

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Eva Nadai

and to Claimant Gábor Breuer
also acting on behalf of Endre Breuer

in re Account of Zsigmond Breuer

Claim Numbers: 220160/LH; 212667/LH

Award Amount: 195,227.63 Swiss Francs

This Certified Award is based upon the claims of Eva Nadai, née Breuer, (“Claimant Nadai”) and Gábor Miklos Breuer (“Claimant Breuer”) (together the “Claimants”) to the published account of Zsigmond Breuer (the “Account Owner”) at the Zurich branch of the [REDACTED] (the “Bank”).

All awards are published. Where a claimant has not requested confidentiality, as in this case, only the name of the bank has been redacted.

Information Provided by the Claimants

Claimant Nadai

Claimant Nadai submitted a Claim Form identifying the Account Owner as her paternal grandfather, Zsigmond Breuer, who was born on 2 March 1870 in Jác, Hungary, and whose parents were Simon Breuer and Johanna Breuer, née Quittner. Claimant Nadai indicated that her grandfather, who was Jewish, was married to Teréz (Terézia) Breuer, née Venetianer, with whom he had a child, László Breuer (Claimant Nadai’s father), who was born on 29 March 1907. Claimant Nadai stated that her grandfather was a bookbinder whose workshop, *Breuer Zsigmond Könyvkötészet és Naptárüzem*, was located at Karoly-Körút 9 in Budapest, Hungary. Claimant Nadai stated that her grandfather resided at Dalmady Gyöző u. 4 in Budapest until June 1944, and later at Izabella u. 60 in Budapest until November 1944. Claimant Nadai further indicated that her grandparents attempted to hide from the Nazis, but that they were discovered, executed and their bodies were thrown into the Danube River in December 1944.

In support of her claim, Claimant Nadai submitted copies of documents, including: (1) her grandfather’s birth certificate, dated 31 August 1938, indicating that Zsigmond Breuer was born on 2 March 1870 in Jác to Simon Breuer and Johanna Breuer, née Quittner; (2) her father’s

birth certificate, dated 23 January 1948, indicating that László Breuer was born on 29 March 1907 in Budapest to Zsigmond Breuer and Terézia Breuer, née Venetianer; (3) her father's death certificate, dated 5 November 1981, indicating that he resided in Budapest and (4) her own birth certificate, dated 5 June 1937, indicating that Eva Breuer was born on 9 December 1933 in Budapest and that her father was László Breuer.

The CRT notes that a database containing the names of victims of Nazi persecution includes a Page of Testimony about person named Zsigmond Breuer, and indicates that his year of birth was 1870 and that his parents were Simon Breuer and Johanna Breuer, née Quittner, which matches the information about the Account Owner provided by Claimant Nadai. The Page of Testimony was submitted by Edith Sekeres, who is identified as Zsigmond Breuer's daughter. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

Claimant Nadai indicated that she was born on 9 December 1933 in Budapest.

Claimant Breuer

Claimant Breuer submitted a Claim Form identifying the Account Owner as his paternal great-grandfather, Zsigmond Breuer, who was born in 1856 in Pilis Szántó, Hungary and was married to Irén Breuer, née Weisz, with whom he had two children: Imre Breuer (Claimant Breuer's grandfather), who was born in 1890 and perished in 1945, and Endre Breuer, who was born in 1908 and perished in 1942. Claimant Breuer indicated that his great-grandfather, who was Jewish, was a chauffeur, and that he resided at Viola utca 19 in Budapest. Claimant Breuer stated that his great-grandparents perished in 1944 in Budapest.

In support of his claim, Claimant Breuer submitted copies of documents, including his great-grandfather's employment certificate, dated 17 December 1887, indicating that Zsigmond Breuer was born in 1856, that he was Jewish and that he resided in Budapest; and his grandfather's driving license, indicating that Imre Breuer was born in 1890 in Budapest.

Claimant Breuer indicated that he was born on 3 June 1960 in Gödöllő, Hungary. Claimant Breuer is representing his brother, Endre Zsolt Breuer, who was born on 22 October 1965 in Gödöllő.

