

# CLAIMS RESOLUTION TRIBUNAL

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

## Certified Award

to Claimant [REDACTED 1]  
also acting on behalf of [REDACTED 2], [REDACTED 3]  
and [REDACTED 4]  
to Claimant [REDACTED 5]  
also acting on behalf of [REDACTED 6], [REDACTED 7],  
[REDACTED 8], and [REDACTED 9]  
to the Estate of Claimant [REDACTED 10]<sup>1</sup>  
to Claimant [REDACTED 11]  
acting on behalf of [REDACTED 12] and [REDACTED 13]

## in re Account of Siegfried Kahn

Claim Numbers: 214927/MC;<sup>2</sup> 215682/MC; 216365/MC;<sup>3</sup> 220774/MC; 220775/MC;  
220776/MC; 223278/MC;<sup>4</sup> 741303/MC  
Award Amount: 49,375.00 Swiss Francs

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<sup>1</sup> On 16 September 2005, [REDACTED], the husband of [REDACTED 10] (“Claimant [REDACTED 10]”) informed the CRT that Claimant [REDACTED 10] passed away on 5 April 2003.

<sup>2</sup> [REDACTED 1] (“Claimant [REDACTED 1]”) submitted a total of fifteen claims, identified under claim numbers 214888, 214922, 214923, 214924, 214926, 214927, 741303, 741304, 741305, 741306, 741308, 741309, 741310, 741522, and 741307. The thirteen claims not included in the present decision were treated in thirteen separate determinations dated 7 December 2006, 27 March 2007, 18 January 2008, 5 February 2008, 29 May 2008, 4 March 2009, and 2 October 2009. In a separate decision, the CRT treated Claimant [REDACTED 1]’s claim to an account belonging to another person named Siegfried Kahn, whose name was included on the List of Account Owners Published in 2005 (the “2005 List”). See *In re Accounts of Mathilde Kahn, Nathan Kahn, Siegfried Kahn and Suse Kahn* (approved on 21 December 2007). This present decision treats an account belonging to a different person named Siegfried Kahn, whose name was not published.

<sup>3</sup> Claimant [REDACTED 10] submitted three Initial Questionnaires (“IQs”) numbered ENG-0473149, ENG-0473148, and ENG-0473147 to the Court in the United States in 1999 regarding Swiss bank accounts belonging to Ludwig Kahn, Siegfried Kahn, and Irma Platz, née Kahn, 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 regarding an account of Ludwig Kahn was assigned claim number 782107. The two IQs regarding accounts of Siegfried Kahn and Irma Platz are being treated with Claimant [REDACTED 10]’ claim number 216365.

<sup>4</sup> [REDACTED 11] (“Claimant [REDACTED 11]”) submitted a total of sixteen claims, which are registered under the Claim Numbers 220773, 220774, 220775, 220776, 220777, 220778, 220779, 223278, 223279, 223363, 223364, 223365, 223366, 223367, 223368, and 223369. The twelve claims not included in the present decision were treated in previous decisions, including four separate decisions in which Claimant [REDACTED 11] was awarded the accounts of Jakob Baumann, Bertha Baumann, Hortense Levinger, and Bertha Meyer. See *In re Accounts of Jakob Baumann* (approved on 12 May 2005); *In re Account of Bertha Baumann* (approved on 17 November 2006); *In re Accounts of Hortense Levinger* (approved on 21 December 2007), and *In re Account of Bertha Meyer* (approved on 29 September 2009). In six separate decisions, the CRT treated Claimant [REDACTED 11]’s claims to the accounts of Julius Loewenthal, Martha Loewenthal, Eva Kahn, Henri Bernheim, Jakob Goldmeier, and Ludwig Meyer. See *In re Account of Julius Loewenthal* (approved on 30 November 2005); *In re Account of Martha Loewenthal* (approved on 23 January 2006); *In re Accounts of Eva Kahn* (approved on 23 January 2006); *In re Account of Henri Bernheim* (approved on 23 January 2006); *In re Account of Jakob Goldmeier* (approved on 23 June 2008); and *In re Account of Ludwig Meyer* (approved on 12 February 2010). In five separate decisions dated 11 November 2008 and 10 June 2009, the CRT treated Claimant [REDACTED 11]’s claims to the accounts of M. Bernheim, Johanna Kahn, E. J. Meyer, David Kahn, Ella Kahn., and Gustov Kahn. As noted above, the name Siegfried Kahn was included on the 2005 List. This name refers to a different person named Siegfried Kahn. Consequently, Claimant [REDACTED 11] did not identify the other Siegfried Kahn, whose name was published in 2005, as his relative.

