

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Dr. Ferenc Emerich
also acting on behalf of Ferencné Emerich

in re Account of Aladar Steiner

Claim Number: 208432/AY

Award Amount: 49,375.00 Swiss Francs

This Certified Award is based upon the claim of Dr. Ferenc Emerich (“the Claimant”) to the account of Aladar Steiner. This award is to the account of Aladar Steiner (the “Account Owner”) at the Zurich branch of the [REDACTED] (the “Bank”).

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

Information Provided by the Claimant

The Claimant submitted a Claim Form identifying the Account Owner as his uncle, Aladar Steiner, who was born on 14 January 1897 to Yozsef and Fanni Steiner, and was married to Hedvig Reinkopf on 7 February 1924 in Budapest, Hungary. The Claimant identified Hedvig Reinkopf as his maternal aunt (Mrs. Aladar Steiner), who was born on 24 February 1895 in Erdoszentgyörgy, Hungary to Izidor and Zsofia Reinkopf, née Mezey. The Claimant stated that his uncle and aunt, who were Jewish, did not have children. The Claimant indicated that prior to his marriage, Aladar Steiner resided at Dohany Utca 84 in Budapest. The Claimant further indicated that in 1924 his uncle and aunt established a company named *Union Glass and China Wholesale House* from his aunt’s dowry. The Claimant added that the business was located at Harsfa Utca 10/A Budapest, which was also the private residence address of his uncle and aunt. The Claimant also stated that his uncle and aunt resided at this address until 1932, after which they resided and had their business at Thek Endre Utca 45 in Budapest. The Claimant stated that his uncle and aunt had business connections with other countries, including Switzerland.

The Claimant further stated that his uncle owned a 22,000-piece stamp collection, and that he often traveled to Zurich, Switzerland to attend stamp auctions. The Claimant indicated that he remembers hearing about these journeys as a child, and that he saw the stamps and two catalogues, the Swiss *Zumstein* and the French *Yvert*, in his uncle’s apartment. The Claimant further explained that in November 1944 the Nazis confiscated

all of the art treasures in his relatives' apartment, which was marked with the yellow star, together with the glass and chinaware stock of their business and the contents of a safe that contained documents relating to bank accounts. The Claimant stated that his aunt refused to wear the yellow star and hid at friends' houses from 5 April 1944 to 19 February 1945. The Claimant indicated that his uncle died on 18 May 1945 in the Wels Hospital near Mauthausen, Austria, and his aunt died on 4 October 1976 in Budapest.

The Claimant submitted numerous documents, including his birth certificate, indicating that his mother was Margit Reinkopf; his uncle's death certificate; a title extract from the land registry office indicating ownership of the house at Thek Endre Utca 45, Budapest; envelopes with the letterhead of the *Union Glass and China Wholesale House*, indicating it was owned by Aladar Steiner; a handwritten list by Mrs. Aladar Steiner of the assets looted by the Nazis in 1944; a statement of Dr. Sandor Szentéleky, a former justice of the Hungarian Supreme Court, who witnessed the looting of the Claimant's relatives' apartment; and a mourning card for the death of Dr. Isidor Reinkopf, the Claimant's maternal grandfather, listing the names of the Claimant's mother, uncle and aunt as the grieving relatives. The Claimant also submitted the probate court decision concerning his uncle's estate, indicating his aunt as the sole heir, and his aunt's will, dated 23 August 1974, containing Mrs. Aladar Steiner's signature, indicating that the Claimant and the Claimant's wife are the sole heirs of Mrs. Aladar Steiner's estate. The Claimant stated that he was born on 6 March 1928 in Debrecen, Hungary. The Claimant is representing Ferencné Emerich, née Maria Balassa, his wife, who was born on 10 February 1928 in Sopron, Hungary.

Information Available in the Bank's Records

The Bank's records consist of a power of attorney form signed by the Account Owner and the Power of Attorney Holder in Budapest, Hungary and Zurich, Switzerland, on 18 September 1930, and printouts from the Bank's database. According to these records, the Account Owner was Aladar Steiner and the Power of Attorney Holder was *Frau* (Mrs.) Aladar Steiner, the Account Owner's wife, who both resided at Dohany-Utca 84, Budapest VII. The Bank's records indicate that the Account Owner held an account of unknown type. The Bank's records indicate that this account was opened no later than 18 September 1930.