Information Available in the Bank's Records

The Bank's records consist of two protocols, dated 5 September 1945 and 21 March 1946, relating to the contents of a safe deposit box. Additionally, 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") submitted a printout from their database of assets blocked in the 1945 freeze of assets held in Switzerland by the citizens of Germany and the territories incorporated into the Third Reich (the "1945 Freeze"). This database was created by the auditors using information available from the Swiss Federal Archive.

According to the Bank's records and the record prepared by the ICEP auditors, the Account Owner was Zsigmond Breuer, who resided in Budapest, Hungary. These records indicate that the Account Owner held a safe deposit box, numbered II/525, which was opened on 14 August 1939. The records also indicate that the Bank forced the safe deposit box open on 5 September 1945 and listed its contents as the following: 17 pieces of red gold, without an indication of grade and number, of which 16 of the pieces were of a flat oval shape and one was a bar. The total weight of the gold was 2,893 grams. The safe also contained one golden ring with two diamonds and one ruby; one golden ring with three small diamonds and one pearl; one golden ring with one pearl and one diamond; two rings of white gold with one diamond each; and three pairs of earrings with two diamonds each. These records further indicate that the safe deposit box was frozen in the 1945 Freeze, and that it was released from the freeze on 10 October 1945.¹

Pursuant to Article 6 of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), the CRT requested the voluntary assistance of the Bank to obtain additional information about this account ("Voluntary Assistance"). The Bank provided the CRT with a safe deposit box customer card, which indicates that the contact person for the safe deposit box was Mr. A. Kuhn, who resided at Zehnderweg 8 in Zurich, Switzerland. This record further indicates that the safe deposit box was opened on 14 August 1939 and that the Bank renewed the contract for one year on 14 August of each year, up to and including 14 August 1945.

The ICEP auditors did not find this account in the Bank's system of open accounts, and they therefore presumed that it was closed. These auditors indicated that there was no evidence of activity on this account after 1945. There is no evidence that the Account Owner or his heirs closed the account and received the proceeds themselves.

The CRT's Analysis

Joinder of Claims

According to Article 37(1) of 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 two claims of the Claimants in one proceeding.

Identification of the Account Owner

Claimant Nadai's grandfather's name and city and country of residence and Claimant Breuer's great-grandfather's name and city and country of residence match the published name and city and country of residence of the Account Owner.

In support of her claim, Claimant Nadai submitted documents, including her father's and her grandfather's birth certificates, providing independent verification that the person who is claimed

¹ The CRT notes that the Bank's records indicate that the account was frozen in the 1945 Freeze. However, the Bank's records also indicate that the Account Owner resided in Hungary, and Hungarian-owned accounts were not generally frozen in the 1945 Freeze. The CRT considers it plausible that the account was frozen pursuant to the Swiss freeze of Hungarian assets.

to be the Account Owner had the same name and resided in the same town recorded in the Bank's records as the name and city of residence of the Account Owner.

Claimant Breuer also submitted documents, including his great-grandfather's employment certificate, providing independent verification that the person who is claimed to be the Account Owner had the same name and resided in the same town recorded in the Bank's records as the name and city of residence of the Account Owner.

As noted above, the CRT notes that a database containing the names of victims of Nazi persecution includes a Page of Testimony about a person named Zsigmond Breuer, and indicates that his year of birth was 1870 and that his parents were Simon Breuer and Johanna Breuer, née Quittner, which matches the information about the Account Owner provided by Claimant Nadai. The Page of Testimony was submitted by Edith Sekeres, who is identified as Zsigmond Breuer's daughter. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT notes that the name Zsigmond Breuer appears 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").

The CRT notes that Claimant Nadai's relative and Claimant Breuer's relative are not the same person. However, given that the Claimants have identified all published information about the Account Owner that is available in the Bank's records; that the information provided by each claimant supports and in no way contradicts any information available in the Bank's records; that there is no additional information in the Bank's records which would provide a basis for the CRT to make any further determinations as to the identity of the Account Owner; the CRT finds that Claimant Nadai and Claimant Breuer have each plausibly identified the Account Owner.

Status of the Account Owner as a Victim of Nazi Persecution

The Claimants have each made a plausible showing that the Account Owner was a Victim of Nazi Persecution. Claimant Nadai stated that the Account Owner was Jewish, that he resided in Nazi-allied Hungary, and that he and his wife were murdered by the Nazis in December 1944. Claimant Breuer stated that the Account Owner was Jewish, and that he and his wife resided in Nazi-allied Hungary until 1944, when they perished.

