

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED 1]

to Claimant [REDACTED 2]

to Claimant [REDACTED 3]

also acting on behalf of [REDACTED 4], [REDACTED 5], [REDACTED 6],
[REDACTED 7], [REDACTED 8], [REDACTED 9], [REDACTED 10],
[REDACTED 11], [REDACTED 12], [REDACTED 13], [REDACTED 14], [REDACTED 15],
[REDACTED 16], [REDACTED 17], [REDACTED 18], [REDACTED 19], [REDACTED 20],
[REDACTED 21], [REDACTED 22], and Otto [REDACTED 23]
represented by von Trott zu Solz Lammek

and to Claimant [REDACTED 24]
also represented by von Trott zu Solz Lammek

in re Accounts of A.E. Wassermann Bankgeschäft

Claim Numbers: 219059/JG; 219349/JG; 219359/JG; 219369/JG; 219379/JG; 219389/JG;
219930/JG; 219940/JG; 219950/JG; 219960/JG; 220119/JG; 220129/JG; 220139/JG;
220149/JG; 220159/JG; 220169/JG; 220189/JG; 220199/JG; 220209/JG; 220219/JG;
501421/JG; 501460/JG; 501479/JG; 501505/JG; 501515/JG^{1,2}

Award Amount: 189,250.00 Swiss Francs

This Certified Award is based upon the claims of [REDACTED 1] (“Claimant [REDACTED 1]”), [REDACTED 2], née [REDACTED] (“Claimant [REDACTED 2]”), and [REDACTED 3] (“Claimant [REDACTED 3]”) to the published accounts of *A.E. Wasserman*, as well as the claim of [REDACTED 24] (“Claimant [REDACTED 24]”) (together the “Claimants”) to the published

¹ On 10 September 2004, the Court approved an award to Claimant [REDACTED 1] (“Claimant [REDACTED 1]”) and Claimant [REDACTED 2] (“Claimant [REDACTED 2]”) for the accounts of *A. E. Wassermann Bankgeschäft* (the “September 2004 Award”). On 12 May 2006, the Court approved an award amendment addressing the entitlement of Claimant [REDACTED 3] (“Claimant [REDACTED 3]”) and Claimant [REDACTED 24] (“Claimant [REDACTED 24]”) (together the “Claimants”) to the accounts awarded in the September 2004 Award (the “May 2006 Amendment”). Following an appeal by Claimant [REDACTED 3], the Court, in an Order dated 7 October 2008, reversed the Award Amendment and dismissed Claimant [REDACTED 3]’s appeal.

² In a separate decision, the CRT treated Claimant [REDACTED 1] (“Claimant [REDACTED 1]”) and Claimant [REDACTED 2] (“Claimant [REDACTED 2]”)’s claims to the accounts of Arthur Wassermann. See *In re Accounts of Arthur Wassermann* (approved on 17 March 2008).

account of Alice Wassermann. This Award is to the published accounts of *A.E. Wassermann* (the “Account Owner”) at the [REDACTED] (the “Bank”).³

All awards are published, but where a claimant has requested confidentiality, as in this case, the names of the claimants, any relatives of the claimants other than the account owner, and the bank have been redacted.

Procedural History

On 10 September 2004 the Court approved an Award to Claimant [REDACTED 1] and Claimant [REDACTED 2] for five accounts owned by the *A.E. Wassermann Bankgeschäft* (the “September 2004 Award”). On 12 May 2006, the CRT amended its findings to address the entitlement of Claimant [REDACTED 3] and the parties he represents, as well as Claimant [REDACTED 24] to those accounts, based upon a claim submitted past the claim deadline by Claimant [REDACTED 3] (the “May 2006 Amendment”). Although the Award Amendment included the late claimant and the parties he represents in a revised Award distribution, the decision did not order the withdrawal of additional funds from the Settlement Fund in order to give effect to the redistribution. According to Claimant [REDACTED 3], when he inquired with the CRT, he was informed that it was the CRT’s understanding that the claimants had agreed to undertake the redistribution themselves, which both Claimant [REDACTED 3] and the Original Awardees disputed.

Claimant [REDACTED 3] then submitted an appeal, asserting that as the Award Amendment provided for the inclusion of him and the parties he represents in a revised Award distribution, they are entitled to payment of the accounts regardless of whether any redistribution agreement was reached between themselves and the original Awardees. In his appeal, he claimed that it was erroneous for the CRT to have concluded that there was any agreement between the Original Awardees and him and the parties he represents with respect to distributing the Award amount, and requested that payment of the Award Amendment amount from funds withdrawn from the Settlement Fund be made to him and the parties he represents.

In an Order dated 7 October 2008, the Court approved a decision on the appeal issued by Special Master Michael Bradfield. That decision reversed the Award Amendment and dismissed Claimant [REDACTED 3]’s appeal. In the decision on appeal, Special Master Bradfield noted:

The basic and fundamental error in the Award Amendment is that it authorized an award to a claimant who filed a late claim to an account already awarded to timely filed claimants. Late claims to accounts that have been awarded to a timely claimant, and which do not meet certain fundamental criteria, are not eligible for awards. ...

³ The CRT notes that on the February 2001 published list of accounts determined by the Independent Committee of Eminent Persons (“ICEP”) to be probably or possibly those of Victims of Nazi Persecution (the “ICEP List”), A. E. Wassermann (the “Account Owner”) is indicated as having resided in France, and is listed as owning seven bank accounts. Upon careful review, the CRT has determined that the Bank’s records indicate that the Account Owner owned only two accounts and resided in Berlin, Germany, not France.

