

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]

in re Accounts of Siegfried Kohn

Claim Number: 205601/KG¹

Award Amount: 189,250.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the published accounts of Siegfried Kohn (the “Account Owner”), over which [REDACTED] (the “Power of Attorney Holder”) held power of attorney, at the Zurich 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 Claimant

The Claimant submitted a Claim Form identifying the Account Owner as his uncle, Siegfried Kohn, who lived in Coburg, Germany, and was married to [REDACTED], née [REDACTED], the Claimant’s aunt. The Claimant indicated that Siegfried and [REDACTED] Kohn had one daughter, [REDACTED]. The Claimant stated that his uncle, who was Jewish, was a businessman and owner of a mail order clothing company (*Versandhaus*) bearing his name. Although the Claimant stated that his uncle lived and worked in Coburg, he also indicated that his uncle had connections to Nuremberg, Germany. The Claimant added that Nazis murdered his uncle in Coburg in 1938, and that his wife and daughter were thereafter deported to concentration camps, where they perished.

In support of his claim, the Claimant submitted documents, including: an envelope from the *Versandhaus Siegfried Kohn*, postmarked 13 August 1937, that, according to the Claimant enclosed a letter he wrote to his father during a visit to his uncle. The Claimant further submitted a letter from the Nuremberg police to the Claimant, dated 20 July 1948, which was written in response to an inquiry by the Claimant about the murder of Siegfried Kohn in Coburg; a handwritten letter sent by his aunt, [REDACTED], to him and to his parents in 1939 that

¹ The Claimant submitted an additional claim to the account of [REDACTED], which is registered under the Claim Number 205643. The CRT will treat the claim to this account in a separate decision.

referred to Nuremberg; and a photograph of Siegfried Kohn. The Claimant indicated that he was born on 26 June 1925 in Dortmund, Germany.

Information Available in the Bank's Records

The Bank's records consist of a customer card, a power of attorney form, signed on 11 October 1930, a list of securities that were transferred to German banks in 1936, and printouts from the Bank's database.

According to these records, the Account Owner was Siegfried Kohn, who used the following addresses in Nuremberg, Germany: Fürtherstrase 25, Rosenaustrasse 5, Theodorstrasse 1, Laufertorgraben 8 and Schreyerstrasse 5. According to the records, the Power of Attorney Holder was [REDACTED], who resided in Neumarkl, Germany. The Bank's records indicate that the Account Owner held a custody account and a demand deposit account. The records further indicate that the custody account, numbered 30569, was opened on 23 September 1930 and that the power of attorney was granted on 11 October 1930. Furthermore, the records indicate that securities worth 10,000.00 Swiss Francs ("SF") were transferred to a custody account at *Commerz & Bank-Bank A.G.* in Nuremberg on 21 December 1936.

According to the Bank's records, the custody account was closed on 31 January 1939 to an unknown party. The Bank's records indicate that the demand deposit account was closed no later than 31 January 1939 also to an unknown party. The value of the accounts on the date of their closure is not known.

There is no evidence in the Bank's records that the Account Owner, the Power of Attorney Holder or their heirs closed the accounts and received the proceeds themselves.

The CRT's Analysis

Identification of the Account Owner

The Claimant's uncle's name matches the published name of the Account Owner. The Claimant also indicated that his uncle had connections to Nuremberg, Germany, which matches published information about the Account Owner's domicile contained in the Bank's records. The Claimant stated that his uncle resided in Coburg; the CRT notes that Coburg is approximately 100 kilometers from Nuremberg, the city which is listed as the Accounts Owner's city of residence in the Bank's records. The CRT further notes that the Claimant believed that his uncle had close ties to Nuremberg, as evidenced by the fact that the Claimant contacted the Nuremberg police regarding the murder of his uncle in Coburg. Additionally, the CRT notes that a letter from the Claimant's aunt, [REDACTED], makes reference to Nuremberg, a factor which also supports a connection between the Claimant's relatives and that city. Finally, the CRT notes that the Claimant's uncle was a business man which makes it plausible that he had business connections in Nuremberg, which was the nearest large city and commercial center to Coburg, and that he therefore gave the Bank addresses in Nuremberg. In support of his claim, the Claimant

submitted an envelope from the *Versandhaus Siegfried Kohn*, postmarked 13 August 1937; a handwritten letter sent by his aunt, [REDACTED], to him and to his parents in 1939 that made references to Nuremberg and a letter from the Nuremberg police in 1948 in response to the Claimant's inquiry about his uncle's murder, indicating that the person who is claimed to be the Account Owner had the same name recorded in the Bank's records as the name of the Account Owner, and had connections to the city recorded in the Bank's records as the Account Owner's city of residence.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Siegfried Kohn and indicates that he was from Coburg, Germany, which matches the information about the Account Owner provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

The CRT notes that the other claim to these accounts was disconfirmed because that claimant provided a different city of residence with no connection to the city of residence of the Account Owner. Taking all of these factors into account, the CRT concludes that the Claimant has plausibly identified the Account Owner.

The CRT notes that the Claimant has not identified the Power of Attorney Holder, but, given that the Power of Attorney Holder had a different last name and resided in a different city than the Account Owner, finds it plausible that he was not a relative of the Account Owner. Moreover, the Claimant, who was very young at the time his uncle was murdered, may not have had full knowledge of his uncle's relatives or business associates, which explains why he was unable to identify the Power of Attorney Holder. Accordingly, the CRT determines that this does not affect the Claimant's identification 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 and that he was murdered by Nazis in Coburg, Germany in 1938.

As noted above, a person named Siegfried Kohn was included in the CRT's database of victims.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting specific information demonstrating that the Account Owner was the Claimant's uncle. The CRT notes that the Claimant identified information that matches information contained in the Yad Vashem records. The CRT further notes that the Claimant submitted an envelope from the *Versandhaus Siegfried Kohn*, postmarked 13 August 1937, a letter he wrote to his father during a visit to his uncle; a letter from the Nuremberg police to the Claimant, dated 20 July 1948, which was written in response to an inquiry by the Claimant into the murder of Siegfried Kohn in Coburg; and a hand-written letter sent by his aunt, [REDACTED], to him and to his parents in 1939 that made references to Nuremberg. The CRT determined that it is plausible that these are

documents that most likely only a family member would possess, and indicates that the Account Owner was well-known to the Claimant as a family member, and all of this information supports the plausibility that the Claimant is related to the Account Owner, as he has asserted in his Claim Form. There is no information to indicate that the Account Owner has other surviving heirs.

The Issue of Who Received the Proceeds

Given that securities from the Account Owner's custody account were transferred to the *Commerz & Bank-Bank A.G.* in Nuremberg; that the Account Owner was murdered by the Nazi regime in 1938; that there is no record of the payment of the Account Owner's account to him; that the Account Owner, the Power of Attorney Holder and their heirs would not have been able to obtain information about his accounts 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 proceeds of the Account Owner's accounts were not paid to the Account Owner, the Power of Attorney Holder, or their 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 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 his uncle, and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owner, the Power of Attorney Holder, nor their heirs received the proceeds of the claimed accounts.

Amount of the Award

In this case, the Account Owner held one demand deposit account and one custody 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 the "ICEP Investigation"), in 1945 the average value of a custody account was SF 13,000.00 and the average value of a demand deposit account was SF 2,140.00. Thus, the total 1945 average value of the accounts at issue is SF 15,140.00. The current value of this amount is calculated by multiplying it by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce a total award amount for this account of SF 189,250.00.

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
15 July 2005