

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant [REDACTED]

**in re Accounts of Fritz Taussig**

Claim Number: 400518/HB<sup>1</sup>

Award Amount: 189,250.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED], née [REDACTED], (the “Claimant”) to the published accounts of Fritz Taussig (the “Account Owner”) 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 Claimant**

The Claimant submitted a Claim Form identifying the Account Owner as her paternal great-uncle by marriage, Fritz Taussig. In a telephone conversation with the CRT on 14 June 2006, the Claimant indicated that her great-uncle was born on 19 September 1883 in Vienna, Austria, and was married to [REDACTED], née [REDACTED], who was the sister of the Claimant’s paternal grandmother, [REDACTED], née [REDACTED]. The Claimant indicated that her great-uncle, who was Jewish, was a board member at the *Verwaltungs Rat d. Gebr. Enderlein Druckfabrik u. mech. Weberei A.G.*, which was located at Elisabethstrasse 22 in Vienna. The Claimant further indicated that her great-uncle’s sister, [REDACTED], and her husband were murdered by the Nazis in 1938; that her great-uncle’s brother, [REDACTED], perished in the Lodz ghetto; that the Claimant’s mother, [REDACTED], née [REDACTED], perished after being deported to Theresienstadt; and that the rest of her family likely fled from Austria to Paris, France, and that they subsequently perished. The Claimant stated that she met her great-uncle when she was approximately five years old, and that she called his wife, [REDACTED], her aunt. The Claimant further stated that her great-uncle died on 15 December 1939 at the *Wiener Rothschild Hospital* in Vienna, and was buried at the central cemetery in Vienna.

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<sup>1</sup> The Claimant submitted two additional claims, which are registered under the Claim Numbers 400523 and 777449. The CRT will treat these claims in separate determinations.

The Claimant submitted documents in support of her claim, including her own birth certificate, indicating that [REDACTED] was born on 11 April 1921 in Vienna.

The Claimant indicated that she was born on 11 April 1921 in Vienna.

The Claimant previously submitted an IQ to the Court in 1999, asserting her entitlement to her own Swiss bank account, and one owned by her mother, Frieda Politzer.<sup>2</sup>

### **Information Available in the Bank's Records**

The Bank's records consist of a customer card, printouts from the Bank's database, an excerpt from a list of closed custody accounts held by Austrian customers. According to these records, the Account Owner was *Direktor* (Director) Fritz Taussig, who resided at Elisabethstrasse 22 in Vienna, Austria. The Bank's records indicate that the Account Owner held one demand deposit account and one custody account, numbered 6374. With respect to the custody account, the Bank's records indicate that securities worth 380.00 Swiss Francs ("SF") were transferred on 22 June 1938 from the custody account to the *Berliner Handelsgesellschaft* in Berlin, Germany, and that the account was closed on 3 March 1939. With respect to the demand deposit account, the Bank's records indicate that was closed no later than 3 March 1939.

Pursuant to Article 6 of the Rules, the CRT requested the voluntary assistance of the Bank to obtain additional information about these accounts ("Voluntary Assistance"). The Bank provided the CRT with additional documents. These documents consist of loan documents, indicating that Account Owner Fritz Taussig had three loans to pay off out of the custody account. These documents further indicate that the first loan was paid on 24 April 1934, the second on 11 November 1936, that the remaining amount in the custody account was transferred to the *Berliner Handelsgesellschaft* in Berlin, and that the account was closed on 3 March 1939.

The Bank's records do not indicate the value of the accounts on the dates of their closure. There is no evidence in the Bank's records that the Account Owner or his heirs closed the accounts and received the proceeds themselves.

### **Information Available from German Archival Records**

By decree on 26 April 1938, the Nazi Regime required all Jews who resided within the Reich, or who were nationals of the Reich, and who held assets above a specified level to register all their assets as of 27 April 1938 (the "1938 Census"). In German archival records, there are documents concerning the assets of Fritz Taussig, who resided at Elisabethstrasse 22 in Vienna, numbered 007800. Other documents contained within the file include: (1) an excerpt of the *Reichsbank* file regarding Fritz Taussig's assets, dated 7 April 1939, including a declaration regarding the offering (handover) of Fritz Taussig's assets held in a foreign bank, in accordance with the Foreign Exchange Control Law of 16 March 1939, and the decree of the *Reichsbank* board, dated 16 March 1939, and completed and signed by Fritz Taussig. According to the

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<sup>2</sup> The CRT will treat the claim to these accounts in separate determinations.

declaration, Fritz Taussig held several securities and assets, deposited at the *Österreichische Creditanstalt Wiener Bankverein* in Vienna, and located in Zurich, Switzerland (*loco Zürich*). These records indicate that the securities were intended to be transferred from Zurich to Vienna, as evidenced by order of the *Reichsbankhauptstelle* in Vienna; (2) a letter from the *Reichsbankhauptstelle* to the *Reichsbank's* department of foreign demands (*Stelle für Auslandsforderungen*), dated 3 July 1939, indicating that Fritz Taussig's securities were deposited with the *Oesterreichische Creditanstalt Wiener Bankverein*; and (3) a letter from Fritz Taussig to the *Reichsbank Hauptstelle Wien*, dated 7 November 1939, indicating that the value of his securities had decreased after the outbreak of the Second World War.

