

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award upon Appeal and Request for Reconsideration**

to Claimant [REDACTED]

### **in re Accounts of Johanna Bauer**

Claim Number: 600767/HS<sup>1</sup>  
Appeal Numbers: 10253; 3405

Award Amount: 178,000.00 Swiss Francs

This Certified Award upon Appeal and Request for Reconsideration is based upon the claim of [REDACTED] (the “Claimant”) to the published and unpublished accounts of Johanna Bauer (the “Account Owner”) at the Basel branch of the [REDACTED] (the “Bank”).<sup>2</sup>

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.

### **Procedural History**

In a decision approved on 13 January 2006 (the “January 2006 decision”), the Claimant was informed that the CRT did not locate an account belonging to Louisa Baver, Edith Baver, Edith Baver Ridlon, Hilaire Karl Ridlon, Sarah Baver, or William Patrick Ridlon in the Account History Database prepared pursuant to the investigation of the Independent Committee of Eminent Persons (“ICEP” or “ICEP Investigation”), which identified accounts probably or possibly belonging to Victims of Nazi Persecution, as defined in the Rules Governing the Claims Resolution Process, as amended (the “Rules”). In a letter of appeal dated 21 February 2006, the

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<sup>1</sup> [REDACTED] (the “Claimant”) submitted a claim, numbered B-01572, on 19 November 1998, to the Holocaust Claims Processing Office (“HCPO”) of the New York State Banking Department. This claim was referred by the HCPO to the CRT and has been assigned Claim Number 600767. In a separate decision, the CRT treated the Claimant’s claim to the accounts of Paul Bauer. See *In re Accounts of Paul Bauer* (approved on 21 September 2005). In a separate decision, dated 17 January 2006, the Claimant was informed that the CRT did not locate an account belonging to Louisa Baver, Edith Baver, Edith Baver Ridlon, Hilaire Karl Ridlon, Sarah Baver, or William Patrick Ridlon in the Account History Database prepared pursuant to the investigation of the Independent Committee of Eminent Persons (“ICEP” or “ICEP Investigation”), which identified accounts probably or possibly belonging to Victims of Nazi Persecution, as defined in the Rules Governing the Claims Resolution Process, as amended (the “Rules”).

<sup>2</sup> The CRT notes that, 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”), Johanna Bauer (the “Account Owner”) is indicated as having one account. Upon careful review, the CRT has concluded that the Bank’s record evidences the existence of two accounts.

Claimant pointed out that his relatives' surname is actually "Bauer," not "Baver" as written in the January 2006 decision. In his letter, the Claimant also stated that he had received from his brother a large folder of documents in German concerning his great-grandparents, Johanna Bauer, née Marx, and Leonhard Bauer. In correspondence dated 20 November 2006, the Claimant submitted these additional documents, which the CRT now treats as a late claim to the account of Johanna Bauer.<sup>3</sup> This Award upon Appeal and Request for Reconsideration is based on the additional information and documents submitted by the Claimant.

### **Information Provided by the Claimant in his Claim Form, Appeal, and Request for Reconsideration**

The Claimant submitted a claim to the Holocaust Claims Processing Office ("HCPO") regarding his maternal grandfather, [REDACTED]. In his appeal / request for reconsideration to the Office of Special Master Bradfield, the Claimant identified the Account Owner as [REDACTED]'s mother, Johanna Bauer, née Marx, who resided in Frankfurt am Main, Germany, and was married to Leonhard Bauer. The Claimant indicated that his grandfather, [REDACTED], was born in Frankfurt am Main, and that he was married to [REDACTED]. The Claimant stated that his grandfather resided in Frankfurt, where he worked as a textile merchant. According to the Claimant, his mother, [REDACTED], was schooled in Switzerland for several years before September 1939. The Claimant stated that his grandfather was imprisoned by the Nazis and interned in a camp until 1939, when he was exiled from Germany without his family and most of his assets were seized. The Claimant explained that his grandfather and his great-grandmother, who were apparently expelled from Germany at the same time, both died in New York, the United States, sometime between 1939 and 1945.

