

# CLAIMS RESOLUTION TRIBUNAL

---

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

## **Certified Denial**

to Claimant [REDACTED]

**in re Account of M. Kaufmann  
and  
Account of Johanna Kaufmann  
(Power of Attorney Holder Moritz Kaufmann)<sup>1</sup>  
and  
Accounts of Richard Katz**

Claim Number: 753302/SB<sup>2</sup>

This Certified Denial is based on the claim of [REDACTED] (the “Claimant”) to the accounts of Moritz (Mor, Morris) Kaufmann and Richard Katz.<sup>3</sup> This Denial is to the unpublished account of M. Kaufmann (“Account Owner 1”) at the [REDACTED] (“Bank 1”); to the published account of Johanna Kaufmann (“Account Owner 2”), over which Moritz Kaufmann (the “Power of Attorney Holder”) held power of attorney, at the [REDACTED] (“Bank 2”); and to the published accounts of Richard Katz (“Account Owner 3”) at the [REDACTED] (“Bank 3”).<sup>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 owner, and the bank have been redacted.

---

<sup>1</sup> In an effort to locate any and all accounts that might have belonged to the Claimant’s relative, 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 her relative.

<sup>2</sup> The Claimant did not submit a CRT Claim Form. However, in 1998 she submitted an ATAG Ernst & Young claim form (“ATAG Form”), numbered C-NYC-K-80-319-032-330, 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 Claimant’s ATAG Form was forwarded to the CRT and has been assigned Claim Number 753302.

<sup>3</sup> The CRT did not locate an account belonging to Moritz (Mor, Morris) Kaufmann 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.

<sup>4</sup> In this claim, the Claimant also claimed the account of Berthold Frank. The CRT will treat the claim to this account in a separate determination.

## **Information Provided by the Claimant**

The Claimant submitted an ATAG Ernst & Young claim form in 1998, asserting that her maternal uncles, Moritz Kaufmann and Richard Katz, who were Jewish, each owned a Swiss bank account. The Claimant stated that Moritz Kaufmann was born on 29 June 1885, was married to [REDACTED], and was a businessman who resided in Frankfurt am Main, Germany, until his deportation in 1938 to Dachau, where he perished. The Claimant stated that Richard Katz was born in the 1880s in Eisenach, Germany, and was married to [REDACTED], and that he resided in Eisenach until he emigrated to Brazil, on an unknown date, where he remained until his death in the 1960s. The Claimant indicated that she was born on 16 May 1921.

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

The CRT notes that the Claimant submitted a claim to an account belonging to her relative, Moritz Kaufmann and Richard Katz. 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 five accounts whose owners' and power of attorney holder's 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 2014864

Bank 1's records indicate that Account Owner 1 was M. Kaufmann. Bank 1's records also indicate Account Owner 1's city and country of residence, together with the date of opening of the account at issue.

### Account 5034187

Bank 2's records indicate that Account Owner 2 was Johanna Kaufmann, who resided in Berlin, Germany, and that the Power of Attorney Holder was Moritz Kaufmann. Bank 2's records also indicate Account Owner 2's street address and the Power of Attorney Holder's street address, city and country of residence. Finally, Bank 2's records contain the signatures of Account Owner 2 and the Power of Attorney Holder.

### Accounts 1012066, 1012067 and 1012068

Bank 3's records indicate that Account Owner 3 was Richard Katz, who resided in Germany. Bank 3's records also indicate Account Owner 3's city of residence in Germany and the dates of opening and closing of the accounts at issue.

## **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 2014864, the CRT concludes that the Claimant has not identified Account Owner 1 as her relative. Although the name of her uncle, Moritz Kaufmann, matches the published name of Account Owner 1, the information provided by the Claimant differs materially from the unpublished information about Account Owner 1 available in Bank 1's records. Specifically, the Claimant stated that her uncle resided in Germany. In contrast, Bank 1's records show that Account Owner 1 resided in a different country. Consequently, the CRT is unable to conclude that Account Owner 1 and the Claimant's uncle are the same person.

As for Account 5034187, the CRT concludes that the Claimant has not identified the Power of Attorney Holder as her relative. Although the name of her uncle, Moritz Kaufmann, 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 available in Bank 2's records. Specifically, the Claimant stated that her uncle resided in Frankfurt am Main. In contrast, Bank 2's records show that the Power of Attorney Holder resided in a city which is over 450 kilometers from Frankfurt am Main. Consequently, the CRT is unable to conclude that the Power of Attorney Holder and the Claimant's uncle are the same person. In addition, the CRT notes that the Claimant did not identify Account Owner 2 as her relative, even though this person appears to be closely related to the Power of Attorney Holder, 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 2, as her relative, the Claimant would not have been entitled to the account unless there was evidence in the Bank 2's records that the Power of Attorney Holder and Account Owner 2 were related.

As for Accounts 1012066, 1012067 and 1012068, the CRT concludes that the Claimant has not identified Account Owner 3 as her relative. Although the name of her uncle, Richard Katz, matches the published name of Account Owner 3, the information provided by the Claimant differs materially from the unpublished information about Account Owner 3 available in Bank 3's records. Specifically, the Claimant stated that her uncle resided in Eisenach. In contrast, Bank 3's records show that Account Owner 3 resided in a city which is over 300 kilometers from Eisenach. The CRT notes that there are several major urban centers significantly closer to Eisenach than Account Owner 3's city of residence, rendering it unlikely that a resident of Eisenach would indicate Account Owner 3's distant city of residence as their place of residence, even for the purposes of maintaining a Swiss bank account. Consequently, the CRT is unable to conclude that Account Owner 3 and the Claimant's uncle are the same person.

### 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.

### **Scope of the Denial**

The Claimant should be aware that the CRT will carry out further research on her 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  
19 March 2007