

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant [REDACTED]

**in re Accounts of David Noskes, Charla Noskes and Louis Noskes**

Claim Number: 218753/MC<sup>1</sup>

Award Amount: 410,349.38 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the published account of David Charla Noskes. This award is to the published accounts of David Noskes (“Account Owner David Noskes”), Charla Noskes (“Account Owner Charla Noskes”), and Louis Noskes (“Account Owner Louis Noskes”) (together the “Account Owners”) at 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.

### **Information Provided by the Claimant**

The Claimant submitted a Claim Form identifying Account Owner David Noskes as his paternal great-uncle, David Noskes (Noschkes or Noshkes), who was born in Austria-Hungary, and was married to Charla (Carlotta) Noskes in Sarajevo, Croatia. The Claimant indicated that David Noskes was one of the five sons of [REDACTED] and [REDACTED], née [REDACTED]. According to the Claimant, David Noskes lived at Petrinjska 7, Zagreb, Croatia and owned and directed a shipping company called *Schenker & Company*, located at Ilica 25, Zagreb.<sup>3</sup> The Claimant stated that David Noskes had a son, Louis Noskes, who held the title of doctor of law. The Claimant further stated that David, Charla, and Louis Noskes, who were all Jewish, perished

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<sup>1</sup> The Claimant submitted two Claim Forms, which were registered under the Claim Numbers 218752 and 218753. The CRT has determined that these claims are duplicate claims and is treating them under the consolidated Claim Number 218753.

<sup>2</sup> 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”), David Noskes is referred to as David Charla Noskes, who was indicated as having one account. Upon careful review, the CRT has concluded that the Bank’s records indicate that “David Charla Noskes” referred to David Noskes, Charla Noskes and Dr. Louis Noskes, who jointly held two accounts.

<sup>3</sup> In a separate decision, an account belonging to *Schenker & Company Internationale Speditions AG* was awarded to another Claimant who plausibly identified his relative as the owner of the company. See *In re Account of Schenker & Company Internationale Speditions AG* (approved on 29 September 2004).

in a concentration camp in Croatia. The Claimant indicated that his grandfather, [REDACTED], was the brother of David Noskes. The Claimant further indicated that his father, [REDACTED], was the son of [REDACTED], and that he changed his surname from [REDACTED] to [REDACTED].

The Claimant submitted the birth certificate of his grandfather, Isaac Noskes, which indicates that he is the son of [REDACTED], and [REDACTED], née [REDACTED]; a circumcision announcement issued by D. Noskes and his wife dated 21 December 1904, which indicates that they lived in Sarajevo and had a son; a telegram sent from “Charladudek” in Sarajevo<sup>4</sup> to the “Noschkes” in New York, New York, the United States, which indicates that David and Carla lived in Sarajevo; a letter from David Noskes written on letterhead from *Schenker & Company* dated 27 September 1935, which indicates this company was based in Zagreb; and various letters from David Noskes to his relatives in New York, indicating that he resided at Petrinjska 7 in Zagreb. The Claimant indicated that he was born on 25 November 1953 in New York.

### **Information Available in the Bank’s Records**

The Bank’s records consist of internal lists of accounts, account statements, and working papers prepared by the Bank in the course of a survey of assets held in Switzerland by foreigners or stateless persons who were or were believed to have been victims of racial, religious or political persecution, conducted by Swiss banks pursuant to a Federal decree in 1962 (the “1962 Survey”).

According to these records, the Account Owners were *Generaldirektor* (Director General) David Noskes, *Frau* (Mrs.) Charla Noskes, and Dr. Louis Noskes, who resided at Petrinjska 7 in Zagreb, Croatia. The Bank’s records indicate that the Account Owners held a joint savings account, which was referenced with the number 100074, and a joint custody account, which was referenced with the number 386293.

The Bank’s records indicate that the Account Owners ordered the Bank to withhold any correspondence in May 1940. According to the Bank’s records, the last contact with the Account Owners was on 6 May 1941, when the Bank received a transfer order via Manufacturers Trust Bank in New York.

