

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Theodore Katz

in re Account of Albert A. Katz

Claim Number: 219840/GO

Award Amount: 49,375.00 Swiss Francs

This Certified Award is based upon the claim of Theodore Katz (the “Claimant”) to the published account of Albert A. Katz (the “Account Owner”) at the Basel 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 Claimant

The Claimant submitted a Claim Form identifying the Account Owner as his paternal cousin, Albert Katz. In telephone conversations with the CRT on 6 November 2002 and 21 August 2006, the Claimant stated that his cousin was born in approximately 1913 in Germany, and was a son of Cholem Katz, the Claimant’s paternal uncle, and Chaya Katz, née Zanger. The Claimant further stated that his cousin, who was Jewish, was unmarried and that he was of Polish nationality, but resided either in Mannheim or Stuttgart, Germany. The Claimant indicated that his relative was deported and that he perished in the Holocaust. The Claimant submitted copies of: (1) his father’s birth certificate, indicating that Samuel Katz was born 30 March 1898 in Frankfurt am Main, Germany; (2) his mother’s birth certificate, indicating that Hedwig Gross was born on 12 July 1899 in Frankfurt am Main; (3) his parents’ family book, indicating that Samuel Katz and Hedwig Katz were married on 25 May 1920, were Jewish, and had two sons: Manfred and Theodore Katz; and (4) the Claimant’s birth certificate, indicating that Theodore Katz’s parents were Samuel Katz and Hedwig Katz.

The Claimant indicated that he was born on 25 October 1923 in Frankfurt am Main, Germany.

Information Available in the Bank’s Records

The Bank’s records consist of internal lists of risk loans, internal correspondence, and printouts from the Bank’s database. According to these records, the Account Owner was Albert A. Katz,

who resided in Pforzheim, Germany. The Bank's records indicate that the Account Owner and Hermann H. Katz,¹ who resided in Pforzheim, both received a loan from the Bank, and that loan was secured in 1935 by the assets held by the Account Owner in an account, the type of which is not indicated.

The Bank's records do not show when the account at issue was closed, nor do these records indicate the value of this account. 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 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 in the Bank's records that the Account Owner or his heirs closed the account and received the proceeds themselves.

The CRT's Analysis

Identification of the Account Owner

The Claimant's paternal cousin's name and country of residence match the published name and country of residence of the Account Owner.

The CRT notes that the Yad Vashem Memorial of Israel's database containing the names of victims of Nazi persecution includes testimony submitted by the Claimant in 1999 concerning his cousin Albert Katz, and indicates that he was the son of Chaja Katz and Cholem Katz, and that he resided in Germany. Additionally, the CRT noted that the Yad Vashem database of victims also included an entry for a person named Albert Katz, who was born in Stuttgart in 1913, which matches the information about the Account Owner provided by the Claimant. The CRT notes that the Claimant indicated that his cousin resided either in Mannheim or in Stuttgart, whereas the Bank's records indicate that the Account Owner resided in Pforzheim. However, the CRT notes that these three cities are less than 100 kilometers apart, that the Claimant did not know his cousin's profession, and that the Claimant provided information linking his cousin to at least three different cities in Germany. The CRT therefore finds it plausible that the Account Owner could have been professionally related to Pforzheim or could have moved there after the opening of the account.

The CRT notes that the Claimant did not identify the co-debtor, Herman Katz. However, the CRT notes that the Claimant was a minor during the Second World War, and therefore determines that it is plausible that the Claimant would not know the names of all of his relative's extended family members, and that the Claimant's failure to identify does not adversely affect the plausibility of his identification of the Account Owner.

¹ 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"), Herman H. Katz is indicated as having two accounts. Upon careful review, the CRT has concluded that the Bank's records do not evidence the existence of an account.

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 stated that the Account Owner was Jewish, that he resided in Nazi Germany, and that he was deported and perished in the Holocaust. As noted above, a person named Albert Katz was included in the Yad Vashem Memorial of Israel's database of victims.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting specific biographical information, demonstrating that the Account Owner was the Claimant's paternal cousin.

The CRT notes that the Claimant identified information which matches information contained in the Yad Vashem records. The CRT further notes that the Claimant submitted a copy of his parents' family book, which provides independent verification that the Claimant's relatives bore the same family name as the Account Owner and that they resided in Germany. 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 the Claimant as a family member, and all of this information supports the plausibility that the Claimant is related to the Account Owner, as he has asserted in his Claim Form.

There is no information to indicate that the Account Owner has other surviving heirs.

The Issue of Who Received the Proceeds

Given that the Account Owner resided in Nazi Germany; that he was deported and perished in the Holocaust; 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 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) 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 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 paternal cousin, and that relationship justifies 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 one account of unknown type. 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 an account of unknown type was 3,950.00 Swiss Francs (“SF”). 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 49,375.00.

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
29 May 2007