

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimants [REDACTED 1],

[REDACTED 2],

[REDACTED 3],

[REDACTED 4],

[REDACTED 5],

[REDACTED 6],

[REDACTED 7],

and [REDACTED 8],

all represented by Dr. Katy Elmaliah

and to Claimant [REDACTED 9]

also acting on behalf of [REDACTED 10]

**in re Accounts of Eduard Bauer, Hermine Bauer,
Sigmund Carlebach, and *Firma E. Carlebach & Cie.***

Claim Numbers: 501750/MBC, 501751/MBC, 501753/MBC, 501754/MBC, 501755/MBC,
501756/MBC, 501757/MBC, 501758/MBC, 501759/MBC, 501760/MBC

Award Amount: 911,250.00 Swiss Francs

This Certified Award is based upon the claims of [REDACTED 1] (“Claimant [REDACTED 1]”), [REDACTED 2] (“Claimant [REDACTED 2]”), [REDACTED 3], née [REDACTED 3] (“Claimant [REDACTED 3]”), [REDACTED 4], née [REDACTED 4] (“Claimant [REDACTED 4]”), [REDACTED 5], formerly [REDACTED 5] (“Claimant [REDACTED 5]”), [REDACTED 6] (“Claimant [REDACTED 6]”), [REDACTED 7], née [REDACTED 7] (“Claimant [REDACTED 7]”) and [REDACTED 8], née [REDACTED 8] (“Claimant [REDACTED 8]”) (together the “[REDACTED] Claimants”) to the published account of Eduard Bauer, and upon the claim of [REDACTED 9] (“Claimant [REDACTED 9]”) to the published accounts of Therese Carlebach and Sigmund Carlebach. This Award is to the published and unpublished accounts of Eduard Bauer (“Account Owner Eduard Bauer”), Hermine Bauer (“Account Owner

Hermine Bauer”), Sigmund Carlebach (“Account Owner Sigmund Carlebach”) and *Firma E. Carlebach & Cie* (“Account Owner *Firma E. Carlebach*”) (together the “Account Owners”) at the Basel branch of the [REDACTED] (“Bank I”) and to the unpublished account of Eduard and Hermine Bauer at [REDACTED] (“Bank II”) (together the “Banks”).¹

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

The [REDACTED] Claimants

The [REDACTED] Claimants, who are related, submitted substantially similar Claim Forms identifying Account Owners Eduard and Hermine Bauer as the maternal grandparents of Claimant [REDACTED 5] and Claimant [REDACTED 8] (who are siblings); the maternal grandparents of Claimant [REDACTED 3]’s first husband (who was the brother of Claimant [REDACTED 5] and Claimant [REDACTED 8]); the paternal grandparents of Claimant [REDACTED 1] and Claimant [REDACTED 2] (who are also siblings); the maternal grandparent of Claimant [REDACTED 7]; and the great-grandparents of Claimant [REDACTED 4] and Claimant [REDACTED 6] (who are siblings and who are the niece and nephew, respectively, of Claimant [REDACTED 7]).

The [REDACTED] Claimants stated that Hermine Bauer, née Carlebach, was born on 6 June 1877 in Stuttgart, Germany, to [REDACTED] and [REDACTED], née [REDACTED]. In a telephone conversation with the CRT, Claimant [REDACTED 7] stated that Hermine’s father, [REDACTED], owned a successful business that sold kitchen utensils and that she had two brothers: [REDACTED] and Sigmund (Seligman). According to Claimant [REDACTED 7], [REDACTED] emigrated to the United States, where he died in 1952, and Sigmund Carlebach fled Germany to Palestine (today Israel), where he passed away.

The [REDACTED] Claimants stated that Eduard Bauer was born on 25 November 1866 in Michelfeld Amt Sinsheim, Germany, that he and Hermine Bauer were married on 10 June 1896 in Heidelberg, Germany, and that, after their marriage, they resided at Kaiserring 48 in Mannheim, Germany. According to the [REDACTED] Claimants, Hermine and Eduard Bauer had three children: [REDACTED] (the mother of Claimant [REDACTED 5] and Claimant

¹ 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”), Eduard Bauer, Sigmund Carlebach and Therese Carlebach are indicated as each owning one account. Upon careful review, the CRT has concluded that the Bank’s records evidence the existence of seven accounts that were held jointly or separately by the Account Owners, as described herein. The CRT further notes that, according to the records, Therese Carlebach did not own an account but held power of attorney over some of the accounts, as described herein. The CRT also notes that the records indicate that Sigmund Carlebach jointly held an account with the company *E. Carlebach & Cie.*, which was also referred to as *Emanuel Carlebach & Cie.* As described *infra*, the CRT considers that this company was founded by Emanuel Carlebach, who was the father of Account Owner Sigmund Carlebach and Account Owner Hermine Bauer, and that, upon his death, it passed equally to them.

[REDACTED 8] and the maternal grandmother of Claimant [REDACTED 3]’s late first husband); [REDACTED](the mother of Claimant [REDACTED 7] and the maternal grandmother of Claimant [REDACTED 4] and Claimant [REDACTED 6]); and [REDACTED](the father of Claimant [REDACTED 1] and Claimant [REDACTED 2]).

The [REDACTED] Claimants stated that Eduard Bauer owned one of the leading printing factories in Germany, which was named “*Gebrüder Bauer*” and was located in Mannheim. Claimant [REDACTED 7] explained that her grandfather’s factory was aryanized in 1937 and that it was eventually bought by a man named Hubert Burda.² The [REDACTED] Claimants stated that Eduard Bauer died on 4 April 1937 in Mannheim and that Hermine Bauer fled Germany to Palestine (today Israel), where she passed away on 17 March 1940. According to the [REDACTED] Claimants, Hermine and Eduard Bauer’s three children, together with their families, also fled Germany to Palestine between 1938 and 1941.

