

CLAIMS RESOLUTION TRIBUNAL

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

Certified Denial

to Claimants [REDACTED 1]

and [REDACTED 2]

in re Account of Jakob Cohn

Claim Numbers: 215966/SB; 217487/SB^{1,2,3}

This Certified Denial is based on the claims of [REDACTED 1] (“Claimant [REDACTED 1]”) and [REDACTED 2], née [REDACTED], (“Claimant [REDACTED 2]”) (together the “Claimants”) to the published account of Jakob Cohn (the “Account Owner”) at 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

The Claimants, who are cousins, each submitted a Claim Form asserting that their grandfather, Jacob Cohn, who was born on 11 September 1875 in Schwetz, Germany, and was married to [REDACTED], née [REDACTED], owned a Swiss bank account. The Claimants stated that their grandfather, who was Jewish, was a doctor who resided in Köslin, Germany. The Claimants further stated that their grandfather perished in Theresienstadt. Claimant [REDACTED 1] indicated that he was born on 16 January 1946 in Chicago, Illinois, the United States, and Claimant [REDACTED 2] indicated that she was born on 1 August 1930 in Köslin.

¹ Claimant [REDACTED 1] submitted an additional claim, which is registered under the Claim Number 212800. The CRT will treat this claim in a separate determination.

² In a separate decision, the CRT awarded the accounts belonging to a different person, named Jacob Cohn, published on the February 2001 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”) to the Claimants. See *In re Accounts of Jacob Cohn* (approved on 2 January 2003). This denial is to the account of Jakob Cohn, which appears on the List of Account Owners Published in 2005 (the “2005 List”).

³ 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 two claims of the Claimants in one proceeding.

Information Available in the Bank's Records

The CRT notes that the Claimants submitted a claim to an account belonging to their relative, Jakob Cohn. 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 one account, in addition to those previously awarded to the Claimants, whose owner's name match that provided by the Claimant. The 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 5027397

The Bank's records indicate that the Account Owner was Jakob Cohn. The Bank's records also indicate the Account Owner's titles, city and country of residence, the name of his wife and a date prior to which the Account Owner had died. Finally, the Bank's records contain the signatures of the Account Owners and the power of attorney holder.

The CRT's Analysis

Admissibility of the Claims

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 grandfather matches the published name of the Account Owner, the information provided by the Claimants differs materially from the unpublished information about the Account Owner available in the Bank's records. Specifically, the Claimants stated that their grandfather was married to [REDACTED], née [REDACTED], and that he died in Theresienstadt during the Second World War. In contrast, the Bank's records show that the Account Owner was married to someone else and that he died over a decade prior to the beginning of the Second World War. Consequently, the CRT is unable to conclude that the Account Owner and the Claimants' grandfather are the same person.

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 Special Master Michael Bradfield, 51 Louisiana Ave., NW, Washington, DC 20001 USA.

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, which 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 the CRT will carry out further research on their claims to determine whether an award may be made based upon the information provided by the Claimants or upon information from other sources.

Certification of the Denial

The CRT certifies this Denial for approval by the Court.

Claims Resolution Tribunal
8 August 2006