

# CLAIMS RESOLUTION TRIBUNAL

---

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

## **Certified Award**

to Claimants [REDACTED 1]

and [REDACTED 2]

## **in re Accounts of Frieda Perles**

Claim Numbers: 210233/AX; 223776/AX

Award Amount: 37,125.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED 1] (“Claimant [REDACTED 1]”) to the account of [REDACTED],<sup>1</sup> and upon the claim of [REDACTED 2], née [REDACTED], (“Claimant [REDACTED 2]”) (together the “Claimants”) to the account of [REDACTED].<sup>2</sup> This Award is to the published accounts of Frieda Perles (the “Account Owner”) at the Zurich branch of the [REDACTED] (the “Bank”).<sup>3</sup>

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

## **Information Provided by the Claimants**

Claimant [REDACTED 1] submitted a Claim Form asserting her entitlement to a Swiss bank account owned by her maternal uncle [REDACTED]. In a letter, dated 2 April 2002, Claimant [REDACTED 1] identified the Account Owner as her great-aunt by marriage, Frieda Perles, who was married to the brother of the Claimants’ paternal grandfather, [REDACTED]. Claimant [REDACTED 1] indicated that her aunt and uncle had no children. During telephone conversations with the CRT in September and October 2002, Claimant [REDACTED 2]

---

<sup>1</sup> The CRT did not locate an account belonging to [REDACTED] 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”). The Claimant should be aware that the CRT will carry out further research on her claim to determine whether an award may be made based upon the information provided by the Claimant or upon information from other sources.

<sup>2</sup> The CRT will treat the claim to this account in a separate decision.

<sup>3</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”), Frieda Perles is indicated as having one account. Upon careful review, the CRT concludes that the Bank’s records evidence the existence of two accounts.

indicated that her great-aunt was Jewish, and that she resided in Vienna, Austria. Claimant [REDACTED 1] further explained that all her family perished in the Holocaust and that her great-aunt perished in a concentration camp, and added that she has no other recollections about her relatives given the circumstances of the Second World War. In support of her claim, Claimant [REDACTED 1] submitted her father's legal declaration of death, dated 1947, indicating that his name was [REDACTED], and that he was born in Vienna, and her father's business card, indicating that he maintained an office in Vienna. Claimant [REDACTED 1] stated that she was born on 9 January 1919 in Szombathely, Hungary.

Claimant [REDACTED 1] previously submitted an ATAG Ernst & Young claim form in 1998, asserting her entitlement to a Swiss bank account owned by her parents, [REDACTED] and [REDACTED]; her grandmother, [REDACTED], née [REDACTED]; and her father-in-law and mother-in-law, [REDACTED] and [REDACTED]. Claimant [REDACTED 2] submitted an Initial Questionnaire ("IQ") with the Court in 1999, asserting her entitlement to a Swiss bank account owned by her parents, [REDACTED] and [REDACTED].

Claimant [REDACTED 2] submitted a Claim Form asserting her entitlement to a Swiss bank account owned by her mother [REDACTED], née [REDACTED], and indicating that Claimant [REDACTED 1] is her sister. Claimant [REDACTED 2] submitted correspondence between her father, [REDACTED], and the Nazi property transactions office in Vienna, indicating that [REDACTED] lived in Vienna, and notifications of the deaths of [REDACTED] and [REDACTED] from the Czechoslovakian government. Claimant [REDACTED 2] indicated that she was born on 1 November 1914 in Vienna.

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

The Bank's records consist of a form concerning accounts that were frozen in the 1945 freeze of assets held in Switzerland by citizens of Germany and the territories incorporated into the Third Reich (the "1945 Freeze") and a printout from the Bank's database. According to these records, the Account Owner was *Frau* (Mrs.) Frieda Perles, who resided in Vienna, Austria. 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") determined that the Account Owner resided at Schlickplatz 4 in Vienna IX. The Bank's records indicate that the Account Owner held a demand deposit account, which was opened on an unknown date. The Bank's records further indicate that the demand deposit account had a balance of 33.50 Swiss Francs ("SF") as of 17 February 1945. The Bank's records indicate that the account was transferred to a suspense account in 1946 with a balance of SF 24.00. The records further indicate that the account was unfrozen on 18 August 1955. The auditors who carried out the ICEP Investigation indicated that the account remains in the Bank's suspense account.

