

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]

in re Account of Julius Philipp

Claim Number: 400784/NP

Award Amount: 162,500.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the published account of Julius Philipp (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, Julius Philipp, who was born on 1 March 1878 in Wandsbek, near Hamburg, Germany, and was married to [REDACTED], née [REDACTED]. In a telephone conversation with the CRT on 26 January 2006, the Claimant indicated that her father, who was Jewish, was a metal merchant in Hamburg until 1934, when the family, which included six children, fled to Amsterdam, the Netherlands. According to the Claimant, her father again established a metal business in Amsterdam. The Claimant indicated that this business was forcibly taken from her father in 1941 by the Nazi authorities. The Claimant further indicated that she and her parents were deported in 1943, first to Westerbork, the Netherlands, and then to Bergen-Belsen. The Claimant indicated that her father perished in Bergen-Belsen in 1944, and that her mother perished two weeks before the concentration camp was liberated in 1945.

The Claimant submitted documents, including a certified French translation of Julius Philipp’s birth certificate, indicating that he was born on 1 March 1878 in Wandsbeck;¹ a certified French translation of [REDACTED]’s birth certificate, indicating that she was born on 16 May 1881 in Frankfurt am Main, Germany; a certified French translation of her parents’ marriage certificate, indicating that Julius Philipp, a resident of Hamburg, and [REDACTED], née [REDACTED], were married in Frankfurt am Main on 2 April 1907; and the Claimant’s birth certificate, dated

¹ The CRT notes that “Wandsbeck” was the official spelling of Wandsbek until 1877.

27 March 1920, indicating that [REDACTED] was born in Hamburg to the merchant (*Kaufmann*) Julius Philipp and his wife, [REDACTED], née [REDACTED]. The Claimant stated that two of her five siblings are still alive, but that she is not formally representing them in this claim. The Claimant indicated that she was born on 27 March 1920 in Hamburg.

Information Available in the Bank's Record

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 Julius Philipp during their investigation of the Bank. The documents evidencing an account belonging to Julius Philipp were obtained from archival sources in Germany, and are further described below.

Information Available from the German Archives

By decree on 26 April 1938, the Nazi Regime required all Jews who resided within the Reich, or who were nationals of the Reich, 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 archive of the Regional Revenue Office, Berlin (*Oberfinanzdirektion Berlin*, or "OFD"), there are documents concerning the assets of Julius Philipp, numbered 918/5019. These records include Julius Philipp's 1938 Census declaration and official correspondence. According to these records, Julius Philipp was born on 1 March 1878 in Wandsbek, Germany, and was married to [REDACTED], née [REDACTED]. The asset declaration, which was signed in Amsterdam and dated 27 July 1938, indicates that Julius Philipp was a merchant-broker (*Kaufmann-Makler*), who had his own business, *Julius Philipp NV*, in Amsterdam, the Netherlands. The records also indicate that Julius Philipp formerly owned his own company in Hamburg, Germany, and that he remained an owner of that company until April 1936, when he left Hamburg for the Netherlands, where he resided at Watteaustraat 7 in Amsterdam. Correspondence between the tax offices in Hamburg and Berlin, dated 17 February 1939 regarding the calculation of atonement tax (*Judenvermögensabgabe*) as it applied to German Jews residing outside the Reich as of 12 November 1938 list Julius Philipp's assets as of 10 June 1936, the date he left for Amsterdam. Among the listed assets is an account at the Bank in which securities worth 2,314.00 Reichsmark ("RM") were held. These records contain no information regarding the account's subsequent disposition.

