

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Denial**

to Claimant Janos Gzöyö Kozma

**in re Account of Martha Spitzer  
and  
Account of Martha Wagner  
and  
Account of M. Wagner<sup>1</sup>**

Claim Numbers: 200265/AC; 204822/AC; 727751/AC<sup>2,3</sup>

This Certified Denial is based upon the claim of Janos Gzöyö Kozma (the “Claimant”) to the accounts of Marta Spitzer, née Wagner, Julius Spitzer, and a company called *Kozma Testverek Rt.*<sup>4</sup> The CRT did not locate an account belonging to Julius Spitzer or *Kozma Testverek Rt.* 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 account of Martha Spitzer (“Account Owner 1”) at the [REDACTED] (“Bank 1”), to the published account of Martha Wagner (“Account Owner 2”) at the [REDACTED] (“Bank 2”), and to the published account of M. Wagner (“Account Owner 3”) at the [REDACTED] (“Bank 3”).

All denials are published. Where a claimant has not requested confidentiality, as in this case, only the name of the bank has been redacted.

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<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’ names are substantially similar to that of the Claimant’s relative, even if the Claimant did not specifically claim that particular account. Moreover, the CRT recognizes that, in many cases, spellings of names have changed due to the passage of time in the decades since the Second World War, as well as due to the transcription of names into different languages.

<sup>2</sup> The Claimant submitted an Initial Questionnaire with the Court in 1999. The CRT is treating the Initial Questionnaire under the Claim Number 727751.

<sup>3</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 two claims and the Initial Questionnaire of the Claimant in one proceeding.

<sup>4</sup> In these claims the Claimant also claimed the account of Jenö Kozma. The CRT awarded this account to the Claimant. The Award was approved by the Court on 3 June 2003.

## **Information Provided by the Claimant**

The Claimant submitted a Claim Form asserting that his maternal great-aunt by marriage, Marta Spitzer, née Wagner, who was born in Berlin, Germany, on an unknown date, and was married to Julius Spitzer, owned a Swiss bank account. The Claimant indicated that his family lived in Budapest, Hungary, while his great-aunt's family resided in Germany. According to the Claimant, his great-aunt, who was not Jewish, had German roots, and so during the Second World War, his father, who was Jewish, asked his great-aunt to deposit assets in Switzerland on his behalf. The Claimant indicated that his father, Jenö Kozma, who owned a company called *Kozma Testverek Rt.*, was actually the beneficial owner of the account, although the account was held in his great-aunt's name, and all information pertaining to the account was kept by his great-aunt. The Claimant indicated that his great-aunt resided in Dresden, Germany until she died in the 1945 bombing of Dresden. The Claimant submitted his birth certificate, showing that he is the son of Jenö Kozma and Margit Jenöné Kozma, née Margit Rosenfeld. The Claimant indicated that he was born on 21 July 1923 in Budapest.

The Claimant previously submitted an Initial Questionnaire with the Court in 1999, asserting his entitlement to a Swiss bank account owned by Martha Spitzer of Dresden, and indicating that Jenö Kozma was the actual owner of the account.

## **Information Available in the Banks' Records**

The CRT notes that the Claimant submitted a claim to an account belonging to his relative, Marta Spitzer, née Wagner. The auditors who carried out the ICEP Investigation reported three accounts whose owners' names are substantially similar to that provided by the Claimant. The accounts are identified below by their Account Identification Numbers, which are numbers assigned to the accounts by the ICEP auditors for tracking purposes.

### Account 1001233

Bank 1's records indicate that Account Owner 1 was Martha Spitzer. Bank 1's records also indicate Account Owner 1's marital status and maiden name.

### Account 2015798

Bank 2's records indicate that Account Owner 2 was Martha Wagner, who resided in Friedrichswald, Czechoslovakia. Bank 2's records also indicate Account Owner 2's city of origin and her year of birth. The auditors who carried out the ICEP Investigation indicated that Account Owner 2 had the title "Frau" (Mrs.).

### Account 5034381

Bank 3's records indicate that Account Owner 3 was M. Wagner, who resided in Strasbourg, France. Bank 3's records also list a street address for Account Owner 3.

## **The CRT's Analysis**

### Admissibility of the Claim

The CRT has determined that the claim is admissible according to Article 18 of the Rules.

### Identification of the Account Owners

As for Account 1001233, the CRT concludes that the Claimant has not identified Account Owner 1 as his relative. Although the name of his great-aunt is substantially similar to 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 his great-aunt's maiden name was Marta Wagner. In contrast, Bank 1's records show that Account Owner 1's maiden name was different from that provided by the Claimant. Consequently, the CRT is unable to conclude that Account Owner 1 and the Claimant's great-aunt are the same person.

As for Account 2015798, the CRT concludes that the Claimant has not identified Account Owner 2 as his relative. Although the maiden name of his great-aunt is substantially similar to the published name of Account Owner 2, the information provided by the Claimant differs materially from the other published and unpublished information about Account Owner 2 available in Bank 2's records. Specifically, the Claimant indicated that his great-aunt was born in Berlin, and resided in Germany. In contrast, Bank 2's records indicate that Account Owner 2 came from a different city than Berlin, and resided in Czechoslovakia. Consequently, the CRT is unable to conclude that Account Owner 2 and the Claimant's great-aunt are the same person.

The CRT concludes that the Claimant has not identified Account Owner 3 as his relative. Although the name of his great-aunt is substantially similar to the published name of Account Owner 3, the information provided by the Claimant differs materially from the other published information about Account Owner 3 available in Bank 3's records. Specifically, the Claimant indicated that his great-aunt resided in Dresden, Germany. In contrast, Bank 3's records indicate that Account Owner 3 resided in Strasbourg, France. Consequently, the CRT is unable to conclude that Account Owner 3 and the Claimant's great-aunt 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 the Special Master, c/o Claims Resolution Tribunal, P.O. Box 9564, 8036 Zurich, Switzerland.

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  
19 November 2004