As noted above, a person named Zsigmond Breuer was included in the CRT's database of victims.

The Claimant's Relationship to the Account Owner

Claimant Nadai has plausibly demonstrated that she is related to the Account Owner by submitting specific information and documents, demonstrating that the Account Owner was Claimant Nadai's grandfather. These documents include her father's birth and death certificates, indicating that László Breuer's parents were Zsigmond Breuer and Terézia Breuer, née Venetianer; and her own birth certificate, indicating that her father was László Breuer.

Claimant Breuer has also plausibly demonstrated that he is related to the Account Owner by submitting specific biographical information demonstrating that the Account Owner was Claimant Breuer's great-grandfather. The CRT notes that Claimant Breuer submitted a copy of his great-grandfather's employment certificate. The CRT notes that it is plausible that this document is a document which most likely only a family member would possess. The CRT further notes that Claimant Breuer submitted a copy of his grandfather's driving license, which provides independent verification that Claimant Breuer's relative bore the same family name as the Account Owner and that they resided in Budapest. Finally, the CRT notes that the foregoing information is of the type that family members would possess and indicates that the Account Owner was well known to Claimant Breuer as a family member, and all of this information supports the plausibility that Claimant Breuer is related to the Account Owner, as he has asserted in his Claim Form.

As noted above, a database containing the names of victims of Nazi persecution includes a Page of Testimony about a person named Zsigmond Breuer, and indicates that his year of birth was 1870 and that his parents were Simon Breuer and Johanna Breuer, née Quittner, which matches the information about the Account Owner provided by Claimant Nadai. The Page of Testimony was submitted by Edith Sekeres, who is identified as Zsigmond Breuer's daughter. The CRT has not received any claims from Edith Sekeres. There is no information to indicate that the Account Owner has other surviving heirs other than the party whom Claimant Breuer is representing.

The Issue of Who Received the Proceeds

Given that both persons who have been plausibly identified as the Account Owner resided in Nazi-allied Hungary until 1944, when they perished; that there is no record of the payment of the Account Owner's account to him nor any record of a date of closure of the account; that the safe was forcibly opened after the death of both persons who have been plausibly identified as the Account Owner; that the Account Owner's heirs would not have been able to obtain information about his account after the Second World War from the Bank due to the Swiss banks' practice of withholding or misstating account information in their responses to inquiries by account owners because of the banks' concern regarding double liability; and given the application of Presumptions (h), (i) 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 his 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 Claimants and the party whom Claimant Breuer represents. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Claimant Nadai has plausibly demonstrated that the Account Owner was her grandfather, and Claimant Breuer has plausibly demonstrated that the Account Owner was the great-grandfather of represented party Endre Zsolt Breuer and Claimant Breuer, and those relationships justify an Award. Third, the CRT has determined that

it is plausible that neither the Account Owner nor his heirs received the proceeds of the claimed account.

Amount of the Award

In this case, the Account Owner held a safe deposit box. The Bank's records indicate that on 5 September 1945, the safe deposit box held 2,893 grams of gold, which at that time had a market value of SF 14,378.21.²

The value of the safe's other contents – five rings and three pairs of earrings – is 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 1,240.00 Swiss Francs ("SF").

Thus, the combined 1945 value for the account at issue is SF 15,618.21. 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 195,227.63.

Division of the Award

According to Article 26 of the Rules, in cases where the identity of the account owner cannot be precisely determined due to the limited information contained in the bank documents, and where several unrelated claimants have established a plausible relationship to a person with the same name as the account owner, the award will provide for a pro rata share of the full amount in the account to each claimant or group of claimants who would be otherwise entitled under these Rules. In this case, each Claimant has established a plausible relationship to a person with the same name as the Account Owner. Accordingly, Claimant Nadai is entitled to one-half of the Award amount, and Claimant Breuer and the party he represents are entitled to share one-half of the Award amount.

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, Claimant Breuer is representing his brother, Endre Zsolt Breuer, and they are each entitled to one-half of their share, or one-quarter of the total award amount.

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).

² The CRT uses official market values when making gold valuations.

Certification of the Award

The CRT certifies this Award for approval by the Court and payment by the Special Masters.

Claims Resolution Tribunal
19 December 2007