

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Denial**

to Claimant [REDACTED 1]  
represented by [REDACTED]

## **in re Account of J. Kahn**

Claim Numbers: 741896/WT; 741897/WT; 741898/WT

This Certified Denial is based upon the claims of [REDACTED 1], (“Claimant [REDACTED 1]”) to the accounts of Carolina Kahn, Emma Rosenau de Neumeyer, and Paul (Pablo) Julius Neumeyer.<sup>1</sup> This Denial is to the published account of J. Kahn (the “Account Owner”) at the [REDACTED] (the “Bank”).<sup>2</sup>

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.

## **The June 2006 Award**

On 28 June 2006, the Court approved an Award to [REDACTED 2] (“Claimant [REDACTED 2]”) and his sister, represented party [REDACTED 3], née [REDACTED], for an account held

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<sup>1</sup> In a separate decision, [REDACTED 2] (“Claimant [REDACTED 2]”), and represented party [REDACTED 3] were awarded a different account belonging to Josef Kahn and his company, *Gebrüder Kahn*. In that decision, [REDACTED 1] (“Claimant [REDACTED 1]”) was determined to be not entitled to share in the award amount. See *In re Accounts of Gebrüder Kahn and Josef Kahn* (approved on 24 October 2008). In separate decisions, the CRT informed Claimant [REDACTED 1] that it did not locate an account belonging to Carolina Kahn, Irma Neumeyer, Emma Rosenau de Neumeyer or *L. Neumayer* 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”). The CRT notes that it also did not locate an account belonging to Paul (Pablo) Julius Neumeyer in the Account History Database prepared pursuant to the ICEP Investigation.

<sup>2</sup> The CRT notes that on the February 2001 published list of accounts determined by ICEP to be probably or possibly those of Victims of Nazi Persecution (the “ICEP List”), J. Kahn from Germany is listed as having two accounts. Upon careful review, the CRT has determined that the Bank’s record indicates that the Account Owner owned only one account. The CRT further notes that on the List of Account Owners Published in 2005 (the “2005 List”), the name J. Kahn was published. Upon careful review, the CRT has determined that J. Kahn, as published in 2005, is not the same person addressed in the current decision and, consequently, Claimant [REDACTED 1] and Claimant [REDACTED 2] did not identify this other account owner as their relative.

by the Account Owner at the Bank (the “June 2006 Award”). In the June 2006 Award, the CRT determined that the Account Owner owned one demand deposit account. The CRT further determined that Claimant [REDACTED 2] plausibly identified the Account Owner as his paternal aunt’s husband, Joseph (Josef) Kahn, that his aunt’s husband was a Victim of Nazi Persecution, and that it was plausible that the Account Owner did not receive the proceeds of the claimed account. The CRT noted that the Bank’s records did not indicate the value of the account, and therefore presumed that the value of the demand deposit account was 2,140.00 Swiss Francs (“SF”). The resulting June 2006 Award amount was 26,750.00 Swiss Francs (“SF”). The CRT noted that Claimant [REDACTED 2] had submitted a copy of Joseph Kahn’s will, indicating that he left his entire estate to his wife, [REDACTED], and that [REDACTED] listed her nephew, Claimant [REDACTED 2], and her niece, represented party [REDACTED 3], née [REDACTED], as her heirs. Finally, the CRT determined that Claimant [REDACTED 2] and represented party [REDACTED 3] were each entitled to one-half of the total award amount of SF 26,750.00. The June 2006 Award did not address Claimant [REDACTED 1]’s entitlement to the Account Owner’s account. This decision addresses Claimant [REDACTED 1]’s entitlement to that account.

### **Information Provided by Claimant [REDACTED 1]**

Claimant [REDACTED 1], who is Claimant [REDACTED 2]’s cousin, submitted Initial Questionnaires (“IQs”) identifying the Account Owner as her paternal uncle, Josef Kahn, who was born on 1 June 1881 in Wiesenfeld, Germany.

In support of her claims, Claimant [REDACTED 1] submitted copies of: (1) an invitation by Josef Kahn to the engagement of his niece, [REDACTED 1], with [REDACTED] on 29 April 1928 in Chemnitz, Germany; (2) her own birth certificate, indicating that [REDACTED 1] was born on 7 January 1906 in Lohr am Main, Germany and that her parents were [REDACTED] and [REDACTED], née [REDACTED]; and (3) her daughter’s birth certificate, indicating that [REDACTED] was born on 12 February 1946 in Argentina and that her parents are [REDACTED] and [REDACTED 1], née [REDACTED].

Claimant [REDACTED 1] indicated that she was born on 7 January 1906 in Lohr am Main.

### **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 account 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 Claimant [REDACTED 1] in one proceeding.

### Claimant [REDACTED 1]'s Relationship to the Account Owner

Claimant [REDACTED 1] has plausibly demonstrated that she is related to the Account Owner by submitting specific biographical information and documents, including an invitation to her own engagement, demonstrating that the Account Owner was her paternal uncle. The information provided by Claimant [REDACTED 1] is consistent with the information provided by Claimant [REDACTED 2]. The CRT therefore concludes that Claimant [REDACTED 2], represented party [REDACTED 3], and Claimant [REDACTED 1] are related to the Account Owner.

There is no information to indicate that the Account Owner has other surviving heirs.

### Claimant [REDACTED 1]'s Entitlement to the June 2006 Award

According to Article 23(2)(d) of the Rules, if none of the named beneficiaries of the Account Owner has filed a claim, the CRT shall make an award to any claimant who has submitted an unbroken chain of wills, or other inheritance documents, starting with the will of, or other documents pertaining to, the Account Owner. As detailed in the June 2006 Award, Claimant [REDACTED 2] submitted a copy of Josef Kahn's hand-written will, indicating that he bequeathed his entire estate to his wife, [REDACTED], and a copy of [REDACTED]'s will, indicating that her niece, represented party [REDACTED 3], and her nephew, Claimant [REDACTED 2], were two of her heirs and that they should receive equal shares of [REDACTED]'s estate. Therefore, Claimant [REDACTED 2], and the party he represents, [REDACTED 3], née [REDACTED], have a better entitlement to the account at issue than Claimant [REDACTED 1], who is not included in the wills of the Account Owner or the Account Owner's wife. Accordingly Claimant [REDACTED 2] and represented party [REDACTED 3] are each entitled to one-half of the award amount; Claimant [REDACTED 1] is not entitled to any portion of the total award amount.

### Right of Appeal and Request for Reconsideration

Pursuant to Article 30 of the Rules, Claimant [REDACTED 1] 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. Claimant [REDACTED 1] should briefly explain the relevance of the newly submitted documents in view of the conclusions stated in the certified decision.

Claimant [REDACTED 1] 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, Claimant [REDACTED 1] 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