Information Obtained by the CRT

According to research conducted by the CRT,² the Philipp family originated in Sweden and is traced back to 1830, when [REDACTED] was born (the second "p" was added to the name after

² See Helmut Waszkis, *Philipp Brothers, The History of a Trading Giant 1901-1985*, Metal Bulletin Books, Ltd., 1987; pp. 7 - 8, 22 - 23 and 33 - 36; and Hugh Freeman, "In conversation with Elliot Philipp," *Psychiatric Bulletin* (2000) 24: 147-150, The Royal College of Psychiatrists.

the family's arrival in Hamburg).³ In 1873, Julius' father, [REDACTED], a banker, became the guardian of his sister [REDACTED]'s two children, [REDACTED] and [REDACTED]. [REDACTED] was married to [REDACTED], the son of the Chief Rabbi of Hamburg. In 1883, her son [REDACTED] married [REDACTED], [REDACTED]'s sister, and in 1886, after a lengthy engagement, [REDACTED] married [REDACTED].⁴

In 1901 Julius Philipp founded what eventually became a global commodity trading giant. In the late nineteenth and first third of the twentieth century, Hamburg, where Julius Philipp lived and worked, was a liberal city in which a Jewish person, assimilated or not, could flourish and hold a position of prominence and respect. That was the environment in which Julius Philipp founded "Julius Philipp," a metal trading firm. The beginnings of the firm were more than modest: the family was without financial resources to speak of, and Julius, aged 23, had hardly any capital. But the family had important connections, two of whom helped provide seed capital. Together with a grant from a Jewish-owned facility in Hamburg established to help young men set up their own businesses, this capital sufficed to start the firm, which initially was run from the family home with Julius' sister [REDACTED] as its only employee. In 1907, Julius' brother [REDACTED] joined the firm, and in 1909 [REDACTED] went to London to establish a branch under the name Philipp Brothers. Philipp Brothers later spawned many other entities.

Julius Phillips' firm survived the depression, but then was faced with the consequences of Hitler's rise to power. Shortly after the Nazis' takeover in 1933, Hamburg, in a total reversal of its earlier liberalism, became notorious for its virulent and early aryanization activities, well before Berlin anchored them in legislation. This abrupt change from what had been an unusually easy environment must have been a yet greater shock to Hamburg's Jewish population and may have played a part in Julius' decision to leave for the Netherlands as early as 1934. Upon his arrival, he established Julius Philipp NV, which, after a rough start, had become a solid enterprise in the late 1930s. When asked, shortly after the outbreak of the War, why he, with all his connections, was not leaving Europe, he, like so many others, expressed confidence in Holland's ability to maintain neutrality, a confidence with deadly consequences. Storm troopers arrested the Philipp family in March 1943, despite Julius' having obtained a Honduran passport in the meantime. The three children, [REDACTED], [REDACTED] and [REDACTED], tried to evade the arrest, to no avail. The family was deported to the concentration camp Westerbork. [REDACTED] was seen for the last time being put on a train to an extermination camp. In January 1944, the rest of the family was deported to Bergen-Belsen, where Julius perished on 15 March 1944 and his wife, [REDACTED], on 15 January 1945. [REDACTED] and [REDACTED] became part of a prisoner exchange on 20 January 1945, saved possibly by their Honduran passports, and reached Switzerland.

Though Julius Philipp NV had disappeared, the name Philipp returned to Amsterdam in 1950 when Phillip Brothers New York, Inc opened an office there, which in 1951 became Philipp Brothers (Holland) NV. Philipp Brothers New York, Inc, continued to grow into a trading giant, later known as Phibro, with reported assets of US \$1.35 billion, when in 1981, it acquired

³ <http://www.math.kth.se/~johanph/isaac1.pdf>.

⁴ <http://home.att.net/~emquad/ancestry/fam00665.htm>.

Salomon Brothers. Today, Phibro is a wholly owned subsidiary of Citigroup Global Markets Holding, Inc.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. The Claimant's father's name matches the published name of the Account Owner. The Claimant identified the Account Owner's place and date of birth, his wife's name and maiden name, his profession, and his cities and countries of residence, which matches information about the Account Owner contained in the 1938 Census records.