### **Information Available from the Austrian State Archive**

As noted above, for the 1938 Census, 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. In the records of the Austrian State Archive (Archive of the Republic, Finance), there are documents regarding the assets of Fritz Taussig, numbered 16877. According to these records, Fritz Taussig was born on 19 September 1883, held German citizenship, and was married to [REDACTED], née [REDACTED]. These records indicate that Fritz and [REDACTED] were Jewish, and that they resided at Elisabethstrasse 22 in Vienna. These documents indicate that Fritz Taussig had to pay fees to the Bank, and that his assets had a collateral loan attached to a demand deposit account deposited and to a custody account with a value of SF 1,603.00 at the Bank. In addition, these records contain Fritz Taussig's own determination regarding the atonement tax (*Judenvermögensabgabe*) with a value of RM 34,000.00. These records further contain a letter from Fritz Taussig to the Office in the Ministry for Economics and Labor, charged with registering and administering Jewish-owned property (*Vermögensverkehrsstelle*) ("VVSt."), dated 9 Sept 1938, indicating that Fritz Taussig held a custody account at the Zurich branch of the Bank, and that he had a loan on this account. These records also contain a letter from Fritz Taussig to the VVSt., dated 7 April 1939, indicating that Fritz Taussig paid interest on several loans, including a loan at the Bank. These records further indicate that Fritz Taussig's father, [REDACTED], died on 18 September 1926, and that Fritz Taussig, his sister, [REDACTED], who resided at Untere Viaduktgasse 10 in Vienna, and his brother [REDACTED], who resided at Gumpendorferstrasse 111, Vienna, were entitled to shares of 36%, 32% and 32%, respectively, of their father's estate, and that they had to support their brother, [REDACTED], who was born on 6 August 1882, and who was mentally ill. Finally, these records indicate that Fritz Taussig died on 15 December 1939.

### **The CRT's Analysis**

#### Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. The Claimant's great-uncle's name matches the published name of the Account Owner. The Claimant identified the Account Owner's spouse, as well as his street address, and city and country of residence, and date of

death, which match information about the Account Owner contained in the Bank's records, and in records from German archival sources and the Austrian State Archive.

The CRT notes that the Claimant filed an IQ with the Court in 1999, asserting her entitlement to her own Swiss bank account and one owned by her mother, Frieda Politzer, née Diamant, prior to the publication in February 2001 of the list of accounts determined by ICEP to be probably or possibly those of Victims of Nazi Persecution (the "ICEP List"). This indicates that the Claimant has based her present 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 her relative, but rather on information that was known to her before the publication of the ICEP List. It also indicates that the Claimant had reason to believe that her relative owned a Swiss bank account prior to the publication of the ICEP List. This supports the credibility of the information provided by the Claimant. The CRT notes that the other claims to these accounts were disconfirmed because those claimants provided a different country of residence, spouse's name, and date of birth than the country of residence, spouse's name, and date of birth of 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 his sister was murdered by the Nazis in 1938, that his brother perished in the Lodz ghetto, and that the rest of his family perished in Paris.

#### 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, demonstrating that the Account Owner was the Claimant's paternal great-uncle. There is no information to indicate that the Account Owner has other surviving heirs.

The CRT notes that the Claimant identified unpublished information about the Account Owner as contained in the Bank's records; and that the Claimant filed an IQ with the Court in 1999, prior to the publication in February 2001 of the ICEP List. 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 the Claimant as a family member, and all of this information supports the plausibility that the Claimant is related to the Account Owner, as she has asserted in her Claim Form.

#### The Issue of Who Received the Proceeds

The Bank's records indicate that the demand deposit account was closed by 3 March 1939, and that the custody account was closed on 3 March 1939. Given that the Account Owner perished in Nazi-controlled Austria on 14 December 1939; that the Account Owner's heirs would not have been able to obtain information about his accounts 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 (d), (f), (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 Owner 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 her great-uncle, 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 accounts.

### Amount of the Award

In this case, the Account Owner held one demand deposit account and one custody account. With respect to the demand deposit account, 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 demand deposit account was SF 2,140.00. 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 an amount of SF 26,750.00.

With respect to the custody account, the Bank’s records indicate that the value of the custody account as of 22 June 1938 was SF 380.00. According 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. 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 an amount of SF 162,500.00.

Consequently, the total award amount in this case is SF 189,250.00.

### **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  
12 October 2007