

CLAIMS RESOLUTION TRIBUNAL

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

Certified Denial

to Claimant Dr. [REDACTED]
represented by David J. Rowland, Esq.

**in re Account of Hermann Cohn
(Power of Attorney Holder Johanna Cohn)
and
Account of Johanna Cohn**

Claim Numbers: 213799/SB; 213938/SB; 213948/SB^{1, 2, 3, 4}

This Certified Denial is based on the claims of Dr. [REDACTED], née [REDACTED], (the “Claimant”) to accounts of the company named *Fa. H. Meyer & Co.*, and of Nathanael (Nathaniel) Cohen, Hermann (Heimann, Hugo) Cohn, and Johanna Cohn. The CRT did not locate an account belonging to *Fa. H. Meyer & Co.*, Nathanael (Nathaniel) Cohen, or to Heimann (Hugo) Cohn 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”). This Denial is to the published account of Hermann Cohn (“Account Owner 1”), over which Johanna Cohn (the “Power of Attorney Holder”) held power of attorney, at the [REDACTED] (the “Bank”), and to the published account of Johanna Cohn (“Account Owner 2”) at the Bank.

¹ The Claimant submitted two Claim Forms claiming the accounts of Nathanael Cohen, which were registered under the Claim Numbers 213939 and 213948. The CRT has determined that these claims are duplicate claims and is treating them under the consolidated Claim Number 213948. Similarly, the Claimant submitted two Claim Forms claiming the accounts of Werner (Gerhard) Cohn, which were registered under the Claim Numbers 213798 and 204121. The CRT has determined that these claims are duplicate claims and is treating them under the consolidated Claim Number 204121.

² The Claimant submitted additional claims to the accounts of Werner (Gerhard) Cohn, Erna Cohn, the Weinstein family, and Henrietta Cohen, which are registered under the Claim Numbers 204121, 213788, 213789, and 213949, respectively. The CRT has previously treated the claims to the accounts of Erna Cohn and Henrietta Cohen. See *In re Account of Max Cohn (Power of Attorney Holder Erna Cohn)*, which was approved by the Court on 13 October 2004. The CRT will treat the remaining claims in separate decisions.

³ The Claimant submitted Initial Questionnaires with the Court in 1999 and Claim Forms to the CRT. The CRT is treating the Initial Questionnaires and the Claim Forms under the consolidated Claim Numbers 204121, 213788, 213789, 213799, 213938, 213948 and 213949.

⁴ 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 three claims of the Claimant in one proceeding.

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 Claimant

The Claimant submitted Claim Forms asserting that her paternal grandfather, Hermann Cohn, who was born on 14 September 1866, and her paternal grandmother, Johanna Cohn, née Weinstein, who was born on 14 September 1879 in Eisenach, Germany, owned Swiss Bank accounts. The Claimant indicated that her grandparents were married on 25 October 1900 in Erfurt, Germany. The Claimant further stated that her grandparents, who were Jewish, resided in Erfurt and Leipzig, Germany. In addition, the Claimant stated that her grandfather died on 13 October 1913 in Leipzig, and that her grandmother died on 17 May 1920 in Erfurt. According to the Claimant her father, [REDACTED], who was Jewish and who was her grandparents' heir, survived Nazi persecution. The Claimant indicated that she was born on 5 December 1948 in New York City, the United States.

The Claimant submitted documents in support of her application, including her grandmother's birth certificate and her grandparent's marriage certificate.

Information Available in the Bank's Records

The CRT notes that the Claimant submitted claims to accounts belonging to her relatives, Hermann Cohn and Johanna Cohn. The auditors who carried out the ICEP Investigation reported two accounts whose owners' or power of attorney holder's names match those 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.

Account 5029422

The Bank's records indicate that Account Owner 1 was Hermann Cohn, who resided in Berlin, Germany, and that the Power of Attorney Holder was Johanna Cohn. The Bank's records also indicate Account Owner 1's professional title. Furthermore, The Bank's records indicate the year in which the account was opened.

Account 5024466

The Bank's records indicate that Account Owner 2 was Johanna Cohn. The Bank's records also indicate Account Owner 2's street address, city and country of residence, the name of a person who held power of attorney over the account at issue, and that person's street address, city and country of residence. The Bank's records also indicate the date on which Account Owner 2 granted the power of attorney. Furthermore, the Bank's records indicate the year in which the account was opened. Finally, the Bank's records contain the signatures of Account Owner 2 and the person who held power of attorney over the account 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.

Identification of the Account Owners and the Power of Attorney Holder

As for Account 5029422, the CRT concludes that the Claimant has not identified Account Owner 1 or the Power of Attorney Holder as her grandfather or grandmother, respectively. Although the names of her grandparents match the published names of Account Owner 1 and the Power of Attorney Holder, the information provided by the Claimant differs materially from the published and unpublished information about Account Owner 1 and the Power of Attorney Holder available in the Bank's records. Specifically, the Claimant stated that her grandfather died in 1913, and that her grandmother died in 1920. In contrast, the Bank's records show that the account at issue was opened several years after the Claimant's grandparents' deaths. Further, the Claimant stated that her grandparents resided in Leipzig and Erfurt, Germany. In contrast, the Bank's records show that Account Owner 1 resided in Berlin, Germany. Consequently, the CRT is unable to conclude that Account Owner 1 and the Power of Attorney Holder are the same persons as the Claimant's grandparents.

As for Account 5024466, the CRT concludes that the Claimant has not identified Account Owner 2 as her relative. Although the name of her grandmother matches the published name of Account Owner 2, the information provided by the Claimant differs materially from the unpublished information about Account Owner 2 available in the Bank's records. Specifically, the Claimant stated that her grandmother died in 1920. In contrast, the Bank's records show that the account at issue was opened several years after the Claimant's grandmother's death, and that Account Owner 2 was alive several years after the Claimant's grandmother's date of death. Further, the Claimant stated that her grandmother resided in Leipzig and Erfurt, Germany. In contrast, the Bank's records show that Account Owner 2 resided in a different country. Consequently, the CRT is unable to conclude that Account Owner 2 and the Claimant's grandmother 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 Special Master Michael Bradfield, 51 Louisiana Ave., NW, Washington, DC 20001 USA.

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 her 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
21 September 2005