

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]
also acting on behalf of [REDACTED]

in re Account of Ludwig Kantor

Claim Numbers: 206019/MBC¹

Award Amount: 162,500.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the account of [REDACTED].² This Award is to the unpublished account of Ludwig Kantor (the “Account Owner”) at the [REDACTED] (the “Bank”).

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 filed a Claim Form in which he identified the Account Owner as Ludwig Kantor, his paternal great-uncle, who was born to [REDACTED] and [REDACTED], née [REDACTED], and who was the brother of [REDACTED], the Claimant’s paternal grandfather. The Claimant stated that his great-uncle, who was from Vienna, Austria, had two sons, [REDACTED] and [REDACTED]. The Claimant further stated that his great-uncle and cousins, who were Jewish, owned a family banking company named either [REDACTED] or *Bankhaus Ludwig Kantor und Söhne*. According to the Claimant, his own parents, [REDACTED] and [REDACTED], née [REDACTED], deposited money in Swiss banks either directly or through his father’s cousins. The Claimant further stated that such deposits were made either in his parents’ names together, or only in his father’s name, or in his relatives’ bank’s name.

The Claimant indicated that Ludwig Kantor and the rest of the Claimant’s relatives were sent to concentration camps, where, with the exception of the Claimant’s parents, they were all killed by the Nazis. The Claimant stated that his mother told him that after the Second World War, while they were living in Czechoslovakia, she and the Claimant’s

¹ The Claimant submitted an additional claim to the account of [REDACTED], which is registered under the Claim Number 206018. The CRT will treat the claim to this account in a separate decision.

² The CRT previously issued a Certified Award to the claimant to the accounts of [REDACTED] (approved by the Court on 4 April 2003).

father lost track of his great-uncle and cousins, and they were not able to retrieve any of their assets. The Claimant stated that it was only in 1951 that his parents found out that [REDACTED] perished in Dachau. The Claimant also stated that during the Communist era, Czech citizens were subjected to severe censorship and travel restrictions.

In support of his claim to the account of [REDACTED],³ the Claimant's father's cousin, the Claimant submitted a letter dated 16 February 1965 that his mother wrote to the Swiss Agency for the Tracing of Disappeared Foreigners' Assets in Switzerland. In this letter, the Claimant's mother asked the Agency to trace any assets belonging to [REDACTED], or to the *Bankhaus Ludwig Kantor und Söhne*, from Wipplingerstrasse 23 in Vienna I, Austria, or to [REDACTED] and [REDACTED] from Schimanistrasse, Vienna XIX-Döbling. In this letter, the Claimant's mother further stated that in 1938 she withdrew all proceeds of the family's account in Austria, and gave the proceeds to her husband's uncle and cousins to be deposited by them in a foreign country.

The Claimant also provided a copy of a power of attorney form, signed by his father on 31 July 1938, giving his mother full power of attorney regarding the family's assets. The Claimant further submitted a copy of a registration form wherein the Claimant's mother stated that upon the arrival of the family in Czechoslovakia on 1 October 1946, she and her husband declared to the Czech National Bank that she had deposited funds in the name of [REDACTED]. Finally, the Claimant also submitted a copy of the Prague Police registration form, dated 17 May 1945, indicating his family's return to Czechoslovakia from Theresienstadt. The Claimant also provided a copy of the Prague Police registration form, dated 17 May 1945, indicating his family's return to Czechoslovakia from Theresienstadt. In support of his claim, the Claimant also submitted numerous other documents, including his birth certificate, his and his parents' marriage certificates, and the death certificate and will of his father, [REDACTED].

The Claimant stated that he was born on 27 February 1925 in Vienna. The Claimant is representing his sister, [REDACTED], née [REDACTED], who was born on 5 January 1924 in Vienna.

Information Available in the Bank's Record

The Bank's record consists of a printout from the Bank's database. According to this record, the Account Owner was Ludwig Kantor, who resided in Vienna, Austria, and the Power of Attorney Holder was a bank (*Bankgeschäft*), the name of which is not recorded. The Bank's record indicates that the Account Owner held a custody account, numbered 8676, which was closed on 19 December 1938. The amount in the account on the date of its closure is unknown. The Bank's record does not show to whom it was paid.

³ As noted above, CRT previously issued a Certified Award to the Claimant to the accounts of [REDACTED] (approved by the Court on 4 April 2003).

