

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant [REDACTED]

**in re Account of G. Taussig**

Claim Number: 750406/WI<sup>1</sup>

Award Amount: 49,375.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] to the account of Theodore Winter or *M. J. Winter*.<sup>2</sup> This Award is to the published assets of G. Taussig (the “Account Owner”) deposited with Jakob Grob, a notary in Zurich, Switzerland (the “Custodian”).<sup>3</sup>

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<sup>1</sup> Claimant [REDACTED] (the “Claimant”) did not submit a CRT Claim Form. However, in 1998 she submitted an ATAG Ernst & Young claim form (“ATAG Form”), numbered C-BSL-G-80-519-092-824, to the Claims Resolution Tribunal for Dormant Accounts in Switzerland (“CRT I”), which arbitrated claims to certain dormant Swiss bank accounts between 1997 and 2001. On 30 December 2004, the Court ordered that claims submitted to but not treated by either CRT I, the Independent Committee of Eminent Persons (“ICEP”), or ATAG Ernst & Young shall be treated as timely claims under the current Claims Resolution Process (the “CRT”) as defined in the Rules Governing the Claims Resolution Process, as amended (the “Rules”). Order Concerning the Use of ICEP Claims as Claim Forms in the Claims Resolution Process for Deposited Assets (30 December 2004). The Claimant’s ATAG Form was forwarded to the CRT and has been assigned Claim Number 750406.

<sup>2</sup> The CRT did not locate an account belonging to Theodore Winter or *M. J. Winter* in the Account History Database prepared pursuant to the investigation of the Independent Committee of Eminent Persons (the “ICEP Investigation”), which identified accounts probably or possibly belonging to Victims of Nazi Persecution, as defined in the Rules.

<sup>3</sup> The CRT notes that, as is further described below, the relevant records indicate that G. Taussig’s assets were deposited with Jakob Grob (“the Custodian”) and held by him on his behalf. The CRT notes that it has jurisdiction over assets deposited with the Custodian under the Settlement Agreement reached by the parties to the Holocaust Victim Assets Litigation (the “Settlement Agreement”), even though the Custodian was not a bank and was not included in the investigation of Swiss banks carried out pursuant to instructions of the ICEP in order to identify accounts of Victims of Nazi persecution. According to the Settlement Agreement, Deposited Assets means (1) any and all Assets actually or allegedly deposited . . . with *any custodian, including, without limitation, a bank, branch or agency of a bank, other banking organization or custodial institution or investment fund established or operated by a bank incorporated, headquartered or based in Switzerland at any time (including, without limitation, the affiliates, subsidiaries, branches, agencies, or offices of such banks, branches, agencies, custodial institutions, and investment funds that are or were located either inside or outside Switzerland at any time) in any kind of account (including, without limitation, a safe deposit box or securities account) prior to May 9, 1945, that belonged to a Victim or Target of Nazi Persecution . . . and/or (2) any and all Assets that the ICEP or the Claims Resolution Tribunal determines should be paid to a particular claimant or to the Settlement Fund because the Asset definitely or possibly belonged to an individual [or business entity] . . . actually persecuted by the Nazi Regime or targeted for persecution by the Nazi Regime for any reason. [emphasis added] In re Holocaust Victim Asset Litigation, 105 F. Supp. 2d 139 (E.D.N.Y. 2000), Exhibit I to Plan of Allocation, Class Action Settlement Agreement (26 January 1999), 2-3, text available at [http://www.swissbankclaims.com/PDFs\\_Eng/exhibit1toPlanofAllocation.pdf](http://www.swissbankclaims.com/PDFs_Eng/exhibit1toPlanofAllocation.pdf).*

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 custodian have been redacted.

### **Information Provided by the Claimant**

The Claimant submitted an ATAG Ernst & Young claim form (“ATAG form”) in 1998 identifying the Account Owner as her mother’s paternal cousin, Georg (Jiri) Tausig. The Claimant indicated that Georg Tausig, who was Jewish, lived in Prague, Czechoslovakia (now Czech Republic) and worked for the Claimant’s grandfather, [REDACTED], in the family’s rubber products company, *M. J. Winter*, prior to the Second World War. The Claimant also stated that at that time her family was one of the wealthiest families in Prague, having bank accounts and assets in Switzerland. The Claimant further stated that her parents, who escaped to England in 1939, were the only members of their families who survived the Holocaust, and they did not tell the Claimant about her Jewish heritage until she was seventeen years old. According to the Claimant, her mother attempted to retrieve the family’s accounts from Switzerland after the War, but was turned away.

The Claimant indicated that she was born on 17 July 1944 in Shifnal, the United Kingdom.

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

The CRT notes that the Custodian was a notary and not a Bank, and therefore did not fall within the scope of the investigation to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons (“ICEP” or the “ICEP Investigation”). The documents evidencing assets belonging to G. Taussig, which are further described below, were obtained from the Swiss Federal Archive.

