

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]

in re Accounts of Paul Katz

Claim Number: 219509/TC¹

Award Amount: 162,500.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the published account of Dr. Paul Katz (the “Account Owner”) at the Zurich branch of 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 submitted a Claim Form and Initial Questionnaire identifying the Account Owner as her father, Paul Katz, who was born in Austria and was married to [REDACTED]. The Claimant indicated that her father, Paul or Pavel (the Czech version of Paul) Katz, was a radiologist who had patients in Romania, Austria, and Czechoslovakia, and that he lived in different locations in those countries. According to the information provided by the Claimant, her father, who was Jewish, was persecuted by the Nazis because of his religion, and his property was looted. The Claimant further indicated that after the Second World War her father lived in Russia, where he later died.

The Claimant indicated that she was born on 26 June 1927 in Czernowitz, Romania.

The Claimant previously submitted an Initial Questionnaire to the Court in 1999, asserting her entitlement to a Swiss bank account owned by Paul Katz.

¹ The Claimant submitted two additional claims, which are registered under the Claim Numbers 216495 and 216573. In separate decisions, the CRT treated the Claimant’s claim to the accounts of Abraham Katz and Mendel Katz. See *In re Account of Abraham Katz* (approved on 14 December 2005) and *In re Account of Mendel Katz* (approved on 21 September 2005). In a separate decision, the CRT awarded two accounts of Paul Katz to the Claimant. See *In re Accounts of Paul Katz* (approved on 20 August 2003).

Information Available in the Bank's Record

The Bank's record consists of a bank customer card. According to this record, the Account Owner was *Dr. med.* Paul Katz who lived in Aussig, Czechoslovakia. The Bank's record indicates that the Account Owner held a demand deposit account that was opened in July 1938 and closed on 20 March 1939. The Bank's document further indicates that the Account Owner held two custody accounts, numbered P421821 and L60597, which were opened in July 1938 and closed on 14 March 1939 and 16 March 1939, respectively. The Bank's record does not indicate who closed the accounts, nor does it indicate the value of the accounts as of the date of closure. There is no indication in the Bank's record that the Account Owner or his heirs closed the accounts and received the proceeds themselves.

The CRT notes that the demand deposit account closed on 20 March 1939 and the custody account numbered L60597 that was closed on 16 March 1939 were previously awarded to the Claimant in a separate decision.²

The CRT's Analysis

Identification of the Account Owner

The Claimant's father's name and country of residence matches the published name and country of residence of the Account Owner. The Claimant identified her father's profession as a doctor, which matches unpublished information about the Account Owner contained in the Bank's record.

The CRT notes that the Claimant filed an Initial Questionnaire with the Court in 1999, asserting her entitlement to a Swiss bank account owned by Paul Katz, prior to the publication in February 2001 of the list of accounts determined by ICEP to be probably or possibly those of Victims of Nazi Persecution (the "ICEP List"). This indicates that the Claimant has based her present claim not simply on the fact that an individual identified on the ICEP List as owning a Swiss bank account bears the same name as her relative, but rather on a direct family relationship that was known to her before the publication of the ICEP List. It also indicates that the Claimant had reason to believe that her relative owned a Swiss bank account prior to the publication of the ICEP List. This supports the credibility of the information provided by the Claimant.

The CRT notes that the other claims to these accounts were disconfirmed because those claimants provided different professions and cities of residence than the profession and city of residence of the Account Owner. Taking all of these factors into account, the CRT concludes that the Claimant has plausibly identified the Account Owner.

² As noted above, in a separate decision, the CRT awarded two accounts of Paul Katz to the Claimant. See *In re Accounts of Paul Katz* (approved on 20 August 2003).

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 lived in Nazi-occupied countries, and that his property was looted.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that she is related to the Account Owner, by submitting specific biographical information demonstrating that she is the daughter of Paul Katz. There is no information to indicate that the Account Owner has other surviving heirs.

The Issue of Who Received the Proceeds

Given that the accounts were closed after Nazi Germany's annexation of the Sudetenland portion of Czechoslovakia, which is that portion of Czechoslovakia in which Aussig is located, in September 1938; that the Account Owner was persecuted by the Nazi regime and lived within occupied Europe until the conclusion of the War; that the Account Owner and his heirs resided in Communist countries in Eastern Europe after the war; that there is no record of payment of the Account Owner's accounts to him; that the Account Owner and his heirs would not have been able to obtain information about his 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 (a), (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 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 her father, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner nor his heirs received the proceeds of the claimed accounts.

Amount of the Award

In this case, the Account Owner held two custody accounts and one demand deposit account, of which the CRT has previously awarded to the Claimant one custody account and one demand deposit 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 investigation carried out pursuant to the instructions of the Independent Committee of Eminent Persons ("ICEP" or "ICEP Investigation"), in 1945 the average value of a custody account was 13,000.00 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 162,500.00.

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 her claim to determine whether there are additional Swiss bank accounts to which she 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
25 September 2006