In addition, the auditors reported a second account, a savings account, which was held by Frieda Perles. Pursuant to the instructions of the Independent Committee of Eminent Persons ("ICEP"), the auditors who carried out the investigation of this bank to identify accounts of Victims of Nazi Persecution (the "ICEP Investigation") did not report savings accounts with a balance of less

than SF 250.00 ("small savings account"). These auditors, however, indicated that there was a small savings account related to the demand deposit account held by the Account Owner. No information regarding the disposition of the small savings account is available.

### **Information Available from the Austrian State Archive**

By decree on 26 April 1938, the Nazi Regime required all Jews who resided within the Reich, and/or who were nationals of the Reich, including Austria, and who held assets above a specified level to register all their assets (the "1938 Census"). In the records of the Austrian State Archive (Archive of the Republic, Finance), there are documents concerning the assets of Frieda Perles, numbered 8601. According to these records, Frieda Perles resided at Schlickplatz 4 in Vienna IX. The records indicate that Frieda Perles had been a widow since 1922. These records further indicate that Frieda Perles owned real estate and that she also owned shares in a company called *Julius Perles*, which she was forced to liquidate. These records make no mention of assets held in a Swiss bank account.

### **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 two claims of the Claimants in one proceeding.

#### Identification of the Account Owner

The Claimants' great-aunt's name and city of residence match the published name and city of residence of the Account Owner.

The CRT notes that the name Frieda Perles 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").

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Frieda Perles, and indicates that she was from Vienna, which matches the information about the Account Owner provided by the Claimants. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT notes that there are no other claims to this account. Taking all these factors into account, the CRT concludes that the Claimants have plausibly identified the Account Owner.

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

The Claimants have made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimants stated that the Account Owner was Jewish, and that she perished in a concentration camp.

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

### The Claimants' Relationship to the Account Owner

The Claimants have plausibly demonstrated that they are related to the Account Owner by submitting specific information, demonstrating that the Account Owner was the Claimants' great-aunt by marriage. The CRT notes that the Claimants submitted a copy of their father's legal declaration of death, dated 1947, indicating his name was [REDACTED] and that he was born in Vienna; correspondence between the Claimants' father and the Nazi property transactions office in Vienna, indicating [REDACTED] resided in Vienna, and her father's business card, indicating that he maintained an office in Vienna, which provide independent verification that the Claimants' relatives bore the same family name and resided in the same city as the Account Owner. All this information supports the plausibility that the Claimants are related to the Account Owner, as Claimant [REDACTED 1] has asserted. There is no information to indicate that the Account Owner has other surviving heirs.

### The Issue of Who Received the Proceeds

With regard to the demand deposit account, the auditors who carried out the ICEP Investigation indicated that the account remains in the Bank's suspense account.

With regard to the savings/passbook account, given that the Account Owner perished in a concentration camp during the Second World War; that there is no record of the payment of the Account Owner's account to her, nor any record of a date of closure; that the Account Owner and her heirs would not have been able to obtain information about their 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 (f) and (h) as provided in Article 28 of the Rules, 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 Claimants. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimants have plausibly demonstrated that the Account Owner was their great-aunt by marriage, and that relationship justifies an Award. Third, the CRT has determined that neither the Account Owner nor her heirs received the proceeds of the demand deposit account and 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 one demand deposit account and one savings/passbook account. With regard to the demand deposit account, the Bank's records indicate that the value of the account was SF 33.50 as of 17 February 1945. In accordance with Article 31(1) of the Rules, this amount is increased by an adjustment of SF 15.00, which reflects standardized bank fees charged to the account between January 1945 and February 1945. Consequently, the adjusted balance of the account at issue is SF 48.50. According to Article 29 of the Rules, if the amount in a demand deposit account is less than SF 2,140.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 2,140.00. The current value of the amount of the award is determined by multiplying the balance as determined by Article 29 by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce an award amount of SF 26,750.00 for this account.

With regard to the savings/passbook account, 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 present value of the account being awarded. Based on the ICEP Investigation, in 1945 the average value of a savings/passbook account was SF 830.00. 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 10,375.00 for this account.

Consequently, the total award amount is SF 37,125.00.

### Division of the Award

According to Article 23(1)(g) of the Rules, if none of the persons entitled to an award pursuant to Article 23(1)(a-f) has submitted a claim, the CRT may make an award to any relative of the Account Owner, whether by blood or marriage, who have submitted a claim, consistent with principles of fairness and equity. Accordingly, the Claimants, as the great-nieces of the Account Owner by marriage, and the only living relatives of the Account Owner, are each entitled to receive one-half 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).

**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