### **Information Available in the Swiss Federal Archive**

By Federal Decree of 20 December 1962 (the “Federal Decree”), 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 assets of G. Taussig, numbered 1062. According to these records the Account Owner was *Ing.* (engineer) G. Taussig, who resided at Sudowericka Street 44 in Prague, Czechoslovakia. These records indicate that on 19 December 1939, the Account Owner deposited 200.00 Swiss Francs (“SF”) with Jakob Grob, who resided at Pelikanstrasse 3 in Zurich, Switzerland. These records also indicate that the last recorded contact between the Account Owner and the Custodian occurred in 1939. Moreover, the records indicate that in

1942, a portion of the deposited assets was converted into five Swiss gold coins with a face value of SF 20.00 each and a market value of SF 40.00 each, and the remainder was held in cash totaling SF 30.00, and that as of 19 September 1966, the combined value of the Account Owner's assets was SF 230.00.

According to these records, the Account Owner's assets were reported to the Registration Office for Assets of Missing Foreigners (the "Registration Office") ("*Meldestelle für Vermögen verschwundener Ausländer*") by the Custodian's sole heir Dr. med. Anna Scheffer. According to a document dated 11 October 1966, the Registration Office requested that the Guardianship Authorities of the city of Zurich ("*Vormundschaftsbehörde der Stadt Zürich*") entrust the assets to a custodian, as prescribed by the Federal decree. The records show that the custodian was appointed in December 1966. The records from the Swiss Federal Archive do not contain information about the ultimate disposition of the assets.

## **The CRT's Analysis**

### Identification of the Account Owner

The Claimant's relative's first initial and surname match the published first initial and surname of the Account Owner.<sup>4</sup> The Claimant identified the Account Owner's city and country of residence, which matches unpublished information about the Account Owner contained in the records from the Swiss Federal Archives.

The CRT notes that the name G. Taussig appears only once on the List of Account Owners Published in 2005 (the "2005 List").

The CRT notes that the Claimant filed an ATAG Ernst & Young claim form in 1998, asserting her entitlement to a Swiss bank account owned by G. Taussig prior to the publication of the 2005 List. This indicates that the Claimant has based her present claim not simply on the fact that an individual identified on the 2005 List as owning a Swiss bank account bears the same name as her relative, but rather on a direct family relationship that was known to her before the publication of the 2005 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 2005 List. This supports the credibility of the information provided by the Claimant.

The CRT further notes that the other claims to this account were disconfirmed because those claimants provided a different city and country of residence and different profession than the city and country of residence and profession of the Account Owner. Taking all of these factors into account, the CRT concludes that the Claimant has plausibly identified the Account Owner.

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<sup>4</sup> The CRT notes that the Claimant stated that the name of her cousin was Tausig, not Taussig as it appears on the List of Account Owners Published in 2005 (the "2005 List"). The CRT notes, however, that the names Tausig and Taussig are substantially similar and that this minor spelling discrepancy does not affect the overall plausibility of the Claimant's identification of the Account Owner and the accuracy of the other information provided by the Claimant.

### 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 lived in Nazi-occupied Czechoslovakia, and that he perished during the Holocaust.

### 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 mother's cousin. The CRT notes that the Claimant identified unpublished information about the Account Owner as contained in the records from the Swiss Federal Archives. The CRT further that the Claimant filed an ATAG Ernst & Young claim form in 1998, identifying the relationship between the Account Owner and the Claimant, prior to the publication of the 2005 List. Finally, The CRT notes that 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. There is no information to indicate that the Account Owner has other surviving heirs.

### The Issue of Who Received the Proceeds

According to the records from the Swiss Federal Archive, the assets were registered in the 1962 Survey and the last recorded date of contact with the Account Owner was in 1939. Given that the Account Owner resided in Nazi-occupied Czechoslovakia, that he perished during the Holocaust, that the account was registered in the 1962 Survey, and that there is no record of the payment of the Account Owner's assets to him, 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 the Rules Governing the Claims Resolution Process, as amended (the "Rules"). Second, the Claimant has plausibly demonstrated that the Account Owner was her mother's cousin, 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 assets.

### Amount of the Award

In this case, the Account Owner deposited SF 200.00 with the Custodian on 19 December 1939. The records from the Swiss Federal Archive do not indicate if the Custodian in turn deposited these assets in an account, nor do they indicate the type of account that these assets were placed in by the Swiss authorities after their registration pursuant to the 1962 Survey. Accordingly, the

CRT determines that these assets are to be considered to have been held in an account of unknown type. According to Article 29 of the Rules, if the amount in an account of unknown type was less than SF 3,950.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 3,950.00. 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. Consequently, the total award amount in this case is SF 49,375.00.

### **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 claims 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  
19 July 2007