

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award Amendment**

to Claimant [REDACTED 1]  
also acting on behalf of [REDACTED 2]

and to Claimant [REDACTED 3]<sup>1</sup>

## **in re Accounts of Ludwig Kantor**

Claim Numbers: 206019/MBC; 750452/MBC<sup>2,3</sup>

Original Award Amount: 162,500.00 Swiss Francs

Award Amendment Amount: 162,500.00 Swiss Francs

This Certified Award Amendment is based upon the claim of [REDACTED 1] (“Claimant [REDACTED 1]”) to the accounts of Richard Kantor and upon the claim of [REDACTED 3] (“Claimant [REDACTED 3]”) (together the “Claimants”) to the accounts of Hans Kantor.<sup>4</sup> This Award Amendment is to the unpublished account of Ludwig Kantor (the “Account Owner”) at the [REDACTED] (the “Bank”).

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<sup>1</sup> On 19 November 2003, the Court approved an award to [REDACTED 1] (“Claimant [REDACTED 1]”) for the accounts of Ludwig Kantor (the “November 2003 Award”), which is the subject of this Award Amendment.

<sup>2</sup> Claimant [REDACTED 1] submitted an additional claim, which is registered under the Claim Number 216018. The accounts of Dr. Artur Kantor and Richard Kantor were awarded to Claimant [REDACTED 1] in separate decisions. See *In re Account of Dr. Artur Kantor* (approved on 19 November 2003), and *In re Account of Richard Kantor* (approved on 7 April 2003). In a separate decision submitted to the Court concomitantly with this decision, the award to the account of Richard Kantor was amended to include [REDACTED 3] (“Claimant [REDACTED 3]”).

<sup>3</sup> Claimant [REDACTED 3] did not submit a CRT Claim Form. However, in 1998 he submitted an ATAG Ernst & Young claim form (“ATAG Form”), numbered C-BSL-G-80-526-135-143, to the Claims Resolution Tribunal for Dormant Accounts in Switzerland (“CRT I”), which arbitrated claims to certain dormant Swiss bank accounts between 1997 and 2001. On 30 December 2004, the Court ordered that claims submitted to but not treated by either CRT I, the Independent Committee of Eminent Persons (“ICEP”), or ATAG Ernst & Young shall be treated as timely claims under the current Claims Resolution Process (the “CRT”) as defined in the Rules Governing the Claims Resolution Process, as amended (the “Rules”). Order Concerning the Use of ICEP Claims as Claim Forms in the Claims Resolution Process for Deposited Assets (30 December 2004). The ATAG Form was forwarded to the CRT and has been assigned Claim Number 750452.

<sup>4</sup> In a separate decision, the CRT treated Claimant [REDACTED 3]’s claim to the account of Hans Kantor. See *In re Accounts of Hans Kantor* (approved on 1 August 2008).

All award amendments are published, but where a claimant has requested confidentiality, as in this case, the names of the claimants, any relative of the claimants other than the account owner, and the bank have been redacted.

## **Procedural History**

On 19 November 2003, the Court approved an Award to Claimant [REDACTED 1] for the Account Owner's account (the "November 2003 Award"). In this Award Amendment, the CRT adopts and amends its findings to address the entitlement of Claimant [REDACTED 3]. The CRT notes that although Claimant [REDACTED 3] had filed a timely claim to the awarded accounts, his claim was not available for consideration in the November 2003 Award. Subsequent review of Claimant [REDACTED 3]'s claim indicates that he is entitled to the original award amount, as detailed below.

## **The November 2003 Award**

In the November 2003 Award, the CRT determined that the Account Owner owned one custody account. The CRT further determined that Claimant [REDACTED 1] plausibly identified the Account Owner, that he plausibly demonstrated that he is related to the Account Owner, that the Account Owner was a Victim of Nazi Persecution, and that it was plausible that the Account Owner did not receive the proceeds of his account. The CRT noted that the Bank's record did not indicate the value of the account, and therefore presumed that its value was 13,000.00 Swiss Francs ("SF"). The November 2003 Award amount was SF 162,500.00. Finally, the CRT determined that Claimant [REDACTED 1] and represented party [REDACTED 2] were each entitled to one-half of the award amount.

## **Information Provided by Claimant [REDACTED 1]**

As indicated in the November 2003 Award, Claimant [REDACTED 1] submitted a Claim Form identifying the Account Owner as his father's paternal uncle, Ludwig Kantor. Claimant [REDACTED 1] explained that Ludwig Kantor was the brother of his paternal grandfather [REDACTED]. Claimant [REDACTED 1] stated that Ludwig Kantor was Jewish and his family owned a bank in Vienna, Austria, named either *Bankhaus Richard Kantor* or *Bankhaus Ludwig Kantor und Söhne*.

