

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]
represented by [REDACTED]

in re Accounts of Sigismund Cohn

Claim Number: 204880/MG ¹

Award Amount: 128,400.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED], née [REDACTED] ([REDACTED]), (the “Claimant”) to the accounts of Sigismund 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 her father, Sigismund (or Siegmund) Cohn (or Cohler), who was born on 9 May 1878 in Naugard, Pomerania (today part of Poland), and was married to [REDACTED] ([REDACTED]), née [REDACTED], on 8 June 1908 in Berlin, Germany. The Claimant stated that her father, who was Jewish, was a businessman and an industrialist who owned two companies: *Kunstliche Gummifabrik “Rundgewerbe,”* in Spandau, Germany, and *Margarinefabrik “Schwan im Blauband”* in Berlin, Germany. The Claimant stated that her father resided from 1908 to 1922 at Lutherstrasse 18 in Berlin-West, and from 1922 to 1943 at Platanenallee 4-6 in Berlin-West. The Claimant stated that her father traveled occasionally to Switzerland on business, where he stayed with his wife and children for six months, starting in 1922, in Basel. The Claimant further stated that as of 1933 her father was unable to continue with his work in Germany as a result of Nazi decrees against the Jews. According to the Claimant, in 1942 her father was deported to the Theresienstadt concentration camp, where he perished in approximately 1943. The Claimant stated that she is the only living heir of her father. The Claimant submitted her own birth

¹ The Claimant submitted an additional claim to the account of [REDACTED], which is registered under the Claim Number 204881. The CRT will treat the claim to this account in a separate decision.

certificate, which indicates that she was born in Berlin, and that her father was Siegmund Cohn, who was Jewish. The Claimant indicated that she was born on 27 December 1910 in Berlin.

Information Available in the Bank Records

The Bank's records consist of two customer cards. According to these records, the Account Owner was Sigismund Cohn, who resided in Berlin, Germany, and had additional addresses in Copenhagen, Denmark, and Dresden, Germany. The Bank's records indicate that the Account Owner held five demand deposit accounts with unknown values. One customer card indicates that one demand deposit account was closed on 20 June 1935, unknown by whom. A second customer card indicates that the four other demand deposit accounts were all opened on 31 August 1923, one was closed on 20 June 1933, unknown by whom, and one was closed on 20 February 1935, unknown by whom. The Bank's records do not indicate if or when or to whom the other two demand deposit accounts were closed. There is no evidence in the Bank's records that the Account Owner or his heirs closed the accounts and received the proceeds themselves.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. Her father's name matches the published name of the Account Owner. The Claimant identified her father's main city of residence, Berlin, which matches unpublished information about the Account Owner contained in the Bank's records. The Claimant also stated that her father resided for six months in Switzerland starting in 1922, which is consistent with unpublished information contained in the Bank's records which indicate that the Account Owner opened four accounts in 1923. Because the Claimant was only twelve years old at that time, it is plausible that she is unable to remember the exact dates. In support of her claim, the Claimant submitted her own birth certificate, which indicates that she was born in Berlin, and that her father was Siegmund Cohn. The CRT notes that one other claim to this account was disconfirmed because the claimed account owner had a different first name and was from a different country.

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, and that he was deported in 1942 to Theresienstadt, where he perished in approximately 1943.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that she is related to the Account Owner by submitting her own birth certificate, which indicates that she was born in Berlin, and that her father, Siegmund Cohn, was Jewish. There is no information to indicate that the Account Owner has other surviving heirs.

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; the Account Owner was prohibited from working in Germany in 1933 and was killed in a concentration camp in 1943; and the application of Presumptions (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. With regard to the three demand deposit accounts closed on 20 June 1933, 20 June 1935 and 20 February 1935, Presumption (a) also applies. 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.

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 her father, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner nor his heirs received the proceeds of the claimed accounts.

Amount of the Award

In this case, the Account Owner held five demand deposit accounts with unknown values. 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 the “ICEP Investigation”), in 1945 the average value of a demand deposit account was 2,140.00 Swiss Francs. In total, the value of the five demand deposit accounts was 10,700.00 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 128,400.00 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 her claim to determine whether there are additional Swiss bank accounts to which she 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).

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

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