

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Denial**

to Claimant Ernest Dahl

**Claimed Account Owner: Karl Kahn**

Claim Number: 201093/WT

This Certified Denial is based upon the claim of Dr. Ernest Dahl (the “Claimant”) to Swiss bank accounts potentially opened by a family friend named Karl Kahn (the “Claimed Account Owner”), whom the Claimant identified as the representative of his uncle, Fred (Fritz) Samson. The CRT did not locate an account belonging to Fritz Samson 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”).

All denials are published, but 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 stating that Karl Kahn was the representative of his maternal uncle, Fred (Fritz) Samson and that he opened an account on his behalf. The Claimant stated that his uncle, who was Jewish, owned a shoe store in Essen, Germany, and that his store was severely damaged on 9 November 1938 during *Kristallnacht*. The Claimant explained that when his uncle filed a police report, he was arrested and sent to Dachau. The Claimant stated that his uncle was released from Dachau a few months later, and that upon his release he gave Karl Kahn, his friend from a Jewish college fraternity, money to deposit in Switzerland. The Claimant indicated that his uncle emigrated to Palestine and later the United States, where he died on 20 October 1992. The Claimant stated that Karl Kahn later fled Germany for the United States.

## **The CRT’s Investigation**

The CRT matched the name of Karl Kahn to the names of all account owners and power of attorney holders in the Account History Database and identified accounts belonging to individuals or over which individuals held power of attorney. In doing so, the CRT used advanced name matching systems and computer programs, and considered variations of names,

including name variations provided by Yad Vashem, The Holocaust Martyrs' and Heroes' Remembrance Authority, in Jerusalem, Israel, to ensure that all possible name matches were identified. However, a close review of the relevant bank records indicated that the information contained therein was inconsistent with the information the Claimant provided regarding the Claimed Account Owner. Accordingly, the CRT was unable to conclude that any of these accounts belonged to the Claimed Account Owner.

## **The CRT's Analysis**

### Identification of the Account Owner/ Power of Attorney Holder

The list below contains names of account owners/power of attorney holders that match the name of the Claimed Account Owner and the reasons why the CRT has concluded that the Claimed Account Owner and an account owner/power of attorney holder are not the same person. If an account owner's place of residence was published, that place of residence is also listed.

*Name: Karl Kahn*

*Account Identification Number: 1010164, 1010165, 1010166*

*Specifically, the Claimant stated that his uncle resided in Essen, and that his friend Karl Kahn opened the account on his behalf. The Claimant did not state where Karl Kahn resided, but based upon the information he provided, his uncle's friend likely resided near him. In contrast, the bank's account records show that the account owner lived in a city which is over 500 kilometers from Essen, which the Claimant did not identify. The CRT further notes that there is no evidence in the bank's records that anyone other than the account owner owned the accounts. Finally, the CRT notes that even if the Claimant had correctly identified the account owner as his uncle's friend and representative, there is no evidence in the records that the account was held on behalf of his uncle. Thus, absent evidence that the account was owned by a relative of the Claimant, the Claimant would not be entitled to the account.*

### 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