

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED 1]

and to Claimant [REDACTED 2]

in re Account of Otto Tausig

Claim Numbers: 700549/GO; 785466/GO¹

Award Amount: 49,375.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED 1] (“Claimant [REDACTED 1]”) to the accounts of Otto Tausig and Marie Tausig, and upon the claim of [REDACTED 2] (“Claimant [REDACTED 2]”) (together the “Claimants”) to the accounts of Ota Tausig, Rudolf Tausig, Arnostka Tausigova, Berta Tausigova, Emilie Tausigova and Marie Tausig.² This Award is to the published account of Otto Tausig (the “Account Owner”), over which Maria Tausig (the “Power of Attorney Holder”) held Power of Attorney, 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 Claimants

Claimant [REDACTED 1]

Claimant [REDACTED 1] submitted an Initial Questionnaire (“IQ”) identifying the Account Owner as his father, Otto Tausig, who was born on 18 August 1886, and was married to

¹ [REDACTED 1] (“Claimant [REDACTED 1]”) and [REDACTED 2] (“Claimant [REDACTED 2]”) did not submit Claim Forms to the CRT. However, in 1999 they each submitted an Initial Questionnaire (“IQ”) to the Court in the United States, numbered CZE-0016147 and ENG-0605041, respectively. Although these IQs were not Claim Forms, 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). These IQs were forwarded to the CRT and have been assigned claim numbers 700549 and 785466, respectively.

² The CRT did not locate an account belonging to Rudolf Tausig, Arnostka Tausigova, Berta Tausigova and Emilie Tausigova in the Account History Database prepared pursuant to the investigation of the Independent Committee of Eminent Persons (“ICEP” or “ICEP Investigation”), which identified accounts probably or possibly belonging to Victims of Nazi Persecution, as defined in the Rules Governing the Claims Resolution Process, as amended (the “Rules”).

[REDACTED], who was born on 9 July 1893. Claimant [REDACTED 1] indicated that his parents, who were Jewish, had one son, [REDACTED 1] (Claimant [REDACTED 1]). Claimant [REDACTED 1] further indicated that his family resided at Dušni 1 and, during the Second World War, at Templova 5-7 in Prague, Czechoslovakia. In a telephone conversation, Claimant [REDACTED 1] stated that his parents owned a wholesale textile business, which was located at Dušni 1 in Prague, that they traveled to Austria, Germany, Switzerland, and Italy on business, that he specifically remembers that his parents went on business trips to Italy when he was seven and eight years old, and that his parents were deported in 1941 to concentration camps, including Theresienstadt, where they performed slave labor. Claimant [REDACTED 1] indicated that his parents perished in a concentration camp on 19 April 1945.

Claimant [REDACTED 1] submitted a copy of his birth certificate, issued in 1931, indicating that he was born on 11 January 1923 in Kralovske Vinohrady, Czechoslovakia to Otto Taussig, a businessman, and [REDACTED], née [REDACTED].

Claimant [REDACTED 2]

Claimant [REDACTED 2], who is related to Claimant [REDACTED 1], submitted an IQ identifying the Account Owner as his uncle or cousin, Ota Taussig, who was born on 7 August 1886. Claimant [REDACTED 2] further identified [REDACTED] as his aunt or cousin, who was born on 9 July 1893. Claimant [REDACTED 2] indicated that his relatives were born in Humpolitz, Czechoslovakia and that they lived there or in Prague, where they had a business. Claimant [REDACTED 2] further indicated that his relatives were deported to a concentration camp where they perished.

Claimant [REDACTED 2] submitted a copy of a list of victims' names, indicating that Ota Taussig, who born on 7 August 1886, and [REDACTED], who was born on 9 July 1893, were deported to Auschwitz on 19 October 1944.

Claimant [REDACTED 2] indicated that he was born on 1 July 1919.

Information Available in the Bank's Record

The Bank's record consists of a report from 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"). According to this record, the Account Owner was Otto Tausig and the Power of Attorney Holder was Maria Tausig, who both resided in Trieste, Italy. The auditors' report indicates that the Account Owner held an account, the type of which is not indicated, which was opened in 1931.

Pursuant to Article 6 of the Rules, the CRT requested the voluntary assistance of the Bank to obtain additional information about this account ("Voluntary Assistance"). The Bank provided the CRT with one additional document, namely a Power of Attorney form, dated 2 January 1931. This document indicates that the Account Owner was Otto Tausig, a businessman (*Direktor*), who resided at Via del Pesce 3, Trieste, and the Power of Attorney Holder was his wife, *Frau*

(Mrs.) Maria Tausig, who resided under the same address. This record also contains signature samples for the Account Owner and the Power of Attorney Holder.

The Bank's record does not show when the account at issue was closed, nor does this record 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 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 record that the Account Owner, the Power of Attorney Holder or their heirs closed the account and received the proceeds themselves.

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 Claimants in one proceeding.

Identification of the Account Owner

Claimant [REDACTED 1]

Claimant [REDACTED 1]'s parents' names match the published names of the Account Owner and the Power of Attorney Holder.³ Claimant [REDACTED 1] identified the Account Owner's profession and the relationship between his parents, which matches unpublished information about the Account Owner and the Power of Attorney holder contained in the Bank's record. Claimant [REDACTED 1] further identified Italy as the country where his parents went on several business trips, which is consistent with the information about the Account Owner and the Power of Attorney holder contained in the Bank's record.

