

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] and [REDACTED 3]
represented by [REDACTED 4]

in re Account of Julius Singer

Claim Numbers: 670022/CN;¹ 784438/CN^{2,3}

Award Amount: 26,750.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED 1] (the “Claimant”) to the unpublished account of Julius Singer (the “Account Owner”) at the Zurich branch of the [REDACTED] (the “Bank”).⁴

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 an Initial Questionnaire (“IQ”) to the Court and a claim to the Holocaust Claims Processing Office (“HCPO”) identifying the Account Owner as his father, Julius Singer, who was born on 6 September 1875 in Vienna, Austria, and was married to [REDACTED], née

¹ The Claimant submitted a claim to the Holocaust Claims Processing Office (“HCPO”) of the New York State Banking Department. This claim was referred by the HCPO to the CRT and has been assigned Claim Number 670022.

² In 1999, the Claimant also submitted an Initial Questionnaire (“IQ”), numbered ENG-0566-193, 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 784438.

³ In a separate decision, the CRT denied the Claimant’s claim to the account of Anna Singer. See *In re Account of Anna Singer* (approved on 21 September 2005).

⁴ The CRT notes that the name Julius Singer appears 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 Julius Singer who appears on the 2001 List is not the same person addressed in this decision and, consequently, the Claimant did not identify this other account owner as his relative.

[REDACTED], who was born on 20 June 1892. The Claimant indicated that his parents, who were Jewish, and their three children – [REDACTED 2], [REDACTED 3], and the Claimant – resided at Weimarerstrasse 22 in Vienna. The Claimant indicated that his father was an accountant and businessman who owned 50 percent of the company *Adolf Eisenmann & Sohn, Papierwarenerzeugung*, which was also located at Weimarerstrasse 22. The Claimant further indicated that he and his brother, [REDACTED 3], lived at this address until September 1938, when they fled Vienna for London, the United Kingdom. Finally, the Claimant indicated that his parents and sister remained in Vienna until they fled to New York, New York, the United States in 1940, after having been deprived of all their possessions by the Nazi authorities.

The Claimant submitted copies of: (1) his own birth certificate, issued by the Jewish Community of Vienna, indicating that [REDACTED 1] was born on 3 September 1924 in Vienna, and that his parents were Julius Singer and [REDACTED], née [REDACTED]; (2) his father's birth certificate, indicating that Julius Singer was born on 6 September 1875 in Vienna; (3) an excerpt from a letter from his father, addressed to his sons in London, indicating that his business had been aryanized, that he was threatened with deportation to a concentration camp, and that he was forced to pay atonement tax (*Judenvermögensabgabe*); (4) records from the Austrian State Archive (Archive of the Republic, Finance) concerning the assets of Julius Singer, further described below; (5) his father's German passport, issued in 1939, indicating that Julius Singer, who was born on 6 September 1875 in Vienna, was Jewish and that he resided in Vienna, containing entries indicating that he crossed the Austrian border into Italy with his daughter [REDACTED 2] on 25 March 1940 and that their destination was New York, and including a copy of his signature; (6) his mother's death certificate, indicating that [REDACTED], née [REDACTED], was born in Austria, that she died in New York in 1958, and that she had a daughter named [REDACTED 2]; and (7) a photograph of his father's gravestone, indicating that Julius Singer passed away in 1951.

The Claimant indicated that he was born on 3 September 1924 in Vienna. The Claimant is representing his sister, [REDACTED 2], née [REDACTED], who was born on 24 July 1928 in Vienna, and his brother, [REDACTED 3], who was born on 21 September 1921, also in Vienna.

Information Available in the Bank's Records

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 of Julius Singer. The existence of an account at the Bank is evidenced by documents from the Swiss Federal Archive.

Information Available in the Swiss Federal Archive

By Federal Decree of 20 December 1962, the Swiss Federal Council obliged all individuals, legal entities, and associations to report any Swiss based assets whose last-known owners were foreign nationals or stateless persons of whom nothing had been heard since 9 May 1945 and

who were known or presumed to have been victims of racial, religious, or political persecution (“the 1962 Survey”).