In support of their claim, the [REDACTED] Claimants submitted documents, including copies of: (1) the marriage certificate of Eduard and Hermine Bauer, indicating that Eduard Bauer, who resided in Mannheim and was the son of [REDACTED] and [REDACTED], and Hermine Carlebach, who resided in Stuttgart and was the daughter of [REDACTED] and [REDACTED], were married on 10 June 1896 in Heidelberg; (2) a certificate of inheritance dated 31 January 1938 in Mannheim, indicating that Eduard Bauer, who resided at Kaiserring 48 in Mannheim, died on 4 April 1937 and that his estate was divided in equal shares between his widow Hermine Bauer, née Carlebach, and his three children: [REDACTED], [REDACTED], and [REDACTED]; (3) a certificate of inheritance dated 28 June 1949 in Mannheim, indicating that Hermine Bauer, née Carlebach, passed away on 17 March 1940 in Ramat Gan/Tel Aviv and that her estate was divided in equal shares between her three children; (4) the marriage certificate of [REDACTED] and [REDACTED], indicating that they were married on 8 May 1923; (5) a copy of a page of [REDACTED]’s passport, indicating that she was born on 15 February 1924, in Frankfurt and that [REDACTED] was born on 21 November 1928, also in Frankfurt; (6) a certificate of naturalization from the government of Palestine dated 18 August 1941, indicating that [REDACTED] and [REDACTED] and their two daughters received Palestinian citizenship; (7) the death certificate of [REDACTED], indicating that he passed away on 13 March 1973 in Ramat Gan; (8) the death certificate of [REDACTED], indicating that she passed away on 1 June 1995 in Tel Aviv; (9) the marriage certificate of [REDACTED] and [REDACTED], indicating that they were married on 17 June 1956 in Ramat Gan; (10) the death certificate of [REDACTED], indicating that she was the widow of [REDACTED] and that she passed away on 16 August 2005 in Jerusalem; (11) the birth certificate of [REDACTED], dated 12 February 1912 in Mannheim, indicating that he was the child of Eduard and Hermine Bauer, who resided at Kaiserring 48, Mannheim; (12) an excerpt from a certificate of naturalization of Palestine dated 8 February 1938 and signed “[REDACTED]”; (13) the death certificate of [REDACTED], indicating that he died on 6 January 1968; (14) the death certificate of [REDACTED], indicating that she passed away on 8 August 1995 in Tel Aviv; (15) the marriage certificate of [REDACTED] and [REDACTED], indicating that they were married on 29 April 1919 in Mannheim; (16) a burial document and obituary indicating that [REDACTED] passed away on 3

² The CRT notes that the website of the Burda media group contains a historical overview of the firm, which indicates that Hubert Burda acquired a printing factory named “*Gebrüder Bauer*” from Berthold Reiss in 1938. See www.burda.de.

November 1967; (17) a burial document indicating that [REDACTED] passed away on 16 January 1972; and (18) excerpts from birth registers indicating that [REDACTED], [REDACTED], and [REDACTED] were born on 30 November 1921, 3 December 1924, and 29 August 1929, respectively, all in Mannheim.

According to the Claimants, Claimant [REDACTED 1] was born on 19 January 1943 in Jerusalem; Claimant [REDACTED 2] was born on 31 July 1952 in Tel Aviv; Claimant [REDACTED 4] was born on 20 October 1958 in Jaffa; Claimant [REDACTED 6] was born on 31 January 1960 in Jaffa; Claimant [REDACTED 3] was born on 3 December 1937 in Palestine; Claimant [REDACTED 5] was born on 30 November 1921 in Mannheim; Claimant [REDACTED 8] was born on 20 August 1929 in Mannheim; and Claimant [REDACTED 7] was born on 21 November 1928 in Frankfurt.

Claimant [REDACTED 9]

Claimant [REDACTED 9] submitted two Claim Forms identifying Account Owners Sigmund Carlebach and Therese Carlebach as her paternal great-grandparents, Sigmund Carlebach and Therese (Theresia) Carlebach, née Bauer. Claimant [REDACTED 9] stated that Sigmund Carlebach was born on 27 June 1866 in Stuttgart, Germany, to [REDACTED] and [REDACTED], née [REDACTED], and that he was married on 25 August 1898 in Stuttgart, to Therese (Theresia) Carlebach, née Bauer.

Claimant [REDACTED 9] stated that Sigmund Carlebach was a businessman who resided at Arminstrasse 2A in Stuttgart, and that he and his wife had two children: [REDACTED] (Claimant [REDACTED 9]'s paternal grandfather) and [REDACTED]. Claimant [REDACTED 9] stated that Sigmund Carlebach traveled within Europe for business purposes and that Swiss friends may have facilitated the opening of Swiss bank accounts for him.³ Claimant [REDACTED 9] explained that in 1934 or 1935, Sigmund and [REDACTED] and their children fled to Palestine, where Sigmund passed away on 4 May 1943 and [REDACTED] passed away on 26 August 1955.

In support of her claim, Claimant [REDACTED 9] submitted a printout from a family register indicating that Sigmund Carlebach was born on 27 June 1866 in Stuttgart, that his parents were [REDACTED] and [REDACTED], and that on 25 August 1898 he married [REDACTED], née [REDACTED], who was born on 22 May 1879 to [REDACTED] and [REDACTED] from Stuttgart. The register also indicates that Sigmund and [REDACTED] had two sons: [REDACTED], who was born on 23 February 1900, and [REDACTED], who was born on 22 March 1902, both in Stuttgart. In addition, Claimant [REDACTED 9] submitted copies of: (1) the death certificate of Sigmund Carlebach, indicating that he passed away on 4 March 1943 in Naharya; (2) the death certificate of [REDACTED], indicating that she passed away on 26 August 1955 in Haifa; (3) the marriage certificate of [REDACTED] and [REDACTED], indicating that they were married on 25 October 1932; (4) the birth certificate of [REDACTED], indicating that he was born on 12 September 1934 in Stuttgart and that his parents were

³ Claimant [REDACTED 9] indicated that the name “Sigmund Carlebach” appears on page 472 of the book *Weg und Schicksal der Stuttgarter Juden* (The Journey and Fate of Stuttgart Jewry) by Maria Zelzer (Ernst Klett Verlag, Stuttgart, 1964) in a textile industry listing as “Carlebach, Sigmund, Galanteriewaren, Herzogstrasse 6b.”

[REDACTED] and [REDACTED]; (5) an excerpt from a marriage register, indicating that [REDACTED] was married to [REDACTED 10] on 3 March 1965 in London and that [REDACTED] officially took the additional name [REDACTED]; and (6) her own birth certificate, indicating that she was born on 24 December 1966 in London.

Claimant [REDACTED 9] indicated that she was born on 24 December 1966 in London. Claimant [REDACTED] is representing her mother, [REDACTED 10], who was born on 20 October 1938 in London.

Information Available in the Banks' Records

Bank I

Account Owners Sigmund Carlebach and Firma E. Carlebach & Cie.