... [T]he Appellants submitted their claims to the Account Owner's accounts in January 2004, more than two years after the August 31, 2001 deadline to submit claims. The late claim was therefore subject to the provisions of a Court Order dated April 8, 2003 (the "April 2003 Order"), in which the Court waived the deadline for late claims, provided that the claim did not "prejudice a timely filed claimant." Accordingly, even though the accounts it issue in this case had not yet been awarded to the Original Awardees at the time the Appellants submitted their claim to the accounts in January 2004, their claim was not eligible for consideration in the Award since doing so would have prejudiced the Original Awardees' timely filed claims....

The Court then approved the Late Claims Order of December 30, 2004 (the "December 2004 Order"), which amended the April 2003 Order and provides for the consideration of late claims filed after the August 31, 2001 deadline, unless the claimed account has already been awarded to a timely filed claimant.... The December 2004 Order makes a clear distinction between late claims to accounts that have not yet been awarded and those that have been.

This Award addresses the Claimants' entitlement to previously unawarded accounts owned by the Account Owner. Because these accounts have not yet been awarded, the CRT will consider the claims submitted by Claimant [REDACTED 3] and the parties he represents after the official filing deadline of 31 August 2001. As detailed below, in determining the distribution of the award amount, the CRT has relied on the information submitted by Claimant [REDACTED 3], including a proposed distribution plan, and has thereby reached a conclusion regarding the distribution of the award amount similar to that set forth in the May 2006 Award Amendment. The CRT notes that, although the May 2006 Award Amendment was reversed on appeal because it erroneously included the late claimant, the appeal decision did not substantively address the revised division of the award amount.

Information Provided by the Claimants

Claimant [REDACTED 1] and Claimant [REDACTED 2]

Claimant [REDACTED 1] and Claimant [REDACTED 2], who are siblings, submitted Claim Forms identifying the Account Owner as a bank, *Bankhaus A.E. Wassermann* of Germany, which they said was owned by their maternal grandfather, Dr. [REDACTED]. Claimant [REDACTED 1] and Claimant [REDACTED 2] indicated that their grandfather was born on 14 November 1872 in Bamberg, Germany, and was married to [REDACTED], née [REDACTED], on 8 April 1904 in Bad Homburg, Germany. Claimant [REDACTED 1] and Claimant [REDACTED 2] further indicated that their grandparents had two daughters, [REDACTED], née [REDACTED] (Claimant [REDACTED 1]'s and Claimant [REDACTED 2]'s mother), who was born on 4 August 1906 and died on 29 August 1999, and [REDACTED], née [REDACTED], who was born on 16 February 1910 and died on 10 March 1998, without issue. Claimant [REDACTED 1] and Claimant [REDACTED 2] stated that their grandfather, who was Jewish, was a banker and an attorney who was a member of the prominent Wassermann banking family from Bamberg. According to information provided by Claimant [REDACTED 1] and Claimant

[REDACTED 2], their grandfather held the title of *Justizrat* (counselor-at-law). Claimant [REDACTED 1] and Claimant [REDACTED 2] further stated that *Bankhaus A.E. Wassermann*, whose main seat was at Sophienstrasse 1 in Bamberg, had branches in Berlin, Germany at Burgstrasse 23 and later at Wilhelmplatz 7, and also in other European countries. According to Claimant [REDACTED 1] and Claimant [REDACTED 2], their grandfather, as part-owner of *Bankhaus A.E. Wassermann*, had banking relationships with Swiss banks either directly or through the Bank's various agents, many of whom were his relatives. Claimant [REDACTED 1] and Claimant [REDACTED 2] indicated that in addition to owning *Bankhaus A.E. Wassermann*, their grandfather was also a partner in the Swiss bank *Michelis & Co* in Zurich, Switzerland. Claimant [REDACTED 1] and Claimant [REDACTED 2] further indicated that their grandfather had a number of family members resident in Switzerland prior to the Second World War.

Claimant [REDACTED 1] and Claimant [REDACTED 2] submitted a document from Yad Vashem showing that their grandfather's bank was also used by the *Reichsvertretung*, the central representative body of Jews in Germany, for the *Auswanderungskonten*, the accounts into which German Jews were forced to deposit a part of their confiscated assets in order to finance their emigration from Germany. According to this document, the bank was later "aryanized." Claimant [REDACTED 1] and Claimant [REDACTED 2] explained that according to the terms of an agreement, dated 25 April 1938, their grandfather was forced to resign from his position at his bank and transfer his interest in the company to Dr. Friedrich Wunder and Dr. Von Wendland.

According to this document, at this time, *Bankhaus A.E. Wassermann* was converted from a general partnership (*OHG (Offene Handelsgesellschaft)*) to a limited partnership (*KG Kommanditaktiengesellschaft*) and was renamed *Wunder, Von Wendland & Co*. According to Claimant [REDACTED 1] and Claimant [REDACTED 2], the district court in Nuremberg-Fürth, Germany, determined on 14 April 1954 that the agreement of 25 April 1938 would not have been entered into if their relative had not been coerced by the Nazis into doing so.