This Certified Award is based upon the claims of [REDACTED 1] (“Claimant [REDACTED 1]”) to the account of Siegfried Kahn; the claims of [REDACTED 5] (“Claimant [REDACTED 5]”) to the accounts Adolf Kahn and Siegfried Kahn;<sup>5</sup> the claim of [REDACTED 10], née [REDACTED], (“Claimant [REDACTED 10]”) to the accounts of Irma Kahn, Ludwig Kahn and Siegfried Kahn;<sup>6</sup> and the claims of [REDACTED 11] (“Claimant [REDACTED 11]”) (together the “Claimants”) to the accounts of Siegfried Kahn, Julius Loewenthal, Hortenzia Levinger, Jakob Baumann, Bertha Meyer and Ludwig Meyer.

This Award is to the unpublished account of Siegfried Kahn (the “Account Owner”) at the Zurich branch of [REDACTED] (the “Bank”).

All awards are published, but where a claimant has requested confidentiality, as in this case, the names of the claimants, any relatives of the claimants other than the account owner, and the bank have been redacted.

## **Information Provided by the Claimants**

### Claimant [REDACTED 1]

Claimant [REDACTED 1] submitted Claim Forms and an Initial Questionnaire (“IQ”) identifying the Account Owner as the husband of her paternal grandfather’s sister, Siegfried Kahn, who was born in Germany, (possibly in Bamberg), and was married to [REDACTED], née [REDACTED]. Claimant [REDACTED 1] explained that Siegfried Kahn’s wife [REDACTED] was the sister of her paternal grandfather, [REDACTED]. Claimant [REDACTED 1] explained that Siegfried Kahn was a bank employee who lived in Bamberg and in Amsterdam, the Netherlands. According to Claimant [REDACTED 1], Siegfried and [REDACTED], who were Jewish, had two children, [REDACTED] and [REDACTED]. Claimant [REDACTED 1] stated that Siegfried Kahn, his wife, and his two children were deported to concentration camps, and that they all perished.

In support of her claims, Claimant [REDACTED 1] submitted copies of documents, including her grandparents’ marriage certificate, which indicates that [REDACTED], who was born in Bamberg, was married to [REDACTED]; her grandfather’s German passport, which indicates that [REDACTED] was born on 20 January 1903; and a letter dated 27 April 1953 from a man named Paul Mokrauer of Amsterdam to a Dr. Gerardo Frenkel of Vina del Mar, Chile, with a copy to [REDACTED] of Valparaiso, Chile, regarding the “Estate [REDACTED].” The letter refers to enclosed copies (not included in Claimant [REDACTED 1]’s submission) of

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<sup>5</sup> In separate decisions, the CRT treated the claim of [REDACTED 5] (“Claimant [REDACTED 5]”) to an account belonging to another person named Siegfried Kahn, whose name was included on the 2005 List, and the account of Adolf Kahn. See *In re Accounts of Siegfried Kahn* (approved on 14 September 2007) and *In re Account of Adolf Kahn* (approved on 23 June 2008). This present decision treats an account belonging to a different person named Siegfried Kahn, whose name was not published.

<sup>6</sup> In a separate decision, Claimant [REDACTED 10] was awarded the accounts of Martha Kahn. See *In re Account of Martha Kahn* (approved on 12 October 2007). In separate decisions, the CRT treated Claimant [REDACTED 1]’s claim to an account belonging to another person named Siegfried Kahn, whose name was included on the 2005 List, the account of Irma Kahn, and the account of Ludwig Kahn. See *In re Accounts of Irma Kahn and Siegfried Kahn* (approved on 29 May 2007) and *In re Account of Ludwig Kahn* (approved on 29 May 2007). This present decision treats an account belonging to a different person named Siegfried Kahn, whose name was not published.

declarations of death of 14 members of the [REDACTED] family, including Siegfried Kahn (declared dead as of 19 September 1944), [REDACTED] (declared dead as of 3 October 1944), [REDACTED] (declared dead as of September 1944), and [REDACTED] (declared dead as of October 1944).

