

CLAIMS RESOLUTION TRIBUNAL

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

Certified Denial

to Claimant Jonathan Ian Levi

**in re Accounts of S. Levy
and
Accounts of S. Lewy
and
Account of Jacques Kahn
(Power of Attorney Holder S. F. Levi-Laurent)¹**

Claim Number: 224260/AH²

This Certified Denial is based on the claim of Jonathan Ian Levi (the Claimant) to the account of Sophie Levi, née Kiefe.³ This Denial is to the published accounts of S. Levy (“Account Owner 1”) at the [REDACTED] (“Bank 1”), to the published accounts of S. Lewy (“Account Owner 2”) at the [REDACTED] (“Bank 2”) and to the published account of Jacques Kahn (“Account Owner 3”) at Bank 2.

All denials 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 an ATAG Ernst & Young claim form in 1998 asserting that his paternal grandmother, Sophie Levi, née Kiefe, who was married to medical doctor Josef (or Joseph) Levi, owned a Swiss bank account. The Claimant indicated that his grandmother had four children: Ernst-Friedrich (the Claimant’s father), Heinz, Oscar, and a daughter, whose name the Claimant did not remember. The Claimant indicated that prior to 1943 his grandparents lived in Tübingen

¹ In an effort to locate any and all accounts that might have belonged to the Claimant’s relative, the CRT has reviewed and analyzed all accounts whose owners’ or power of attorney holders’ names are substantially similar to that of the Claimant’s relative, even if the Claimant did not specifically claim that particular account and even if the Claimant could not identify the owner of the account as his relative. Moreover, the CRT recognizes that, in many cases, spellings of names have changed due to the passage of time in the decades since the Second World War, as well as due to the transcription of names into different languages.

² The Claimant submitted an Initial Questionnaire with the Court in 1999, an ATAG Ernst & Young claim form in 1998, and a Claim Form to the CRT. The CRT is treating the Initial Questionnaire, the ATAG Ernst & Young claim form and the Claim Form under the consolidated Claim Number 224260.

³ In this claim, the Claimant also claimed the account of Josef (or Joseph) Levi. The CRT will treat the claim to this account in a separate decision.

and Freiburg, Germany. He further stated that in 1943, his paternal grandparents, who were Jewish, were deported to Theresienstadt, where they both perished. The Claimant indicated that he was born on 26 October 1954 in Cape Town, South Africa.

The Claimant previously submitted an Initial Questionnaire with the Court in 1999, asserting his entitlement to a Swiss bank account owned by Josef Levi and/or Sophie Levi.

The Claimant submitted documents in support of his application, including the Claimant's father's death certificate, indicating that his parents were Josef and Sophie Levi, née Kiefe.

Information Available in the Banks' Records

The CRT notes that the Claimant submitted a claim to an account belonging to his relative, Sophie Levi, née Kiefe. The auditors who carried out the investigation to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") reported five accounts whose owners' or power of attorney holder's names match or are substantially similar to that provided by the Claimant. Each account is identified below by its Account Identification Number, which is a number assigned to the account by the ICEP auditors for tracking purposes.

Accounts 1011244 and 1011245

Bank 1's records indicate that Account Owner 1 was S. Levy, who resided in Germany. Bank 1's records also indicate Account Owner 1's city of residence, title and profession. Furthermore, Bank 1's records indicate the dates of opening and closing of the accounts at issue.

Accounts 5033703 and 5033704

Bank 2's records indicate that Account Owner 2 was *Frau* (Mrs.) S. Lewy, who resided in Danzig, Germany.⁴ Bank 2's records also indicate the name of Account Owner 2's spouse, who jointly held the accounts, and the account owners' street address in Danzig, and their street address in an additional city of residence. Furthermore, Bank 2's records indicate the dates of closing of the accounts at issue. Finally, Bank 2's records contain the Account Owners' signatures.

Account 5026182

Bank 2's records indicate that Account Owner 3 was Jacques Kahn and that the Power of Attorney Holders were S. F. Levi-Laurent, Georges Kahn, *Frau* (Mrs.) Ketty Kahn-Helmer, and

⁴ The accounts at issue were published on the February 2001 published list of accounts determined by the ICEP to be probably or possibly those of victims of Nazi persecution, under the name *Frau* (Mrs.) S. Lewy, thus indicating that Account Owner 2 was a woman. The CRT determined, after careful review of Bank 2's records for these accounts, that Account Owner 2 was actually a man, and the publication should have indicated that the accounts actually belonged to *Herr* (Mr.) S. Lewy. Furthermore, the CRT notes that Danzig was a Free City, and did not become part of Poland until 1 September 1937. Danzig was ceded to Poland after the Second World War and is now known as Gdansk.