Information Available from the Austrian State Archives

By decree on 26 April 1938, the Nazi Regime required Jews residing within Austria who held assets above a specified level to submit a census form registering their assets. In the records of the Austrian State Archives (Archive of the Republic, Finance), there are documents concerning the assets of [REDACTED], numbered 34376, dated 14 July 1938. The records indicate that [REDACTED] was a banker who was born on 5 January 1891, resided at Sternwartestrasse 52 in Vienna XVIII, and owned, together with [REDACTED], a banking firm which employed several people, named *Bankgeschäft Ludwig Kantor*, located at Wipplingerstrasse 21, Vienna I, and *Bankhaus Ludwig Kantor* at Wipplingerstrasse 23 in Vienna I. The records further indicate that the owners' rights in the bank were abolished, the bank was liquidated by the Nazi authorities, and the proceeds resulting from the liquidation were confiscated. The records indicate that in addition, [REDACTED] owned real estate and other assets valued at 214,159.00 Reichsmarks (1938 value) and was requested to pay a "flight tax" (*Reichsfluchtsteuer*) in the value of 53,539.00 Reichsmarks (1938 value). These records make no mention of assets held in a Swiss bank account.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. His great-uncle's name matches the unpublished name of the Account Owner. The Claimant identified his great-uncle's country and city of residence, which matches unpublished information about the Account Owner contained in the Bank's record. The Bank's record indicates that a bank was granted a power of attorney over the account, which corresponds with the information provided by the Claimant regarding his uncle's private banking company.

The CRT notes that the Claimant submitted his mother's letter to the Swiss Agency for the Tracing of Disappeared Foreigners' Assets in Switzerland, dated 16 February 1965, in which the Claimant's mother asked the Agency to trace any assets belonging, *inter alia*, to *Bankhaus Ludwig Kantor & Söhne*. This indicates that the Claimant has based his present claim not simply on the fact that an individual identified on the 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") bears the same name as his relative, but rather on a direct family relationship that was known to him before the publication of the ICEP List. It also indicates that the Claimant had reason to believe that his relative owned a Swiss bank account prior to the publication of the ICEP List.

The CRT also notes that the Bank's record does not contain any specific information about the Account Owner other than his name and place of residence. In support of his claim, the Claimant also submitted numerous other documents, including his birth certificate, his and his parents' marriage certificates, the death certificate and will of his father, [REDACTED]. The CRT further notes that the Austrian State Archives records

for the Account Owner's son, [REDACTED], also mentions "*Bankhaus Ludwig Kantor*", which matches the information provided by the Claimant and is consistent with the information in the Claimant's mother's letter dated 16 February 1965 that his mother wrote to the Swiss Agency for the Tracing of Disappeared Foreigners' Assets in Switzerland in which she requested the Agency to trace assets belonging to the *Bankhaus Ludwig Kantor und Söhne*.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Ludwig Kantor, and indicates that his place of residence was Vienna, which matches the information about the Account Owner provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel. Finally, the CRT notes that there are no other claims to this account. Taking all of these factors into account, the CRT concludes that the Claimant has plausibly identified the Account Owner.

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 was Jewish, and that during the Second World War, he and the rest of the Claimant's relatives were sent to concentration camps, where, with the exception of the Claimant's parents, they were all killed by the Nazis. As noted above, a person named Ludwig Kantor, is included in the CRT's database of victims.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that the Account Owner was his great-uncle, by submitting detailed information and numerous familial documents including two detailed family trees, and his birth certificate, his and his parents' marriage certificates, and the death certificate and will of his father, which all indicate Kantor as their surname. The CRT notes that the Claimant has identified unpublished information about his great-uncle, as contained in the Bank's records.

The Issue of Who Received the Proceeds

The facts of this case are similar to other cases that have come before the CRT in which, after the *Anschluss*, Austrian citizens who are Jewish report their assets in the 1938 census, and, subsequently, their accounts are closed unknown to whom or are transferred to Nazi-controlled banks. Given that the CRT's precedent indicates that it is plausible in such situations that the account proceeds were paid to the Nazis, and given that the account was closed nine months after the *Anschluss*; that the Account Owner and his son perished in the Holocaust; that there is no record of the payment of the Account Owner's account to him or his heirs; that the Account Owner and his 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 inquires by account owners because of the Banks' concern regarding double

liability; and given the application of Presumptions (a), (h), (i), and (j), as contained 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, the Power of Attorney Holder 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 criteria contained in Article 18 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owner was his great-uncle, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner, the Power of Attorney Holder nor their heirs received the proceeds of the claimed account.

Amount of the Award

In this case, the Account Owner held one custody 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 current value of the account being awarded. Based on the ICEP Investigation, in 1945 the average value of a custody account was 13,000.00 Swiss Francs. 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 162,500.00 Swiss Francs.

Division of the Award

According to Article 23(1)(d) of the Rules, if neither the Account Owner’s spouse nor any descendants of the Account Owner have submitted a claim, the award shall be in favor of any descendants of the Account Owner’s parents who have submitted a claim, in equal shares by representation. Accordingly, the Claimant and his sister, [REDACTED], née [REDACTED], are each entitled to one-half of the total award amount.

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 account to which he might be entitled, including research of the Total Account Database (consisting of records of 4.1 million Swiss bank account 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
19 November 2003