In support of his claim, the Claimant submitted an extract from the birth records of the fifteenth arrondissement in Paris, France, indicating that [REDACTED] was born in Chicago, Illinois, the United States, on 16 July 1959 to [REDACTED] and [REDACTED], who was born in Frankfurt on 10 April 1931.

In support of his appeal / request for reconsideration, the Claimant submitted approximately 100 pages of archival records originating in Frankfurt, dated between 1938 and 1941, pertaining to Johanna Bauer, [REDACTED], [REDACTED], [REDACTED], and the firm *L. Bauer & Co.* These documents are further described below.

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<sup>3</sup> Pursuant to the Court's instructions, the CRT does not accept the addition of new names during the appeal process. Claims to additional names must be filed as new claims, which are then treated as late claims pursuant to the Court's order regarding late claims. In this case, the documents submitted by the Claimant also refer to persons named by the Claimant in her original claim, and clearly reference an account held by Johanna Bauer, as detailed in this decision. Given that this claimed account was not previously awarded; that the Claimant's relative was definitely the Account Owner; and given that the Claimant submitted documents in 2006 that refer not only to Johanna Bauer but also to persons included in her original timely claim, the Claimant's late claim to the account of Johanna Bauer has been admitted to the Claims Resolution Process. Pursuant to the instructions of the Court, the CRT does not accept or review any claims postmarked on or after 1 January 2009.

## **Admissibility of the Appeal and Request for Reconsideration**

According to Article 30 of the Rules, an appeal must be based upon a plausible suggestion of error regarding the CRT's conclusions. Any appeals which are submitted without a plausible suggestion of error shall be summarily denied. A request for reconsideration must be based on new documentary evidence not previously presented to the CRT that, if considered, would have led to a different outcome of the claim.

With regard to the Claimant's appeal of the January 2006 decision which informed him that the CRT did not locate an account belonging to Louisa Bayer, Edith Bayer, Edith Bayer Ridlon, Hilaire Karl Ridlon, Sarah Bayer, or William Patrick Ridlon in the Account History Database, the CRT concludes that the Claimant has not plausibly established that the CRT erred in a manner that would substantially alter the outcome of the decision. The CRT notes that, because of a clerical error, the January 2006 decision did, in fact, list the Claimant's relatives' surname as "Bayer" rather than "Bauer." However, the Claimant should be aware that in researching his claim, the CRT also considered the surname "Bauer" for these names. In other words, the names Louisa Bauer, Edith Bauer, Edith Bauer Ridlon, and Sarah Bauer were considered. However, no matching accounts were located under these names. As detailed in the January 2006 decision, the CRT uses advanced name matching systems and computer programs in order to ensure that all possible name variations are identified and all possible name matches are considered. Thus, despite the clerical error, the Claimant's appeal did not establish a plausible suggestion of error with regard to the January 2006 decision. Accordingly, the Claimant's appeal of the January 2006 Decision is summarily denied.

With regard to the documents submitted by the Claimant in his request for reconsideration, the CRT has reviewed these documents and has concluded that the information and documentation provided by the Claimant is sufficient to demonstrate the existence of an account belonging to Johanna Bauer at the Bank. The CRT notes that the information contained in the documents submitted by the Claimant is consistent with an account in the Account History Database under the name *Frau* (Mrs.) Johanna Bauer. This account was not previously identified, because the Claimant only submitted this name in his request for reconsideration. The information regarding the account contained in the Account History Database, as well as the information contained in the documents submitted by the Claimant, is detailed below.

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

The Bank's record consists of an account card. According to this record, the Account Owner was *Frau* (Mrs.) Johanna Bauer who resided in Frankfurt am Main, Germany. The Bank's record indicates that the Account Owner held a safe deposit box, numbered 226, which was opened on 19 June 1931, and a custody account, numbered L14267, which was opened on 2 July 1931. The Bank's record further indicates that the safe deposit box account was closed on 29 June 1938 and that the custody account was closed on 11 September 1938. The amounts in the accounts on their dates of closure are unknown. There is no evidence in the Bank's record that the Account Owner or her heirs closed the accounts and received the proceeds themselves.

