

CLAIMS RESOLUTION TRIBUNAL

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 Dr. Emil Perels

Claim Number: 218337/SA

Award Amount: 173,198.76 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the account of Dr. Emil Perels (the “Account Owner”) at 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 his paternal grandfather’s cousin, Dr. Emil Perels, who was married sometime in 1940 to [REDACTED], whose maiden name the Claimant does not know. According to the Claimant, Emil Perels was an Austrian citizen who resided in Vienna, Austria. Although the Claimant could not identify Emil Perels' address, he indicated that Emil Perel's sister, [REDACTED], resided in Vienna at Florianigasse 15, and at Wickenburggasse 17. The Claimant stated that Emil Perels, who was Jewish, held a doctorate degree in law, and was the director of the *Oesterreichische Creditanstalt* in Vienna, until his dismissal in 1938 after the annexation of Austria into the German Reich (the “*Anschluss*”). He was subsequently employed by the Financial Administration of the Evangelical Church in Vienna. The Claimant indicated that sometime between 1940 and 1942, Emil Perels and his wife were sent to the Theresienstadt concentration camp. The Claimant indicated further that Emil Perels and his wife, who had no children, were sent from Theresienstadt to Auschwitz, where they both perished sometime in 1943.

In support of his claim, the Claimant submitted a biography of Dr. Emil Perel’s father, [REDACTED], a renowned 19th century professor who pioneered the study of agricultural engineering in Austria. The Claimant also submitted a well-documented family tree, postcards sent in 1907 and 1915 to the Claimant’s grandfather, [REDACTED], from his cousin, Emil Perels, in Vienna, and a transcript of hand-written biographical notes made in 1993 by [REDACTED], the Claimant’s father, regarding Dr. Emil Perels.

The Claimant indicated that he was born on 10 September 1944 in Rehfelde bei Berlin, Germany. The Claimant is representing [REDACTED], his brother, who was born on 12 May 1938, also in Rehfelde bei Berlin, and [REDACTED], his father, who was born on 13 July 1908 in Berlin, Germany.

Information Available in the Bank Record

The bank record consists of a closing register listing numbered accounts that have been closed. According to this record, the Account Owner was Dr. Emil Perels, who resided at an unknown address in Vienna, Austria. The bank record indicates that the Account Owner held an account of unknown type, numbered 60202. According to this record, the account was closed on 17 December 1938, and the assets were transferred to the *Oesterreichische Creditanstalt* in Vienna. The bank record does not show when the account at issue was closed or to whom it was paid, nor do these records indicate the value of the 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”) determined that the amount in the account had been paid to the Nazi authorities.

Information Available from the Austrian State Archives

By decree on 26 April 1938, the Nazi Regime required Jews residing within Austria who held assets above a specified level to submit a census form registering their assets. In the records of the Austrian State Archives (Archive of the Republic, Finance), there are documents concerning the assets of Dr. Emil Perels, numbered 42466, and dated between 14 July 1938 and 6 February 1940. These records indicate that Dr. Emil Perels, who was at that time unmarried, was a retired bank director who was born on 17 June 1880 in Vienna, and resided at Florianigasse 15 in Vienna VIII. According to these records, Dr. Emil Perels owned assets totalling 97,897.00 Reichsmarks in 1938, against which he was assessed for a “Jewish Assets Tax” (*Judenvermögensabgabe*) of 19,500.00 Reichsmarks.

The records also show that these assets included stocks and bonds in domestic and foreign companies totalling 42,194.00 Reichsmarks in 1938, including several securities held in an account at the Bank in United States Dollars, Swiss Francs, and Pounds Sterling with a total value of 8,225.00 Reichsmarks as of 17 December 1938.

The CRT’s Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. His relative’s name and place of residence match the published name and place of residence of the Account Owner. The Claimant has indicated that the Account Owner held the title “Dr.,” which matches unpublished information about the Account Owner contained in the bank record. Finally, the information

contained in the Austrian State Archives specifically identifies the Account Owner, the Bank, and the assets held.

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 was deported to the Theresienstadt and Auschwitz concentration camps, where he perished.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting documents demonstrating that the Account Owner was his paternal grandfather's cousin. In support of this, the Claimant has submitted a detailed family tree, personal correspondence, and biographical details about the Account Owner.

The Issue of Who Received the Proceeds

The bank record indicates that the account was paid to Nazi authorities. The bank record shows that the account was transferred to the *Oesterreichische Creditanstalt* in Vienna on 17 December 1938, which at that time was under the control of the Nazi authorities. This conclusion is supported by the records in the Austrian State Archives, which show that the account was reported to the Nazis.

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 Governing the Claims Resolution Process, as amended (the "Rules"). Second, the Claimant has plausibly demonstrated that the Account Owner was his paternal grandfather's cousin, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner nor his heirs received the proceeds of the claimed account.

Amount of the Award

In this case, the Account Owner held one account of unknown type. The Austrian State Archives indicate that the value of the account as of 12 December 1938 was 8,225.00 Reichsmarks, which corresponds with a total 1938 value of 14,433.23 Swiss Francs. The present value of the amount of the award is determined by multiplying the 1938 balance by a factor of 12, in accordance with Article 31(1) of the Rules. Consequently, the total award amount in this case is 173,198.76 Swiss Francs.

Division of the Award

According to the principles of distribution set forth in Article 23 of the Rules, if neither the Account Owner's spouse nor any descendants of the Account Owner or the Account Owner's parents have submitted a claim, the award shall be in favor of any descendants of the Account Owner's grandparents who have submitted a claim, in equal shares by representation. In this case, the Claimant's father, [REDACTED], whom the Claimant represents, is descendant of the Account Owner's grandparents and is therefore entitled to the entire amount of the Award.

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 claim 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

March 28, 2003