## **Information Provided by Claimant [REDACTED 3]**

Claimant [REDACTED 3] submitted an ATAG Ernst & Young claim form ("ATAG Form") in 1998, identifying the Account Owner as his paternal grandfather's father, Ludwig Kantor. Claimant [REDACTED 3] stated that his great-grandfather, who was Jewish, had two children, [REDACTED] (Claimant [REDACTED 3]'s paternal grandfather) and [REDACTED]. Claimant [REDACTED 3] explained that his great-grandfather, Ludwig Kantor, was the director of the

Vienna bank *Bankhaus Ludwig Kantor* until his death in 1934, when [REDACTED] assumed that position.

Claimant [REDACTED 3] indicated that he was born on 15 February 1961 in Basel, Switzerland.

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

As detailed in the November 2003 Award, the Bank's record indicates that 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 record indicates that the Account Owner held one custody account, numbered 8676, which was closed on 19 December 1939. The amount in the account on the date of its closure is unknown. The Bank's record does not show to whom the account was paid.

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

#### Joinder of Claims

According to Article 37(1) of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), claims to the same or related accounts may be joined in one proceeding at the CRT's discretion. In this case, the CRT determines it appropriate to join the two claims of the Claimants in one proceeding.

#### Claimant [REDACTED 3]'s Identification of the Account Owner

Claimant [REDACTED 3] has plausibly identified the Account Owner. His great-grandfather's name and city and country of residence match the unpublished name and city and country of residence of the Account Owner. The Bank's record indicates that a bank held power of attorney over the account, which corresponds with the information provided by P. Kantor regarding his great-grandfather's bank.

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

The CRT notes that, according to information provided by Claimant [REDACTED 3], the Account Owner died in 1934, prior to the incorporation of Austria into the German Reich in March 1938 (the "*Anschluss*."). However, as detailed in the November 2003 Award, the Account Owner's direct heirs were Victims of Nazi Persecution.

#### Claimant [REDACTED 3]'s Relationship to the Account Owner

Claimant [REDACTED 3] has plausibly demonstrated that he is related to the Account Owner by submitting specific biographical information, demonstrating that the Account Owner was his great-grandfather.

### The Issue of Who Received the Proceeds

As detailed in the November 2003 Award, the CRT has concluded that it is plausible that the account's proceeds were not paid to the Account Owner or his heirs.

### Amount of the November 2003 Award

As detailed in the November 2003 Award, 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 upon the investigation carried out pursuant to the instructions of ICEP (the "ICEP Investigation"), in 1945 the average value of a custody account was SF 13,000.00.

According to Article 31 of the Rules, account values are multiplied by an adjustment factor to bring award amounts up to current value. At the time of the November 2003 Award, the adjustment factor was 12.5, and the resulting award amount was SF 162,500.00.

### Basis for the Award Amendment

The CRT has determined that an Award may be made in favor of Claimant [REDACTED 3]. First, Claimant [REDACTED 3]'s claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Claimant [REDACTED 3] has plausibly demonstrated that he is the Account Owner's great-grandson, and that relationship justifies an Award. Third, the CRT determined in the November 2003 Award that it is plausible that neither the Account Owner nor his heirs received the proceeds of the accounts.

### New Division of the Award

According to Article 23(1)(c) of the Rules, if the Account Owner's spouse has not submitted a claim, the award shall be in favor of any descendants of the Account Owner who have submitted a claim, in equal shares by representation. Claimant [REDACTED 3], as the Account Owner's great-grandson, is more entitled to the accounts Claimant [REDACTED 1] and represented party [REDACTED 2], who the descendants of the Account Owner's brother. Accordingly, Claimant [REDACTED 3] is entitled to the total award amount.

The CRT notes that in the November 2003 Award, Claimant [REDACTED 1] and [REDACTED 2] were awarded the entire award amount, and that they are now determined to not be entitled to share in the award amount. The amount of overpayment shall be deducted from any award adjustment that may be forthcoming to Claimant [REDACTED 1] and [REDACTED 2].

### Amount and Division of the Award Amendment

As detailed above and in the November 2003 Award, the 1945 value of the account at issue was determined to be SF 13,000.00. Claimant [REDACTED 3] is entitled to this entire amount. 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 Amendment amount of SF 162,500.00. As detailed above, Claimant [REDACTED 3] is entitled to the entire award amendment amount.

**Certification of the Award Amendment**

The CRT certifies this Award Amendment for approval by the Court and payment by the Special Masters.

Claims Resolution Tribunal  
16 April 2010