## Information Available in the Documents Submitted by the Claimant

The documents submitted by the Claimant, which date from 23 September 1938 to 30 May 1941, consist of correspondence and documents related to various court proceedings, including the divorce of [REDACTED] and [REDACTED], the bankruptcy of the firm *L. Bauer & Co.*, [REDACTED]'s rights to certain securities she received from Johanna Bauer, and [REDACTED]'s liability for the unpaid balance of Johanna Bauer's atonement tax (*Judenvermögensabgabe*).

According to these documents, Johanna Bauer, née Marx, who was Jewish, resided at Wiesenau 30 in Frankfurt. These records indicate that Johanna Bauer was a widow as of 23 September 1938 or earlier, and that she had two sons: [REDACTED], who also resided in Frankfurt, and [REDACTED], who resided in an unspecified location outside of Germany as of September 1938 or earlier. These records further indicate that [REDACTED] and his wife, [REDACTED], who was not Jewish, had a daughter, [REDACTED], who was still a minor in 1938. These documents also indicate that [REDACTED] and [REDACTED] were co-partners in the firm *L. Bauer & Co.*, located at Kaiserstrasse 70 in Frankfurt.

According to these records, Johanna Bauer held a custody account at the Basel branch of the Bank which contained various securities, including:

- 4 *Rheinische Hypothekenbank Mannheim* 4½% gold mortgage bonds (*Goldpfandbriefe*), each with a face value of RM 5,000.00, for a total face value of RM 20,000.00;
- 1 *Frankfurter Hypothekenbank* 4½% gold mortgage bond with a face value of RM 5,000.00; and
- 1 *Preussische Pfandbriefbank* 4½% gold mortgage bond with a face value of RM 5,000.00.

The records do not indicate the dates of issue or maturity for any of the above-mentioned bonds. The custody account reportedly also held two additional *Preussische Pfandbriefbank* gold mortgage bonds of unspecified value, and additional, unnamed securities.

According to the documents submitted by the Claimant, the certificates for the first six bonds listed above (4 *Rheinische*, 1 *Frankfurter*, and 1 *Preussische*) were deposited in Johanna Bauer's custody account at the Bank in Basel, for which a Bank deposit receipt (*Depotschein*) numbered 112347 had been issued; however, the corresponding coupon sheets for these six bonds were held in a blocked emigrant account (*Auswanderersperrdepot*) in Johanna Bauer's name at the *Dresdner Bank* in Frankfurt.<sup>4</sup> The documents submitted by the Claimant include court submissions by Dr. Carl Barz, a lawyer acting on behalf of [REDACTED] from 1939 to 1941, in which he asserted that Johanna Bauer's son, [REDACTED], withdrew these six bond certificates from Johanna Bauer's account at the Bank in September 1938 by means of a falsified signature.

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<sup>4</sup> A bond is composed of a certificate (referred to in German as a *Mantel* or cover) and coupon sheets (*Couponbogen*). The certificate represents the right to repayment of capital and indicates the concrete structure of the loan (interest rate, term, payment schedule, etc). The bond coupons enable the bearer to collect periodic interest payments, typically from the bond issuer or a bank.

The documents submitted by the Claimant indicate that on 11 November 1938 [REDACTED] was arrested in a “Jewish action” (*Judenaktion*)<sup>5</sup> and imprisoned in the Buchenwald concentration camp. These records further indicate that the firm *L. Bauer & Co.* entered bankruptcy in November 1938, by which time divorce proceedings between [REDACTED] and [REDACTED] had also commenced. According to these records, Johanna Bauer had a claim against *L. Bauer & Co.* for approximately 51,000.00 Reichsmark (“RM”), which she transferred to third parties. These records also indicate that *L. Bauer & Co.* had assets of approximately RM 21,500.00 to be applied against creditor claims of approximately RM 73,250.00.

The documents submitted by the Claimant indicate that [REDACTED] was imprisoned in Buchenwald until approximately 27 February 1939, after which he was sent to the Jewish hospital (*Israelitisches Krankenhaus*) in Frankfurt.