In the records of the Swiss Federal Archive in Bern, Switzerland, there are documents concerning the registration of assets belonging to Julius Singer, numbered 196. According to these records, the Account Owner was Julius Singer, who was of Austrian nationality. These records indicate that the Account Owner held one demand deposit account, and that the account had a balance of 1,060.50 Swiss Francs (“SF”) as of 1 September 1963. These records do not indicate the disposition of the account.

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 Julius Singer, numbered 27997. These records indicate that Julius Singer, who was born on 6 September 1875 in Vienna, was married to [REDACTED], née [REDACTED]. The records indicate that they resided at Weimarerstrasse 22 in Vienna, and that Julius Singer owned 50 percent of a business named *Adolf Eisenmann & Sohn, Papierwarenerzeugung*, which was located at the same address and which was worth 32,539.55 Reichsmark (“RM”). The records further indicate that Julius and [REDACTED] had three children, who were 9, 13, and 15 years old when Julius Singer signed his asset declaration on 15 July 1938. The file also contains correspondence, including a flight tax (*Reichsfluchtsteuer*) assessment, dated 20 March 1939, which indicates that Julius Singer’s assets were estimated at RM 87,973.00 and his flight tax liability, after deduction of a payment of RM 10,000.00 for atonement tax, was RM 19,493.00. The correspondence also includes an update of Julius Singer’s asset declaration, signed 21 February 1939, which indicates that his business had been aryanized and that his remaining assets in the amount of RM 29,720.00 had been confiscated. The records make no mention of assets held in a Swiss bank account.

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 two claims of the Claimant in one proceeding.

Identification of the Account Owner

The Claimant’s father’s name and country of residence match the name and country of residence of the Account Owner. The CRT notes that the Claimant provided information and a copy of his

father's signature, which are consistent with the signature and information contained in the 1938 Census declaration of Julius Singer.

In support of his claim, the Claimant submitted documents, including his own birth certificate, his father's birth certificate, and his father's German passport, providing independent verification that the person who is claimed to be the Account Owner had the same name and resided in the same country recorded in the documents from the Swiss Federal Archive as the name and country of residence of the Account Owner. The CRT notes that the other claims to this account were disconfirmed because those claimants provided different nationalities than the nationality of the Account Owner. Taking all of these factors into account, the CRT concludes that the Claimant has plausibly identified the Account Owner.

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, that he resided in Vienna after the incorporation of Austria into the Reich in March 1938 (the "*Anschluss*"), and that his assets were confiscated by the Nazi authorities, after which he and his family fled Austria for the United States in 1940. Additionally, the Claimant submitted a copy of his father's passport, issued by the German Reich in 1939, indicating that Julius Singer was Jewish and resided in Vienna. The Claimant also submitted an excerpt of a letter written by his father, which indicates he was threatened with deportation to a concentration camp, that his business was aryanized, and that he was forced to pay atonement tax.

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 father. These documents include his own birth certificate, indicating that his father was Julius Singer. 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

Given that the Account Owner resided in Nazi-controlled Austria; that the Account Owner and his heirs would not have been able to obtain information about his 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 (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 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 and the parties whom he represents. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owner was his 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 this case, the Account Owner held one demand deposit account. The records from the Swiss Federal Archive indicate that the balance of the account as of 1 September 1963 was SF 1,060.50. In accordance with Article 31(1) of the Rules, this amount is increased by an adjustment of SF 285.00, which reflects standardized bank fees charged to the account between 1945 and 1963. Consequently, the adjusted balance of the account at issue is SF 1,345.50. According to Article 29 of the Rules, if the amount in 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. 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 26,750.00.

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 claim, in equal shares by representation. In this case, the Claimant, the Account Owner's son, is representing his siblings, [REDACTED 2] and [REDACTED 3]. Accordingly, the Claimant, represented party [REDACTED 2], and represented party [REDACTED 3] are each entitled to one-third of the total award amount.

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
27 February 2007

