

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]
represented by [REDACTED]

in re Account of Sam L. Kaufman

Claim Number: 221358/GH¹

Award Amount: 156,000.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the account of Sam L. Kaufman (the “Account Owner”) at the Geneva 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 identifying the Account Owner as his paternal great-uncle, Sam L. Kaufman, who was born around 1880, probably in Graz, Austria, was married and probably held Austrian and Belgian citizenship. According to the Claimant, his great-uncle, who was Jewish, was a diamond merchant who resided in Antwerp, Belgium, as of 1933. The Claimant stated that his great-uncle had relatives in Zurich and Winterthur, Switzerland, and that he may also have had business contacts in Switzerland. The Account Owner was eventually deported with his entire family, and they all perished in the Holocaust. The Claimant further stated that he is the grandchild of his great-uncle’s brother, [REDACTED], and that he is the only living family member of his great-uncle. In support of his claim, the Claimant submitted a detailed family tree. The Claimant indicated that he was born on 18 November 1935 in Brussels, Belgium.

¹ The Claimant submitted an additional claim to the account of [REDACTED], which is registered under the Claim Number 221359. The CRT will treat the claim to this account in a separate decision.

Information Available in the Bank's Records

The Bank's records consist of printouts from the Bank's database and two power of attorney forms dated 11 September 1933 and 30 September 1933 in Geneva, Switzerland. According to these records, the Account Owner was Sam L. Kaufman, residing at Courte Rue Van Ruusbroeck 25, Antwerp, Belgium, and the Power of Attorney Holder was his brother, Mozes Kaufman, who resided at 32, Quai des Eaux Vives in Geneva and held a Polish passport. The Bank's records indicate that the Account Owner used the letterhead of "Kaufman & Sons - Diamonds" (*Kaufman & Fils - Diamants*). The Bank's records indicate that the Account Owner held a custody account.² The power of attorney form was stamped "annulled" on 11 February 1941. It is not clear from these records whether this stamp refers to the annulment of the Power of Attorney or to the closure of the account. The Bank's records do not show if or when the account was closed, or to whom it was paid, 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, the Power of Attorney Holder, or their heirs closed the account and received the proceeds themselves.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. His great-uncle's name matches the published name of the Account Owner. The Claimant identified his great-uncle's city and country of residence, which matches published information about the Account Owner contained in the Bank's records. The Claimant also indicated that his great-uncle was a diamond merchant, which matches unpublished information about the Account Owner's profession contained in the Bank's records. Finally, the CRT notes that the other claims to this account were disconfirmed because those claimants provided a different first name and different countries of residence than the first name and country of residence of 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, and that he and his entire immediate family perished in the Holocaust.

² The Bank's records contain a power of attorney form that references a "*depôt de titres*," a type of custody account.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting a family tree demonstrating that he is the Account Owner's great-nephew. There is no information to indicate that the Account Owner has other surviving heirs.

The Issue of Who Received the Proceeds

Given the Account Owner's death in the Holocaust, and that the time of the closing of the Account Owner's custody account is unknown, as well as 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, the Power of Attorney Holder, or their 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 great-uncle, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner, the Power of Attorney Holder nor their heirs received the proceeds of the claimed account.

Amount of the Award

In this case, 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 present value of the account being awarded. Based on the ICEP Investigation, in 1945 the average value of a custody account was 13,000.00 Swiss Francs. The current value of this amount is calculated by multiplying it by a factor of 12, in accordance with Article 31(1) of the Rules, to produce a total award amount of 156,000.00 Swiss Francs.

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
June 23, 2003