

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED 1]

to Claimant [REDACTED 2]

and to [REDACTED 3]¹

in re Account of Martha Kahn

Claim Numbers: 216365/BW;² 705279/BW;³ 778933/BW⁴

Award Amount: 26,750.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED 1], (“Claimant [REDACTED 1]”) to the accounts of Martha Kahn and Leopold Kahn;⁵ upon the claim of [REDACTED 2] (“Claimant [REDACTED 2]”) to the accounts of Martha Kahn (Cohen, Kahn), Hermann Kahn, and Hans Peter Kahn;⁶ and upon the claim of [REDACTED 3], née [REDACTED 3] (“Claimant [REDACTED 3]”), (together the “Claimants”) to the account of Ludwig Kahn. This Award is to

¹ On 16 September 2005, [REDACTED], the husband of Claimant [REDACTED 3] (“Claimant [REDACTED 3]”), informed the CRT that Claimant [REDACTED 3] passed away on 9 April 2003.

² Claimant [REDACTED 3] also submitted three Initial Questionnaires (“IQs”) to the Court in the United States in 1999 regarding Swiss bank accounts belonging to Ludwig Kahn, Siegfried Kahn, and Irma Platz, née Kahn. These IQs are numbered ENG-0473149, ENG-0473148, and ENG-0473147, respectively. Although these IQs were not Claim Forms, the Court, in an Order signed on 30 July 2001, ordered that those IQs which can be processed as claim forms be treated as timely claims. Order Concerning Use of Initial Questionnaire Responses as Claim Forms in the Claims Resolution Process for Deposited Assets (July 30, 2001). These IQs were forwarded to the CRT. The IQ concerning Ludwig Kahn was assigned claim number 782107. The IQs concerning Siegfried Kahn and Irma Platz are being treated with Claimant [REDACTED 3]’ CRT claim, numbered 216365. In separate decisions the Court treated Claimant [REDACTED 3]’ claims to the accounts of Ludwig Kahn and Siegfried Kahn. See *In re Accounts of Ludwig Kahn and In re Accounts of Siegfried Kahn* (approved on 29 May 2007).

³ Claimant [REDACTED 1] (“Claimant [REDACTED 1]”) submitted an IQ, numbered ENG-0631052, to the Court in the United States. The IQ was forwarded to the CRT and has been assigned claim number 705279.

⁴ Claimant [REDACTED 2] (“Claimant [REDACTED 2]”) submitted an IQ, numbered ENG-0347143, to the Court in the United States in 1999. The IQ was forwarded to the CRT and has been assigned claim number 778933.

⁵ The CRT will treat Claimant [REDACTED 1]’s claim to the account of Leopold Kahn in a separate decision.

⁶ The CRT did not locate any accounts belonging to Claimant [REDACTED 2]’s relatives Herman Kahn and Hans Peter Kahn 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”).

the published account of M. Kahn (the “Account Owner”) at the Basel branch of 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 Claimants

Claimant [REDACTED 1]

Claimant [REDACTED 1] submitted an Initial Questionnaire (“IQ”) identifying the Account Owner as his mother, Martha Kahn, who was married to [REDACTED]. Claimant [REDACTED 1] indicated that his mother and father, who were Jewish, lived in Nuremberg, Germany. Claimant [REDACTED 1] indicated that on 10 November 1938 the German government began looting and confiscating all of his parents’ assets, including bank accounts, jewelry, a stamp collection, their car, and their house full of furniture.⁷ Claimant [REDACTED 1] further indicated that his parents were deported on 27 November 1941 to a concentration camp in Riga, Latvia, where they perished sometime after 26 March 1942. Claimant [REDACTED 1] indicated that he was born on 23 August 1925.

Claimant [REDACTED 2]

Claimant [REDACTED 2] submitted an IQ identifying the Account Owner as her paternal grandmother, Martha Kahn, who was married to [REDACTED 2]. Claimant [REDACTED 2] indicated that her grandparents, who were Jewish, lived in Karlsruhe, Germany. Claimant [REDACTED 2] indicated that her grandparents had a son, [REDACTED] (Claimant [REDACTED 2]’s father), who was born on 19 March 1926 in Karlsruhe. Claimant [REDACTED 2] indicated that in order to escape Nazi Germany her grandparents transferred proceeds from the sale of their property to a Swiss bank account. In support of her claim, Claimant [REDACTED 2] submitted documents, including: (1) a copy of her grandparents visiting card, which indicates that [REDACTED], a retired teacher (*Studienrat i.R.*), and Marta Kahn, resided at Weltzienstrasse 43 in Karlsruhe; and (2) her father’s old passport, issued by the consul general of the German Reich in Zurich in February 1940 and extended until January 1942, indicating that he was born in Karlsruhe and that he was Jewish. Claimant [REDACTED 2] indicated that she was born on 13 October 1952.