The records submitted by the Claimant contain a “declaration of transfer” (*Abtretungserklärung*) by Johanna Bauer, dated 27 July 1939 in Frankfurt, indicating that her son, [REDACTED], was responsible for the support of his ex-wife, [REDACTED], and their child, [REDACTED]. Johanna Bauer wrote that, provided that she and [REDACTED] were able to leave Germany, the RM 30,000.00 in *Rheinische*, *Frankfurter*, and *Preussische* bonds mentioned above were to be transferred to [REDACTED] and [REDACTED]’s trustee, the Frankfurt lawyer Dr. Kurt Idelberger.<sup>6</sup>

The records submitted by the Claimant indicate that [REDACTED] fled Germany on 10 August 1939 and that Johanna Bauer fled sometime between 27 July 1939 and 3 November 1939.

According to the documents submitted by the Claimant, from 1939 to 1941 the six *Rheinische*, *Frankfurter*, and *Preussische* bonds, with a total value of RM 30,000.00, mentioned above were subject to levy proceedings (*Aufgebotsverfahren*) in the local courts of the issuing banks, namely Mannheim, Frankfurt, and Berlin, Germany. As further described below, the Finance Office for Frankfurt-East (*Finanzamt Frankfurt (Main) Ost*) (the “Finance Office”) intervened in the levy proceedings for the *Frankfurter Hypothekenbank* bond in order to collect the unpaid balance of Johanna Bauer’s atonement tax amounting to approximately RM 4,400.00, which [REDACTED] was ultimately forced to pay.

In a letter to the Finance Office dated 2 November 1939, Dr. Barz requested that the RM 5,000.00 *Frankfurter Hypothekenbank* bond be applied toward the outstanding sum owing on Johanna Bauer’s atonement tax, since this bond was already scheduled for a levy proceeding on 21 November 1939 in the Frankfurt local court (*Amtsgericht*).

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<sup>5</sup> In the days following *Kristallnacht* (the Night of Broken Glass pogrom of 9-10 November 1938, referred to in official German reports of the time as a *Judenaktion*), approximately 30,000 Jewish men across Germany and Austria were arrested and sent to concentration camps. For those who survived, release depended on their agreement to leave Germany. See entry for “*Kristallnacht*” in HOLOCAUST ENCYCLOPEDIA, available at <http://www.ushmm.org>.

<sup>6</sup> The CRT notes that Johanna Bauer’s “transfer declaration” (*Abtretungserklärung*) dated 27 July 1939, actually refers to the transfer of “*Deutsche Zentralboden*” bonds, rather than *Preussische Pfandbriefbank* bonds, to Louise Bauer. However, these references are consistent, since the *Preussische Pfandbriefbank* merged with *Preussische Centralbodenkredit* in 1930 to form *Deutsche Centralbodenkredit*. See [http://www.archiv.sachsen.de/archive/dresden/4480\\_3133313333.htm](http://www.archiv.sachsen.de/archive/dresden/4480_3133313333.htm).

In a letter from the Finance Office to the *Dresdner Bank* in Frankfurt dated 3 November 1939, the Finance Office wrote that Johanna Bauer, who had already left Germany, held a custody account at the *Dresdner Bank*, which at some time purportedly held approximately RM 2,000.00, and inquired whether the account contained any securities which could be applied to the RM 4,311.20 still owing on Johanna Bauer's atonement tax. In its reply to the Finance Office on 7 November 1939, the *Dresdner Bank* wrote that Johanna Bauer's blocked emigrant account at the *Dresdner Bank* was inactive. The *Dresdner Bank* further wrote that before Johanna Bauer's emigration, the coupons for the six *Rheinische*, *Frankfurter*, and *Preussische* bonds had been transferred from Johanna Bauer's blocked emigrant account to her "aryan" daughter-in-law, [REDACTED], in the name of the latter's trustee, Dr. Idelberger. The *Dresdner Bank* wrote that, because of pending levy proceedings, the certificates for the six *Rheinische*, *Frankfurter*, and *Preussische* bonds were not available, and that the *Dresdner Bank* did not manage any other assets for Johanna Bauer.

On 15 November 1939, the Finance Office issued a writ of seizure (*Pfändungsverfügung*) against Johanna Bauer for RM 4,431.04 and ordered the *Dresdner Bank* to surrender the RM 5,000.00 *Frankfurter Hypothekenbank* bond. However, the *Dresdner Bank* reiterated its earlier statement: only the bond coupons, as opposed to the bond certificate, had been held in Johanna Bauer's *Dresdner Bank* account and the coupons had already been transferred to [REDACTED].