Bank I's records consist of a joint account opening contract, with a codicil regarding the fate of the account in the event of the death of one of the account owners; and a power of attorney form. According to Bank I's records, the Account Owners were *E. Carlebach & Cie.*, a company located in Stuttgart, and Sigmund Carlebach, who resided in Stuttgart. Bank I's records indicate that the Account Owners held a custody account, numbered 7590.⁴ According to Bank I's records, on 13 September 1924, power of attorney over the account was granted to Dr. *jur.* Hermann Carlebach and to Dr. *med.* Stefan Carlebach. According to the codicil to the account opening contract, signed by both Sigmund and Therese Carlebach in September 1940, Bank I agreed to transfer ownership of the account to *E. Carlebach & Cie.* and Therese Carlebach, née Bauer, upon notification of Sigmund Carlebach's death. Bank I's records do not indicate the value of this account, nor do they indicate if Bank I was notified of the death of Account Owner Sigmund Carlebach and that it subsequently transferred ownership of the account pursuant to the instructions in the 1940 codicil.

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 this account in Bank I's system of open accounts, and they therefore presumed that it was closed. There is no evidence in Bank I's records that the Account Owners or their heirs closed the account and received the proceeds themselves.

Account Owner Sigmund Carlebach

Pursuant to Article 6 of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), the CRT requested the voluntary assistance of Bank I to obtain additional information

⁴ Bank I's records contain a standard contract for the opening of a joint account that references a "*Titeldepot*," which is a custody account. Such forms were typically used by the Bank at the time regardless of whether the account in question was in fact a custody account. Although this document therefore does not necessarily demonstrate that the Account Owners held a custody account, in the absence of evidence to the contrary, the CRT concludes that it is plausible that they held such an account.

about the joint account of Sigmund Carlebach and *Firma E. Carlebach & Cie.*, as described above (“Voluntary Assistance”). Bank I provided the CRT with additional documents concerning its account relationship with Account Owner Sigmund Carlebach. These documents consist of power of attorney forms, lists of closed custody accounts and printouts from Bank I’s database. According to these records, the Account Owner was Sigmund Carlebach, who resided in Stuttgart. The records indicate that Account Owner Sigmund Carlebach held a custody account, numbered 52044. According to these records, on 18 March 1931 power of attorney over the account was granted to Sigmund Carlebach’s wife, Therese Carlebach, née Bauer; Dr. *jur.* Hermann Carlebach, an attorney who resided in Stuttgart; and Dr. *med.* Stefan Carlebach, who also resided in Stuttgart. According to a second power of attorney form, dated 2 May 1932, the power of attorney holders were identified as Dr. *jur.* Hermann Carlebach and Dr. *med.* Stefan Carlebach. The records pertaining to this account do not indicate its value, nor do they indicate if or when it was closed.

The documents also indicate that Sigmund Carlebach held an additional custody account, numbered 3325, which was opened on 23 February 1922 and closed on 12 March 1934. The amount in the account on the date of its closure is unknown.

With respect to both accounts belonging to Account Owner Sigmund Carlebach, there is no evidence in Bank I’s records that the Account Owner or his heirs closed the accounts and received the proceeds themselves.

Account Owners Sigmund Carlebach and Eduard Bauer

Bank I’s records pertaining to these account owners consist of a joint account opening contract and printouts from Bank I’s database. According to these records, the joint Account Owners were Eduard Bauer, who resided at Kaiserring 48, Mannheim, Germany, and Sigmund Carlebach, who resided at Herzogstrasse 6B, Stuttgart, Germany. Bank I’s records indicate that the Account Owners held a custody account and an account of unknown type, both numbered 50161, which were opened on 15 July 1924. The records contain no information about the value of these accounts. The ICEP auditors did not find these accounts in Bank I’s system of open accounts, and they therefore presumed that they were closed. There is no evidence in Bank I’s records that the Account Owners or their heirs closed the accounts and received the proceeds themselves.

Account Owners Eduard and Hermine Bauer

The records pertaining to these account owners consist of a joint account opening contract, power of attorney forms, correspondence, and a certificate of inheritance pertaining to the estate of Eduard Bauer. According to these records, the Account Owners were Eduard Bauer and *Frau* (Mrs.) Eduard Bauer, née Hermine Carlebach, who resided at Kaiserring 48, Mannheim. Bank I’s records indicate that the Account Owners held a custody account,⁵ numbered 50163, and that

⁵ Bank I’s records contain a power of attorney form that references a “*Titeldepot*” which is a custody account. Such forms were typically used by Bank I at the time regardless of whether the account in question was in fact a custody account. Although this power of attorney form therefore does not necessarily demonstrate that the Account Owners

it was opened on 21 August 1924. According to the certificate of inheritance, dated 31 January 1938, Account Owner Eduard Bauer was a factory owner who was born on 25 November 1866 in Michelfeld Amt Sinsheim and died on 4 April 1937. The certificate of inheritance indicates that his heirs were, in equal shares, his widow and his three children, [REDACTED], née [REDACTED], who resided at Augusta-Anlage 14 in Mannheim, [REDACTED], née [REDACTED], who resided at Klettenbergstrasse 10 in Frankfurt, and [REDACTED], who resided in Jerusalem (then Palestine). Bank I's records include a power of attorney form, signed by Eduard Bauer's wife Hermine on 15 October 1937, granting power of attorney to attorneys Dr. Karl Kauffmann and Dr. Wilhelm Buchsweiler to represent Eduard Bauer's estate in the matter of estate taxes. The records also include a second power of attorney form, signed on 12 and 14 February 1938 by Account Owner Eduard Bauer's two daughters, [REDACTED] and [REDACTED], granting power of attorney over their share of their father's estate to their mother, Hermine Bauer.

The ICEP auditors did not find this account in Bank I's system of open accounts, and they therefore presumed that it was closed. There is no evidence in Bank I's records that the Account Owners or their heirs closed the account and received the proceeds themselves.

Bank II

Bank II's record consists of a customer card. According to this record, the joint Account Owners were Eduard and Hermine Bauer who resided at Kaiserring 48 in Mannheim. Bank II's record indicates that the Account Owners held an account, the type of which is not indicated, which was opened in 1933. Bank II's record show that the Bank was in contact with the heirs of Eduard Bauer ("*Erben v. Eduard Bauer*") sometime in February 1938, but the exact date and nature of the contact is illegible.

According to Bank II's record, the account was closed, but no closure date is indicated. The ICEP auditors indicated that the account was closed prior to 1946. The amount in the account on the date of its closure is unknown. According to a stamp on Bank II's record, the account was balanced ("*ausgeglichen*") on 6 August 1952, but it is not clear to what this stamp is in reference. There is no evidence in Bank II's records that the Account Owners 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 eight claims of the [REDACTED] Claimants and the claim of Claimant [REDACTED 9] in one proceeding.

held a custody account, in the absence of evidence to the contrary, the CRT concludes that it is plausible that they held such an account.