Frau (Mrs.) Yvette Kahn-Mazuad. Furthermore, Bank 2's records indicate the date of closing of the account.

The CRT's Analysis

Admissibility of the Claim

The CRT has determined that the claim is admissible according to Article 18 of the Rules Governing the Claims Resolution Process, as amended (the "Rules").

Identification of the Account Owners

As for Accounts 1011244 and 1011245, the CRT concludes that the Claimant has not identified Account Owner 1 as his relative. Although the name of his paternal grandmother is substantially similar to the published name of Account Owner 1, the information provided by the Claimant differs materially from the unpublished information about Account Owner 1 available in Bank 1's records. Specifically, the Claimant stated that his grandmother resided in Tübingen and in Freiburg, Germany. In contrast, Bank 1's records show that Account Owner 1 resided in a different city, located over 390 kilometers from Tübingen and over 420 kilometers from Freiburg. In addition, the CRT notes that the Claimant did not identify Account Owner 1's title or profession. Consequently, the CRT is unable to conclude that Account Owner 1 and the Claimant's paternal grandmother are the same person.

As for Accounts 5033703 and 5033704, the CRT concludes that the Claimant has not identified Account Owner 2 as his relative. Although the name of his paternal grandmother is substantially similar to the published name of Account Owner 2, the information provided by the Claimant differs materially from the published and unpublished information about Account Owner 2 available in Bank 2's records. Specifically, the Claimant claimed the account of Sophie Levi, a woman, who was married to Josef (or Joseph) Levi. In contrast, Bank 2's records show that Account Owner 2 was S. Lewy, a man who was married to another person, who jointly held the accounts at issue and whose name was not indicated by the Claimant. In addition, the Claimant stated that his grandmother resided in Tübingen and Freiburg, Germany. In contrast, Bank 2's records show that Account Owner 2 resided in Danzig, and in another city, both located over 1,000 kilometers from Freiburg and from Tübingen. Consequently, the CRT is unable to conclude that Account Owner 2 and the Claimant's paternal grandmother are the same person.

As for Account 5026182, the CRT concludes that the Claimant has not identified Power of Attorney Holder S. F. Levi-Laurent as his relative. Although the name of his paternal grandmother is similar to the published name of the Power of Attorney Holder, the information provided by the Claimant differs materially from the published information about the Power of Attorney Holder available in Bank 2's records. Specifically, the Claimant claimed the account of Sophie Levi. In contrast, Bank 2's records show that the Power of Attorney Holder had a middle name and an additional last name, which the Claimant failed to identify. In addition, the CRT notes that the Claimant did not identify Account Owner 3 and the remaining power of attorney holders of the account at issue. Consequently, the CRT is unable to conclude that Power of

Attorney Holder S.F. Levi-Laurent and the Claimant's paternal grandmother are the same person. Moreover, it should be noted that the CRT awarded the account to a claimant who plausibly identified Account Owner 3 as his relative. All decisions are published on the CRT's website at www.crt-ii.org.

The CRT also notes that under Swiss law, a power of attorney holder is not considered to be the owner of an account. After a power of attorney holder dies, his or her powers in an account no longer exist, and they do not pass to his or her heirs. Therefore, even if the Claimant had identified the Power of Attorney Holder, but not Account Owner 3, as his relative, the Claimant would not have been entitled to the account unless there was evidence in the Bank 2's records that Power of Attorney Holder S. F. Levi-Laurent and Account Owner 3 were related.

Right of Appeal

Pursuant to Article 30 of the Rules, the Claimant may appeal this Denial to the Court through the Special Masters within ninety (90) days of the date of the letter accompanying this decision. Appeals should be delivered to the following address: Office of the Special Master, c/o Claims Resolution Tribunal, P.O. Box 9564, 8036 Zurich, Switzerland.

The Claimant should send appeals in writing to the above address and should include all reasons for the appeal. If more than one account has been denied in this Certified Denial, the Claimant should identify the Account Identification Number that forms the basis of the appeal. Appeals submitted without either a plausible suggestion of error or relevant new evidence may be summarily denied.

Scope of the Denial

The Claimant should be aware that the CRT will carry out further research on his claim to determine whether an award may be made based upon the information provided by the Claimant or upon information from other sources.

Certification of the Denial

The CRT certifies this Denial for approval by the Court.

Claims Resolution Tribunal
10 September 2004