

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to the Estate of Claimant [REDACTED 1]¹
also acting on behalf of [REDACTED 2], [REDACTED 3], [REDACTED 4],
[REDACTED 5], [REDACTED 6], [REDACTED 7]

in re Accounts of Moritz Rennert

Claim Numbers: 400313/BE; 741532/BE²

Award Amount: 325,000.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED 1] (the “Claimant”) to the published accounts of Moritz Rennert (the “Account Owner”) at the Zurich branch of the [REDACTED 1] (“Bank I”) and at the Zurich branch of the [REDACTED 1] (“Bank II”).

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 maternal grandfather, Moritz (Maurice) Salomon Rennert, who was born on 22 January 1874 in Wiznitz Bukovina, Romania (today the Ukraine) and was married to [REDACTED], née [REDACTED], on 4 March 1903 in Krakow, Poland. The Claimant indicated that his grandparents had five children: [REDACTED] (the Claimant’s mother), [REDACTED], [REDACTED], [REDACTED], and [REDACTED], all of whom were born in Krakow. The Claimant stated that his grandfather, who was Jewish, moved to Vienna, Austria, where he resided at Praterstrasse 38, from 1920 to 1938. The Claimant stated that after the incorporation of Austria into the Reich in March 1938 (the “*Anschluss*”), he and his parents fled from Vienna to Argentina and that his grandfather fled to Poland, where he intended to liquidate his businesses, but at the outbreak of

¹ The CRT notes that in a telephone conversation with the CRT, Claimant [REDACTED 1]’s wife stated that her husband had passed away.

² In 1999, the Claimant submitted an Initial Questionnaire (“IQ”), numbered SPA-0014-075, to the Court in the United States. Although this IQ was not a Claim Form, the Court, in an Order signed on 30 July 2001, ordered that those Initial Questionnaires which can be processed as claim forms be treated as timely claims. Order Concerning Use of Initial Questionnaire Responses as Claim Forms in the Claims Resolution Process for Deposited Assets (July 30, 2001). The IQ was forwarded to the CRT and has been assigned claim number 741532.

the Second World War, he was forced to flee to Lemberg (Lwow), Poland. The Claimant stated that his grandfather perished in Lemberg on approximately 25 April 1942.

In support of his claim, the Claimant submitted copies of: (1) his grandfather's marriage certificate, issued by the municipality of Krakow, indicating that Moses Salmin Rennert was born on 22 January 1874 in Wiznitz and was married to [REDACTED] on 4 March 1903 in Krakow;³ (2) his grandfather's Polish identification card, issued by the municipality of Krakow, indicating that Moses Salmin Rennert was born on 22 January 1874 in Wiznitz, and that he owned real estate property; (3) his grandfather's public pools authorization card (*Legitimationkarte Nr. 3694*), issued by the municipality of Baden bei Wien on 1 January 1937, indicating that Maurice Rennert resided on Weilburgstrasse 4; (4) his grandfather's business card, indicating that Maurice Rennert resided at Praterstrasse 38, in Vienna; (5) a court declaration, issued by the court in Krakow on 1 February 1945, declaring Mauryce Rennert a missing person, and appointing Cecylie Zile Rennert as the executor of his estate; (6) a letter, signed by [REDACTED], granting power of attorney to her sister-in-law, Zyle Rennert, to represent her in matters relating to the estate of Maurycym Salomonie Rennercie in Krakow; (7) his grandfather's death certificate, issued by the Department of Records of the Civil Registry Office in the Ukraine, indicating that Maurice Rennert was killed on 20 April 1942, during the German occupation, in Lemberg- Lwow, and that he was sixty-eight at the time of his death; (8) his grandmother's death certificate, issued by the Civil Registry of Buenos Aires, Argentina, indicating that [REDACTED] was Polish, and that she was the widow of Mauricio Rennert; (9) a memorial certificate of *Keren Kayemet Le Israel*, issued in 1953, indicating that Moritz and [REDACTED] are memorialized in the Holocaust Memorial Forest; (10) his mother's birth certificate, indicating that [REDACTED] was born in Krakow, and that she was the daughter of Mojzesz Salomon and [REDACTED];⁴ (11) his parents' marriage certificate, issued by the marriage registry of the Jewish community in Krakow in 1919, indicating that [REDACTED] was the daughter of Mojzesz Salomon Rennert, who was a businessman; (12) his own birth certificate, indicating that [REDACTED 1] was the son of [REDACTED];⁵ (13) his own Argentinean identification card, indicating that [REDACTED 1] was the son of [REDACTED]; (14) his uncle's birth certificate, indicating that [REDACTED] was the son of Mojzesz Rennert and [REDACTED]; and (15) his uncle's death certificate, indicating that [REDACTED] was the son of Mauryry Salomon and [REDACTED].