Claimant [REDACTED 3]

Claimant [REDACTED 3] submitted a Claim Form identifying the Account Owner as her aunt, Martha Kahn, née Meier, who was married to Claimant [REDACTED 3]’ maternal uncle [REDACTED] in Landau, Germany. Claimant [REDACTED 3] indicated that her family is Jewish. According to Claimant [REDACTED 3], her aunt and uncle resided in Mannheim,

⁷ This is the date of the violent anti-Jewish pogrom known as *Kristallnacht* or “the Night of Broken Glass” instigated throughout the Reich primarily by Nazi party officials and the SA (Nazi Storm Troopers).

Germany, and her uncle owned *Freyman & Co.*, a tool and die manufacturer, in nearby Weinheim, Germany. Claimant [REDACTED 3] stated that her uncle was a wealthy businessman who traveled throughout Europe, including Switzerland. According to Claimant [REDACTED 3], it was common knowledge in her family that her uncle and other members of her family sent money to Switzerland. Claimant [REDACTED 3] indicated that her aunt and uncle fled to Luxembourg sometime in the mid-1930s. Claimant [REDACTED 3] further stated that her uncle wrote a letter to the family in 1940 or 1941 indicating that that he and his wife were being sent from Luxembourg to Lodz, Poland. According to Claimant [REDACTED 3], her aunt and uncle perished in the Lodz Ghetto in approximately 1941. Claimant [REDACTED 3] indicated that she was born on 6 March 1921 in Stuttgart, Germany. Claimant [REDACTED 3]'s husband submitted Claimant [REDACTED 3]' death certificate, indicating that Claimant [REDACTED 3] passed away on 5 April 2003, that she was born in Stuttgart, and that her mother was [REDACTED].

Claimant [REDACTED 3] previously submitted an IQ with the Court in 1999 asserting her entitlement to a Swiss bank account owned by Ludwig Kahn.⁸

Information Available in the Bank's Records

The CRT notes that the auditors who carried out the investigation of this bank to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") did not report an account belonging to Martha Kahn during their investigation of the Bank. The documents evidencing accounts belonging to Martha Kahn were obtained from the Swiss Federal Archive and are further described below.

Information Available in the Swiss Federal Archive

By Federal Decree of 20 December 1962 (the "Federal Decree"), the Swiss Federal Council obliged all individuals, legal entities, and associations to report any Swiss based assets whose last-known owners were foreign nationals or stateless persons of whom nothing had been heard since 9 May 1945 and who were known or presumed to have been victims of racial, religious, or political persecution ("the 1962 Survey"). In the records of the Swiss Federal Archive in Bern, Switzerland, there are documents concerning the assets of Martha Kahn, numbered 116.

According to these records, the Account Owner was *Frau* (Mrs.) Martha Kahn. The records do not indicate the Account Owner's domicile or nationality. The records from the Swiss Federal Archive indicate that the Account Owner held one demand deposit account and that the Bank was instructed to hold all correspondence. The records from the Swiss Federal Archive further indicate that the account was inactive after 1937.

⁸ See note 2 *infra*.

According to the records from the Swiss Federal Archive, the account had a balance of 188.50 Swiss Francs (“SF”) as of 1 September 1963. These records indicate that the account was transferred to a fund for dormant and heirless accounts, which was created pursuant to the 1962 Survey, on 13 November 1967.

The CRT’s Analysis

Joinder of Claims

According to Article 37(1) 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.

Identification of the Account Owner

Claimant [REDACTED 1]

Claimant [REDACTED 1]’s mother’s first initial and last name match the published first initial and last name of the Account Owner. Claimant [REDACTED 1] also identified the Account Owner’s first name, gender, and marital status, which match unpublished information about the Account Owner contained in the records from the Swiss Federal Archive. The CRT notes that the records from the Swiss Federal Archive do not contain any specific information about the Account Owner other than her name, gender, and marital status.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Martha Kahn, née Koler, who was born on 11 July 1897, resided in Nuremberg, and perished in Riga, which matches the information about the Account Owner provided by Claimant [REDACTED 1]. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT further notes that Claimant [REDACTED 1] filed an IQ with the Court asserting his entitlement to a Swiss bank account owned by his mother, Martha Kahn, six years before the publication of the List of Account Owners in 2005 (the “2005 List”). This indicates that Claimant [REDACTED 1] had reason to believe that his relative owned a Swiss bank account prior to the publication of the 2005 List. This supports the credibility of the information provided by Claimant [REDACTED 1].