According to the Bank’s records, the value of the savings account in 1963 was 6,327.95 Swiss Francs (“SF”). According to an account statement dated 6 September 1963 and pertaining to the custody account, the custody account contained the passbook to the savings account and the following securities: 5% *Kingdom of Yugoslavia Funding 2. Ser. per 1.11.56 Ass. Plan 1960* with a face value of 1,700.00 United States Dollars (“US\$”); 7% *Kingdom of the Serbs Croats and Slovenes Serie E per 1.5.62 Ass. Plan 1960* with a face value of US\$ 18,000.00; and 3 1/2% *Internat. Bank for Reconstruction and Development 1954* with a face value of SF 1,000.00. The Bank’s records indicate that the Yugoslav bonds denominated in United States Dollars were held at the “Swiss American Corporation” in New York. According to handwritten notations on this account statement, the total value of the securities in the custody account on 6 September 1963

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<sup>4</sup> The CRT notes that “Dudek” is a nickname for David in the region.

was SF 24,600.00, though it is not clear from the Bank's records who wrote these notations, the date of the value, or how this value was determined.

According to a second account statement dated 23 March 1969, the contents of the custody account included the savings passbook and the following securities: 15 *Ant. Sip Europa Valor*; 75 *Ant Sip Swiss Valor Neue Serie*; 2 ½% *Yugoslavia 1.10.98 2<sup>nd</sup> Series Assented to 1967 Plan*, with a nominal value of US\$ 1,700.00; and 3 – 3 ½% - 7% *Kingdom of Serbs, Croats and Slovenes Ser. B 1.10.98 Assented Plan 1967*, with a nominal value of US\$ 18,000.00. The account statement indicates that the Yugoslav bonds denominated in United States Dollars were held at the “Swiss American Corporation” in New York. This account statement does not provide a total value of these securities. This statement also does not indicate that any interest was paid to the Account Owners for the assets in the savings or the custody account.

The Bank's records indicate that although the accounts were considered for inclusion in the 1962 Survey, they ultimately were not reported. The reasons the Bank gave for not reporting the accounts were “no indication of persecutions” [sic] and “[t]he name is certainly not Jewish.”

The Bank's records indicate that the savings account was closed on 6 January 1978. The amount in the savings account on the date of its closure is unknown. The Bank's records do not show when the custody account was closed, or to whom it was paid. The auditors who carried out the investigation of this bank to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons (“ICEP” or the “ICEP Investigation”) did not find the custody account 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 the accounts held by the Account Owners after 1945. There is no evidence in the Bank's records that the Account Owners or their heirs closed the accounts and received the proceeds themselves.

## **The CRT's Analysis**

### Identification of the Account Owners

The Claimant has plausibly identified the Account Owners, despite the fact that their names were published as the name of a single individual 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 Claimant correctly identified David Noskes and Charla Noskes as being the names of two individuals, which matches information about Account Owners David Noskes and Charla Noskes contained in the Bank's records. The Claimant's great-uncle's city and country of residence match the published city and country of residence of Account Owner David Noskes. The Claimant also identified the street address of the Account Owners and indicated that David Noskes directed a company, all of which matches unpublished information contained in the Bank's records. Finally, the Claimant identified Account Owner Louis Noskes, and stated that he held a doctor title, which also matches unpublished information contained in the Bank's records.

In support of his claim, the Claimant submitted documents, including the circumcision announcement issued by D. Noskes and his wife dated 21 December 1904, which indicates that they lived in Sarajevo and had a son; a letter written by David Noskes on letterhead from *Schenker & Company* dated 27 September 1935, which indicates this company was based in Zagreb; and various letters from David Noskes to his relatives in New York, indicating that he resided at Petrinjska 7 in Zagreb, providing independent verification that the persons who are claimed to be the Account Owners had the same names and resided at the same address recorded in the Bank's records as the names and address of the Account Owners.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named David Noskes, and indicates that his place of residence was Zagreb, Croatia, and that his place of death was Jasenovac, Croatia, which matches the information about the Account Owners provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.<sup>5</sup> The CRT notes that there are no other claims to these accounts. Taking all these factors into account, the CRT concludes that the Claimant has plausibly identified the Account Owners.