The Claimant indicated that he was born on 16 October 1922 in Cologne Rhine, Germany. The Claimant is representing his maternal uncle's wife, [REDACTED 3] (the widow of Moritz Rennert's son [REDACTED]), who was born in 1919, and his cousins: [REDACTED 2] (the daughter of Moritz Rennert's son [REDACTED]), who was born on 7 September 1935 in Poland; [REDACTED 4] and [REDACTED 5] (the children of Moritz Rennert's son [REDACTED]), who were born in 1949 and in 1947, respectively, in Paris, France; and [REDACTED 6] and [REDACTED 7](the children of Moritz Rennert's daughter [REDACTED]).

³ The CRT notes that Moses is a Jewish variation of the names Moritz and Maurice, and that Salmin is a variation of the name Salomon.

⁴ The CRT notes that Mojzesz is a variation of the name Moses.

⁵ The CRT notes that [REDACTED 1] is a variation of the Spanish name [REDACTED 1].

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 Moritz Rennert during their investigation of Bank I and Bank II. The documents evidencing accounts belonging to Moritz Rennert were obtained from the Archive of the Regional Tax Office in Berlin (*Oberfinanzdirektion Berlin*) and the Austrian State Archive and are described in detail below.⁶

Information Available from German Archives

In the records of the Brandenburg Main State Archive, OFD Berlin (Regional Tax Office Berlin, *Oberfinanzdirektion Berlin*), there are documents concerning the assets of Moritz Rennert, numbered 003850. This record indicates that Moritz Rennert resided at Ob. Donaustrasse 12, in Vienna, Austria.⁷

The file pertaining to Maurice Rennert consists of a list of foreign currency denominated securities (*Anbietung ausländischer Wertpapiere*), filed by Moritz Rennert in response to the decree under which such securities had to be offered for sale to the Reich's Central Bank (*Reichsbank*). According to this record, dated 12 April 1939, Moritz Rennert declared that he owned one custody account at Bank I and another custody account at Bank II. According to these records, the account at Bank I contained the following bonds:

- 5% *Jugosl. Fund Bonds 33* bonds, with a nominal value of 5,750.00 French Francs (“FF”);
- 5% *Jugosl. Fund Bonds 33* bonds, with a nominal value of FF 3,750.00; and
- 4.5% *Ung. Völkerbundanl.* bonds, with a nominal value of 5,000.00 Swiss Francs (“SF”).

The records further indicate that the custody account at Bank II contained the following bonds:

- 7% *Jugosl. Staats anl.* bonds, with a nominal value of 7,000.00 United States Dollars (“US \$”); and
- 5% *Jugosl. Fund Bonds 33* bonds, with a nominal value of FF 13,500.00.

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

⁶ 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*).

⁷ The CRT notes that, in his declaration, Moritz Rennert signed his name and added the words *Zust. Polen*, likely indicating that he was either a Polish citizen or that his correspondence was to be sent to Poland.