Claimant [REDACTED 1] stated that she was born on 20 May 1961 in Santiago, Chile. Claimant [REDACTED 1] is representing her father, [REDACTED 2], who was born on 11 March 1941 in Valparaiso, and her paternal aunts (this sisters of her father), [REDACTED 3] and [REDACTED 4], who were born in Berlin, Germany, on 25 April 1933 and 30 November 1934, respectively.

#### Claimant [REDACTED 5]

Claimant [REDACTED 5] submitted Claim Forms identifying the Account Owner as his great-uncle, Siegfried Kahn, who was born on 17 July 1873, and was married to [REDACTED]. Claimant [REDACTED 5] explained that Siegfried Kahn was the brother of [REDACTED], née [REDACTED] (Claimant [REDACTED 5]'s paternal grandmother).

According to a family tree submitted by Claimant [REDACTED 5], his paternal grandmother [REDACTED] was married to [REDACTED], and they had three children, [REDACTED], [REDACTED] (Claimant [REDACTED 5]'s father), and [REDACTED]. His paternal aunt [REDACTED] married [REDACTED], and they had two children, [REDACTED] and [REDACTED]. [REDACTED] married [REDACTED], and they had two children, [REDACTED 9] and [REDACTED 10].

According to Claimant [REDACTED 5], his great-uncle Siegfried Kahn was Jewish, did not have any children, resided in Munich, Germany, and committed suicide on 10 July 1941, on the eve of his deportation to a concentration camp.

In support of his claims, Claimant [REDACTED 5] submitted documents, including 1) an extract from a family registry dated 21 November 1940, which indicates that Claimant [REDACTED 5]'s grandmother, [REDACTED], née [REDACTED], who was born on 23 July 1871, was the mother of [REDACTED] and [REDACTED], who resided in Buenos Aires, Argentina since 1938; 2) his grandmother's death certificate, which indicates that [REDACTED], née [REDACTED], passed away on 29 April 1951; 3) a declaration submitted by his father to the German Embassy in Buenos Aires, stating that [REDACTED] was the son of [REDACTED], née [REDACTED], who passed away on 20 April 1951, and that he and his sister, [REDACTED], were the heirs of their mother's estate; and 4) a detailed family tree, which indicates that Claimant [REDACTED 5] is the grandson of Siegfried Kahn's sister, [REDACTED], née [REDACTED].

Claimant [REDACTED 5] indicated that he was born on 5 November 1943 in Buenos Aires. Claimant [REDACTED 5] is representing his brother, [REDACTED 6], who was born on 15 August 1947 in Buenos Aires; his cousin, [REDACTED 7], née [REDACTED] (the daughter of his paternal aunt [REDACTED]), who was born on 7 February 1922 in Nuremberg, Germany; and his cousins, [REDACTED 8] and [REDACTED 9] (the sons of [REDACTED]'s daughter

[REDACTED]), who were born in Buenos Aires on 15 January 1959 and 15 October 1949, respectively.

Claimant [REDACTED 5] previously submitted an IQ to the Court in 1999 asserting his entitlement to a Swiss bank account owned by Adolf Kahn.

Claimant [REDACTED 10]

Claimant [REDACTED 10] submitted a Claim Form and an IQ identifying the Account Owner as her maternal uncle, Siegfried Kahn, who was born in 1899 or 1900 in Germany, and was the brother of [REDACTED], née [REDACTED] (Claimant [REDACTED 10]' mother). Claimant [REDACTED 10] stated that her uncle, who was Jewish, first resided on Richard Wagner Strasse in Mannheim, Germany, before he fled to Amsterdam, the Netherlands, in approximately 1936. Claimant [REDACTED 10] explained that her uncle was deported to Theresienstadt, and then to the Blechhammer sub-camp of Auschwitz, where he was killed prior to 1945.

