

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award Amendment**

to Claimants [REDACTED 1],

[REDACTED 2],

[REDACTED 3]

and [REDACTED 4]<sup>1</sup>

also acting on behalf of [REDACTED 5], [REDACTED 6], [REDACTED 7] and [REDACTED 8]  
**in re Accounts of Jiri Brecher and Filip Liebermann**

Claim Numbers: 220889/RT; 718936/RT; 788319/RT; 788583/RT; 204042/RT; 501226/RT;  
753606/RT

Original Award Amount: 216,100.00 Swiss Francs

Award Amendment Amount: 0.00 Swiss Francs

This Certified Award Amendment is based upon the claims of [REDACTED 1], née [REDACTED], (“Claimant [REDACTED 1]”), [REDACTED 2], née [REDACTED] (“Claimant [REDACTED 2]”), [REDACTED 3], née [REDACTED] (“Claimant [REDACTED 3]”), and [REDACTED 4] (“Claimant [REDACTED 4]”) (together the “Claimants”) to the accounts of Filip Lieberman. This Award Amendment is to the published account of Filip Liebermann (“Account Owner Liebermann”), over which Benedikt Liebermann (“Power of Attorney Holder Benedikt Liebermann”) held power of attorney, at the Zurich branch of the [REDACTED] (“Bank I”), and the published accounts of Jiri Brecher (“Account Owner Brecher”), over which Account Owner Liebermann, Power of Attorney Holder Benedikt Liebermann, and Otto Freund (“Power of Attorney Holder Freund”) (together the “Power of Attorney Holders”) held power of attorney, at the Zurich branch of the [REDACTED] (“Bank II”) (together the “Banks”). The awarded accounts belonging to Account Owner Brecher are from the Total Accounts Database (“TAD”) at Bank II.

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<sup>1</sup> On 20 October 2006, the Court approved an award to Claimant [REDACTED 1] (“Claimant [REDACTED 1]”), Claimant [REDACTED 2] (“Claimant [REDACTED 2]”), Claimant [REDACTED 3] (“Claimant [REDACTED 3]”) and Claimant [REDACTED 4] (“Claimant [REDACTED 4]”) (together “the Claimants”) for the accounts of Jiri Brecher and Filip Lieberman (the “October 2006 Award”), which is the subject of this Award Amendment.

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

## **Procedural History**

On 20 October 2006, the Court approved an Award to the Claimants and represented parties [REDACTED 5], [REDACTED 6], and [REDACTED 7] for the Account Owners' accounts (the "October 2006 Award"). In this Award Amendment, the CRT adopts and amends its findings to address the entitlement of represented party [REDACTED 8] and represented party [REDACTED 7]. Represented party [REDACTED 8] is represented by Claimant [REDACTED 4]. The CRT notes that although represented party [REDACTED 8] signed a power of attorney form authorizing Claimant [REDACTED 4] to act in his behalf, this form was not available for consideration before the release of the October 2006 Award. Subsequent review of the Claimants' claims indicates that represented party [REDACTED 8] is entitled to share in the original award amount, as detailed below. In addition, new information provided by the Claimants and represented parties that was not available to the CRT for consideration in the October 2006 award indicates that represented party [REDACTED 7] is not entitled to share in the award amount for the accounts owned by Account Owner Brecher, as further described below.

## **The October 2006 Award**

In the October 2006 Award, the CRT determined that Account Owner Liebermann owned one demand deposit account at Bank I over which Dr. Benedikt Lieberman, who was Account Owner Liebermann's son, held power of attorney and that Account Owner Brecher held one custody account and one demand deposit account at Bank II over which Otto Freund, Filip Liebermann, and Dr. Benedykt Liebermann held power of attorney. The CRT further determined that the Claimants plausibly identified the Account Owners, that they plausibly demonstrated that they are related to the Account Owners, and that they made a plausible showing that the Account Owners were Victims of Nazi Persecution. Additionally, the CRT determined that it is plausible that neither Account Owner Liebermann nor Account Owner Brecher received the proceeds of their accounts. The CRT noted that the records of the Swiss Federal Archive indicate that the value of Account Owner Liebermann's demand deposit account was less than 2,140.00 Swiss Francs ("SF") and therefore determined its value to be SF 2,140.00, in accordance with Article 29 of the Rules Governing the Claims Resolution Process, as amended (the "Rules"). This amount was multiplied by a factor of 12.5, in accordance with Article 31(1) of the Rules, to generate an award amount of SF 26,750.00 for this account.

