a bank with his father named *Sigmund Kassel und Sohn*. The CRT notes that the Claimant stated that his father bought a partnership in *Paul Strasburger & Co.* in 1919 or 1920, indicating that the Claimant's father had an ownership interest in the Account Owner, and was not merely an employee of the bank. There is no information to indicate that the Account Owner has other surviving owners. The CRT notes that no other owners or heirs of owners of *Paul Strasburger & Co.* have filed claims to this account.

The CRT further notes that the Claimant identified unpublished information about the Account Owner as contained in the records; that the Claimant filed a claim form with the CRT in 2001, identifying the relationship between his father and the Account Owner, prior to the publication of the 2005 List; and that the Claimant also identified information which matches information contained in the Yad Vashem records. All of this information supports the plausibility that the Claimant's father was a partner of the Account Owner, as he has asserted in his Claim Form.

The Issue of Who Received the Proceeds

The archive records do not contain information about the ultimate disposition of the accounts.

Given that the Account Owner was a Jewish-owned banking business that was liquidated by the Nazis in 1938; that there is no record of the payment of the Account Owner's accounts, nor any record of a date of closure of the accounts; that the partners in the Account Owner or their heirs would not have been able to obtain information about the accounts after the Second World War from the Banks 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), 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, its partners, 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 his father had an ownership interest in the Account Owner, and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owner, its partners, nor their heirs received the proceeds of the claimed accounts.

Amount of the Award

In this case, the Account Owner held three demand deposit accounts at the Banks. According to the Archive's records, the value of the demand deposit account at Bank I was SF 212.00 as of 20 April 1932; the value of the demand deposit account at Bank II was SF 60.00 as of 20 April 1932; and the value of the demand deposit account at Bank III was SF 150.00 as of 20 April 1932. According to Article 29 of the Rules, if the amount in a demand deposit account was less than SF 2,140.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 2,140.00, resulting in a 1945 average value of SF 6,420.00 for all three accounts. The current value of the amount of the award is determined by multiplying the balance as determined by Article 29 by a factor of 12.5, in accordance with Article 31(1) of the Rules. Consequently, the total award amount in this case is SF 80,250.00.

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 his claims 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
31 August 2007