Claimant [REDACTED 10]' husband submitted Claimant [REDACTED 10]' death certificate, indicating that Claimant [REDACTED 10] passed away on 5 April 2003, that she was born in Stuttgart, Germany, and that her mother was [REDACTED].

Claimant [REDACTED 10] previously submitted an IQ with the Court in 1999 asserting her entitlement to a Swiss bank account owned by Siegfried Kahn.

Claimant [REDACTED 11]

Claimant [REDACTED 11] submitted Claim Forms and an IQ identifying the Account Owner as his maternal grandfather, Siegfried Kahn, who was born in Gräfenhausen, Germany, on 22 January 1887, and was married to [REDACTED], née [REDACTED]. Claimant [REDACTED 11] stated that Siegfried and [REDACTED], who were Jewish, had two children, [REDACTED], who was born in Gräfenhausen, on 21 July 1921, and [REDACTED] (Claimant [REDACTED 11]'s mother), who was born in Gräfenhausen on 29 May 1922. Claimant [REDACTED 11] explained that his grandfather was a textile merchant and operated a general store, and that he resided in Gräfenhausen and then at Fabrikstrasse 4 in Aschaffenburg, Germany. Claimant [REDACTED 11] stated that his grandfather, who was Jewish, was expelled from his home, and was forced to perform slave labor. Claimant [REDACTED 11] stated that his grandfather died of a heart attack on 1 November 1938, and that his grandmother was deported to Izbica, Poland, where she died. Claimant [REDACTED 11] stated that his mother [REDACTED], née [REDACTED], passed away on 14 May 2001, in Key Biscayne, Florida, the United States

In support of his claims, Claimant [REDACTED 11] submitted documents, including: 1) a biography of the Jews of Aschaffenburg, which includes a reference to his grandfather, Siegfried Kahn, and which indicates that Siegfried Kahn was born on 22 January 1887 in Gräfenhausen and that he was married to [REDACTED]; 2) a decision issued by Nazi authorities on 28 July 1938, authorizing [REDACTED], née [REDACTED], and [REDACTED], née [REDACTED] to leave Germany; 3) his grandmother's certificate of inheritance dated 1954, which indicates that [REDACTED], née [REDACTED] was declared dead by 1945, and that her children

[REDACTED], née [REDACTED], and [REDACTED], née [REDACTED], were her surviving heirs, and 4) his mother's marriage certificate, which indicates that [REDACTED] was the daughter of Siegfried Kahn and [REDACTED].

Claimant [REDACTED 11] stated that he was born on 4 December 1946 in Brooklyn, New York. Claimant [REDACTED 11] is representing his mother's sister, [REDACTED 12], née [REDACTED], who was born on 21 February 1921 in Gräfenhausen, and his brother, [REDACTED 13], who was born on 26 March 1950 in Brooklyn.

Claimant [REDACTED 11] previously submitted an IQ with the Court in 1999 asserting his entitlement to a Swiss bank account owned by Siegfried Kahn.

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

The Bank's records consist of a printout from the Bank's database. According to this record, the Account Owner was Siegfried Kahn, who resided in Germany. The Bank's records show that the Account Owner held an account, the type of which is not indicated. According to this record, the account was frozen on an unknown date, pursuant to the 1945 Swiss Freeze of assets held by citizens of Germany and the territories incorporated into the Third Reich (the "1945 Freeze").

The Bank's records do not show if or when the account at issue was closed, or to whom it was paid, nor do they indicate the value of this account. The auditors who carried out the investigation of this Bank, to identify accounts of Victims of Nazi Persecution, pursuant to the instructions of the Independent Committee of Eminent Persons, ("ICEP" or the "ICEP Investigation"), did not find this account in the Bank's system of open accounts and therefore presumed that it was closed. These auditors indicated that there was no evidence of activity on this account after 1945.

There is no evidence in the Bank's records that the Account Owner or his heirs closed the account and received the proceeds themselves.

### **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 ten claims of the Claimants in one proceeding.

#### Identification of the Account Owner

The Claimants have plausibly identified the Account Owner. The names and countries of residence of Claimant [REDACTED 1]'s great-uncle, Claimant [REDACTED 5]'s great-uncle,

Claimant [REDACTED 10]' maternal uncle, and Claimant [REDACTED 11]'s maternal grandfather match the unpublished name and country of residence of the Account Owner. The CRT notes that the Bank's records do not contain any information about the Account Owner other than his name and country of residence.