In support of his claim, Claimant [REDACTED 1] submitted a copy of his birth certificate, providing independent verification that the persons who are claimed to be the Account Owner and the Power of Attorney Holder had the same names recorded in the Bank's record as the names of the Account Owner and the Power of Attorney Holder.

³ The CRT notes that Claimant [REDACTED 1] identified his father as Otto Taussig and the Bank's records identify the Account Owner as Otto Tausig. The CRT further notes that these two names are sufficiently similar and that this discrepancy does not materially affect Claimant [REDACTED 1]'s identification of the Account Owner. Additionally, the CRT notes that Marie and Maria are variations of the same name, and determines that his spelling discrepancy does not materially affect Claimant [REDACTED 1]'s identification of the Power of Attorney Holder.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes persons named Ota Taussig and Maria Taussigova, and indicates that their dates of birth were 7 August 1886 and 9 July 1893 respectively, which matches the information about the Account Owner and the Power of Attorney Holder provided by Claimant [REDACTED 1].⁴ The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT notes that the name Otto Tausig appears only once on the February 2001 published list of accounts determined by ICEP to be probably or possibly those of victims of Nazi persecution (“ICEP” or the “ICEP List”).

The CRT notes that Claimant [REDACTED 1] filed an IQ with the Court in 1999, asserting his entitlement to a Swiss bank account owned by Otto Taussig and Maria Taussig, prior to the publication in February 2001 of the ICEP List. This indicates that Claimant [REDACTED 1] has based his claim not simply on the fact that an individual identified on the ICEP 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 ICEP List. It also indicates that Claimant [REDACTED 1] had reason to believe that his relative owned a Swiss bank account prior to the publication of the ICEP List. This supports the credibility of the information provided by Claimant [REDACTED 1].

Claimant [REDACTED 2]

Claimant [REDACTED 2] relatives’ names match the published names of the Account Owner and the Power of Attorney Holder.⁵

In support of his claim, Claimant [REDACTED 2] submitted a copy of a list of victims’ names, including the names of his relatives. The CRT notes that the names and the dates of birth of Claimant [REDACTED 2]’s relatives as indicated in this list, match the names and the dates of birth of Claimant [REDACTED 1]’s parents, providing independent verification that the person who is claimed to be the Account Owner and the Power of Attorney Holder had the same names recorded in the Bank’s record as the names of the Account Owner and the Power of Attorney Holder.

The CRT notes that there are no other claims to this account. Taking all of these factors into account, the CRT concludes that the Claimants have plausibly identified the Account Owner.

Status of the Account Owner as a Victim of Nazi Persecution

The Claimants have made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimants stated that the Account Owner was Jewish, that he resided in the Nazi-occupied Czechoslovakia, and that he and his wife were deported to a concentration camp, where they perished.

⁴ The CRT notes that the ending -ova is a common ending for Czech and Slovak feminine surnames and that, accordingly, the surname Taussigova corresponds with the surname Taussig.

⁵ The CRT notes that Ota is a regional spelling of the name Otto.

Claimant [REDACTED 2] also submitted a copy of a list of victims' names, indicating that Ota Taussig and [REDACTED] were deported on 19 October 1944 to Auschwitz. As noted above, persons named Ota Taussig and [REDACTED] were included in the CRT's database of victims.

The Claimants' Relationship to the Account Owner

Claimant [REDACTED 1]

Claimant [REDACTED 1] has plausibly demonstrated that he is related to the Account Owner by submitting specific information and documents, demonstrating that the Account Owner was Claimant [REDACTED 1]'s father. These documents include his own birth certificate, indicating that Otto Taussig was [REDACTED 1]'s father.

Claimant [REDACTED 2]

Claimant [REDACTED 2] has plausibly demonstrated that he is related to the Account Owner by submitting specific biographical information and documents, demonstrating that the Account Owner was Claimant [REDACTED 2]'s uncle or cousin.

The CRT notes that Claimant [REDACTED 2] filed an IQ with the Court in 1999, identifying the relationship between the Account Owner and Claimant [REDACTED 2], prior to the publication in February 2001 of the ICEP List; and that Claimant [REDACTED 2] also identified information which matches information contained in the Yad Vashem records. The CRT further notes that Claimant [REDACTED 2] submitted a copy of a list of victims' names. The CRT notes that it is plausible that this document is a document which most likely only a family member would possess. Finally, the CRT notes that the foregoing information is of the type that family members would possess and indicates that the Account Owner was well known to Claimant [REDACTED 2] as a family member, and all of this information supports the plausibility that Claimant [REDACTED 2] is related to the Account Owner, as he has asserted in his IQ.

There is no information to indicate that the Account Owner has other surviving heirs.

The Issue of Who Received the Proceeds

Given that there is no record of the payment of the Account Owner's account to him nor any record of a date of closure of the account; 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), (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 Claimant [REDACTED 1]. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Claimant [REDACTED 1] 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 the Power of Attorney Holder, nor their heirs received the proceeds of the claimed account.

Further, the CRT notes that Claimant [REDACTED 1], as the Account Owner's son, has a better entitlement to the account than Claimant [REDACTED 2], the Account Owner's nephew or cousin.

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 ("SF"). 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 SF 49,375.00.

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, Claimant [REDACTED 1] is the Account Owner's son. Accordingly, Claimant [REDACTED 1] is entitled to the entire award amount. As noted above, Claimant [REDACTED 2] is not entitled to share in the award.

Scope of the Award

The Claimants should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on their claims to determine whether there are additional Swiss bank accounts to which they 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
19 December 2007