Claimant [REDACTED 2]

Claimant [REDACTED 2]’s grandmother’s first initial and last name match the published first initial and last name of the Account Owner. Claimant [REDACTED 2] also identified the Account Owner’s first name, gender, and marital status, which match unpublished information about the Account Owner contained in the records from the Swiss Federal Archive. The CRT

notes that the records from the Swiss Federal Archive do not contain any specific information about the Account Owner other than her name, gender, and marital status.

In support of her claim, Claimant [REDACTED 2] submitted a copy of her grandparents' visiting card, which provides independent verification that the person who is claimed to be the Account Owner had the same name and gender recorded in the records from the Swiss Federal Archive as the name and gender of the Account Owner.⁹ Additionally, Claimant [REDACTED 2] submitted her father's passport, indicating that he resided in Switzerland for some time between 1940 and 1942, when he was a teenager. Because it shows the presence of a member of her family in Switzerland, the information in the passport supports Claimant [REDACTED 2]'s claim that her relatives had an account there.

The CRT further notes that Claimant [REDACTED 2] filed an IQ with the Court asserting her entitlement to a Swiss bank account owned by her grandmother, Martha Kahn, six years before the publication of the 2005 List. This indicates that Claimant [REDACTED 2] had reason to believe that her relative owned a Swiss bank account prior to the publication of the 2005 List. This supports the credibility of the information provided by Claimant [REDACTED 2].

Claimant [REDACTED 3]

Claimant [REDACTED 3]' aunt's first initial and last name match the published first initial and last name of the Account Owner. Claimant [REDACTED 3] also identified the Account Owner's first name, gender, and marital status, which match unpublished information about the Account Owner contained in the Bank's records. The CRT notes that the records from the Swiss Federal Archive do not contain any specific information about the Account Owner other than her name, gender, and marital status.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Martha Kahn, née Mayer, who was born in November 1891, resided in Mannheim and Luxembourg, and perished in the Lodz Ghetto, which matches the information about the Account Owner provided by Claimant [REDACTED 3].

The CRT further notes that, six years before the publication of the Account Owner's name on the 2005 List, Claimant [REDACTED 3] filed an IQ with the Court, in which she indicated that Martha Kahn's husband and other members of the family sent money to Switzerland. This supports the credibility of the information provided by Claimant [REDACTED 3].

Finally, the CRT notes that Claimant [REDACTED 1]'s relative, Claimant [REDACTED 2]'s relative and Claimant [REDACTED 3]' relative are not the same person. However, given that the Claimants have identified all published and unpublished information about the Account Owner that is available in the records from the Swiss Federal Archive; that the information provided by each claimant supports and in no way contradicts any information available in the records from the Swiss Federal Archive; that there is no additional information in the records from the Swiss Federal Archive that would provide a basis for the CRT to make any further

⁹ Claimant [REDACTED 2] indicated in her Claim Form that her grandmother spelled her first name Martha or Marta.

determinations as to the identity of the Account Owner; and that the other claims to this account were disconfirmed because those claimants provided a different first name, gender, and/or marital status than those of the Account Owner, the CRT finds that Claimant [REDACTED 1], Claimant [REDACTED 2] and Claimant [REDACTED 3] have each plausibly identified the Account Owner.

Status of the Account Owner as a Victim of Nazi Persecution

Claimant [REDACTED 1] has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. Claimant [REDACTED 1] indicated that the Account Owner was Jewish, that she resided in Nuremberg, where all of her assets were looted and confiscated, and that she was deported to a concentration camp in Riga, where she perished. As noted above, a person named Martha Kahn, whose personal details match those of Claimant [REDACTED 1]'s mother, was included in the CRT's database of victims.

Claimant [REDACTED 2] has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. Claimant [REDACTED 2] indicated that the Account Owner was Jewish, and that in order to escape Nazi-controlled Germany, her grandparents transferred proceeds from the sale of property to a Swiss bank account. Claimant [REDACTED 2] also submitted Martha Kahn's son's German passport, indicating that he was Jewish.