Claimant [REDACTED 1] and Claimant [REDACTED 2] indicated that in April 1940, their grandparents fled Germany for Johannesburg, South Africa, where their grandfather resided until his death on 15 November 1943. Claimant [REDACTED 1] and Claimant [REDACTED 2] indicated that their grandmother passed away on 10 November 1962. Claimant [REDACTED 1] and Claimant [REDACTED 2] submitted numerous documents in support of their claim, including their grandfather's birth certificate, identifying him as [REDACTED] of Bamberg, Germany; his marriage certificate, indicating that he was a banker by profession and that he held the title of Doctor; their mother's birth certificate, identifying her as [REDACTED], the daughter of [REDACTED] and [REDACTED]; the *Bankhaus A.E. Wassermann* company register, dated 1 July 1902, showing that [REDACTED] together with [REDACTED] and [REDACTED] owned the company, and indicating that two of its authorized signatories were Gabriel Kropf and Anton Sünkel; and their own birth certificates identifying their mother as [REDACTED]. Claimant [REDACTED 1] and Claimant [REDACTED 2] also submitted a copy of their grandfather's German passport, indicating that he held the title *Justizrat*, and containing his signature. In addition, Claimant [REDACTED 1] and Claimant [REDACTED 2] submitted an extract from a book titled *Juden in Bamberg* ("The Jews in Bamberg"), which indicates that *Bankhaus A.E. Wasserman* had its main seat in Bamberg and had branches in Berlin and elsewhere, that the

Berlin branch of the Bank was managed by [REDACTED], [REDACTED] (until 1934), and [REDACTED]'s son, [REDACTED], and that the Bamberg seat was managed by [REDACTED] and [REDACTED]. The extract from the book also indicates that other individuals, including [REDACTED], were authorized to sign on behalf of the Berlin branch. Finally, Claimant [REDACTED 1] and Claimant [REDACTED 2] submitted an extract from the company register of Bamberg showing that on 23 June 1938, all managing officials of the firm were replaced by Dr. Friedrich Wunder of Berlin and Dr. Baron Friedrich Karl von Wendland of Frankfurt a.M., which according to a newspaper article also provided by Claimant [REDACTED 1] and Claimant [REDACTED 2], explains this change as part of the general move toward aryanization of the banking industry.

Claimant [REDACTED 1] indicated that he was born on 23 March 1938 in Johannesburg. Claimant [REDACTED 2] indicated that she was born on 22 June 1940, also in Johannesburg.

Claimant [REDACTED 3]

Claimant [REDACTED 3] submitted three Claim Forms identifying the Account Owner as a bank called *A. E. Wassermann*, which was founded and owned by the family of his mother, [REDACTED], née [REDACTED]. According to Claimant [REDACTED 3], *A. E. Wassermann* was founded by his maternal great-grandfather, [REDACTED], and his great-great-uncle, [REDACTED]. Claimant [REDACTED 3] indicated that *A. E. Wassermann* had branches in Berlin and in Bamberg, Germany. According to information provided by Claimant [REDACTED 3], *A. E. Wassermann* had branches at Sophienstrasse 1 in Bamberg and at Burgstrasse 23 and Wilhelmplatz 7 in Berlin, as well as in other European countries. Claimant [REDACTED 3] also indicated that his relatives' bank was aryanized, and that pursuant to an agreement dated 25 April 1938, his relatives were forced to resign from their positions at the bank and to transfer their interests in the company to Dr. Friedrich Wunder and Dr. Von Wendland. According to Claimant [REDACTED 3], at the time that this agreement was signed, the owners of *A. E. Wassermann* were his maternal great-uncles, Dr. [REDACTED], [REDACTED] and [REDACTED], as well as their cousin's wife and son, [REDACTED] and [REDACTED].

Claimant [REDACTED 3] stated that most of the Wassermann family members fled Germany in the period before and during the Second World War, including [REDACTED], who fled to the United States, where he died in 1959. Claimant [REDACTED 3] further stated that [REDACTED] died in Germany in 1939, and that his wife, [REDACTED], and his daughters [REDACTED] and [REDACTED] were deported to concentration camps in the 1940's, where they perished. Claimant [REDACTED 3] explained that the estates of [REDACTED] and [REDACTED] were to be divided in equal shared among the seven siblings of [REDACTED] and/or their issue. Claimant [REDACTED 3] added that [REDACTED], who died on 28 February 1959, bequeathed half of his estate to his surviving brothers and to the issue of each of his siblings who had predeceased him, in equal shares *per stirpes*, and that he bequeathed the remaining half to his friend, Joseph W. Hambuechen.

In a telephone conversation with Claimant [REDACTED 3]'s representative on 25 January 2005, Claimant [REDACTED 3]'s representative stated that [REDACTED]'s sole heir was his wife,

[REDACTED]. Claimant [REDACTED 3]'s representative further stated that [REDACTED]'s heirs, in equal shares, were [REDACTED 14], [REDACTED], [REDACTED 16], and [REDACTED]. Finally, Claimant [REDACTED 3]'s representative indicated that [REDACTED] is deceased, and that her heirs, in equal shares, are [REDACTED 17], [REDACTED 18], Dr. [REDACTED 19], [REDACTED 20], Dr. [REDACTED 21], and [REDACTED 22].

In support of his claim, Claimant [REDACTED 3] submitted the following documents:

1. an extract from a book about the history of the Wassermann family entitled *Vom Salzfaktor zum Bankier*, which indicates the following: (a) that *A. E. Wassermann* had branches in Berlin and Bamberg; (b) that it was founded by [REDACTED] and [REDACTED], who were brothers; (c) that as of 1 January 1938, *A. E. Wassermann* was owned by Dr. [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED]; (d) that Dr. [REDACTED], [REDACTED], and [REDACTED] were the sons of [REDACTED]; (e) that their other siblings were [REDACTED], [REDACTED], née [REDACTED], [REDACTED], [REDACTED] and [REDACTED], (f) that [REDACTED] and [REDACTED] were the wife and son, respectively, of [REDACTED], who was the son of [REDACTED]; (g) that [REDACTED] died in 1939, and that his wife, [REDACTED], and his daughters, [REDACTED] and [REDACTED], inherited one-quarter and three-quarters, respectively, of his estate, pursuant to a certificate of inheritance issued by the district court of Bamberg on 20 October 1939; and (h) that as [REDACTED], [REDACTED] and [REDACTED] perished in concentration camps, their heirs were the siblings of [REDACTED] and their issue, pursuant to certificates of inheritance issued by the district court of Bamberg on 6 May 1952;
2. the death certificate of [REDACTED], indicating that he died on 11 October 1934 in Berlin;
3. [REDACTED]'s will, indicating that his wife [REDACTED] was his sole heir but that his share in *A. E. Wassermann* was to pass to his son, [REDACTED];
4. a copy of [REDACTED]'s certificate of inheritance, dated 23 May 1961, indicating that her heirs, in equal shares, were her children, [REDACTED] and [REDACTED];
5. a fiscal inspection report dated 21 June 1927, issued by the fiscal authority of Berlin-Mitte (the "June 1927 Report"), indicating that the profits from the Berlin branch of *A. E. Wassermann* were to be divided between its three shareholders, [REDACTED], Dr. [REDACTED] and [REDACTED], in the following proportions, respectively: 55 percent, 32.5 percent and 12.5 percent;
6. a fiscal inspection report dated 15 January 1936, issued by the fiscal authority of Berlin Mitte (the "January 1936 Report"), indicating that [REDACTED] became his father's successor at the Berlin branch of the *A. E. Wassermann*, and that [REDACTED] became the successor of her husband in Bamberg;
7. a letter from *A. E. Wassermann* dated 29 December 1934 to the Bamberg commercial registry, indicating that with effect from 1 January 1935, any profits made and any losses incurred by *A. E. Wassermann*, Bamberg, were to be divided equally between Dr. [REDACTED], [REDACTED] and [REDACTED];
8. an inspection report issued by the fiscal authority of Coburg, Germany, dated 10 July

1939 (the “July 1939 Report”), indicating that the profits of the Bamberg branch of *A. E. Wassermann* were to be divided as follows: [REDACTED] and [REDACTED] were to each receive 35 percent and [REDACTED] was to receive 30 percent;

9. a decision dated 14 April 1954, issued by the district court of Nuremberg-Fürth, in restitution proceedings relating to *A. E. Wassermann* (the “Nuremberg Decision”), indicating that: (a) [REDACTED] died in September 1939 in Bamberg, leaving one-quarter of his estate to his wife [REDACTED], and three-eighths each to his daughters [REDACTED] and [REDACTED]; (b) [REDACTED], [REDACTED] and [REDACTED] were declared dead as of 31 December 1941;(c) the heirs of [REDACTED], in equal shares were [REDACTED] and Dr. [REDACTED]; (d) the [REDACTED] and Dr. [REDACTED] were each entitled to one-quarter of [REDACTED] and [REDACTED]’s estates; (e) [REDACTED] was declared dead as of 1 February 1942 and that his sole heir, according to a certificate of inheritance dated 8 September 1947, was Dr. [REDACTED]; (f) according to a certificate of inheritance issued by the district court of Munich, dated 23 June 1949, Dr. [REDACTED]’s sole heir was [REDACTED]; (g) according to certificates of inheritance issued by the district court of Bamberg on 6 May 1952, the remaining heirs of [REDACTED] and [REDACTED] were Dr. [REDACTED], Dr. [REDACTED], [REDACTED], [REDACTED], and [REDACTED], who were each entitled to 1/14th of their estates, and [REDACTED 8], [REDACTED], [REDACTED] and [REDACTED], who were each entitled to 1/28th of their estates;
10. a copy of a letter from [REDACTED], Claimant [REDACTED 1] and Claimant [REDACTED 2]’s father, dated 9 October 1972 (the “1972 Letter”), indicating that the portion of the proceeds resulting from restitution proceedings in Nuremberg accruing to the estates of [REDACTED] and [REDACTED], were to be divided among the issue and/or heirs of [REDACTED]’s seven siblings, in equal shares *per stirpes*;
11. a copy of [REDACTED]’s will, dated 28 December 1948, indicating that he bequeathed half of his estate to his surviving brothers and the issue of his surviving siblings, in equal shares *per stirpes*, and the remaining half to his friend [REDACTED];
12. his own birth certificate, indicating that his mother was [REDACTED];
13. his mother’s birth certificate, indicating that she was born in Berlin and that her father was [REDACTED];
14. his mother’s death certificate, indicating that her name was [REDACTED], and that her children were Claimant [REDACTED 3], [REDACTED 4], [REDACTED 5] and [REDACTED 6];
15. the death certificate of Claimant [REDACTED 3]’s maternal aunt, [REDACTED], which indicates that she died on 17 March 1992 in London, England;
16. [REDACTED]’s will, dated 9 April 1990, indicating that she bequeathed her entire estate to the Central British Fund Care and Housing Association (“[REDACTED]”);
17. a letter from the [REDACTED 23], indicating that it had changed its name from [REDACTED] on 5 February 1991;
18. [REDACTED]’s death certificate, indicating that he died on 1 June 1973 in London;
19. [REDACTED]’s will, dated 5 August 1973, bequeathing his entire estate to his wife, [REDACTED];
20. the probate order relating to [REDACTED]’s estate, indicating that she died on 18 May 1984;

21. [REDACTED]'s death certificate, indicating that she died on 18 May 1984 in London;
22. [REDACTED]'s will, dated 7 October 1983, in which she instructed that a trust be established with the residue of her estate, and that the trust fund was to be held on trust for [REDACTED], [REDACTED], [REDACTED 16] and [REDACTED 14], in equal shares;
23. a notarized attestation, dated 14 April 2005, indicating that [REDACTED] died on 4 March 2005, and that her sole heir is her daughter, [REDACTED 15];
24. a letter from the Berlin residents' authority, indicating that [REDACTED] [sic] died on 29 August 1998, and
25. a detailed family tree.