The Bank's records do not indicate when the account at issue was closed, or to whom it was paid, nor do these records indicate the value of this 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") did not find this account in the Bank's system of open accounts, and they therefore presumed that it was closed. These auditors indicated that there was no evidence of activity on this account after 1945. There is no evidence in the Bank's records that the Account Owner, the Power of Attorney Holder, or their heirs closed the account and received the proceeds themselves.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner and Power of Attorney Holder. His uncle's and aunt's names and city and country of residence match the published names and city and country of residence of the Account Owner. The Claimant identified his uncle's residential address as Dohany Utca 84, which matches unpublished information about the Account Owner contained in the Bank's records. In support of his claim, the Claimant submitted his aunt's will, dated 23 August 1974, containing a sample of her signature, which appears to be the same as the signature contained in the power of attorney form signed by the Power of Attorney Holder in the Bank's records. The Claimant also submitted his uncle's death certificate; envelopes with the letterhead of the *Union Glass and China Wholesale House*, indicating it was owned by Aladar Steiner; and the probate court decision concerning his uncle's estate. These documents provide independent verification that the person who is claimed to be the Account Owner had the same name recorded in the Bank's records as the name of the Account Owner. The CRT notes that the other claims to this account were disconfirmed because those claimants provided a different street address, a different city of residence or a different country of residence than the street address, city of residence or country of residence 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 and the Power of Attorney Holder were Victims of Nazi Persecution. The Claimant stated that the Account Owner and the Power of Attorney Holder were Jewish, that their apartment and business were looted by the Nazis, and that the Power of Attorney Holder was forced into hiding in order to escape Nazi persecution. In support of his claim, the Claimant submitted a handwritten list by Mrs. Aladar Steiner of the assets looted by the Nazis in 1944; and a statement of Dr. Sandor Szentéleky, a former justice of the Hungarian Supreme Court, who witnessed the looting of the Claimant's uncle's and aunt's apartment.

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 his uncle. These documents include the probate court decision concerning his uncle's estate, indicating his aunt is the sole heir; and his aunt's will, dated 23 August 1974, indicating that the Claimant and the Claimant's wife are the sole heirs of Mrs. Aladar Steiner's estate. There is no other information to indicate that the Account Owner has other surviving heirs except for the Claimant and his wife.

The Issue of Who Received the Proceeds

Given the persecution of Jews in Hungary and the confiscation of Jewish assets during the War; that the Nazis looted the Account Owner's apartment and business; that the Power of Attorney Holder remained in Communist Hungary after the War and until her death in 1976 and the Account Owner's account could not have been repatriated during this period without its confiscation; that there is no record of the payment of the Account Owner's account to him; that the Account Owner's 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 the application of Presumptions (h), (i) 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, the Power of Attorney Holder, 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 the Account Owner was his uncle, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner, the Power of Attorney Holder nor their heirs received the proceeds of the claimed account.

Amount of the Award

In this case, the Account Owner held one account of unknown type. Pursuant to Article 29 of the Rules, when the value of an account is unknown, as is the case here, the average value of the same or a similar type of account in 1945 is used to calculate the current value of the account being awarded. Based on the ICEP Investigation, in 1945 the average value of an account of unknown type was 3,950.00 Swiss Francs. The current value of this amount is calculated by multiplying it by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce a total award amount of 49,375.00 Swiss Francs.

Division of the Award

According to Article 23(2)(a) of the Rules, if a Claimant has submitted the Account Owner's will or other inheritance documents pertaining to the Account Owner, the award will provide for distribution among any beneficiaries named in the will or other inheritance documents who have submitted a claim. According to Article 23(2)(b) of the Rules, if none of the named beneficiaries has filed a claim, the CRT shall make an award to any claimant who has submitted an unbroken chain of wills or other inheritance

documents, starting with the will of, or other inheritance documents pertaining to, the Account Owner. In this case, the Claimant has submitted his uncle's probate court decision, indicating the Claimant's aunt as the sole heir, and his aunt's will, indicating that the Claimant and his wife are the sole heirs of her estate. Accordingly, the Claimant and his wife, who is being represented by the Claimant in these proceedings, are each entitled to one-half 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 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
8 April 2004