The CRT further noted that Swiss Federal Archive records indicate that Account Owner Brecher's custody account had a value of less than SF 13,000.00 and that his demand deposit account had a value of less than SF 2,140.00, and determined their value to be SF 13,000.00 and SF 2,140.00, respectively, in accordance with Article 29 of the Rules, resulting in a combined 1945 value of SF 15,140.00 for these two accounts. This amount was multiplied by a factor of

12.5, in accordance with Article 31(1) of the Rules, to generate an award amount of SF 189,250.00 for these two accounts.

Finally, the CRT determined that Claimant [REDACTED 1] was entitled to receive the SF 100.00 fee she had previously paid to initiate a search for her relative's accounts. Consequently, the total award amount was SF 216,100.00.

In their Claims, the Claimants indicated that Account Owner Liebermann had four children: [REDACTED], [REDACTED], Benedykt Lieberman, and [REDACTED]. The Claimants further indicated that [REDACTED] had three children: represented party [REDACTED 8], [REDACTED], who died in 2002, and [REDACTED] (Claimant [REDACTED 3]'s mother), who died in 2003. In addition, the Claimants indicated that Claimant [REDACTED 1] and represented party [REDACTED 6] are the children of [REDACTED]; that represented parties [REDACTED 5] and [REDACTED 7] are the children of Benedykt Lieberman; and that Claimant [REDACTED 2] and Claimant [REDACTED 4] are the children of [REDACTED]. Finally, the Claimants indicated that represented party [REDACTED 5]'s mother was [REDACTED], the sister of Jiri Brecher. This information was confirmed by Claimant [REDACTED 1] in a telephone conversation with the CRT on 21 July 2006.<sup>2</sup>

Accordingly, the CRT determined that Claimant [REDACTED 3] was entitled to one-quarter (1/4) of the award amount for the account of Account Owner Liebermann, and that Claimant [REDACTED 1], Claimant [REDACTED 4], Claimant [REDACTED 2], and represented parties [REDACTED 5], [REDACTED 6], and [REDACTED 7] were each entitled to one-eighth (1/8) of his account. In addition, the CRT determined that Claimant [REDACTED 1] was entitled to the SF 100.00 fee she paid in order to initiate a search for this account. The CRT further determined that represented parties [REDACTED 5] and [REDACTED 7], as the descendants of Account Owner Brecher's parents, were each entitled to one-half (1/2) of the award amount for the accounts of Account Owner Brecher.

### **New Information Provided by the Claimants and Represented Parties**

After the release of the October 2006 Award, Claimant [REDACTED 2] contacted the CRT on 17 and 20 November 2006, indicating that represented parties [REDACTED 7] and [REDACTED 5] are half-sisters. Represented party [REDACTED 7] also contacted the CRT on 20 November 2006 and explained that her mother was not [REDACTED] and that her father divorced in 1945 and later married her mother [REDACTED], née [REDACTED]. Represented party [REDACTED 7] further indicated that her father, Benedykt Liebermann, financially supported Jiri (Georg) Brecher while he studied medicine in England and that she was in contact him until his death in July 2004 in the United States. On 20 November 2006, represented party [REDACTED 5] submitted a copy of her birth certificate, indicating that her parents were Benedykt Liebermann and [REDACTED], née [REDACTED]. In a telephone conversation with

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<sup>2</sup> The CRT notes that the Claimants had not previously indicated that represented parties [REDACTED 5] and [REDACTED 7] had different mothers. The CRT further notes that the family trees provided by Claimant [REDACTED 1], Claimant [REDACTED 2] and Claimant [REDACTED 3] indicate that represented parties [REDACTED 5] and [REDACTED 7] had the same parents.

the CRT on 21 November 2006, Claimant [REDACTED 3] stated that George (Jiri) Brecher indicated on various occasions that he was only able to study medicine due to the financial support of Filip Liebermann, who was very wealthy. Finally, in a further conversation, Claimant [REDACTED 1] indicated that some family members suspect that Filip Liebermann might have used Jiri Brecher's name to transfer money in order to hide his assets from the Nazis.

## **The CRT's Analysis**

### Basis for the Award Amendment

The CRT has determined that an Award may be made in favor of [REDACTED 8], who is represented by Claimant [REDACTED 4]. First, Claimant [REDACTED 4]'s claim is admissible in accordance with the criteria contained in Article 18 of the Rules, and represented party [REDACTED 8] has provided a valid power of attorney, authorizing Claimant [REDACTED 4] to represent him on this claim. Second, the Claimants have plausibly demonstrated that Account Owner Liebermann was represented party [REDACTED 8]'s maternal grandfather and that relationship justifies an Award. Third, the CRT determined in the October 2006 Award that it was plausible that neither the Account Owners nor the Power of Attorney Holder, nor their heirs, received the proceeds of the claimed accounts.