In submissions to the Frankfurt local court on 9 September 1940 and 15 January 1941 connected with [REDACTED]'s rights to the RM 5,000.00 *Frankfurter Hypothekenbank* bond, Dr. Barz stated that [REDACTED], who was no longer within German territory and whose whereabouts were unknown, had falsified Johanna Bauer's signature and withdrawn certain securities, including the *Frankfurter Hypothekenbank* bond, from Johanna Bauer's custody account at the Bank in Basel. [REDACTED]'s actions had already been investigated by the state police and prosecutor's office, according to Dr. Barz, but it was unknown what [REDACTED] did with the securities.

Dr. Barz also stated that by 9 September 1940, the Mannheim local court (*Amtsgericht*) had already reached a decision as to Louise Bauer's title to the RM 20,000.00 in *Rheinische Hypothekenbank Mannheim* bonds and that a decision as to the RM 5,000.00 *Preussische Pfandbriefbank* bond was still pending.

On 12 January 1941, the Finance Office issued a writ of seizure (*Pfändungsverfügung*) against [REDACTED] for Johanna Bauer's unpaid tax, and the *Dresdner Bank* blocked her assets accordingly. Louise Bauer subsequently lost a series of appeals against the decision that she was responsible for the tax.

In a letter to the Bank in Basel dated 21 February 1941, Dr. Barz requested that the Bank join the proceedings in the local Frankfurt court, because the court had determined that [REDACTED], as the mere indirect possessor (*mittelbare Besitzerin*) of the *Frankfurter Hypothekenbank* bond, lacked standing to assert that its unauthorized withdrawal by [REDACTED] absolved her of liability for Johanna Bauer's unpaid tax. On 10 March 1941, the Bank replied to Dr. Barz, stating that it could not fulfill his request. According to the Bank, in its role as a mere depository

for the bond certificate, the Bank was neither entitled nor obliged to comply with Dr. Barz's request, and, in any case, the Bank was not the victim of the loss.<sup>7</sup>

On 6 March 1941, the Finance Office issued a notice of liability (*Haftungsbescheid*) for RM 4,354.30 against [REDACTED]. The final document submitted by the Claimant is a letter from the Finance Office to Dr. Barz, dated 30 May 1941, indicating that the notice of liability against [REDACTED] had been lifted.

## **The CRT's Analysis**

### Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. The Claimant's great-grandmother's name and country of residence match the published name and country of residence of the Account Owner. The Claimant also identified the Account Owner's marital status and city of residence, which match unpublished information about the Account Owner contained in the Bank's record. In support of his claim, the Claimant submitted numerous documents dating from 1938 to 1941 providing independent verification that the person who is claimed to be the Account Owner had the same name, marital status, and city of residence as those of the Account Owner recorded in the Bank's record. The documents submitted by the Claimant also indicate that the Account Owner held a custody account at the Bank, from which certain bonds were withdrawn in September 1938, which matches the unpublished type of the account and the name of the Bank and corresponds with the unpublished month and year of the closure of the account indicated in the Bank's record.

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

### The Status of the Account Owner as a Victim of Nazi Persecution

The Claimant has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimant indicated that the Account Owner, who was Jewish, resided in Frankfurt until 1939 when she fled to the United States. Additionally, the documents submitted by the Claimant indicate that the Account Owner was Jewish, that she fled Germany sometime between 27 July 1939 and 3 November 1939, that an atonement tax was assessed against her, and that her son [REDACTED] was arrested during *Kristallnacht* and imprisoned in Buchenwald.

### The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner, by providing specific information and documents demonstrating that the Account Owner was the Claimant's great-grandmother. These documents include correspondence and various court documents dating from 1938 to 1941, indicating that the Account Owner's granddaughter was [REDACTED]

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<sup>7</sup> "Wir ... teilen Ihnen mit, dass wir Ihrem Gesuch leider nicht entsprechen können, da wir uns als blosse Depotstelle zur Abgabe von Erklärungen der verlangten Art weder berechtigt noch verpflichtet halten und dass uns im übrigen die Titel nicht abhanden gekommen sind."

of Frankfurt, who was still a child in 1938; and an extract from the birth records of the fifteenth arrondissement in Paris, indicating that the Claimant's mother was [REDACTED], who was born in Frankfurt on 10 April 31.