Identification of the Account Owners

The [REDACTED] Claimants

The [REDACTED] Claimants have plausibly identified Account Owners Eduard Bauer, Hermine Bauer, and Sigmund Carlebach. Claimants [REDACTED 1], [REDACTED 2], [REDACTED 5], [REDACTED 7] and [REDACTED 8] indicated that Eduard Bauer and Hermine Bauer are their grandparents Eduard and Hermine Bauer; Claimants [REDACTED 4] and [REDACTED 6] indicated that Eduard Bauer and Hermine Bauer are their great-grandparents; and Claimant [REDACTED 3] indicated the Eduard Bauer and Hermine Bauer are her first husband's grandparents. The [REDACTED] Claimants stated that the father of Hermine Bauer, née Carlebach, was [REDACTED], and that she had a brother named Sigmund.

The [REDACTED] Claimants' relatives' names and city and country of residence match the published names and city and country of residence of Account Owners Eduard Bauer, Hermine Bauer and Sigmund Carlebach, and their relative [REDACTED] has the first name initial and last name of *Account Owner E. Carlebach*. The Bauer Claimants also identified the unpublished names and cities and countries of residence of Account Owner Eduard Bauer's heirs as contained in Bank I's records.

The Bauer Claimants indicated that Account Owners Eduard and Hermine Bauer were married, which matches unpublished information about the Account Owners contained in Bank I's records. The [REDACTED] Claimants also identified the street addresses of Account Owners Eduard Bauer and Hermine Bauer and of Account Owner Eduard Bauer's heirs, as well as the dates of birth and death of Account Owner Eduard Bauer, which also match unpublished information about the Account Owners contained in the Bank I's records.

In support of their claim, the [REDACTED] Claimants submitted the marriage certificate of Eduard Bauer and Hermine Carlebach, indicating that they were married on 10 June 1896 and that she was the daughter of [REDACTED] and [REDACTED], née [REDACTED], and a certificate of inheritance dated 31 January 1938, indicating that Eduard Bauer, who resided at Kaiserring 48 in Mannheim, died on 4 April 1937, and that his estate was divided in equal shares between his widow Hermine Bauer, née Carlebach, and his three children: [REDACTED], [REDACTED], and [REDACTED]. The CRT notes that this certificate of inheritance is identical to one contained in Bank I's records, providing independent verification that the persons who are claimed to be Account Owners Eduard Bauer and Hermine Bauer had the same names and resided in the same cities recorded in Bank I's records as the names and cities of residence of the Account Owners Eduard Bauer and Hermine Bauer.

The [REDACTED] Claimants also submitted a sample of [REDACTED]'s signature, which matches her signature contained in Bank I's records.

The CRT notes that the names Eduard Bauer and Hermine Bauer appear only once on the February 2001 published list of accounts determined by ICEP to be probably or possibly those of victims of Nazi persecution (the "ICEP List").

Claimant [REDACTED 9]

Claimant [REDACTED 9] has plausibly identified Account Owner Sigmund Carlebach. Claimant [REDACTED 9]'s great-grandfather's name and city and country of residence match the published name and city and country of residence of Account Owner Sigmund Carlebach. Claimant [REDACTED 9] stated that the father of Account Owner Sigmund Carlebach was [REDACTED], whose first initial and last name match the name of *Account Owner E. Carlebach & Cie.* Claimant [REDACTED 9] identified the power of attorney holders to the accounts belonging to Account Owner Sigmund Carlebach, as well as their relationship to Account Owner Sigmund Carlebach, which matches unpublished information contained in the Banks' records.

In support of her claim, Claimant [REDACTED 9] submitted documents, including a printout from a family register indicating that Sigmund Carlebach was born on 27 June 1866 in Stuttgart, that he was married on 25 August 1898 to [REDACTED], née [REDACTED], who was born on 22 May 1879, in Stuttgart, and that they had two sons: [REDACTED] and [REDACTED]. This document provides independent verification that the person who is claimed to be Account Owner Sigmund Carlebach had the same name and resided in the same town recorded in Bank I's records as the name and city of residence of the Account Owner Sigmund Carlebach.

The CRT notes that the name Sigmund Carlebach appears only once on the ICEP List.

The CRT notes that Claimant [REDACTED 9] did not identify Account Owner Eduard Bauer. However, the information that she provided about Sigmund Carlebach corresponds with the information provided by the [REDACTED] Claimants and demonstrates that Sigmund Carlebach was Hermine Bauer's brother and Eduard Bauer's brother-in-law.

The CRT notes that there are no other claims to these accounts.

Status of the Account Owners as Victims of Nazi Persecution

The Claimants have made a plausible showing that the Account Owners were Victims of Nazi Persecution. The Claimants stated that Eduard and Hermine Bauer and Sigmund Carlebach were Jewish, as was Hermine Bauer's and Sigmund Carlebach's father, Emanuel Bauer, who the CRT determines was the owner of Account Owner *E. Carlebach*. The [REDACTED] Claimants stated that Eduard Bauer's business was aryanized in 1937, that Eduard Bauer died on 4 April 1937 in Germany, and that Hermine Bauer and Sigmund Carlebach and their descendants all fled Germany before the end of 1941.

The Claimants' Relationship to the Account Owners

Claimant [REDACTED 1], Claimant [REDACTED 2], Claimant [REDACTED 5], Claimant [REDACTED 7], Claimant [REDACTED 8], Claimant [REDACTED 3], Claimant [REDACTED 4], and Claimant [REDACTED 6] have plausibly demonstrated that they are related to Account Owners Eduard and Hermine Bauer (the latter of whom has been determined by the CRT to have held ownership of Account Owner *E. Carlebach*, together with Account Owner Sigmund Carlebach) by submitting specific information and documents, demonstrating