#### Status of the Account Owners as Victims of Nazi Persecution

The Claimant has made a plausible showing that the Account Owners were Victims of Nazi Persecution. The Claimant stated that the Account Owners were Jewish, and that they perished in a concentration camp in Croatia. As noted above, a person named David Noskes was included in the CRT's database of victims.

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

The Claimant has submitted specific information and documents, demonstrating that Account Owner David Noskes was his great-uncle, that Account Owner Charla Noskes was his great-aunt, and that Account Owner Louis Noskes was his father's cousin. The CRT notes that the Claimant identified unpublished information about the Account Owners as contained in the Bank's records, and that the Claimant also identified information which matches information contained in the Yad Vashem records. The CRT also notes that the Claimant submitted correspondence from David and Charla Noskes. These documents also provide independent verification that the Claimant's relatives bore the last name Noskes, and that they resided in Zagreb. Finally, the CRT notes that the foregoing information is of the type that family members would possess and indicates that the Account Owners were well-known to the Claimant as family members, and all this information supports the plausibility that the Claimant is related to the Account Owners, as he has asserted in his Claim Form. There is no information to indicate that the Account Owners have other surviving heirs.

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<sup>5</sup> The CRT also notes that this database contains the names of a [REDACTED] and [REDACTED] who also lived in Zagreb, Croatia and died in Jasenovac, Croatia. The CRT notes that these entries likely relate to Charla Noskes and Louis Noskes.

## The Issue of Who Received the Proceeds

Given that the Account Owners were deported to a concentration camp where they perished; that there is no record of the payment of the Account Owners' accounts to them nor any record of a date of closure of the custody account; that the savings account was closed after the death of the Account Owners; that the Account Owners and their heirs would not have been able to obtain information about their 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 Presumptions (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 Owners, or their heirs. Based on its precedent and the Rules, the CRT applies presumptions to assist in the determination of whether or not Account Owners or their heirs received the proceeds of their accounts.

## Basis for the Award

The CRT has determined that an Award may be made in favor of the Claimant. First, the claim is admissible in accordance with the Rules. Second, the Claimant has plausibly demonstrated that Account Owner David Noskes was his great-uncle, that Account Owner Charla Noskes was his great-aunt, and that Account Owner Louis Noskes was his father's cousin, and those relationships justify an Award. Third, the CRT has determined that it is plausible that neither the Account Owners nor their heirs received the proceeds of the claimed accounts.

## Amount of the Award

In this case, the Account Owners held one custody account and one savings account.

The CRT notes that the Bank's records indicate that between 1963 and 1969 the Bank exchanged the Yugoslav bonds that were in the custody account for a new series of Yugoslav bonds and also that by 1963 the Bank had acquired bonds issued by the International Bank for Reconstruction and Development, showing that, at least in the 1960s the Bank, in this case, was managing the account actively. The notations on the account statement dated 6 September 1963 indicate that the contents of the custody account were valued at SF 24,600.00. The CRT therefore has determined that this value reflects the market value of the account in 1963. In accordance with Article 31(1) of the Rules, this amount is increased by an adjustment of SF 1,425.00, which reflects fees charged to the custody account between 1945 and 1963. The CRT notes that the Bank's records do not indicate that the custody account accrued any earnings over this period of time. Consequently, the adjusted balance of the account at issue is SF 26,025.00 Swiss Francs. The current value of the amount of the award is determined by multiplying the adjusted balance by multiplying it by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce an amount of SF 325,312.50 Swiss Francs for this account.

As for the savings account, the Bank's records indicate that the value of the savings account in 1963 was SF 6,327.95. In accordance with Article 31(1) of the Rules, this amount is increased

by an adjustment of SF 475.00, which reflects fees charged to the savings account between 1945 and 1963. The CRT notes that the Bank's records do not indicate that the savings account earned any interest over this period of time. Consequently, the adjusted balance of the account at issue is SF 6,802.95. The current value of the amount of the award is determined by multiplying the adjusted balance, to produce an amount of SF 85,036.88 for this account.

Thus, the total award amount is 410,349.38 Swiss Francs.

### **Scope of the Award**

The Claimant should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on his claim to determine whether there are additional Swiss bank accounts to which he 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  
18 November 2004