Claimant [REDACTED 3] is representing the following individuals and entities:

1. his half-sister, [REDACTED 4], née [REDACTED], who was born on 10 June 1953 in the United States;
2. his half-brother, [REDACTED 5], who was born on 10 June 1953 in the United States;
3. his half-sister, [REDACTED 6], who was born on 5 March 1958 in the United States;
4. his mother's cousin, [REDACTED 7], the daughter of [REDACTED], who was born in 1921;
5. his mother's cousin, [REDACTED 8], the son of [REDACTED], who was born on 26 April 1921 in Germany;
6. his mother's cousin, [REDACTED 9], née [REDACTED], the daughter of [REDACTED], who was born on 1 November 1919 in Germany;
7. his mother's cousin, [REDACTED 10], the son of [REDACTED], who was born in 1924 in Germany;
8. [REDACTED 8]'s nephew, [REDACTED 11], formerly [REDACTED], who was born on 12 August 1961;
9. [REDACTED 8]'s nephew, [REDACTED 12], formerly [REDACTED], who was born on 1 October 1962;
10. [REDACTED 8]'s nephew, [REDACTED 13], formerly [REDACTED], who was born on 8 July 1964;
11. [REDACTED 14], the legal heir of [REDACTED]'s wife;
12. [REDACTED 15], the daughter and sole heir of [REDACTED];
13. [REDACTED 16], the legal heir of [REDACTED];
14. [REDACTED 17], the legal heir of [REDACTED];
15. [REDACTED 18], the legal heir of [REDACTED];
16. [REDACTED 19], the legal heir of [REDACTED];
17. [REDACTED 20], the legal heir of [REDACTED];
18. [REDACTED 21], the legal heir of [REDACTED];
19. [REDACTED 22], the legal heir of [REDACTED]; and
20. the [REDACTED 23], the legal heir of [REDACTED].

Claimant [REDACTED 24]

Claimant [REDACTED 24] submitted a Claim Form identifying himself as the grandson of [REDACTED], who was the brother of [REDACTED]. In support of his claim, Claimant [REDACTED 24] submitted a résumé written by his father, Dr. [REDACTED], indicating that Dr. [REDACTED]'s parents were [REDACTED], formerly [REDACTED], née [REDACTED], and Dr. [REDACTED], who resided in Berlin, and that [REDACTED] perished in Auschwitz; [REDACTED]'s birth certificate, indicating that he was born in Berlin and that his parents were [REDACTED] and [REDACTED]; his parents' marriage certificate, indicating that [REDACTED] was born in Berlin and was the son of [REDACTED] and [REDACTED]; a certificate of inheritance, indicating that Dr. [REDACTED] died on 16 March 1925, and that his sole heir was his wife [REDACTED]; and a protocol dated 1 June 1956 relating to the estate of his brother, [REDACTED], indicating that [REDACTED], who was unmarried, died without issue on 14 May 1956.

Claimant [REDACTED 24] indicated that he was born on 18 March 1940 in Uccle, Belgium.

Claimant [REDACTED 3] and Claimant [REDACTED 24]'s Proposal for the Distribution

In July 2005, the legal representative of Claimant [REDACTED 3] and Claimant [REDACTED 24] submitted a proposal for the distribution of the September 2004 Award (the "Proposed Distribution"), agreed upon between Claimant [REDACTED 3], Claimant [REDACTED 24] and the parties whom Claimant [REDACTED 3] represents. The Proposed Distribution is based upon the abovementioned testamentary documents and historical information and documents pertaining to the ownership of *A. E. Wassermann*, and divided the 2004 Award between the Bamberg and Berlin branches of *A.E. Wassermann Bankgeschäft*. According to the information submitted to the CRT as part of the Proposed Distribution, the Bamberg and Berlin branches were owned by different groups of relatives.

a. Ownership of the two branches of *A. E. Wassermann*

The Proposed Distribution treats the proceeds of the accounts awarded as part of the September 2004 Award as profits made by *A. E. Wassermann*. With regard to the share of the accounts held by the Bamberg branch of *A. E. Wassermann*, the Proposed Distribution relies on the profit-sharing structure set out in the January 1936 Report, which divides the profits of the Bamberg branch between [REDACTED], [REDACTED], and [REDACTED] in the following proportions, respectively: 35 percent, 35 percent and 30 percent. With regard to the share of the accounts held by the Berlin branch of *A. E. Wassermann*, the Proposed Distribution relies on the profit-sharing structure set out in the June 1927 report, which divides the profits of the Berlin branch between [REDACTED], Dr. [REDACTED] and [REDACTED] in the following proportions, respectively: 55 percent, 32.5 percent and 12.5 percent.

b. Heirs of the owners of *A. E. Wassermann*

i. Bamberg branch

As indicated above, the owners of the Bamberg branch were [REDACTED], [REDACTED] and [REDACTED].

Heirs of [REDACTED]

As indicated above, [REDACTED] died in 1939, naming his heirs as his wife [REDACTED], who inherited 1/4 of his estate, and his two daughters, [REDACTED] and [REDACTED], who each inherited 3/8ths of his estate. The Nuremberg Decision indicates that [REDACTED], [REDACTED] and [REDACTED] were declared dead as of 31 December 1941, and that the heirs of [REDACTED], in equal shares, were [REDACTED] and Dr. [REDACTED], who were also each entitled to 1/4 of [REDACTED] and [REDACTED]'s estate. The Nuremberg Decision further indicates that the sole heir of [REDACTED], who was declared dead as of 1 February 1942, was Dr. [REDACTED], whose sole heir was, in turn, [REDACTED]. Finally, the Nuremberg Decision indicates that the remaining heirs of [REDACTED] and [REDACTED] were Dr. [REDACTED], Dr. [REDACTED], [REDACTED], [REDACTED] and [REDACTED], who were each entitled to 1/14th of their estates, and [REDACTED 8], [REDACTED], [REDACTED] and [REDACTED], who were each entitled to 1/28th of their estates.