that Account Owners Eduard and Hermine Bauer were the grandparents of Claimant [REDACTED 5], Claimant [REDACTED 8], Claimant [REDACTED 7], Claimant [REDACTED 1], and Claimant [REDACTED 2]; the great-grandparents of Claimant [REDACTED 4] and Claimant [REDACTED 6], and the grandfather of Claimant [REDACTED 3]'s late first husband. These documents include: (1) the marriage certificate of Eduard and Hermine Bauer; (2) an inheritance certificate dated on 31 January 1938, indicating that the late Eduard Bauer and his widow Hermine Bauer had three children: [REDACTED], [REDACTED], and [REDACTED]; (3) the marriage certificate of [REDACTED] and [REDACTED], which indicates that they were married on 29 April 1919 in Mannheim; (4) an excerpt from a birth register indicating that [REDACTED] and [REDACTED] had three children: [REDACTED], [REDACTED], and [REDACTED 8]; (5) a certificate indicating that [REDACTED 5] took the name [REDACTED 5] on 17 October 1960; (6) the marriage certificate of [REDACTED 8] and [REDACTED] and a certificate indicating that they changed their surname to [REDACTED]; (7) the marriage certificate of [REDACTED] and [REDACTED 3]; (8) the death certificate of [REDACTED]; (9) the marriage certificate of [REDACTED 3] and [REDACTED]; (10) an excerpt from a family register, indicating that [REDACTED] and [REDACTED] were married on 8 May 1923; (11) a page of [REDACTED]'s passport, indicating that she was born on 15 February 1924 and that [REDACTED 7] was born on 21 November 1928; (12) the marriage certificate of [REDACTED 7] and [REDACTED], and a certificate indicating that she changed her name to [REDACTED 7]; (13) the marriage certificate of [REDACTED] and [REDACTED]; (14) the birth certificate of [REDACTED 4] and the marriage certificate of [REDACTED 4] and [REDACTED]; (15) the birth certificate of [REDACTED 6]; (16) the will of [REDACTED], which was signed on 16 August 1961 and which indicates that he was married to [REDACTED], née [REDACTED].

Claimant [REDACTED 9] has plausibly demonstrated that she is related to Account Owner Sigmund Carlebach, who the CRT has determined jointly, together with Hermine Bauer, owned Account Owner *E. Carlebach*, by submitting specific information and documents, demonstrating that Account Owner Sigmund Carlebach was Claimant [REDACTED 9]'s great-grandfather. These documents include: (1) a printout from a family register indicating that Sigmund Carlebach, who was born on 27 June 1866 in Stuttgart, was the son of [REDACTED] and [REDACTED], that on 25 August 1898 he was married to [REDACTED] and that they had two children: [REDACTED] and [REDACTED]; (2) the marriage certificate of [REDACTED], attorney at law, and [REDACTED], indicating that they were married on 25 October 1932; (3) the marriage certificate of [REDACTED] and [REDACTED], née [REDACTED], (the divorced wife of [REDACTED]), indicating that they were married on 4 July 1947 in London; (4) the birth certificate of [REDACTED], indicating that he was born on 12 September 1934 and that his parents were [REDACTED] and [REDACTED]; (5) the marriage certificate of [REDACTED] and [REDACTED 10], née [REDACTED 10], indicating that they were married on 3 March 1965, in London, and that [REDACTED] officially took the additional name [REDACTED]; (6) the birth certificate of [REDACTED 9], indicating that she was born on 24 December 1966 in London.

The CRT notes that Claimant [REDACTED 9] indicated that she has other surviving relatives, but that because they are not represented in Claimant [REDACTED 9]'s claim, the CRT will not treat their potential entitlement to the Account Owners' accounts in this decision.

The Issue of Who Received the Proceeds

Account Owned by Account Owners Sigmund Carlebach and Firma E. Carlebach & Cie.

With respect to the custody account numbered 7590 held by Account Owners Sigmund Carlebach and *Firma E. Carlebach & Cie.* at Bank I, Bank I's records indicate that the account was closed, but do not indicate a closure date. The CRT notes that Account Owner Sigmund Carlebach signed a codicil in 1940 authorizing transfer of his share of the account to his wife upon his death, and concludes that the account remained open at least until that time. Bank I's records contain no indication that Bank I was notified of Account Owner Sigmund Carlebach's death in 1943, or that the account ownership was transferred as specified in the codicil.

The CRT notes that Bank I's records indicate that the account was closed sometime after 1940, at which time, according to information provided by Claimant [REDACTED 9], Account Owner Sigmund Carlebach was outside Nazi-dominated territory. However, given that Bank I's records do not indicate to whom the account was closed, or an exact date of closure, that Account Owner Sigmund Carlebach fled his country of origin due to Nazi persecution, that Account Owner Sigmund Carlebach may have had relatives remaining in his country of origin and that he may therefore have yielded to Nazi pressure to turn over his accounts to ensure their safety, that joint Account Owner *E. Carlebach* was a company located within Nazi-dominated territory, and that it may have been subjected to aryanization or confiscation by Nazi authorities, that Account Owners and their heirs and successors in interest would not have been able to obtain information about the account after the Second World War from Bank I, 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 Account Owners or their heirs or successors in interest.

Accounts Owned by Account Owner Sigmund Carlebach

With respect to the custody account numbered 52044 owed by Account Owner Sigmund Carlebach at Bank I, Bank I's records do not indicate if or when the account was closed. Given that Account Owner Sigmund Carlebach fled his country of origin due to Nazi persecution, that there is no record of the payment of Account Owner Sigmund Carlebach's account to him, nor any record of a date of closure of the account; that Account Owner Sigmund Carlebach's heirs would not have been able to obtain information about his account after the Second World War from Bank I 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 Account Owner Sigmund Carlebach or his heirs.

With respect to the custody account numbered 3325 owned by Account Owner Sigmund Carlebach at Bank I, Bank I's records indicate that the account was closed on 12 March 1934.

The CRT notes that, according to Claimant [REDACTED 9], Account Owner Sigmund Carlebach fled Germany in 1934 or 1935, and that, according to information in Bank I's records pertaining to the account held jointly by Account Owner Sigmund Carlebach and Account Owner *E. Carlebach* (described above), Account Owner Sigmund Carlebach signed a document pertaining to the joint account in 1940, showing that he was still involved in managing his accounts. However, with regard to custody account numbered 3325 held solely by Account Owner Sigmund Carlebach, Bank I's records do not indicate to whom the account was closed. The CRT considers it plausible that Account Owner Sigmund Carlebach was required to turn over his account before being allowed to leave Germany. Given these considerations, and given that after coming to power in 1933, the Nazi regime embarked on a campaign to seize the domestic and foreign assets of the Jewish population through the enforcement of discriminatory tax- and other confiscatory measures, including confiscation of assets held in Swiss banks; that Account Owner Sigmund Carlebach remained in Germany until 1934 or 1935, and would not have been able to repatriate his account to Germany without losing ultimate control over its proceeds; that there is no record of the payment of Account Owner Sigmund Carlebach's account to him; that Account Owner Sigmund Carlebach and his heirs would not have been able to obtain information about his account after the Second World War from Bank I 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; given the application of Presumptions (a), (h) and (j), as provided in Article 28 of the Rules (see Appendices A and C),⁶ the CRT concludes that it is plausible that the account proceeds were not paid to Account Owner Sigmund Carlebach or his heirs.

