

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Denial**

to Claimant [REDACTED]

**in re Account of *L. Plihal & Co.***  
**(Power of Attorney Holders Leon Plihal, Karol Plihal, Bruno Plihal, *et al.*)<sup>1</sup>**

Claim Number: 714271/MC

This Certified Denial is based on the claim of [REDACTED], née [REDACTED], (the “Claimant”) to the accounts of Karol Plihal, Bruno Plihal, Eisert Schweigert, and Matityahu Hildebrand.<sup>2</sup> This Denial is to the published account of *L. Plihal & Co.* (the “Account Owner”), over which Leon Plihal (“Power of Attorney Holder L. Plihal”), Bruno Plihal (“Power of Attorney Holder B. Plihal”), Karol Plihal (“Power of Attorney Holder K. Plihal”), and one other person (together the “Power of Attorney Holders”) held power of attorney, at the Zurich branch of the [REDACTED] (the “Bank”).<sup>3</sup>

All denials 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 an Initial Questionnaire (“IQ”) asserting that Karol Plihal and Bruno Plihal owed her father money. The Claimant indicated that her father, [REDACTED], who was Jewish, was born on 13 June 1898 and resided in Lodz, Poland. The Claimant explained that her

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<sup>1</sup> In an effort to locate any and all accounts that might have belonged to the relative of Claimant [REDACTED] (the “Claimant”), the CRT has reviewed and analyzed all accounts whose owners’, Power of Attorney Holders’, or signatories’ 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 her relative.

<sup>2</sup> The CRT did not locate an account belonging to Eisert Schweigert or Matityahu Hildebrand 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”).

<sup>3</sup> 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”), the Account Owner’s name was published as “Leon Plihal.” Upon careful review, the CRT has determined that the owner of the account was *L. Plihal & Co.*, and that Leon Plihal held power of attorney over the account together with Bruno and Karol Plihal and one other person.

father worked at a textile factory in Lodz that was owned by Karol Plihal, Bruno Plihal, and Eisert Shweigert. The Claimant further indicated that Karol and Bruno Plihal transferred their assets to Switzerland, Austria, and Brazil. The Claimant stated that her father died on 20 June 1982 in Tel Aviv, Israel.

The Claimant indicated that she was born on 12 September 1925.

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

The CRT notes that the Claimant submitted a claim to an account belonging to her father, [REDACTED], and to her father's employers, Karol Plihal and Bruno Plihal. 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 one account whose Power of Attorney Holders' names match or are substantially similar to those provided by the Claimant.

The Bank's records indicate that the Account Owner was *L. Plihal & Co.*, a company which was located in Lodz, Poland. The records further indicate that Leon Plihal had sole signing authority over the account, and that Karol Plihal, Bruno Plihal, and the other person (whose surname was not Plihal or any other name identified by the Claimant) had collective signing authority over the account. The records also indicate the Account Owner's street address, and contain the Power of Attorney Holders' signatures.

### **The CRT's Analysis**

#### Identification of the Account Owner and the Power of Attorney Holders

The Claimant has plausibly identified Power of Attorney Holder K. Plihal and Power of Attorney Holder B. Plihal. The Claimant's father's employers' names and city and country of residence match the published names and city and country of residence of Power of Attorney Holder K. Plihal and Power of Attorney Holder B. Plihal. The Claimant identified the fact that Power of Attorney Holder K. Plihal and Power of Attorney Holder B. Plihal were in business together, which matches unpublished information about Power of Attorney Holder K. Plihal and Power of Attorney Holder B. Plihal contained in the Bank's records.

The CRT notes that the Claimant filed an IQ with the Court in 1999, asserting her entitlement to a Swiss bank account owned by Karol and Bruno Plihal, 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 Claimants had reason to believe that their father's employers 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 Claimant did not identify the Account Owner, Power of Attorney Holder L. Plihal, or the other power of attorney holder.

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

The CRT notes that the Claimant has not provided any information as to whether the Account Owner or the Power of Attorney Holders were Victims of Nazi Persecution. However, the Claimant has made a plausible showing that her father, who she asserted was the beneficial owner of assets contained in the claimed account, was a Victim of Nazi Persecution. The Claimant stated that her father was Jewish, and that he resided in Nazi-occupied Poland.

### The Claimant's Relationship to the Account Owner and Entitlement to the Account

According to Article 23(3) of the Rules, if the Account Owner is a legal or other entity (such as a corporation, association, organization, etc.), the Award will be made in favor of those Claimants who establish a right of ownership to the assets of the entity. In this case, the Claimant stated that her father was owed money by Power of Attorney Holder K. Plihal and Power of Attorney Holder B. Plihal. However, the Claimant did not identify the Account Owner, and did not demonstrate that her father held an ownership interest in the Account Owner, nor did she demonstrate a family relationship between herself and the Power of Attorney Holders, or provide a will or testamentary documents indicating that the Claimant is a beneficiary of the Account Owner. The CRT therefore concludes that the Claimant is not entitled to the Account Owner's account.

### Right of Appeal and Request for Reconsideration

Pursuant to Article 30 of the Rules, the Claimant may appeal this decision or submit a request for reconsideration within ninety (90) days of the date of the letter accompanying this decision.

An appeal must be based upon a plausible suggestion of error regarding the CRT's conclusions set out in this decision. Any appeals which are submitted without a plausible suggestion of error shall be summarily denied. A request for reconsideration must be based on new documentary evidence not previously presented to the CRT that, if considered, would have led to a different outcome of the claim. Claimants should briefly explain the relevance of the newly submitted documents in view of the conclusions stated in the certified decision.

The Claimant should send appeals and/or requests for reconsideration in writing to the following address: Oren Wiener, Claims Resolution Tribunal, Attention: Appeals / Request for Reconsideration, P.O. Box 9564, 8036 Zurich, Switzerland. If more than one account has been treated in this decision, the Claimant should identify the account, including, where available, the Account Identification Number, that forms the basis of the appeal and/or request for reconsideration.

### **Certification of the Denial**

The CRT certifies this Denial for approval by the Court.

Claims Resolution Tribunal  
30 August 2010