

# CLAIMS RESOLUTION TRIBUNAL

---

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

## **Certified Denial**

to Claimants [REDACTED 1]  
and  
[REDACTED 2]

## **in re Accounts of Leopold Katz**

Claim Numbers: 214330/SB; 214696/SB; 601555/SB<sup>1,2,3</sup>

This Certified Denial is based on the claims of [REDACTED 1], née [REDACTED], (“Claimant [REDACTED 1]”) and Claimant [REDACTED 2], née [REDACTED], (“Claimant [REDACTED 2]”) (together the “Claimants”) to an account of Lipot (Leopold) Salamon Katz and Cecilia Katz. The CRT did not locate an account belonging to Cecilia Katz 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”). This Denial is to the published accounts of Leopold Katz (the “Account Owner”) at the [REDACTED] (the “Bank”).

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 are redacted.

## **Information Provided by the Claimants**

The Claimants submitted Claim Forms asserting that their paternal grandfather, Lipot (Leopold) Salamon Katz, who was born on 16 April 1877 in Maramaros Sziget, Hungary, and was married there to [REDACTED], owned a Swiss bank account. The Claimants indicated that their grandfather’s children, [REDACTED], [REDACTED], and [REDACTED], were born in Maramaros Sziget in 1905, 1909 and 1912 respectively, and that from 1920 their grandfather

---

<sup>1</sup> Claimant [REDACTED 1] submitted a claim, numbered B-00040, on 17 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 601555.

<sup>2</sup> According to Article 37 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 three claims of the Claimants in one proceeding.

<sup>3</sup> The Claimants submitted each an Initial Questionnaire with the Court in 1999 and a Claim Form to the CRT. The CRT is treating the Initial Questionnaires and the Claim Forms under the consolidated Claim Numbers of 214330 and 214696.

resided in Budapest, Hungary. The Claimants provided their grandfather's home and business addresses in Budapest. According to the Claimants, their grandfather was the owner of a textile export-import wholesale business in Budapest. The Claimants also indicated that upon the German occupation of Hungary their grandfather, who was Jewish, went into hiding in Budapest and that he died there on 4 December 1944 due to lack of medical care and malnutrition. Claimant [REDACTED 1] indicated that she was born on 4 September 1940 in Budapest, and Claimant [REDACTED 2] indicated that she was born on 9 December 1942 in Budapest. In support of their claims, the Claimants submitted various documents, including copies of their father's birth certificate, their parents' marriage certificate, their birth certificates, their father's passport and his death certificate.

Claimant [REDACTED 1] previously submitted an HCPO claim form in 1997, asserting her entitlement to a Swiss bank account owned by her grandfather, Lipot (Leopold) Salamon Katz. The Claimants previously submitted Initial Questionnaires in 1999, asserting their entitlement to a Swiss bank account owned by their grandparents, Cecilia and Lipot Katz.

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

The CRT notes that the Claimants submitted a claim to an account belonging to their relative, Lipot (Leopold) Salamon Katz. The auditors who carried out the ICEP Investigation reported two accounts whose owner's name was substantially similar to that provided by the Claimants.

#### Accounts 5026112, 5027583

The Bank's records indicate that the Account Owner was Leopold Katz, who resided in Saalfeld near Saale, Germany, and that the Power of Attorney Holder was Fanny Katz-Mayer. The Bank's records also indicate the Account Owner's street address. Finally, the Bank's records contain the Account Owner's and the Power of Attorney Holder's signatures.

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

#### Admissibility of the Claims

The CRT has determined that the claims are admissible according to Article 18 of the Rules.

#### Identification of the Account Owner

The CRT concludes that the Claimants have not identified the Account Owner as their relative. Although the name of their grandfather matches the published name of the Account Owner, the information provided by the Claimants differs materially from the published and unpublished information about the Account Owner available in the Bank's records. Specifically, the Claimants stated that their grandfather lived and worked in Hungary. In contrast, the Bank's records show that the Account Owner resided in Germany. Furthermore, the Claimants did not identify the Power of Attorney Holder, although she shared the same last name as the Account

Owner. Consequently, the CRT is unable to conclude that the Account Owner and the Claimants' grandfather are the same person.

### Right of Appeal

Pursuant to Article 30 of the Rules, the Claimants 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 Claimants 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 Claimants 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 Claimants should be aware that the CRT will carry out further research on their claims to determine whether an award may be made based upon the information provided by the Claimants or upon information from other sources.

### **Certification of the Denial**

The CRT certifies this Denial for approval by the Court.

Claims Resolution Tribunal  
19 November 2004