The abovementioned 1972 Letter makes it clear that the remaining half of [REDACTED] and [REDACTED]'s estates that did not pass to the Neuburger family were distributed in equal shares *per stirpes* among the siblings of [REDACTED], that is, [REDACTED], [REDACTED], [REDACTED], née [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED], or their issue.

The Proposed Distribution presumes that [REDACTED]'s heirs were his two daughters, [REDACTED] and [REDACTED], formerly [REDACTED], née [REDACTED]; that [REDACTED]'s heir was his daughter, [REDACTED 7]; that [REDACTED]'s heirs were, in equal shares, his children, [REDACTED] and [REDACTED 8]; and that the heirs of [REDACTED] were, in equal shares, his children, [REDACTED 9] and [REDACTED 10]. Furthermore, the Proposed Distribution presumes that [REDACTED]'s heirs, in equal shares, were her four children: Claimant [REDACTED 3], [REDACTED 4], née [REDACTED], [REDACTED 5] and [REDACTED 6]; and that the heirs of [REDACTED], in equal shares, were his three sons: [REDACTED 11], [REDACTED 12] and [REDACTED 13]. As indicated above, according to her will, [REDACTED]'s heir was the [REDACTED], now known as the [REDACTED 23]. The Proposed Distribution notes that [REDACTED]'s heir was her daughter [REDACTED], but that she and/or her heirs could not be located, and therefore proposes that [REDACTED]'s share of [REDACTED] and [REDACTED]'s estates should be distributed, in equal shares *per stirpes*, among the issue of [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED], and/or their heirs. The Proposed Distribution further notes that neither [REDACTED], who was to inherit half of [REDACTED]'s estate, nor his heirs, could be located, and therefore proposes that [REDACTED]'s entire estate be divided among the

surviving heirs of [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED], in equal shares *per stirpes*.

The Proposed Distribution also notes that [REDACTED] and/or her heirs could not be located.

Heirs of [REDACTED]

The CRT notes that the legal representative of Claimant [REDACTED 3] and Claimant [REDACTED 24] did not propose a distribution among the heirs of [REDACTED], namely Claimant [REDACTED 2] and Claimant [REDACTED 1], as they are not represented by them.

Heirs of [REDACTED]

As indicated above, according to [REDACTED]'s certificate of inheritance submitted by Claimant [REDACTED 3], her heirs are her children, [REDACTED] and [REDACTED]. The Proposed Distribution notes that there is no indication that [REDACTED] was married or had children or that she left a will, and consequently presumes that her estate passed to her brother, [REDACTED]. According to [REDACTED]'s will, his sole heir was his wife, [REDACTED], who in turn bequeathed her estate, in equal shares, to [REDACTED], [REDACTED 16], [REDACTED 14] and [REDACTED]. As indicated above, [REDACTED] is deceased, and her heirs, in equal shares, are her six children: [REDACTED 17], [REDACTED 18], [REDACTED 19], [REDACTED 20], [REDACTED 21] and [REDACTED 22]. According to the notarized attestation submitted by Claimant [REDACTED 3], [REDACTED] is also deceased, and her sole heir is her daughter, [REDACTED 15].

ii. Berlin branch

As indicated above, the owners of the Berlin branch were [REDACTED], [REDACTED] and [REDACTED], who shared the profits made by the Berlin branch in the following proportions, respectively: 55 percent, 32.5 percent and 12.5 percent. The Proposed Distribution recommended distributing [REDACTED]'s share of the accounts held by the Berlin branch in the same manner that [REDACTED]'s share of the accounts held by the Bamberg branch was distributed. With respect to [REDACTED]'s share of the accounts held by the Berlin branch, the Proposed Distribution proposed a similar distribution as that in the case of his share of the estate of [REDACTED] and [REDACTED], outlined above.

The CRT notes that there is no proposal made with regard to the distribution of [REDACTED]'s share of the accounts. The CRT also notes that the Proposed Distribution was intended by Claimant [REDACTED 24] and Claimant [REDACTED 3] to apply to the September 2004 Award, and that its application to this Award was not contemplated by any of the Claimants.

Information Available in the Banks' Records

The Bank's records consist of a customer card and printouts from the Bank's database. According to these records, the Account Owner was A.E. Wassermann who resided in Berlin, Germany. The Bank's records indicate that the Account Owner held one custody account, numbered 5103, and one demand deposit account. These records further indicate that the custody account was opened on 4 November 1926, while the opening date of the demand deposit account is not indicated.

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 higher quality copies of the same customer card.

The Bank's records indicate that the demand deposit account was closed on 30 June 1940, unknown by whom. The amount in the account on the date of its closure is unknown. With respect to the custody account, the Bank's records do not show when the account at issue was closed, nor do these records 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 instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") did not find the custody account numbered 5103 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 records that the Account Owner or his heirs closed the accounts 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 twenty-five claims of the Claimants in one proceeding.

Identification of the Account Owner

The Claimants have plausibly identified the Account Owner. The name of the bank owned by the Claimants' relatives matches the published name of the Account Owner.

In support of their claims, Claimant [REDACTED 1] and Claimant [REDACTED 2] submitted documents, including a company register identifying their grandfather, Dr. [REDACTED], as the head and co-owner of *Bankhaus A.E. Wassermann*, their grandfather's passport, birth and death certificates, and an extract from a book entitled *Juden in Bamberg* ("The Jews in Bamberg"),

which indicated that *Bankhaus A.E. Wassermann* had its main seat in Bamberg and had a branch in Berlin. These documents provide independent verification that the legal entity that is claimed to be the Account Owner had the same name and was located in the same city recorded in the Bank's records as the name and location of the Account Owner.