Claimant [REDACTED 3] has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. Claimant [REDACTED 3] indicated that the Account Owner's family was Jewish, and that the Account Owner fled Nazi-controlled Germany for Luxembourg, remaining there until she was deported to Lodz, where she perished in approximately 1941. As noted above, a person named Martha Kahn, whose personal details match those of Claimant [REDACTED 3]' aunt, was included in the CRT's database of victims.

The Claimants' Relationship to the Account Owner

Claimant [REDACTED 1] has plausibly demonstrated that he is related to the Account Owner by submitting specific information demonstrating that the Account Owner was his mother. The CRT notes that Claimant [REDACTED 1] identified unpublished information about the Account Owner as contained in the records from the Swiss Federal Archive; that Claimant [REDACTED 1] filed an IQ with the Court in 1999, identifying his relationship to the Account Owner before the publication of the 2005 List; and that the information provided by Claimant [REDACTED 1] matches information contained in the CRT's database of victims. The CRT further notes that Claimant [REDACTED 1]'s last name is the same as the Account Owner's. There is no information to indicate that the Account Owner has other surviving heirs.

Claimant [REDACTED 2] has plausibly demonstrated that she is related to the Account Owner by submitting specific information demonstrating that the Account Owner was her grandmother. The CRT notes that Claimant [REDACTED 2] identified unpublished information about the Account Owner as contained in the records from the Swiss Federal Archive; that Claimant [REDACTED 2] filed an IQ with the Court identifying her relationship to the Account Owner

six years before the publication of the 2005 List; and that the information provided by Claimant [REDACTED 2] matches information contained in the CRT's database of victims. Furthermore, in support of her claim, Claimant [REDACTED 2] submitted a copy of her grandparents' visiting card, which is a document a family member would be likely to possess. There is no information to indicate that the Account Owner has other surviving heirs.

Claimant [REDACTED 3] has plausibly demonstrated that she is related to the Account Owner by submitting specific information demonstrating that the Account Owner was her aunt. The CRT further notes that Claimant [REDACTED 3] identified unpublished information about the Account Owner as contained in the records from the Swiss Federal Archive; and that the information provided by Claimant [REDACTED 3] which matches information contained in the CRT's database of victims. Furthermore, Claimant [REDACTED 3]' husband submitted Claimant [REDACTED 3]' death certificate indicating that her maternal relatives had the same last name as the Account Owner. There is no information to indicate that the Account Owner has other surviving heirs.

The Issue of Who Received the Proceeds

The records from the Swiss Federal Archive indicate that the account was paid on 13 November 1967 to a fund for dormant and heirless accounts.

Basis for the Award

The CRT has determined that an Award may be made in favor of the Claimants. First, the claims are admissible in accordance with the criteria contained in Article 18 of the Rules. Second, Claimant [REDACTED 1] has plausibly demonstrated that the Account Owner was his mother, Claimant [REDACTED 2] has plausibly demonstrated that the Account Owner was her grandmother, and Claimant [REDACTED 3] has plausibly demonstrated that the Account Owner was her aunt, and those relationships justify an Award. Third, the CRT has determined 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 a demand deposit account. The records from the Swiss Federal Archive indicate that the value of the account as of 24 February 1964 was SF 188.50. In accordance with Article 31(1) of the Rules, this amount is increased by an adjustment of SF 760.00, which reflects standardized bank fees and hold mail fees charged to the demand deposit account between 1945 and 1964. Consequently, the adjusted balance of the account at issue is SF 948.50. According to Article 29 of the Rules, if the amount in a demand deposit account was less than SF 2,140.00 and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 2,140.00. The current value of the amount of the award is determined by multiplying the balance as determined by Article 29 by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce a total award amount of SF 26,750.00.

Division of the Award

According to Article 26 of the Rules, in cases where the identity of the account owner cannot be precisely determined due to the limited information contained in the bank documents, and where several unrelated claimants have established a plausible relationship to a person with the same name as the account owner, the award will provide for a pro rata share of the full amount in the account to each claimant or group of claimants who would be otherwise entitled under these Rules. In this case, each Claimant has established a plausible relationship to a person with the same name as the Account Owner. Accordingly, Claimant [REDACTED 1], Claimant [REDACTED 2], and Claimant [REDACTED 3] are each entitled to one-third of the Award amount.

Scope of the Award

The Claimants should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on their claims to determine whether there are additional Swiss bank accounts to which they 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
12 October 2007