### Amount of the October 2006 Award

As detailed in the October 2006 Award, Account Owner Lieberman held one demand deposit account. Based on review of the Swiss Federal Archive records, the CRT determined that the value of this account was SF 663.00 as of 1 September 1963. Pursuant to Article 29 of the Rules, when the value of an account is less than the average value of the same or similar type of account, 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 upon the investigation conducted by the Independent Committee of Eminent Persons ("ICEP" or "ICEP Investigation"), in 1945 the average value of a demand deposit account was SF 2,140.00. According to Article 31 of the Rules, account values are multiplied by an adjustment factor to bring award amounts up to current value. At the time of the October 2006 Award, the adjustment factor was 12.5, and the resulting award amount for Account Owner Lieberman's account was SF 26,750.00.

As further described in the October 2006 Award, Account Owner Brecher held one demand deposit account and one custody account. Based on review of Bank II's records and the information available from the Swiss Federal Archive, the CRT determined that the value of Account Owner Brecher's custody account had a nominal value of SF 4,000.00 and a market value of SF 3,960.00 as of February 1945, and that his demand deposit account had a value of SF 403.50 as of the same date. According to Article 29 of the Rules and based on the ICEP Investigation, the CRT determined that the value of Account Owner Brecher's custody account was SF 13,000.00 and the value of his demand deposit account was SF 2,140.00, for a combined 1945 value of SF 15,140.00 for the two accounts at issue. This amount was multiplied by an adjustment factor of 12.5, pursuant to Article 31 of the Rules, and consequently, the combined adjusted value of Account Owner Brecher's accounts was determined to be SF 189,250.00.

After adding in the SF 100.00 search fee previously paid by Claimant [REDACTED 1], the total award amount was SF 216,100.00.

New Division of the Award

*Account of Filip Lieberman*

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. In this case, the Claimants and represented parties [REDACTED 5], [REDACTED 6], [REDACTED 7] and [REDACTED 8] are descendants of Account Owner Liebermann: Claimant [REDACTED 1] and represented party [REDACTED 6] are the children of Account Owner Liebermann’s daughter, [REDACTED]; Claimant [REDACTED 2] and Claimant [REDACTED 4] are the children of his daughter [REDACTED]; represented parties [REDACTED 5] and [REDACTED 7] are the daughters of his son Benedykt; represented party [REDACTED 8] is the son of his daughter [REDACTED] and Claimant [REDACTED 3] is the grandchild of his daughter [REDACTED] (and the daughter of [REDACTED]). Accordingly, the Claimants and represented parties are each entitled to one-eighth of Account Owner Lieberman’s account.

*Accounts of Jiri Brecher*

With respect to the accounts of Account Owner Brecher, which were evenly divided between represented parties [REDACTED 5] and [REDACTED 7] in the October 2006 Award, the CRT has determined after receiving further information that represented party [REDACTED 5], as the daughter of Account Owner Brecher’s sister, has a better entitlement to his accounts than represented party [REDACTED 7], who is not related to Account Owner Brecher. Accordingly, represented party [REDACTED 5] is entitled to the entire award amount for the accounts of Account Owner Brecher.

The new Award distribution is set forth in Table 1 below.

**Table 1. Distribution of Award Amount by Party.**

<b>Name of Party</b>	<b>Liebermann Account</b>	<b>Brecher Account</b>	<b>Search Fee</b>	<b>Total</b>
Claimant [REDACTED 1]	3,343.75	0.00	100.00	3,443.75
Claimant [REDACTED 2]	3,343.75	0.00	0.00	3,343.75
Claimant [REDACTED 3]	3,343.75	0.00	0.00	3,343.75
Claimant [REDACTED 4]	3,343.75	0.00	0.00	3,343.75
Represented party [REDACTED5]	3,343.75	0.00	0.00	3,343.75
Represented party [REDACTED6]	3,343.75	189,250.00	0.00	192,593.75
Represented party [REDACTED7]	3,343.75	0.00	0.00	3,343.75
Represented party [REDACTED8]	3,343.75	0.00	0.00	3,343.75
<b>Total</b>	<b>26,750.00</b>	<b>189,250.00</b>	<b>100.00</b>	<b>216,100.00</b>

### **Scope of the Award Amendment**

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 Amendment**

The CRT certifies this Award Amendment for approval by the Court.

Claims Resolution Tribunal  
27 February 2007