

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Anna Tagliacozzo
also acting on behalf of Lia Levi, Bruno Augusto Tagliacozzo
and Stefano Valabrega

in re Account of Gino Tagliacozzo

Claim Number: 211749/LV

Award Amount: 162,500.00 Swiss Francs

This Certified Award is based upon the claim of Anna Tagliacozzo (the “Claimant”) to the published account of Gino Tagliacozzo (the “Account Owner”) at the Lausanne 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 her father, Gino Tagliacozzo, who was born on 10 February 1889 in Livorno, Italy, and was first married to Enrichetta Tagliacozzo, née Levi, on 5 June 1920, with whom he had two children: Lia and Luciana, who were born in 1922 and 1925, respectively, in Milan, Italy. The Claimant stated that following the death of his first wife on 4 December 1928, her father married Beniamina Tagliacozzo, née Levi, with whom he had two children: Bruno Augusto and Anna (the Claimant), who were born in 1932 and 1936, respectively, in Milan. According to the information provided by the Claimant, her father resided at Via Vincenzo Foppa 11 in Milan, where he was a bank employee from 1938 until 1943. The Claimant stated that in September 1943, her father, who was Jewish, and the entire family fled to Switzerland to escape persecution. The Claimant further stated that her father remained in Switzerland as a refugee until April of 1945, when he returned to Milan. The Claimant stated that her father died in Genoa, Italy, on 6 March 1973, and that her mother died on 11 November 1974 in Milan.

The Claimant submitted her birth certificate, identifying her parents as Gino and Beniamina Tagliacozzo, née Levi; the birth certificate of Luciana Tagliacozzo, identifying her parents as Gino and Enrichetta Tagliacozzo, née Levi; the birth certificate of Stefano Vittorio Valabrega, identifying his parents as Aldo Giuseppe and Luciana Valabrega, née Tagliacozzo; the death certificate of Gino Tagliacozzo, indicating that he passed away on 6 March 1973 in Genoa; an

official document dated 19 March 2001 and issued by the mayor of the city of Milan, indicating that Lia Tagliacozzo, Luciana Tagliacozzo, Bruno Augusto Tagliacozzo and Anna Tagliacozzo were the children of Gino Tagliacozzo.

The Claimant is representing her half-sister, Lia Levi, née Tagliacozzo, who was born on 25 April 1922 in Milan, her brother Bruno Augusto Tagliacozzo, who was born on 4 June 1932 in Milan, and her nephew, Stefano Valabrega, who was born on 14 April 1949 in Milan and who is the son of her late half-sister, Luciana Valabrega, née Tagliacozzo.

Information Available in the Bank's Record

The Bank's record consists of a letter dated 23 March 1945 from the Lausanne branch of the Bank to the Bank's headquarters in Basel. According to the Bank's record, the Account Owner was Gino Tagliacozzo, who was a refugee in Switzerland. The Bank's record indicates that the Account Owner held a custody account which, in addition to 18 *Chade* bonds 6%, and 7 *Chade* bonds of unknown value, contained securities valued at 2,340.00 Swiss Francs.

The Bank's record also refers to a loan request of the Account Owner. The record indicates that the Account Owner offered to secure the loan with securities, valued at 29,400.00 United States Dollars, he held in New York, New York, the United States. According to the Bank's record, the Lausanne branch of the Bank had indicated that it would be willing to make an advance payment to the Account Owner based upon the security he had offered, but was instructed by the Bank's headquarters to deny the request. The Bank's record also indicates that the Account Owner, as a refugee, owed the Swiss government boarding expense, and that the Federal Police Department in Bern, Switzerland wrote the Bank on 21 March 1945, requiring the Account Owner's assets to be frozen until the monies owed could be recovered from the Account Owner. The Bank's record indicates that the Bank complied with this request on or before 23 March 1945.

The Bank's record does not indicate when the account at issue was closed or to whom it was paid. 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 in the Bank's record that the Account Owner or his 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. The Claimant's father's name matches the published name and country of residence of the Account Owner. The Claimant identified the Account Owner's refugee status in Switzerland, which matches unpublished information about the Account Owner contained in the Bank's record. The Claimant stated that

her father and the entire family fled to Switzerland in September 1942 to escape persecution and remained there until April 1945.

In support of her claim, the Claimant submitted documents, including her birth certificate and her siblings' birth certificates, identifying their father as Gino Tagliacozzo; and the death certificate of Gino Tagliacozzo, indicating that he passed away on 6 March 1973 in Genoa, providing independent verification that the person who is claimed to be the Account Owner had the same name recorded in the Bank's record as the name of the Account Owner.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Gino Tagliacozzo, and indicates that his date of birth was 10 February 1889 and that he was a refugee in Switzerland during the Second World War, 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.

The CRT notes that there are no other claims to this account.

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 fled to Switzerland in 1942 to avoid persecution. As noted above, a person named Gino Tagliacozzo 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, identifying her parents as Gino and Beniamina Tagliacozzo, née Levi; and an official document dated 19 March 2001 and issued by the mayor of the city of Milan, indicating that Lia Tagliacozzo, Luciana Tagliacozzo, Bruno Augusto Tagliacozzo and Anna Tagliacozzo were the children of Gino Tagliacozzo. There is no information to indicate that the Account Owner has other surviving heirs other than the parties whom the Claimant is representing.

The Issue of Who Received the Proceeds

Given that the account was frozen on or before 23 March 1945, one month before the Account Owner returned to Italy; that there is no record of the payment of the Account Owner's account to him; and given the application of Presumption (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. First, the claim is admissible in accordance with the criteria contained in Article 18 of 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 this case, the Account Owner held one custody account. The Bank's record indicates that, as of 23 March 1945, the value of some of the securities held in the account was 2,430.00 Swiss Francs. However, this record does not indicate the full value of the securities in the account. Thus, the value of the account is unknown. 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 a custody account was 13,000.00 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 162,500.00 Swiss Francs.

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 is representing two siblings and her nephew. Accordingly, each of them are entitled to an equal one-quarter share 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 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
24 December 2004