The CRT notes that a database containing the names of victims of Nazi persecution includes Pages of Testimony submitted by relatives of Claimant [REDACTED 1] and Claimant [REDACTED 10] and by Claimant [REDACTED 5], as well as an entry based upon German archival records, all of which refer to persons named Siegfried Kahn of Germany. According to the Page of Testimony submitted by Claimant [REDACTED 1]'s relative, [REDACTED], in 1999, Siegfried Kahn was born in Germany, was married to [REDACTED], resided in the Netherlands during the Second World War, and perished on 19 September 1944. The Page of Testimony submitted by Claimant [REDACTED 5] on 3 October 2005 states that his relative, Siegfried Kahn, was born on 17 July 1873 in Osterburg, Germany, that he was married to [REDACTED], that he resided in Munich, and that he committed suicide on 10 July 1941, on the eve of his deportation to a concentration camp. The Page of Testimony submitted by Claimant [REDACTED 11]'s aunt, represented party [REDACTED], on 14 May 1978, states that her father, Siegfried Kahn, was born on 22 January 1887 in Gräfenhausen, that he was married to [REDACTED], that he resided in Ashaffenburg prior to the Second World War, and that he died from a heart attack. The entry based in the database based upon German archival records refers to a person named Siegfried Kahn, who was born on 24 September 1899, lived in Mannheim prior to the Second World War, and perished in Auschwitz. All this information matches the information about the relatives of Claimant [REDACTED 1], Claimant [REDACTED 5], Claimant [REDACTED 11], and Claimant [REDACTED 10], respectively. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

#### Status of the Account Owner as a Victim of Nazi Persecution

The Claimants have made a plausible showing that the Account Owner was a Victim of Nazi Persecution. Claimant [REDACTED 1] stated that her great-uncle was Jewish, that he resided in Nazi Germany, and that he was deported to a concentration camp, where he perished on 19 September 1944. Claimant [REDACTED 5], stated that his great-uncle was Jewish, that he resided in Nazi Germany, and that he committed suicide on 10 July 1941, on the eve of his deportation. Claimant [REDACTED 10] stated that her uncle was Jewish, that he resided in Nazi Germany, and that he was deported to Theresienstadt and then to the Blechhammer sub-camp of Auschwitz, where he was killed prior to 1945. Claimant [REDACTED 11] stated that his grandfather was Jewish, that he resided in Nazi Germany, that he was forced to perform slave labor, and that he died of a heart attack on 1 November 1938.

As noted above, persons named Siegfried Kahn were included in the CRT's database of victims, and information about these persons matches the information about the relatives of Claimant [REDACTED 1], Claimant [REDACTED 5], Claimant [REDACTED 10] and Claimant [REDACTED 11].

### The Claimants' Relationship to the Account Owner

The Claimants have plausibly demonstrated that they are related to the Account Owner. The Claimants have submitted specific biographical information demonstrating that Siegfried Kahn was Claimant [REDACTED 1]'s great-uncle, Claimant [REDACTED 5]'s great-uncle, Claimant [REDACTED 10]'s maternal uncle, and Claimant [REDACTED 11]'s maternal grandfather.

The CRT notes that the Account Owner may have other surviving relatives, but that because they are not represented in the Claimants' claim forms, the CRT will not treat their potential entitlement to the Account Owner's account in this decision.

### The Issue of Who Received the Proceeds

Given that the account was frozen pursuant to the 1941 Freeze; that there is no record of the payment of the account to the Account Owner after the Second World War; that the Account Owner or his heirs would not have been able to obtain information about the account after the Second World War from the Bank due to the Swiss banks practice of withholding or misstating account information in their responses to inquiries by account owners because of the banks concern regarding double liability; and given 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), 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.

### 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, the Claimants have plausibly demonstrated that the Account Owner was the great-uncle of represented party [REDACTED 3], represented party [REDACTED 4], and represented party [REDACTED 2]; the great-uncle of Claimant [REDACTED 5]; the maternal uncle of Claimant [REDACTED 10], and the maternal grandfather of Claimant [REDACTED 11], and these relationships justify an Award. Finally, the CRT has determined that neither the Account Owner nor his heirs received the proceeds of the claimed account.