Account Owners Sigmund Carlebach and Eduard Bauer

With regard to the custody account and account of unknown type, numbered 50161, held jointly by Account Owners Sigmund Carlebach and Eduard Bauer at Bank I, Bank I's records indicate that the accounts were closed, but do not indicate their closure dates. Given that Account Owners Sigmund Carlebach and Eduard Bauer both fled their country of origin, that a company owned by Account Owner Eduard Bauer was aryanized in 1937; that there is no record of the payment of Account Owners Sigmund Carlebach's and Eduard Bauer's accounts to them, nor any record of a date of closure of the accounts; that Account Owners Sigmund Carlebach and Eduard Bauer and their heirs would not have been able to obtain information about their accounts after the Second World War from Bank I 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 (a), (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 Account Owners Sigmund Carlebach and Eduard Bauer or their heirs.

⁶ Appendix C appears on the CRT II website -- www.crt-ii.org.

Account Owners Eduard and Hermine Bauer

With regard to the custody account, numbered 50163, held jointly by Account Owners Eduard and Hermine Bauer at Bank I, and to the account of unknown type, held jointly by Account Owners Eduard and Hermine Bauer at Bank II, the Banks' records indicate that the accounts were closed, but do not indicate their closure dates. Given that Account Owners Eduard and Hermine Bauer fled their country of origin, that a company owned by Account Owner Eduard Bauer was aryanized in 1937; that there is no record of the payment of Account Owners Eduard and Hermine Bauer's accounts to them, nor any record of a date of closure of the accounts; that Account Owner Eduard Bauer died in 1937; that Account Owner Hermine Bauer, her heirs, and the heirs of Account Owner Eduard Bauer would not have been able to obtain information about their accounts after the Second World War from the Banks 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 (a), (h), and (j) as provided in Article 28 of the Rules (see Appendix A), the CRT concludes that it is plausible that the accounts' proceeds were not paid to Eduard and Hermine Bauer or their heirs.

With regard to all the accounts addressed in this decision, 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], Claimant [REDACTED 2], Claimant [REDACTED 4], Claimant [REDACTED 5], Claimant [REDACTED 6], Claimant [REDACTED 7], Claimant [REDACTED 8], and Claimant [REDACTED 9]. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimants have plausibly demonstrated that Account Owners Eduard and Hermine Bauer were the grandparents of Claimant [REDACTED 5], Claimant [REDACTED 8], Claimant [REDACTED 7], Claimant [REDACTED 1], and Claimant [REDACTED 2] and the great-grandparents of Claimant [REDACTED 4] and Claimant [REDACTED 6]; and that Account Owner Sigmund Carlebach was the great-grandfather of Claimant [REDACTED 9]; and those relationships justify an Award. The Claimants have also plausibly demonstrated that Account Owner *E. Carlebach* was founded by Emanuel Carlebach and inherited by Account Owner Sigmund Carlebach, who was the great-grandfather of Claimant [REDACTED 9], and Account Owner Hermine Bauer, who was the grandmother of Claimant [REDACTED 5], Claimant [REDACTED 8], Claimant [REDACTED 7], Claimant [REDACTED 1], and Claimant [REDACTED 2] and the great-grandmother of Claimant [REDACTED 4] and Claimant [REDACTED 6], and those relationships justify an Award. Third, the CRT has determined that it is plausible that neither the Account Owners, nor the Power of Attorney Holders, nor their heirs received the proceeds of the claimed accounts.

Further, the CRT notes that Claimant [REDACTED 5], Claimant [REDACTED 8], Claimant [REDACTED 7], Claimant [REDACTED 1], and Claimant [REDACTED 2], as the grandchildren of Account Owners Eduard and Hermine Bauer, and Claimant [REDACTED 4]

and Claimant [REDACTED 6], as the great-grandchildren of Account Owners Eduard and Hermine Bauer, have a better entitlement to the accounts of Account Owners Eduard and Hermine Bauer and to Account Owner Hermine Bauer's share in the account of Account Owner *E. Carlebach* than Claimant [REDACTED 3], whose late first husband was the maternal grandson of Account Owners Eduard and Hermine Baur, and who is therefore related to Account Owners Eduard and Hermine Bauer by marriage only, and than Claimant [REDACTED 9], who is the descendant of the parents of Account Owner Hermine Bauer, and represented party [REDACTED 10], as the widow of Account Owner Sigmund Carlebach's paternal grandson.

Further, the CRT notes that Claimant [REDACTED 9], as the grandchild of Account Owner Sigmund Carlebach, has a better entitlement to the accounts of Account Owner Sigmund Carlebach and to Account Owner Sigmund Carlebach's share in the account of Account Owner *E. Carlebach* than represented party [REDACTED 10], who is the widow of Account Owner Sigmund Carlebach's paternal grandson and who is therefore related to Account Owner Sigmund Carlebach by marriage only, and than Claimant [REDACTED 5], Claimant [REDACTED 8], Claimant [REDACTED 7], Claimant [REDACTED 1], Claimant [REDACTED 2], Claimant [REDACTED 4] and Claimant [REDACTED 6], who are the descendants of Account Owner Sigmund Carlebach's parents.

Amount of the Award

In this case, Account Owners Sigmund Carlebach and *E. Carlebach & Cie.* jointly held one custody account; Account Sigmund Carlebach held two custody accounts; Account Owners Sigmund Carlebach and Eduard Bauer jointly held one custody account and one account of unknown type, and Account Owners Eduard and Hermine Bauer jointly held one custody account and one account of unknown type. The Banks' records do not indicate the value of any of these accounts.

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 an account of unknown type was SF 3,950.00.

Thus, the 1945 average value for the custody account jointly held by Account Owner Sigmund Carlebach and *E. Carlebach* at Bank I is SF 13,000.00. 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 award amount of SF 162,500.00 for this account.

The combined 1945 average value for the two custody accounts held by Account Owner Sigmund Carlebach at Bank I is SF 26,000.00. 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 award amount of SF 325,000.00 for these accounts.

The combined 1945 average value for the custody account and account of unknown type held jointly by Account Owners Sigmund Carlebach and Eduard Bauer at Bank I is SF 16,950.00.

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 award amount of SF 211,875.00 for these accounts

The combined 1945 average value for the custody account and account of unknown type held jointly by Account Owners Eduard and Hermine Bauer at Bank I and Bank II, respectively, is SF 16,950.00. 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 award amount of SF 211,875.00 for these accounts

Therefore, the total award amount is SF 911,250.00.