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 Maurice Rennert, numbered 24693. These indicate that Maurice Rennert was born on 6 January 1874, that he resided at Ob. Donaustrasse 12, in Vienna, Austria, and that he was married to [REDACTED], née [REDACTED]. Maurice Rennert’s asset declaration, signed in Vienna on 13 July 1938, contains a statement from the *Oesterreichische Creditanstalt-Wiener Bankverein* to Maurice Rennert in *Baden bei Wien* (Baden, near Vienna), listing the securities held in his account as of 27 April 1938, as well as their location. According to this statement, Maurice Rennert held a custody account at Bank I that contained 4.5% *Ung. Völkerbundanl. 1924* bonds with a nominal value of SF 5,000.00, and 5% *Jugosl. Fund Bonds 1933* bonds with a nominal value of FF 5,750.00, and a custody account at Bank II that contained 7% *Jugosl. Staats anl.* bonds with a nominal value of US \$7,000.00.⁸

The records do not contain 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 Claimant’s grandfather’s name matches the published name of the Account Owner. The Claimant identified the Account Owner’s city and country of residence, which match information about the Account Owner contained in German Archive records and the Austrian State Archive. Furthermore, the Claimant identified the Account Owner’s connection to Poland, which matches information contained in the German Archive records, and the Account Owner’s connection to Baden bei Wien, Austria, and his wife’s maiden name, which matches information contained in the records of the Austrian State Archive.⁹

In support of his claim, the Claimant submitted documents, including: (1) his grandfather’s marriage certificate, indicating that Moses Salmin Rennert was born on 22 January 1874 in Wiznitz, and that he was married to [REDACTED]; (2) his grandfather’s Polish identification card, indicating that Moses Salmin Rennert was born on 22 January 1874 in Wiznitz; (3) his grandfather’s public pools authorization card of Baden bei Wien, indicating that Maurice

⁸ After careful review, the CRT concludes that the three bonds that the bank statement in the Austrian State Archive lists as being held at Bank I and Bank II are the same bonds listed in the German Archive records as being held at Bank I and Bank II.

⁹ The CRT notes that the maiden name of the Account Owner’s wife in the document provided by the Claimant is spelled “[REDACTED],” whereas it is spelled “[REDACTED]” in the Account Owner’s 1938 Census declaration. The spellings, however, are common variations of the same name. The CRT also notes that in his asset declaration, the Account Owner indicated that his date of birth was 6 January 1874, while the documents submitted by the Claimant indicate that his relative was born on 22 January 1874. The CRT finds that this minor discrepancy does not affect the Claimant’s identification of the Account Owner as his relative.

Rennert resided on Weilburgstrasse 4; (4) his grandfather's business card, indicating that Maurice Rennert resided at Praterstrasse 38, in Vienna; (5) a court declaration, declaring Mauryce Rennert a missing person; (7) his grandfather's death certificate, indicating that Maurice Rennert was killed on 20 April 1942, during the German occupation, in Lemberg-Lwow; (9) a memorial certificate of the *Keren Kayemet Le Israel*, indicating that Moritz and [REDACTED] are memorialized in the Holocaust Memorial Forest, providing independent verification that the person who is claimed to be the Account Owner had the same name and resided in the same town recorded in the German Archive records and the Austrian State Archives records as the name and city of residence of the Account Owner.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes two pages of testimony submitted by the Claimant's aunt and uncle in 1980, which indicate that Moritz Rennert was born on 6 January 1874 in Wiznitz, that he was married to [REDACTED], that he resided in Vienna, and that he died in Lemberg, which match 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.

The CRT notes that the name Moritz Rennert appears only once on the List of Account Owners Published in 2005 (the "2005 List").

The CRT notes that the Claimant filed an Initial Questionnaire with the Court in 1999 asserting his entitlement to a Swiss bank account owned by Maurice Rennert, prior to the publication of the 2005 List. This indicates that the Claimant has based his present claim not simply on the fact that an individual identified on the 2005 List as owning a Swiss bank account bears the same name as his relative, but rather on a direct family 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 relative 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 these accounts.