In support of his claim, Claimant [REDACTED 3] submitted documents, including an extract from a book detailing the history of the Wassermann family, indicating that *A.E. Wassermann* was a bank with branches in Berlin and Bamberg, and that among the owners of *A.E. Wassermann* as of 1938 were Dr. [REDACTED], [REDACTED] and [REDACTED], providing independent verification that the entity claimed to be the Account Owner had the same name and location recorded in the Bank's records as the name and location of the Account Owner.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named A.E. Wassermann, and indicates that this person was a banker from Bamberg and Berlin, which matches the information about the Account Owner provided by the Claimants. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT notes that the other claims to these accounts were disconfirmed because that claimant provided a different country of residence than the country of residence of 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 a company co-owned by their relatives, who were Jewish, and that the company was aryanized in 1938.

The Claimants' Relationship to the Account Owner

Claimant [REDACTED 1] and Claimant [REDACTED 2] have plausibly demonstrated that they are related to the owners of the Account Owner by submitting specific information and documents, demonstrating that one of the owners of the Account Owner was their grandfather. These documents include a company register dated 1 July 2002 identifying their grandfather, Dr. [REDACTED], as the head and co-owner of *Bankhaus A.E. Wassermann*, their mother's birth certificate identifying her as [REDACTED], the daughter of [REDACTED] and [REDACTED], and their own birth certificates identifying their mother as [REDACTED].

Claimant [REDACTED 3] has plausibly demonstrated that he is related to the owners of the Account Owner by submitting specific information and documents, demonstrating that the owners of the Account Owner were Claimant [REDACTED 3]'s great-uncles and their cousin's wife and son. These documents include an extract from a book about the history of the Wassermann family entitled *Vom Salzfaktor zum Bankier*, which indicated that *A.E. Wassermann* was founded by the brothers [REDACTED] and [REDACTED]; that as of 1 January 1938, *A.E. Wassermann* was owned by Dr. [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED]; that Dr. [REDACTED], [REDACTED], and [REDACTED] were the sons of [REDACTED], that their other siblings were [REDACTED], [REDACTED], née

[REDACTED], [REDACTED], [REDACTED] and [REDACTED], and that [REDACTED] and [REDACTED] were the wife and son, respectively, of [REDACTED], who was the son of [REDACTED]; Claimant [REDACTED 3]'s birth certificate, indicating that his mother was [REDACTED], née [REDACTED]; and [REDACTED]'s birth certificate, indicating that her father was [REDACTED].

Claimant [REDACTED 24] has plausibly demonstrated that he is related to the owners of the Account Owner by submitting specific information, demonstrating that the owners of the Account Owner were Claimant [REDACTED 24]'s father's cousin and his grandfather's cousins. The CRT notes that Claimant [REDACTED 24] submitted his father's birth certificate, a résumé written by his father, a certificate of inheritance pertaining to his grandfather's estate, and a protocol relating to his uncle's estate, all of which provide independent verification that Claimant [REDACTED 24]'s paternal relatives bore the same family name as the Account Owner and the owners of the Account Owner. This supports the plausibility that Claimant [REDACTED 24] is related to the owners of the Account Owner.

The Issue of Who Received the Proceeds

With respect to the demand deposit account, the CRT notes that the Bank's records indicate that the account was closed on 30 June 1940, at which time, according to information provided by Claimant [REDACTED 1] and Claimant [REDACTED 2], Dr. [REDACTED] was outside Nazi-dominated territory. However, given that the Bank's records do not indicate to whom the account was closed, that the Claimants have provided documents indicating that the Account Owner was aryanized in 1938, that one of the owners of the Account Owner fled his country of origin due to Nazi persecution, that the owners of the Account Owner may have had relatives remaining in their country of origin and that they may therefore have yielded to Nazi pressure to turn over their accounts to ensure their safety, that the owners of the Account Owner and their heirs would not have been able to obtain information about their accounts after the Second World War from the Bank, even for the stated purpose of obtaining indemnification from the German authorities, 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) and (j), as provided in Article 28 of the Rules (See Appendix A), the CRT concludes that it is plausible that the account proceeds were not paid to the owners of the Account Owner, 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.

With respect to the custody account, numbered 5013, given that there is no record of the payment of the Account Owner's account nor any record of a date of closure of the account; that the Account Owner was aryanized in 1938, that the owners of the Account Owner and their heirs would not have been able to obtain information about their 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) and (j), as provided in Article 28 of the Rules, the CRT concludes that it is plausible that the account proceeds were not paid to the owners of the Account Owner, 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 the Claimant [REDACTED 3] and the parties he represents. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimant [REDACTED 3] has plausibly demonstrated that the Account Owner was a company owned by his great-uncles and their cousin's wife and son, and those relationships justify an Award. Third, the CRT has determined that it is plausible that neither the Account Owner, nor its owners, nor its owners heirs received the proceeds of the claimed accounts.

Further, the CRT notes that Claimant [REDACTED 3] and the parties he represents, who are descendents of the owners of the Account Owner's Berlin branch, have a better entitlement to the accounts than Claimant [REDACTED 1] and Claimant [REDACTED 2], who are descendents of the owners of the Account Owner's Bamberg branch. Claimant [REDACTED 3] and the parties he represents also have a better entitlement to the accounts than does Claimant [REDACTED 24], who is not a descendant of any of the Account Owner's owners or one of his heirs.

