

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant the Estate of [REDACTED]¹
represented by the [REDACTED]

in re Account of Gertrud Cohn

Claim Number: 220354/PY

Award Amount: 25,680.00 Swiss Francs

This Certified Award is based upon the claim of the Estate of [REDACTED] (the “Claimant”) to the account of Gertrud Cohn (the “Account Owner”) at 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 [REDACTED]’s mother, Gertrud Cohn, née [REDACTED], who was born on 5 March 1889, and was married to [REDACTED]. The Claimant stated that Gertrud Cohn, who was Jewish, was a housewife residing in Berlin on Mommsenstrasse. The Claimant stated further that Gertrud and [REDACTED] Cohn had two children, [REDACTED] and [REDACTED]. According to the Claimant, Gertrud Cohn died on 7 May 1940, most likely in a concentration camp because her husband was deported to Theresienstadt and her daughter [REDACTED] perished in a concentration camp. The Claimant submitted [REDACTED]’s birth certificate, which indicates that his mother was Gertrud Cohn, that she was Jewish, and that she resided in Berlin.

Information Available in the Bank Record

The Bank’s record consists of a customer card. According to this record, the Account Owner was *Madame* (Mrs.) Gertrud Cohn, who resided in Berlin-Schöneberg, Germany. The Bank’s record indicates that the Account Owner held a demand deposit account numbered 11972. The

¹ [REDACTED] died on 1 May 2001 in Chicago, Illinois, the United States. This claim was sent in by the Claimant’s cousin once removed, [REDACTED], on behalf of the Claimant, the Estate of [REDACTED]. The Independent Executor of the Claimant’s Estate is the [REDACTED], which also represents the Claimant in these proceedings.

account was closed on 20 January 1934, unknown to whom. The amount in the account on the date of its closure is unknown. The Bank's record does not show to whom it was paid, nor does this record indicate the value of this account. There is no evidence in the Bank's record that the Account Owner or her 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. [REDACTED]'s mother's name and country of residence match the published name and country of residence of the Account Owner. The Claimant identified his mother's city of residence, which matches unpublished information about the Account Owner contained in the Bank's record. The CRT notes that there was one other claim to this account, which was disconfirmed because the different city of residence provided by that claimant was different than the city 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, lived in Germany during the Holocaust, and may have perished in a concentration camp.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that [REDACTED] is related to the Account Owner by submitting his birth certificate, showing that she was his mother.

The Issue of Who Received the Proceeds

Given that in 1933 the Nazis embarked on a campaign to seize the domestic and foreign assets of its Jewish nationals through the enforcement of flight taxes and other confiscatory measures, including confiscation of assets held in Swiss banks; that the Account Owner's husband and child were killed in concentration camps and the Account Owner remained in Germany until her death presumably in a concentration camp; and given the application of Presumptions (a), (h) and (j), as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules") (see Appendix A) and Appendix C,² the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner or his 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.

² Appendix C appears on the CRT II website -- www.crt.ii.org.

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 [REDACTED]'s mother, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner nor her heirs received the proceeds of the claimed account.

Amount of the Award

In this case, the Account Owner held one demand deposit 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 current value of the account being awarded. Based on the investigation carried out pursuant to the instructions of the Independent Committee of Eminent Persons ("ICEP" or "ICEP Investigation"), in 1945 the average value of a demand deposit account was 2,140.00 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 25,680.00 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 3, 2003