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 forced to flee Austria to Poland, where he was killed in Lwow on 25 April 1942. The Claimant also submitted copies of: (1) a court declaration, issued by the court in Krakow on 1 February 1945, declaring Mauryce Rennert a missing person; (2) his grandfather's death certificate, indicating that Maurice Rennert was killed on 20 April 1942, during the German occupation, in Lemberg-Lwow; (3) a memorial certificate of *Keren Kayemet Le Israel*, indicating that Moritz and [REDACTED] are memorialized in the Holocaust Memorial Forest. The CRT notes that the Account Owner was required to register his assets pursuant to the 1938 Census.

As noted above, a person named Moritz Rennert was included in the CRT's database of victims.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting specific information and documents, demonstrating that the Account Owner was the Claimant's maternal grandfather. These documents include: (1) his mother's birth certificate, indicating that [REDACTED] was the daughter of Mojzesz Salomon; (2) his parent's marriage certificate, indicating that [REDACTED] was the daughter of Mojzesz Salomon Rennert; (3) his own birth certificate, indicating that [REDACTED 1] was the son of [REDACTED]; and (4) his own Argentinean identification card, indicating that [REDACTED 1] was the son of [REDACTED].

There is no information to indicate that the Account Owner has surviving heirs other than the parties whom the Claimant is representing.

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 and 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 accounts in the 1938 Census; that the Account Owner lived in Austria until he fled to Poland, where he was killed, and therefore could not have repatriated the accounts without losing ultimate control over their proceeds; and given the application of Presumptions (d), (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 Account Owners 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 and represented parties [REDACTED 2], [REDACTED 4], [REDACTED 5], [REDACTED 6], and [REDACTED 7]. First, the claims are admissible in accordance with the Rules. Second, the Claimant has plausibly demonstrated that the Account Owner was his grandfather and the grandfather of these represented parties, and these relationships justify 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 accounts.

Further, the CRT notes that, as the Account Owner's grandchildren and direct descendants, the Claimant and represented parties [REDACTED 2], [REDACTED 4], [REDACTED 5], [REDACTED 6], and [REDACTED 7] have a better entitlement to the accounts than represented party [REDACTED 3], who is the Account Owner's daughter-in-law and is related to him by marriage only.

Amount of the Award

In this case, the Account Owner held a custody account at Bank I and a custody account at Bank II. According to the Guidelines for the Valuation of Securities, circulated to the CRT by Special Master Helen B. Junz, as a general rule, the nominal value of bonds not in default shall be awarded if the market value was below the nominal value on the date the account owner is deemed to have lost control over the account. The CRT presumes that the account owner, if able to decide freely, could have opted to hold the respective bond to maturity to avoid a capital loss. The market value of bonds shall be awarded if that value was above the nominal value on the date the account owner is deemed to have lost control over the account.

The German Archive records and the Austrian State Archives records indicate that, as of 12 April 1939, the Account Owner held the following bonds at Bank I:

- *5% Jugosl. Fund Bonds 33* bonds, with a nominal value of FF 5,750.00, which was equal to SF 638.25,¹⁰ and a market value of FF 1,581.25. These bonds were in good standing and, the market value being below the nominal value, are valued at their nominal value.¹¹ The CRT determines the value of these bonds to be SF 638.25.
- *5% Jugosl. Fund Bonds 33* bonds, with a nominal value of FF 3,750.00, which was equal to SF 416.25, and a market value of FF 1,013.25. These bonds were in good standing, and, the market value being below the nominal value, are valued at their nominal value.¹² The CRT determines the value of these bonds to be SF 416.25.
- *4.5% Ung. Völkerbundanl.* bonds, with a nominal value of SF 5,000.00 and a market value of 28.5 percent, equivalent to SF 1,437.50. These bonds were in default and therefore are valued at their market value.¹³ The CRT determines the value of these bonds to be SF 1,437.50.¹⁴

The records further indicate that, as of 12 April 1939, the Account Owner held the following bonds at Bank II:

- *7% Jugosl. Staats anl.* bonds, with a nominal value of US \$7,000.00, which was equal to SF 31,080.00, and a market value of 24 percent of their nominal value, equivalent to SF

¹⁰ The CRT uses official exchange rates when making currency conversions.

