

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Denial**

to Claimant Alain Corcos  
also acting on behalf of Gilles Corcos and Bernard Jouve  
represented by Jonathan James Palmer and/or Nancy Parke - Taylor,  
*Mondex International Corporation*

## **in re Accounts of Madame Fernand Corcos-Dreyfus**

Claim Number: 402262/MC

This Certified Denial is based upon the claim of Alain Corcos (the “Claimant”) to the accounts of Fernand Corcos-Dreyfus.<sup>1</sup> This Denial is to the published accounts of *Madame* Fernand Corcos-Dreyfus (the “Account Owner”) Basel branch of the [REDACTED] (the “Bank”).

All denials are published. Where a claimant has not requested confidentiality, as in this case, only the name of the bank has been redacted.

### **Information Provided by the Claimant**

The Claimant submitted a Claim Form identifying the Account Owner as his father’s sister-in-law, Adele Alice Corcos, née Dreyfus (Dreyfphuswahl), who was born on 1877 in Basel, Switzerland, and was married to Fernand Corcos on 27 December 1923 in Paris, France. According to the family tree submitted by the Claimant, Fernand Corcos’s parents, Alphonse Corcos and Sarah Carcasonne, had six children: Fernand, Raoul, Maurice (Isaac) (the Claimant’s father), Henry, Rebecca, and Emma.

The Claimant stated that Adele Alice Corcos, who was Jewish, was originally from Switzerland and resided with her husband at Avenue Foch 27 and at Boulevard Saint Germaine 22 in Paris and at rue Lucas 21 in Vichy, France. The Claimant explained that his Fernand and Adele Corcos had no children, and that Fernand Corcos was a lawyer in Paris and held a doctorate in political science and economics. The Claimant stated that during the Second World War his aunt and uncle survived in hiding. The Claimant stated that Adele Corcos died in 1950 in Palm Beach, Florida, the United States, and that Fernand Corcos died on 12 December 1959 in Paris.

The Claimant submitted copies of documents, including:

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<sup>1</sup> The CRT notes that on the List of Account Owners Published in January 2005 (the “2005 List”) Fernand Corcos-Dreyfus is indicated as the Account Owner. Upon careful review, the CRT has concluded that the Bank’s records indicate that the account was held by *Madame* (Mrs.) Fernand Corcos-Dreyfus.

- (1) his grandfather's birth certificate, indicating that Salomon [*sic*] Corcos was born on 22 July 1874 in Mont-de-Marsan, France;
- (2) the marriage certificates of his uncle Raoul Corcos, indicating that Raoul Samuel Corcos married Henriette Jouve on 11 August 1919 in Paris, that they divorced on 10 April 1941, that they remarried on 5 July 1945, and that Samuel Alphonse Corcos was Raoul Samuel Corcos' father;
- (3) his own birth certificate, indicating that Alain Corcos was born on 7 June 1926 in Paris and that Isaac Maurice Corcos was his father;
- (4) his cousin's adoption record, indicating that Bernard Parain was adopted on 29 April 1942 in Paris by Henriette Jouve, who was married to Raoul Samuel Corcos until 10 April 1941; and
- (5) an excerpt from a book by Fernand Corcos "*L'art de parler en public*," published in 1943, with a handwritten dedication from Fernand Corcos to "Alice."

The Claimant also submitted unofficial translations from French into English of the language contained on the three customer cards which are contained in the Bank's records and which are described below. The Claimant did not explain where he obtained this information, nor did he provide the original copies from which the translations are derived. The Claimant also did not state who performed the translations.

The Claimant indicated that he was born on 7 June 1926 in Paris. The Claimant is representing his brother, Gilles Corcos, who was born on 10 September 1926 in France, and his cousin, Bernard Jouve (the son of Raoul Corcos and Henriette Jouve), who was born on 13 March 1927 in France.

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

The auditors who investigated this bank pursuant to the instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") reported two accounts belonging to *Madame* (Mrs.) Fernand Corcos-Dreyfus, who resided in Paris at Avenue Foch 27 and at Boulevard Saint Germaine 22. The Bank's records pertaining to these accounts consist of three customer cards.