The CRT notes that represented party [REDACTED 2], represented party [REDACTED 3] and represented party [REDACTED 4], as the children of the brother of the Account Owner's wife, are a generation less removed from the Account Owner than Claimant [REDACTED 1], and are therefore more entitled to the account.

### Amount of the Award

In this case, the Account Owner held one account of unknown the type. 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 similar type of account is used to calculate the current value of the account being

awarded. Based on the ICEP Investigation, in 1945, the average value of an account of unknown type was 3,950.00 Swiss Francs ("SF"). The present 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. Consequently, the total Award amount in this case is SF 49,375.00.

#### 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 and/or group of claimants has established a plausible relationship to a person with the same name as the Account Owner. Accordingly, Claimant [REDACTED 1], Claimant [REDACTED 5], Claimant [REDACTED 10], and Claimant [REDACTED 11] are each entitled to one-fourth of the Award Amount.

With respect to the share of the Award designated to Claimant [REDACTED 1], who represents her father, [REDACTED 2], and her father's sisters, [REDACTED 3] and [REDACTED 4], according to Article 23(1)(g) of the Rules, if none of the persons entitled to an award under Article 23(1)(a-f) has submitted a claim, as is the case here, the CRT may make an award to any relative of the Account Owner, whether by blood or marriage, who has submitted a claim, consistent with principles of fairness and equity. In the present case, neither Claimant [REDACTED 1], nor the parties she represents are related to the Account Owner by blood; they are all related to the Account Owner by marriage. Accordingly, consistent with the principles of fairness and equity, represented party [REDACTED 2], represented party [REDACTED 3] and represented party [REDACTED 4], who are the children of the Account Owner's wife's brother, are each entitled to one-third of this portion of the award amount, or one-twelfth of the total award amount. Claimant [REDACTED 1], who is the daughter of represented party [REDACTED 2], is not entitled to share in the award amount.

With respect to the share of the Award designated to Claimant [REDACTED 5], the CRT notes that Claimant [REDACTED 5] is representing his brother, [REDACTED 6], his cousin, [REDACTED 7], née [REDACTED] (the daughter of his paternal aunt [REDACTED]), and his cousins, [REDACTED 8] and [REDACTED 9] (the sons of [REDACTED]'s daughter [REDACTED]). According to Article 23(1)(d) of the Rules, if neither the Account Owner's spouse nor any descendants of the Account Owner have submitted a claim, the award will be divided equally between any of the Account Owner's parent's descendants who have submitted a claim. Therefore, Claimant [REDACTED 5] and [REDACTED 6], as the children of [REDACTED]'s son [REDACTED], are entitled to share equally one-half of this portion of the award amount, or one-sixteenth of the total award amount each; [REDACTED 7], as the daughter of [REDACTED]'s daughter [REDACTED], is entitled to one-fourth of this portion of the award amount, or one-sixteenth of the total award amount; and [REDACTED] and [REDACTED], as the sons of [REDACTED]'s daughter [REDACTED], are entitled to share equally one-fourth of this portion of the award amount, or 1/32th of the total award amount.

With respect to the share of the Award designated to Claimant [REDACTED 11], the CRT notes that Claimant [REDACTED 11] is representing his maternal aunt, [REDACTED 12], née [REDACTED], and his brother, [REDACTED 13]. According to Article 23(1)(c) of the Rules, if the Account Owner's spouse has not submitted a claim, the award shall be in favor of any descendants of the Account Owner who have submitted a claim, in equal shares by representation. Therefore, represented party [REDACTED 12], as daughter of the Account Owner, is entitled to one-half of this portion of the award, or one-eighth of the total award amount, and Claimant [REDACTED 11] and his brother [REDACTED 13], as children of the Account Owner's daughter [REDACTED], are entitled to share equally one-half of this portion of the award, or one-sixteenth of the total award amount.

### **Certification of the Award**

The CRT certifies this Award for approval by the Court and payment by the Special Masters.

Claims Resolution Tribunal  
16 April 2010