

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Denial**

to Claimants [REDACTED 1]

and [REDACTED 2]

## **in re Accounts of Peppo L. Cohen**

Claim Numbers: 001929/AY; 002204/AY; 714116/AY<sup>1</sup>

This Certified Denial is based upon the claims of [REDACTED 1] (“Claimant [REDACTED 1]”) and [REDACTED 2] (“Claimant [REDACTED 2] (together the “Claimants”) to the published account of Peppo L. Cohen (the “Account Owner”) at the [REDACTED] (the “Bank”).<sup>2</sup>

All denials are published, but where a claimant has requested confidentiality, as the Claimants have 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**

The Claimants submitted two Claim Forms identifying the Account Owner as their paternal cousin, Peppo Cohen, who was born in 1915 in Thessaloniki, Greece, and was married to [REDACTED]. The Claimants indicated that their cousin, who was Jewish, was a representative of a Yugoslavian-Serbian bank in Greece, and was also an owner of timber agency. Claimant [REDACTED 2] indicated that he worked with his cousin in the timber business, and that his cousin deposited money and gold coins in a Swiss bank. The Claimants stated that their cousin, his wife and their daughter were deported to Auschwitz where they perished, presumably in 1942 or 1943. Claimant [REDACTED 1] stated that he was born on 15 October 1923 in Thessaloniki, and Claimant [REDACTED 2] stated that he was born on 4 July 1912 in Thessaloniki.

Claimant [REDACTED 2] previously submitted an Initial Questionnaire with the Court in 1999, asserting his entitlement to a Swiss bank account owned by Peppo Cohen of Thessaloniki.

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<sup>1</sup> Claimant [REDACTED 2] submitted an Initial Questionnaire with the Court in 1999 and a Claim Form to the CRT. The IQ was forwarded to the CRT and has been assigned Claim Number 714116.

<sup>2</sup> The CRT notes that, on the February 2001 published list of accounts determined by the Independent Committee of Eminent Persons (“ICEP”) to be probably or possibly those of Victims of Nazi Persecution (the “ICEP List”), Peppo L. Cohen is indicated as having one account. Upon careful review, the CRT has concluded that the Bank's record evidences the existence of two accounts.

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

The Bank's record consists of an account card. According to this record, the Account Owner was Peppo L. Cohen, who resided in Thessaloniki, Greece. The Bank's record indicates that the Account Owner held a custody account, numbered 35923, which was opened no later than 29 December 1932, and one demand deposit account. The Bank's record indicates that the Account Owner deposited gold in the custody account. The Bank's record also contains an instruction to hold mail, and a notation that all correspondence should be in French. The accounts were closed on 22 March 1939. The amount in the accounts on the date of their closure is unknown.

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

### Identification of the Account Owner

The Claimants have plausibly identified the Account Owner. Their paternal cousin's name matches the published name of the Account Owner. The Claimants identified their cousin's city of residence, which matches published information about the Account Owner contained in the Bank's record. Claimant [REDACTED 2] also identified the fact that his cousin deposited gold coins with the Bank, which matches unpublished information contained in the Bank's record.

The CRT notes that Claimant [REDACTED 2] filed an Initial Questionnaire with the Court in 1999, asserting his entitlement to a Swiss bank account owned by Peppo Cohen of Thessaloniki, Greece, prior to the publication in February 2001 of the list of accounts determined by ICEP to be probably or possibly those of Victims of Nazi Persecution (the "ICEP List"). This indicates that Claimant [REDACTED 2] has based his present claim not simply on the fact that an individual identified on the ICEP List as owning a Swiss bank account bears the same name as his relative, but rather on a direct family relationship that was known to him before the publication of the ICEP List. It also indicates that Claimant [REDACTED 2] had reason to believe that his relative owned a Swiss bank account prior to the publication of the ICEP List. This supports the credibility of the information provided by the Claimants.

The CRT also notes that a database containing the names of victims of Nazi persecution includes a person named Peppo Cohen, and indicates that he resided in Thessaloniki, Greece, which matches the information about the Account Owner provided by the Claimants. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel. The CRT further notes that there are no other claims to this account.

### 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. The Claimants stated that the Account Owner was Jewish, and was deported to Auschwitz with his family, where they perished.

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

### The Claimants' Relationship to the Account Owner

The Claimants have plausibly demonstrated that they are related to the Account Owner by submitting specific information demonstrating that the Account Owner was the Claimants' cousin. There is no information to indicate that the Account Owner has other surviving heirs.

### The Issue of Who Received the Proceeds

The Bank's record indicates that the account was closed on 22 March 1939, which the CRT notes is more than two years before the Nazi occupation of Greece. Therefore, the CRT determines that the Account Owner was able to access the accounts, and concludes that the Account Owner received the proceeds of the claimed accounts.

## **Right of Appeal**

Pursuant to Article 30 of the Rules, the Claimants 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 Zurich, Switzerland.

The Claimants 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 Claimants 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 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 Denial**

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

Claims Resolution Tribunal  
18 August 2004