

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Denial**

to the Estate of Claimant [REDACTED 1]<sup>1</sup>  
and  
Claimant [REDACTED 2]  
represented by [REDACTED]

## **in re Accounts of Giuseppe Coen**

Claim Numbers: 221353/AX; 751211/AX<sup>2</sup>

This Certified Denial is based on the claims of [REDACTED 1] and the Estate of [REDACTED 2] (“Claimant Edi Pasqui”) (together, the “Claimants”) to the published accounts of Giuseppe Coen (“Account Owner”) at the Geneva branch of the [REDACTED] (the “Bank”).

All denials 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 2] submitted a Claim Form asserting that his maternal grandfather, [REDACTED], who was born on 6 November 1898 in Livorno, Italy, and was married to [REDACTED], owned a Swiss bank account. The Claimant indicated that his grandfather, who was Jewish, lived in both Livorno and Perugia, Italy, until he was arrested in November 1943 in Lucca, Italy. The Claimant further indicated that after his arrest, his grandfather was first taken to a prison in Milan, Italy and was later deported on 30 January 1944 to Auschwitz, where he perished in 1945. The Claimant stated that he was born on 17 June 1956 in Livorno and that he is the son of Claimant [REDACTED 1], who was the daughter of [REDACTED], and who passed away in 1998.

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<sup>1</sup> Claimant [REDACTED 1] submitted an ATAG Ernst & Young claim form in 1998 which was forwarded to the CRT and assigned Claim Number 751211, and which is described in detail in this Certified Denial. In his Claim Form, Claimant [REDACTED 2] indicated that his mother, Claimant [REDACTED 1], passed away in 1998.

<sup>2</sup> According to Article 37 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 claim of [REDACTED 2] and the ATAG Ernst & Young claim form of his late mother in one proceeding.

Claimant [REDACTED 2] submitted documents in support of his application, including: (1) an excerpt from a book entitled “Libro della Memoria” describing the Claimant’s grandfather’s life and fate, and indicating that his grandfather was born and resided in Livorno; and (2) a copy of his mother’s identity card identifying her as [REDACTED 1], who was born and resided in Livorno.

Claimant [REDACTED 1] previously submitted an ATAG Ernst & Young claim form in 1998, asserting her entitlement to a Swiss bank account owned by her father, Giuseppe Coen. Claimant [REDACTED 1] stated that her father was born on 6 November 1898 in Livorno, Italy, where he also resided before the Second World War. Claimant [REDACTED 1] indicated that she was born on 23 May 1926 in Livorno.

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

The CRT notes that the Claimant submitted a claim to an account belonging to his relative, [REDACTED]. The auditors who carried out the investigation to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons (“ICEP” or the “ICEP Investigation”) reported four accounts whose owner’s name matches to that provided by the Claimant. Each account is identified below by its Account Identification Number, which is a number assigned to the account by the ICEP auditors for tracking purposes.

#### Accounts 5033315, 5033316, 5033317, and 5030583

The Bank’s records indicate that the Account Owner was Giuseppe Coen, who resided in Perugia, Italy. The Bank’s records also indicate that the Power of Attorney Holder was [REDACTED] and provide her maiden name. The Bank’s records further indicate the name of the spouse of the Account Owner and a name and address where correspondence was forwarded. Furthermore, the Bank’s records indicate the dates of opening and closing of the accounts at issue.

### **The CRT’s Analysis**

#### Admissibility of the Claim

The CRT has determined that the claims are admissible according to Article 18 of the Rules Governing the Claims Resolution Process, as amended (the “Rules”).

#### Identification of the Account Owner

The CRT concludes that the Claimants have not identified the Account Owner as their relative. Although the name of their relative matches the published name of the Account Owner, the information provided by the Claimants differs from the published and unpublished information about the Account Owner available in the Bank’s records. Specifically, the Claimant stated that the Account Owner’s spouse was [REDACTED]. In contrast, the Bank’s records show that the

Account Owner's spouse was a different person. The CRT also notes that the Bank's records indicate that the Account Owner resided in Perugia, Italy, as was published on the list of accounts determined by ICEP to be probably those of Victims of Nazi Persecution (the "ICEP List"). However, Claimant [REDACTED 1] did not indicate that her father had connections to Perugia, but indicated that he was born and resided in Livorno, which is over 150 kilometers from Perugia. Moreover, although Claimant [REDACTED 2] indicated that his grandfather resided in both Livorno and Perugia, the documentation provided by Claimant [REDACTED 2] indicate that his grandfather resided in Livorno and do not indicate any connection to Perugia. Consequently, the CRT is unable to conclude that the Account Owner and the Claimant's grandfather are the same person.

### Right of Appeal

Pursuant to Article 30 of the Rules, the Claimant may appeal this Denial to the Court through the Special Masters within ninety (90) days of the date of the letter accompanying this decision. Appeals should be delivered to the following address: Office of the Special Master, c/o Claims Resolution Tribunal, P.O. Box 9564, 8036 Switzerland.

The Claimant should send appeals in writing to the above address and should include all reasons for the appeal. If more than one account has been denied in this Certified Denial, the Claimant should identify the Account Identification Number that forms the basis of the appeal. Appeals submitted without either a plausible suggestion of error or relevant new evidence may be summarily denied.

### **Scope of the Denial**

The Claimant should be aware that the CRT will carry out further research on his claim to determine whether an award may be made based upon the information provided by the Claimant or upon information from other sources.

### **Certification of the Denial**

The CRT certifies this Denial for approval by the Court.

Claims Resolution Tribunal  
8 June 2004