According to two of the customer cards, the Account Owner held an account relationship with the Bank under the number 30154, and that she held one custody account and three related demand deposit accounts, one denominated in French Francs ("FF"), one denominated in Swiss Francs ("SF") and one denominated in Unites States Dollars ("US \$"), all of which were opened on 22 January 1924 and closed ("*sorti*") on 9 November 1928. The Bank's records contain special instructions regarding these accounts, which indicate that in order to dispose of the funds and securities held in the accounts, the Account Owner needed to provide the signature of her brother, Dr. Henry Dreyfus, London, for the time period of four years. The instructions state that the Account Owner could, however, freely dispose over the interest earned on the account. The customer cards state that instructions regarding the purchase of securities would be sent to the Bank, as a general rule, by Mr. Emile Dreyfus from Basel, Switzerland; and that Mr. Camille

Dreyfus from New York was also “involved” (*s’en mêle aussi*) in the accounts. The CRT notes that these accounts were closed prior to the Relevant Period, which is defined by the Rules Governing the Claims Resolution Process, as amended, as the period from 1933 to 1945. Accordingly, these accounts were not reported by the ICEP auditors.<sup>2</sup>

The third customer card indicates that the Account Owner reopened the customer relationship numbered 30154 in May 1930. This card shows that at this time, the Account Owner held two demand deposit accounts, but no custody account (*pas des titres*). According to a note on the card, the amount in one of the demand deposit accounts, which was referenced with the notation “D.R. ‘A’,” was SF 308.00 as of 11 October 1951. The customer card indicates that the accounts were closed on 4 December 1951 per transfer to another demand deposit account, numbered 75211, held under the customer relationship number.

## **The CRT’s Analysis**

### Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. The Claimant’s aunt’s name matches the published name of the Account Owner. The Claimant identified the Account Owner’s street address, city and country of residence, the accounts numbers and their opening and closing dates, which matches unpublished information about the Account Owner contained in the Bank’s records.

The CRT notes that the other claim to these accounts was disconfirmed because that claimant provided a different city of residence and spouse’s name than the city of residence and spouse’s name 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 she was forced into hiding in Nazi-occupied France.

### The Claimant’s Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting specific biographical information demonstrating that the Account Owner was the Claimant’s paternal uncle’s wife.

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<sup>2</sup> The CRT has provided information about these accounts because the Claimant submitted translations of the information on the cards. However, as detailed *infra*, the CRT has no jurisdiction to treat these accounts, as they were not open or opened during the Relevant Period.

### The Issue of Who Received the Proceeds

As noted above, the Bank's records refer to one custody account and three demand deposit accounts that were closed in 1928. These accounts were closed prior to the Relevant Period. Accordingly, the CRT has no jurisdiction over these accounts, and makes no determination as to their ultimate disposition. The CRT notes, however, that the accounts were closed prior to the Nazis' rise to power, and that there is nothing in the Bank's records to indicate that the Account Owner did not receive the proceeds of these accounts.

With regard to the two demand deposit accounts held under the account relationship number 30154 that was reopened in May 1940, the Bank's records indicate that these accounts were all closed on 4 December 1951 by transfer to a related demand deposit account numbered 75211, which was also held under the account relationship number 30154. Given that the accounts were transferred into another account held by the Account Owner or her heirs, the CRT concludes that the Account Owner's heirs ordered the transfer of the accounts, and received the proceeds themselves. The CRT notes that the Claimant submitted translations of the Bank's records, which indicate that the Claimant or his family had these records in his possession, which supports the conclusion that the Account Owner's family retained dominion over the accounts and received their proceeds.

### Right of Appeal and Request for Reconsideration

Pursuant to Article 30 of the Rules, the Claimant may appeal this decision or submit a request for reconsideration within ninety (90) days of the date of the letter accompanying this decision.

An appeal must be based upon a plausible suggestion of error regarding the CRT's conclusions set out in this decision. Any appeals which are submitted without a plausible suggestion of error shall be summarily denied. A request for reconsideration must be based on new documentary evidence not previously presented to the CRT that, if considered, would have led to a different outcome of the claim. Claimants should briefly explain the relevance of the newly submitted documents in view of the conclusions stated in the certified decision.

The Claimant should send appeals and/or requests for reconsideration in writing to the following address: Oren Wiener, Claims Resolution Tribunal, Attention: Appeals / Request for Reconsideration, P.O. Box 9564, 8036 Zurich, Switzerland. If more than one account has been treated in this decision, the Claimant should identify the account, including, where available, the Account Identification Number, that forms the basis of the appeal and/or request for reconsideration.

### **Certification of the Denial**

The CRT certifies this Denial for approval by the Court.

Claims Resolution Tribunal  
30 August 2010