Division of the Award

With regard to the account held jointly by Account Owners Sigmund Carlebach and *Firma E. Carlebach*, according to Article 25(1) of the Rules, if an account is a joint account and claimants related to each of the account owners have submitted claims to the account, it shall be presumed that each account owner was the owner of an equal share of the account. Thus, the CRT determines that Account Owner Sigmund Carlebach and Account Owner *Firma E. Carlebach* each owned one-half of the custody account. With regard to the half of the account owned by Account Owner Sigmund Carlebach, 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. Accordingly, Claimant [REDACTED 9], who is the great-granddaughter of Account Owner Sigmund Carlebach, is entitled to the full amount of Account Owner Sigmund Carlebach's share of the account, or SF 81,250.00. As noted above, represented party [REDACTED 10], who is Claimant [REDACTED 9]'s mother and was the wife of Account Owner Sigmund Carlebach's paternal grandson, is related to Account Owner Sigmund Carlebach by marriage only, and is not entitled to share in his portion of the account. Further, the [REDACTED] Claimants, who are descendants of Account Owner Sigmund Carlebach's parents, are also not entitled to share in his portion of the account.

With regard to the half of the custody account owned by Account Owner *E. Carlebach*, the CRT notes that the Claimants did not provide any information regarding the ownership of their relatives' company. The CRT notes, however, that Account Owner Sigmund Carlebach signed for the company, and that Account Owner Sigmund Carlebach held joint accounts with his sister's husband, Account Owner Eduard Bauer. On this basis, the CRT considers that the company *E. Carlebach & Cie.* was founded by Emanuel Carlebach, who was the father of Sigmund Carlebach and Hermine Bauer, née Carlebach, and that it passed to them in equal shares upon his death. With regard to Sigmund Carlebach's share in that portion of the account, pursuant to Article 23(1)(c) of the Rules, and as noted above, Claimant [REDACTED 9] is entitled to the full portion, or SF 40,625.00. Represented party [REDACTED 10] and the [REDACTED] Claimants are not entitled to share in that portion of the account. With regard to Hermine Bauer's share in that portion of the account, pursuant to Article 23(1)(c) of the Rules, Claimant [REDACTED 5] and Claimant [REDACTED 8], as children of Hermine's daughter [REDACTED] and grandchildren of Hermine Bauer, are entitled to share equally one-third of her half of the company's half of the account, which is equal to one-twenty-fourth of the total

amount of the account, or SF 6,770.83 each. Claimant [REDACTED 3], who was the first wife of Hermine Bauer’s late maternal grandson [REDACTED], is related to Hermine Bauer by marriage only and is therefore not entitled to share in the award amount. Claimant [REDACTED 1] and Claimant [REDACTED 2], as children of Hermine’s son [REDACTED] and grandchildren of Hermine Bauer, are also entitled to share equally one-third of her half of the company’s half of the account, which is equal to one-twenty-fourth of the total amount of the account, or SF 6,770.83 each. Claimant [REDACTED 7], who is the daughter of Hermine’s daughter [REDACTED] and granddaughter of Hermine Bauer, and Claimant [REDACTED 4] and Claimant [REDACTED 6], who are the children of Claimant [REDACTED 7]’s sister and the great-grandchildren of Hermine Bauer, are entitled to share the remaining third of Hermine Bauer’s half of the company’s half of the account. Pursuant to Article 23(1)(c), Claimant [REDACTED 7] is entitled to one-twenty-fourth of the total value of the account, or SF 6,770.84,⁷ and Claimant [REDACTED 4] and Claimant [REDACTED 6] are entitled to one-forty-eighth of the total value of the account, or SF 3,385.42 each.

The division of the award amount for the account belonging jointly to Account Owner Sigmund Carlebach and Account Owner *E. Carlebach* is set forth in Table 1 below.

Table 1. Division of Award for Joint Account of Sigmund Carlebach and *Firma E. Carlebach* (SF)

Party	Sigmund Carlebach’s share of account	Firma E. Carlebach’s share of the account		Award amount
		Sigmund Carlebach	Hermine Bauer, née Carlebach	
Claimant [REDACTED 1]	0.00	0.00	6,770.83	6,770.83
Claimant [REDACTED 2]	0.00	0.00	6,770.83	6,770.83
Claimant [REDACTED 3]	0.00	0.00	0.00	0.00
Claimant [REDACTED 4]	0.00	0.00	3,385.42	3,385.42
Claimant [REDACTED 5]	0.00	0.00	6,770.83	6,770.83
Claimant [REDACTED 6]	0.00	0.00	3,385.42	3,385.42
Claimant [REDACTED 7]	0.00	0.00	6,770.84	6,770.84
Claimant [REDACTED 8]	0.00	0.00	6,770.83	6,770.83
Claimant [REDACTED 9]	81,250.00	40,625.00	0.00	121,875.00
[REDACTED 10]	0.00	0.00	0.00	0.00
Total	81,250.00	40,625.00	40,625.00	162,500.00

With regard to the two custody accounts solely held by Account Owner Sigmund Carlebach, pursuant to Article 23(1)(c) and as specified above, Claimant [REDACTED 9] is entitled to the full award amount for these accounts, or SF 325,000.00. As noted above, represented party

⁷ The award amount for Claimant [REDACTED 7] varies from the others by one Swiss rappen to allow for an even division of the award amount.

[REDACTED 10], who is Claimant [REDACTED 9]’s mother and was the wife of Account Owner Sigmund Carlebach’s paternal grandson, is related to Account Owner Sigmund Carlebach by marriage only, and is not entitled to share in the award amount for these accounts. Further, the [REDACTED] Claimants, who are descendants of Account Owner Sigmund Carlebach’s parents, are also not entitled to share in the award amount for these accounts.

