

# 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 Josef Katz  
and  
Account of Paula Strauss  
(Power of Attorney Holder Josef Georg Katz )<sup>1</sup>  
and  
Account of A. Berger**

Claim Number: 600037/AX<sup>2</sup>

This Certified Denial is based on the claim of [REDACTED] (the Claimant ) to accounts of Josef Katz and Abraham Berger. This Denial is to the published account of Paula Strauss ( Account Owner 1 ), over which Josef Katz (the Power of Attorney Holder ) held power of attorney, the published account of Josef Katz ( Account Owner 2 ), and the published account of A. Berger ( Account Owner 3 ), all at the [REDACTED] (the "Bank").<sup>3,4</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 owners, and the bank have been redacted.

## **Information Provided by the Claimant**

The Claimant submitted a claim to the Holocaust Claims Processing Office ("HCPO") asserting that his father, Josef Katz, who was born in either 1885 or 1889 in Hungary, and was married to [REDACTED], née [REDACTED], in June 1913, owned a Swiss bank account. The Claimant

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<sup>1</sup> In an effort to locate any and all accounts that might have belonged to the Claimant's relatives, the CRT has reviewed and analyzed all accounts whose owners' or power of attorney holders' names are the same as those of the Claimant's relatives, even if the Claimant could not identify the owner of the account as his relative.

<sup>2</sup> The Claimant submitted a claim, numbered B-00086, on 24 September 1997, to the Holocaust Claims Processing Office ("HCPO") of the New York State Banking Department. This claim was referred by the HCPO to the CRT and has been assigned Claim Number 600037.

<sup>3</sup> The CRT did not locate an account belonging to Abraham Berger 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>4</sup> In this claim, the Claimant also claimed the accounts of Heinrich Katz and Abraham Kaller. The CRT will treat the claims to these accounts in separate determinations.

indicated that Josef Katz lived in Satu Mare, Romania (formerly Hungary) before the Second World War, and that he held Hungarian and Romanian citizenship. The Claimant further indicated that his father, who was Jewish, was deported to Auschwitz, where he perished in May 1944. According to the Claimant, an account may have been opened by a person named Abraham Berger on his father's behalf. The Claimant indicated that he was born on 10 August 1920 in Satu Mare.

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

### **Information Available from the Austrian State Archives**

By decree on 26 April 1938, the Nazi Regime required all Jews who resided within the Reich, or who were nationals of the Reich, including Austria, and who held assets above a specified level to register all their assets as of 27 April 1938 (the “1938 Census”). In the records of the Austrian State Archive (Archive of the Republic, Finance), there are documents concerning the assets of Paula Strauss. These records indicate the city of residence and street address of Paula Strauss. These records further indicate the relationship between Paula Strauss and an individual named Josef Katz, two countries of residence for Josef Katz, and his professional title. In addition, these records indicate that Paula Strauss held one account at the Bank, and that she used proceeds from that account to pay the flight tax (*Reichsfluchtsteuer*) which had been assessed against her.

The CRT notes that the name, street address and city of residence of Paula Strauss match the name, street address and city of residence specified for Account Owner 1 in the Bank's records, and that the name of Josef Katz matches the name of the Power of Attorney Holder, and therefore determines that Paula Strauss and Josef Katz referred to in this 1938 Census record are the same persons as Account Owner 1 and the Power of Attorney Holder, respectively.

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

The CRT notes that the Claimant submitted a claim to an account belonging to his relative, Josef Katz, and indicated that the account may have been opened on his behalf by Abraham Berger. 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 three accounts whose owners' or power of attorney holders' names match those 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.

#### Account 5026768

The Bank's records indicate that Account Owner 1 was Paula Strauss, who resided in Vienna, Austria, and that the Power of Attorney Holder was Josef Georg Katz. The Bank's records

further indicate Account Owner 1's street address, and the date of opening of the account at issue.

#### Account 5034396

The Bank's records indicate that Account Owner 2 was Josef Katz. The Bank's records further indicate Account Owner 2's street address, city and country of residence. In addition, the Bank's records contain Account Owner 2's signature.

#### Account 5033254

The Bank's records indicate that Account Owner 3 was A. Berger. The Bank's records further indicate Account Owner 3's gender, street address, and city and country of residence.

### **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 Account 5026768, the CRT concludes that the Claimant has not identified the Power of Attorney Holder as his relative. Although the name of his father matches the published name of the Power of Attorney Holder, the information provided by the Claimant differs materially from the unpublished information about the Power of Attorney Holder and Account Owner 1 available in the Bank's records and in the 1938 Census records. Specifically, the Claimant indicated that his father resided in Romania. In contrast, the 1938 Census records show that the Power of Attorney Holder resided in two other countries, to neither of which the Claimant established any connection. In addition, the CRT notes that the Claimant did not identify Account Owner 1, even though she is related to the Power of Attorney Holder. Consequently, the CRT is unable to conclude that the Power of Attorney Holder and the Claimant's father are the same person.

In addition, the CRT notes that the Claimant did not identify Account Owner 1 as his relative, and 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 1, as his relative, the Claimant would not have been entitled to the account unless there was evidence in the Bank's records that the Power of Attorney Holder and Account Owner 1 were related.

As for Account 5034396, the CRT concludes that the Claimant has not identified Account Owner 2 as his relative. Although the name of his father matches the published name of Account Owner 2, the information provided by the Claimant differs materially from the unpublished

information about Account Owner 2 available in the Bank's records. Specifically, the Claimant indicated that his father resided in Romania. In contrast, the Bank's records show that Account Owner 2 resided in a different country, to which the Claimant established no connection. Consequently, the CRT is unable to conclude that Account Owner 2 and the Claimant's father are the same person.

As for Account 5033254, the CRT concludes that the Claimant has not identified Account Owner 3 as his relative, or as the individual who may have opened an account on his relative's behalf. Although the first initial and last name of the individual who may have opened an account on the Claimant's father's behalf match the published first initial and last name of Account Owner 3, the information provided by the Claimant differs materially from the unpublished information about Account Owner 3 available in the Bank's records. Specifically, the Claimant indicated that the individual who may have opened the account on his father's behalf was male. In contrast, the Bank's records show that Account Owner 3 was female. Consequently, the CRT is unable to conclude that Account Owner 3 and the Claimant's father, or the individual who may have opened an account on his behalf, are the same person.

### 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 Special Master Michael Bradfield, 51 Louisiana Ave., NW, Washington, DC 20001 USA.

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  
30 November 2005