The CRT notes that the Claimant indicated that he has a brother, however because the Claimant's brother is not represented in the Claimant's claim, the CRT will not consider his potential entitlement to the Account Owner's accounts in this decision.

#### The Issue of Who Received the Proceeds

The Bank's record indicates that the Account Owner held a safe deposit box account, which was closed on 29 June 1938, and a custody account which was closed on 11 September 1938.

With respect to the custody account, the CRT concludes that this is the same account as that referenced in the documents submitted by the Claimant, since the Bank name, the account type, and the month and year of closure match.

With respect to this account, as mentioned above, in court proceedings in Frankfurt from 1939 to 1941 Dr. Barz, the lawyer representing the Account Owner's daughter-in-law, [REDACTED], asserted that the Account Owner's son, [REDACTED], falsified the Account Owner's signature in order to withdraw the Account Owner's *Rheinische, Frankfurter*, and *Preussische* bonds, with a total face value of RM 30,000.00, in September 1938. The CRT notes that Dr. Barz made this assertion in an attempt to shield [REDACTED] from liability for the discriminatory tax assessed against the Account Owner. Accordingly, the CRT is unable to assess the accuracy of the assertion that [REDACTED] withdrew the bonds. Additionally, the records submitted by the Claimant indicate that Johanna Bauer's custody account contained additional securities, aside from the RM 30,000.00 in *Rheinische, Frankfurter*, and *Preussische* bonds. Accordingly, even assuming that [REDACTED] actually withdrew the *Rheinische, Frankfurter*, and *Preussische* bonds from the Account Owner's custody account in September 1938, the CRT is unable to conclude that these constituted the entire contents of her custody account. Therefore, with respect to both the Account Owner's custody account and her safe deposit box at the Bank, given that the documents submitted by the Claimant show that the Nazi authorities were aware that the Account Owner held assets at the Bank and that the authorities sought to confiscate certain of these assets; that apart from the possible withdrawal of the *Rheinische, Frankfurter*, and *Preussische* bonds discussed above, there is no record of the payment of the Account Owner's accounts to her or her heirs; that both of the Account Owner's accounts were already closed by the time the Account Owner and her son, [REDACTED], escaped from Germany; that the Account Owner and [REDACTED] died before the end of the Second World War, and her heirs would not have been able to obtain information about her accounts after the Second World War from the Bank due to the Swiss banks' practice of withholding or misstating account information in their responses to inquiries by account owners because of the banks' concern regarding double liability; and given the application of Presumption (h) and (j), as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules") (see Appendix A), the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner or her heirs. Based on its precedent and the Rules, the CRT applies presumptions to

assist in the determination of whether or not Account Owners or their heirs received the proceeds of their accounts.

### Basis for the Award

The CRT has determined that an Award may be made in favor of the Claimant. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owner was his great-grandmother, and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owner nor her heirs received the proceeds of the claimed accounts.

### Amount of the Award

In this case, the Account Owner held a safe deposit box and a custody account. As indicated above, the values of these accounts are unknown. 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 safe deposit box was SF 1,240.00 and the average value of a custody account was SF 13,000.00.<sup>8</sup> Thus, the combined 1945 value for the accounts at issue is SF 14,240.00. 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 178,000.00.

### **Certification of the Award upon Appeal and Request for Reconsideration**

The CRT certifies this Award upon Appeal and Request for Reconsideration for approval by the Court and payment by the Special Masters.

Claims Resolution Tribunal  
24 March 2011

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<sup>8</sup> The CRT notes that, in an Order dated 16 June 2010, the Court amended Article 29 of the Rules, which establishes value presumptions for accounts with unknown or low values. Full information regarding the methodology and procedure used to determine the revised Article 29 presumptive values is available at [www.swissbankclaims.com](http://www.swissbankclaims.com). The CRT notes that any adjustment for accounts awarded at the previous Article 29 values, such as the accounts described herein, will be addressed to the Claimant separately.