As noted above, because this award addresses accounts not previously awarded, the late claims submitted by Claimant [REDACTED 3] and the parties he represents are entitled, under the Court's December 2004 Order, to be included in the award distribution.

Amount of the Award

In this case, the Account Owner held one custody account and one 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 custody account was 13,000.00 Swiss Francs ("SF"), and the average value of a demand deposit account was SF 2,140.00. Thus, the combined 1945 average value for the two accounts at issue is SF 15,140.00. 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 a total award amount of SF 189,250.00.

Division of the Award

According to Article 23(3) of the Rules, if the Account Owner is a legal entity (such as corporation, association, organization, etc.), the Award will be made in favor of those Claimants who established a right of ownership to the assets of the entity. In this case, the Claimants have established that their relatives were owners of the Account Owner.

According to Article 27(1) of the Rules, in applying the Rules of Distribution, the CRT shall seek to achieve the result that is most fair and equitable under the circumstances. The CRT notes that the legal representative of Claimant [REDACTED 3] and Claimant [REDACTED 24] has

submitted the Proposed Distribution, which seeks to distribute the September 2004 Award among the large community of heirs taking into consideration the ownership of the two branches of the Account Owner, and historical and testamentary information relating to the owners of the Account Owner and their heirs. Given the large number of heirs who are entitled to the accounts, that the Account Owner was in fact two separate legal entities with different shareholders and profit-sharing structures; given the inevitable complexity that arises in dividing this Award; the CRT determines that it is fair and equitable to rely on the Proposed Distribution in the division of this Award.

Berlin branch

The application of the Proposed Distribution to this Award presumes that the share of the accounts belonging to the Berlin branch of the Account Owner is SF 189,250.00, which according to the profit-sharing structure set out in the June 1927 Report, was to be shared between [REDACTED], [REDACTED] and [REDACTED] in the following proportions, respectively: 55 percent, 32.5 percent and 12.5 percent. As noted above, [REDACTED]'s share in the Berlin branch passed to his son [REDACTED] after his death in 1934.

With respect to [REDACTED]'s share of the Berlin accounts from the September 2004 Award, the Proposed Distribution recommends that it be divided in the same manner that [REDACTED]'s share of the Bamberg accounts is divided. The CRT will apply this division the current Award.

With respect to [REDACTED]'s 30 percent share of the Bamberg accounts, the CRT notes that according to her certificate of inheritance, her heirs are her children, [REDACTED] and [REDACTED], in equal shares. The Proposed Distribution presumes that [REDACTED]'s share of her mother's estate passed to [REDACTED]. According to [REDACTED]'s will, his sole heir was his wife, [REDACTED], who in turn bequeathed her estate, in equal shares, to [REDACTED 16], [REDACTED 14], [REDACTED] and [REDACTED]. [REDACTED]'s estate is divided equally among her six children, Nicolas, Michael, Stephan, Sophienette, David and [REDACTED 22], who are also represented by Claimant [REDACTED 3]. The CRT also notes that according to a notarized attestation submitted by Claimant [REDACTED 3], [REDACTED] is also deceased and her sole heir is her daughter, [REDACTED 15], who is also represented by Claimant [REDACTED 3].

Consequently, [REDACTED 16], [REDACTED 14] and [REDACTED 15] are each entitled to 1/4 of [REDACTED]'s share of the accounts, and [REDACTED 17] and his siblings are each entitled to 1/24th of [REDACTED]'s share of the accounts.

With respect to [REDACTED]'s share of the accounts, the Proposed Distribution recommends that a similar distribution as that in the case of his share of the estate of [REDACTED] and [REDACTED]. As neither of [REDACTED]'s heirs, [REDACTED] and [REDACTED], nor their heirs could be located, the Proposed Distribution recommends redistributing their shares, in equal shares *per stirpes*, among those of [REDACTED]'s siblings with surviving heirs, that is, [REDACTED], [REDACTED], [REDACTED], [REDACTED] and [REDACTED]. Therefore,

each of these branches of the Wassermann family would receive 1/5th of [REDACTED]'s share of the Berlin accounts.

With respect to [REDACTED]'s share of the Berlin accounts, the CRT notes that the Proposed Distribution does not address the distribution of this share. In accordance with Article 27(1) of the Rules, the CRT finds it fair and equitable that as neither [REDACTED] nor his heirs could be located, and are therefore not represented in these proceedings, that his share also be divided in equal shares *per stirpes* among those of [REDACTED]'s siblings who have surviving heirs.

Consequently, Claimant [REDACTED 3] and his half-siblings, [REDACTED 5], [REDACTED 4] and [REDACTED 6], as the children of [REDACTED]'s daughter [REDACTED], are each entitled to 1/40th of [REDACTED]'s and [REDACTED]'s portions of the accounts, and the Otto [REDACTED 23], as the legal heir of [REDACTED]'s other daughter, [REDACTED], is entitled to 1/10th of their portion of the accounts. [REDACTED 7], the daughter of [REDACTED], is entitled to 1/5th of [REDACTED]'s and [REDACTED]'s portion of the accounts. [REDACTED 11], [REDACTED 12] and [REDACTED 13], the grandchildren of [REDACTED], are each entitled to 1/30th of [REDACTED]'s and [REDACTED]'s portion of the accounts, and their uncle, [REDACTED 8], is entitled to 1/10th. [REDACTED 9] and [REDACTED 10], as the children of [REDACTED], are each entitled to 1/10th of [REDACTED]'s and [REDACTED]'s portion of the accounts. Claimant [REDACTED 1] and Claimant [REDACTED 2], as the grandchildren of [REDACTED], are each entitled to 1/10th of this portion of the accounts.

The amounts to which Claimant [REDACTED 3] and the parties he represents are entitled are set out in Exhibit 1.

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
26 November 2008