

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Lea Katerina Cohen
also acting on behalf of Eliska Ruth Weinberg Tirosh

in re Account of Anna Walter

Claim Number: 207009/MO

Award Amount: 47,400.00 Swiss Francs

This Certified Award is based upon the claim of Lea Katerina Cohen (the “Claimant”) to the account of Dr. Otto Podzhradsky. This Award is to the account of Anna Walter (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 her mother, Anna Podzharadska, née Walter, who was born on 8 August 1894, and was married to Dr. Otto Podzhradsky on 4 June 1922 in Opava, Czechoslovakia. The Claimant submitted a copy of her mother’s wedding announcement. The Claimant also provided documentation demonstrating that her mother resided at Janska 9, Brno, Czechoslovakia and that she was deported to Theresienstadt on 29 March 1942 and later to Auschwitz in October 1944, where she perished. Her husband, Dr. Otto Podzhradsky also perished in Auschwitz in 1944. The Claimant submitted excerpts from documents about her parents’ imprisonment in Theresienstadt, issued on 26 February 1970, by the International Tracing Service. The Claimant is representing her sister, Eliska Ruth Weinberg Tirosh, who was born on 27 July 1923 in Brno, Czechoslovakia. The Claimant submitted her own birth certificate, together with her sister’s, identifying their mother as Anna Podzharadska, née Walter. The Claimant indicated that she herself was born on 18 October 1925 in Brno, Czechoslovakia.

The Claimant previously submitted an Initial Questionnaire with the Court in 1999, asserting her entitlement to a Swiss bank account owned by her father, Dr. Otto Podzhradsky. The Claimant also submitted an ATAG Ernst & Young claim form in 1998, asserting her entitlement to a Swiss bank account owned by her maternal grandfather, Albert Walter. In this claim form, the Claimant indicated that her maternal grandfather was in the coal wholesale business and that he told her and her sister that he owned an account in a Swiss bank. The Claimant further indicated that Albert Walter perished in Theresienstadt in 1944.

Information Available in the Bank Records

The bank records consist of lists identifying dormant accounts together with printouts from the Bank's database. According to these records, the Account Owner was Fräulein Anna Walter. The bank records indicate that the Account Owner held an account of an unknown type, numbered 668.068.00M. The bank records indicate that the account was transferred to a suspense account on 22 December 1964, and that it was closed by fees on 10 January 1996. The amount in the account on the date of its transfer to the suspense account was 16.65 Swiss Francs.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. Her mother's maiden name matches the published name of the Account Owner. The Claimant indicated that Walter was the maiden name of her mother, which matches unpublished information about the Account Owner contained in the bank records. In support of her claim, the Claimant submitted documents, including her own and her sister's birth certificates. The CRT notes that the bank records do not contain any specific information about the Account Owner, other than her name and title. Thus, any additional information provided by the Claimant about her relative cannot be compared with the bank information. Furthermore, the CRT notes that there are no other claims to the account at issue.

The CRT notes that the Claimant filed an Initial Questionnaire with the Court in 1999 and an ATAG Ernst & Young claim form in 1998, asserting her entitlement to a Swiss bank account owned by Dr. Otto Podzahrsky and Albert Walter, 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 a direct family relationship 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 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 and perished at Auschwitz. The Claimant submitted excerpts from the records of the International Tracing Service that document the imprisonment of the Account Owner and her spouse in Theresienstadt.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that she is related to the Account Owner by submitting documents, including her birth certificate, demonstrating that the Account Owner was her mother.

The Issue of Who Received the Proceeds

The bank records indicate that the account was closed by the Bank by the imposition of fees. Accordingly the Account Owner and her heirs did not receive the proceeds of the account.

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 23 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owner was her mother, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner nor her heirs received the proceeds of the claimed account.

Amount of the Award

The bank records indicate that the value of the account as of 22 December 1964 was 16.65 Swiss Francs. In accordance with Article 37(1) of Rules, this amount is increased by an adjustment of 300.00 Swiss Francs, which reflects standardized bank fees charged to the account between 1945 and 22 December 1964. Consequently, the adjusted balance of the account at issue is 316.65 Swiss Francs. According to Article 35 of the Rules, if the amount in an account of an unknown type was less than 3,950.00 Swiss Francs, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be 3,950.00 Swiss Francs. The present value of the amount of the award is determined by multiplying the balance as determined by Article 35 by a factor of 12, in accordance with Article 37(1) of the Rules, to produce a total award amount of 47,400.00 Swiss Francs.

Article 37(3)(a) of the Rules provides that where the value of an award is calculated using the value presumptions provided in Article 35 of the Rules, the initial payment to the claimant shall be 35% of the Certified Award, and the claimant may receive a second payment of up to 65% of the Certified Award when so determined by the Court. In this case, the CRT has used the value presumptions of Article 35 of the Rules to calculate the account value and 35% of the total award amount is 16,590.00 Swiss Francs.

Division of the Award

The Claimant is representing her sister in these proceedings. According to Article 29 of the Rules, her sister is entitled to receive 50% of any payment made to the Claimant.

Scope of the Award

The Claimant should be aware that, pursuant to Article 25 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