With regard to the custody account and account of unknown type held jointly by Account Owners Sigmund Carlebach and Eduard Bauer, pursuant to Article 25(1) of the Rules and as specified above, the CRT presumes that each account owner owned an equal share of the account. With regard to the halves of the accounts owned by Account Owner Sigmund Carlebach, pursuant to Article 23(1)(c) as specified above, Claimant [REDACTED 9] is entitled to the full amount of his halves of the account, or SF 105,937.50. Represented party [REDACTED 10] and the [REDACTED] Claimants are not entitled to share in this half of the award amount for these accounts. With regard to the halves of the accounts owned by Account Owner Eduard Bauer, pursuant to Article 23(1)(c) of the Rules, Claimant [REDACTED 5] and Claimant [REDACTED 8], as children of Eduard’s daughter [REDACTED] and grandchildren of Eduard Bauer, are entitled to share equally one-third of his halves of the accounts, which is equal to one-twelfth of the total amount of the account, or SF 17,656.25 each. Claimant [REDACTED 3], who was the first wife of Eduard Bauer’s late maternal grandson [REDACTED], is related to Eduard Bauer by marriage only and is therefore not entitled to share in the award amount. Claimant [REDACTED 1] and Claimant [REDACTED 2], as children of Eduard’s son [REDACTED] and grandchildren of Eduard Bauer, are also entitled to share equally one-third of his halves of the accounts, which is equal to one-twelfth of the total amount of the account, or SF 17,656.25 each. Claimant [REDACTED 7], who is the daughter of Eduard’s daughter [REDACTED] and granddaughter of Eduard Bauer, and Claimant [REDACTED 4] and Claimant [REDACTED 6], who are the children of Claimant [REDACTED 7]’s sister and the great-grandchildren of Eduard Bauer, are entitled to share the remaining third of Eduard Bauer’s halves of the accounts. Pursuant to Article 23(1)(c), Claimant [REDACTED 7] is entitled to one-twelfth of the total value of the accounts, or SF 17,656.24,⁸ and Claimant [REDACTED 4] and Claimant [REDACTED 6] are entitled to one-twenty-fourth of the total value of the accounts, or SF 8,828.13 each. As noted above, Claimant [REDACTED 9] and represented party [REDACTED 10] are not entitled to share in Eduard Bauer’s halves of the accounts.

The division of the award amount for the account belonging jointly to Account Owner Sigmund Carlebach and Account Owner Eduard Bauer is set forth in Table 2 below.

Table 2. Division of Award for Joint Accounts of Sigmund Carlebach and Eduard Bauer (SF)

Party	Sigmund Carlebach’s share of accounts	Eduard Bauer’s share of the accounts	Award amount
Claimant [REDACTED 1]	0.00	17,656.25	17,656.25
Claimant [REDACTED 2]	0.00	17,656.25	17,656.25
Claimant [REDACTED 3]	0.00	0.00	0.00

⁸ The award amount for Claimant [REDACTED 7] varies from the others by one Swiss rappen to allow for an even division of the award amount and to equalize the disparity noted above.

Claimant [REDACTED 4]	0.00	8,828.13	8,828.13
Claimant [REDACTED 5]	0.00	17,656.25	17,656.25
Claimant [REDACTED 6]	0.00	8,828.13	8,828.13
Claimant [REDACTED 7]	0.00	17,656.24	17,656.24
Claimant [REDACTED 8]	0.00	17,656.25	17,656.25
Claimant [REDACTED 9]	105,937.50	0.00	105,937.50
[REDACTED 10]	0.00	0.00	0.00
Total	105,937.50	105,937.50	211,875.00

With regard to the custody account and account of unknown type held jointly by Account Owners Eduard and Hermine Bauer at Bank I and Bank II, respectively, the CRT notes that their heirs are identical; therefore, the award amount can be divided as if it belonged to one account owner. Accordingly, and pursuant to Article 23(1)(c) of the Rules, Claimant [REDACTED 5] and Claimant [REDACTED 8], as children of Eduard and Hermine's daughter [REDACTED] and grandchildren of Eduard and Hermine Bauer, are entitled to share equally one-third of the accounts, which is equal to one-sixth each of the total amount of the accounts, or SF 35,312.50 each. Claimant [REDACTED 3], who was the first wife of Eduard Bauer's late maternal grandson [REDACTED], is related to Eduard Bauer by marriage only and is therefore not entitled to share in the award amount. Claimant [REDACTED 1] and Claimant [REDACTED 2], as children of Eduard and Hermine's son [REDACTED] and grandchildren of Eduard and Hermine Bauer, are also entitled to share equally one-third of the accounts, which is equal to one-sixth each of the total amount of the accounts, or SF 35,312.50 each. Claimant [REDACTED 7], who is the daughter of Eduard and Hermine's daughter [REDACTED] and granddaughter of Eduard and Hermine Bauer, and Claimant [REDACTED 4] and Claimant [REDACTED 6], who are the children of Claimant [REDACTED 7]'s sister and the great-grandchildren of Eduard and Hermine Bauer, are entitled to share the remaining third of the accounts. Pursuant to Article 23(1)(c), Claimant [REDACTED 7] is entitled to one-sixth of the total value of the accounts, or SF 35,312.50, and Claimant [REDACTED 4] and Claimant [REDACTED 6] are entitled to one-twelfth of the total value of the accounts, or SF 17,656.25 each. As noted above, Claimant [REDACTED 9] and represented party [REDACTED 10] are not entitled to share in Eduard and Hermine Bauer's accounts.

The division of the award amount for the account belonging jointly to Account Owners Eduard and Hermine Bauer is set forth in Table 3 below.

Table 3. Division of Award for Joint Accounts of Eduard and Hermine Bauer (SF)

Party	Award amount
Claimant [REDACTED 1]	35,312.50
Claimant [REDACTED 2]	35,312.50
Claimant [REDACTED 3]	0.00
Claimant [REDACTED 4]	17,656.25
Claimant [REDACTED 5]	35,312.50
Claimant [REDACTED 6]	17,656.25

Claimant [REDACTED 7]	35,312.50
Claimant [REDACTED 8]	35,312.50
Claimant [REDACTED 9]	0.00
[REDACTED 10]	0.00
Total	211,875.00

The division of the award amount for all seven awarded accounts is summarized in Table 4 below.

Table 4. Final Division of Total Award Amount (SF).

Party	Accounts of Sigmund Carlebach and E. Carlebach	Accounts of Sigmund Carlebach	Accounts of Sigmund Carlebach and Eduard Bauer	Accounts of Eduard and Hermine Bauer	Total
Claimant [REDACTED 1]	6,770.83	0.00	17,656.25	35,312.50	59,739.58
Claimant [REDACTED 2]	6,770.83	0.00	17,656.25	35,312.50	59,739.58
Claimant [REDACTED 3]	0.00	0.00	0.00	0.00	0.00
Claimant [REDACTED 4]	3,385.42	0.00	8,828.13	17,656.25	29,869.80
Claimant [REDACTED 5]	6,770.83	0.00	17,656.25	35,312.50	59,739.58
Claimant [REDACTED 6]	3,385.42	0.00	8,828.13	17,656.25	29,869.80
Claimant [REDACTED 7]	6,770.84	0.00	17,656.24	35,312.50	59,739.58
Claimant [REDACTED 8]	6,770.83	0.00	17,656.25	35,312.50	59,739.58
Claimant [REDACTED 9]	121,875.00	325,000.00	105,937.50	0.00	552,812.5
[REDACTED 10]	0.00	0.00	0.00	0.00	0.00
Total	162,500.00	325,000.00	211,875.00	211,875.00	911,250.00

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
12 October 2007