In support of her claim, the Claimant submitted documents, including her father's birth certificate, indicating that Julius Philipp was born on 1 March 1878 in Wandsbeck, and her own birth certificate, indicating that [REDACTED] was born in Hamburg to the merchant (*Kaufmann*) Julius Philipp and his wife [REDACTED], née [REDACTED], providing independent verification that the person who is claimed to be the Account Owner had the same name, birth date and birthplace, profession, and spouse, and that he resided in the same city recorded in the 1938 Census records as the name, birth date and birthplace, profession, spouse, and city of residence of the Account Owner.

The CRT notes that the Claimant indicated that her father fled Germany for Amsterdam, the Netherlands, in 1934, whereas the 1938 Census records indicate that the Account Owner fled in 1936. The CRT further notes that Helmut Waszkis history of Philipp Brothers also shows the date of Julius Philipp's move to Amsterdam as 1934⁵ and, in as much as the 1938 Census documentation records the date of Julius Philipp's withdrawal from his firm as April 1936 ("*...meine frühere Firma Julius Philipp, Hamburg, die bei meinem Austritt April 1936 noch bestand.*"), the fiscal authorities may have put the date of his leaving Germany as 1936 as well, the CRT determines that this inconsistency does not undermine the Claimant's identification of the Account Owner. Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Julius Philipp, and indicates that his date of birth was 1 March 1878 and his place of birth was Wandsbek, that he originally lived in Hamburg, and that he was deported from the Netherlands and perished in 1944, all of 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. Finally, the CRT notes that the other claim to this account was disconfirmed because that claimant provided different cities and countries of residence than the cities and countries of the Account Owner, and because that claimant identified a different individual as the Account Owner's spouse.

⁵ Op. cit., p. 33.

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 deported from Amsterdam, the Netherlands, to Westerbork and Bergen-Belsen, where he perished in 1944. As noted above, a person named Julius Philipp 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 specific information and documents, demonstrating that the Account Owner was the Claimant's father. These documents include the Claimant's birth certificate, indicating that [REDACTED] was born to Julius Philipp and [REDACTED], née [REDACTED]. The CRT notes that the Claimant indicated that she has two surviving siblings, but they have not submitted a claim.

The Issue of Who Received the Proceeds

The facts of this case are similar to other cases that have come before the CRT in which Jewish residents or nationals of the Reich reported their assets in the 1938 Census, and, subsequently, their accounts are closed unknown to whom or are transferred to banks in the Reich. Given that the CRT's precedent indicates that it is plausible in such situations that the proceeds of the account ultimately were confiscated by the Nazi regime; that the Account Owner reported the account in the 1938 Census; that though at the time he reported the account he resided outside the Reich, Nazi authorities had his address; that the Account Owner fled Germany to escape Nazi persecution; that the Account Owner may have had relatives remaining in Germany and that he may therefore have yielded to Nazi pressure to turn over his account to ensure their safety; that the Account Owners' heirs would not have been able to obtain information about their accounts after the Second World War from the Bank, and, in this case, no records were available 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 (d) and (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 or his 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. Third, 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 the 1938 Census declaration submitted by the Account Owner, the content and value of the Account Owner's account as of 10 June 1936 are specified as securities valued at RM 2,314.00, which was equivalent to 2,856.86 Swiss Francs ("SF").⁶ Because the type of account typically used to hold securities was a custody account, the CRT determines that the account at issue was a custody account. As for the value of the account, the CRT determines that it is unable to rely on the balance amount declared in the 1938 Census as it has no evidence regarding the circumstances of the Account Owner's declaration. The CRT notes that, as evidenced in a number of cases, the Account Owner may not have declared all of his assets, or understated their value, in the belief that this might help him safeguard some of them. Pursuant to Article 29 of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), if the amount in a custody account is less than SF 13,000.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 13,000.00. In this case, the CRT does not find that the value of the account indicated in the Account Owner's 1938 Census declaration constitutes plausible evidence to the contrary sufficient to rebut the presumption of Article 29 of the Rules, and concludes that the value of the Account Owner's custody account shall be determined to be SF 13,000.00. 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, to produce a total award amount of SF 162,500.00.

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 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
12 May 2006

⁶ The CRT uses official exchange rates for currency conversions.