¹¹ *Moody's Manual of Investments, American and Foreign: Government Securities*, Moody's Investors Service, New York, 1940, p. 1991; *Compass, Finanzielles Jahrbuch: Jugoslavien 1939*, Compass Verlag, Vienna: 72nd ed., 1939, p. 75, market price is as of 26 April 1938, certified by Bank II.

¹² *Moody's Manual of Investments, American and Foreign: Government Securities*, Moody's Investors Service, New York, 1940, p. 1991; *Compass, Finanzielles Jahrbuch: Jugoslavien 1939*, Compass Verlag, Vienna: 72nd ed., 1939, p. 75, market price is as of 26 April 1938, certified by Bank II.

¹³ *Moody's Manual of Investments, American and Foreign: Government Securities*, Moody's Investors Service, New York: 1940, p. 1872; market price is as of 26 April 1938, certified by Bank II.

¹⁴ When possible, the CRT uses market values as published in the *Kursblatt der Zürcher Effektenbörse* for securities that were publicly traded in Switzerland. The market value of these shares is the average of the quotes in the 30 December 1938 and 30 December 1939 issues of the *Kursblatt der Zürcher Effektenbörse*, this average best approximating the date of 12 April 1939.

7,459.20. These bonds were in default and therefore are valued at their market value.¹⁵ The CRT determines the value of these bonds to be SF 7,459.20.

- *5% Jugosl. Fund Bonds* 33 bonds, with a nominal value of FF 13,500.00, which was equal to SF 1,498.50, and a market value of FF 1,013.25. These bonds were in good standing and are therefore valued at their nominal value.¹⁶ The CRT determines the value of these bonds to be SF 1,498.50.

The CRT notes that the archival records do not indicate whether these bonds constituted the entire contents of the Account Owner's custody accounts at Bank I and Bank II, or whether they also contained additional assets.

With respect to the custody account held at Bank I, according to the 1938 Census declaration submitted by the Account Owner, the combined value of that account, as of 12 April 1939 was SF 2,492.00. The CRT determines that it is unable to rely on the balance amounts 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, if the amount in a custody account was 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 at Bank I shall be determined to be SF 13,000.00.

With respect to the custody account held at Bank II, the CRT determines the combined value as of 12 April 1939 of that account to be SF 8,957.70. As above, 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 at Bank II shall be determined to be SF 13,000.00.

Thus, the combined value of the two accounts at issue is SF 26,000.00. The current value of the amount of the award is determined by multiplying the historic values, and where applicable, 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 325,000.00.

Division of the Award

According to Article 23(1)(c) of the Rules, 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

¹⁵ *Moody's Manual of Investments, American and Foreign: Government Securities*, Moody's Investors Service, New York, 1940, p. 1993; market price is as of 26 April 1938, certified by Bank II.

¹⁶ *Moody's Manual of Investments, American and Foreign: Government Securities*, Moody's Investors Service, New York, 1940, p. 1991; *Compass, Finanzielles Jahrbuch: Jugoslavien 1939*, Compass Verlag, Vienna: 72nd ed., 1939, p. 75, market price is as of 26 April 1938, certified by Bank II.

claim, in equal shares by representation. Accordingly, the Claimant, as the child of Moritz Rennert's daughter [REDACTED], is entitled to one-fourth of the total award amount, or SF 81,250.00; represented party [REDACTED 2], as daughter of Moritz Rennert's son [REDACTED], is entitled to one-fourth of the total award amount, or SF 81,250.00; represented parties [REDACTED 4] and [REDACTED 5], as children of Moritz Rennert's son [REDACTED], are entitled to share equally one-fourth of the total award amount, or one-eighth of the total award amount each, or SF 40,625.00 each; and [REDACTED 6] and [REDACTED 7], as children of Moritz Rennert's daughter [REDACTED], are entitled to share equally one-fourth of the total award amount, or one-eighth of the total award amount each, or SF 40,625.00 each. As noted above, represented party [REDACTED 3] is not entitled to share in 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
18 December 2007