

CLAIMS RESOLUTION TRIBUNAL

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

Certified Denial

to Claimant [REDACTED 1]
also acting on behalf of [REDACTED 2], [REDACTED 3], [REDACTED 4], [REDACTED 5],
[REDACTED 6], [REDACTED 7], and [REDACTED 8]

in re Accounts of *David Kohn si Fiul*

Claim Number: 501372/HS

This Certified Denial is based upon the claim of [REDACTED 1], née [REDACTED], (“Claimant [REDACTED 1]”) to the published accounts of David Kohn.¹ This Denial is to the accounts of *David Kohn si Fiul* (the “Account Owner”) at the Zurich branches of the [REDACTED] (“Bank I”) and the [REDACTED] (“Bank II”) (together “the Banks”).

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 August 2004 Denial

On 18 August 2004, the Court approved a Denial to Claimant [REDACTED 9] (“Claimant [REDACTED 9]”) for three accounts held by the Account Owner at the Banks (the “August 2004 Denial”). In the August 2004 Denial, the CRT determined that the Account Owner owned two accounts at Bank I: a custody account, numbered V2972, which was closed on 9 September 1939, and a demand deposit account which was closed on 10 November 1940. The CRT additionally determined that the Account Owner owned one account at Bank II: a custody account, numbered 11337, which was opened on 14 July 1931 and closed on 30 November 1934. The CRT further determined that Claimant [REDACTED 9] plausibly identified the Account Owner as the business owned by her great-grandfather and that her great-grandfather’s family members were Victims of Nazi Persecution. In the August 2004 Denial, the CRT further determined that the Account Owner, or the Account Owner’s owner, received the proceeds of all

¹ The CRT notes that, on the February 2001 published 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”), the name David Kohn was published twice as an individual residing in Romania. Upon careful review, the CRT has determined that the name David Kohn on the ICEP List in fact referred to a legal entity located in Romania with the full name *David Kohn si Fiul* (David Kohn & Sons).

three accounts at the Banks, since all of the accounts were closed before Romania signed the Tripartite Agreement, which formalized its alliance with Nazi Germany, on 20 November 1940.

This decision addresses Claimant [REDACTED 1]'s claim, which was not addressed in the August 2004 Denial.

Information Provided by Claimant [REDACTED 1]

Claimant [REDACTED 1] submitted a Claim Form identifying the owner of the Account Owner as her great-uncle, David Kohn, who was born in Oradea, Romania, and was married to [REDACTED], née [REDACTED], who was the sister of Claimant [REDACTED 1]'s paternal grandmother [REDACTED], née [REDACTED]. Claimant [REDACTED 1] stated that her great-uncle, who was Jewish, was a leather merchant, and that he had two sons, [REDACTED] and [REDACTED]. Claimant [REDACTED 1] stated that David Kohn and his family were deported to the concentration camp Bergen-Belsen, Germany, where they perished. Claimant [REDACTED 1] stated that [REDACTED] was married to [REDACTED], and that they had two daughters; and that [REDACTED] was married to [REDACTED], and that they had one daughter. Claimant [REDACTED 1] explained that the children were victims of Dr. Mengele's experiments, and that they never heard from the family again after the Second World War.

Claimant [REDACTED 1] submitted copies of documents, including: (1) a typed document describing the fate of the brothers [REDACTED] and [REDACTED] during the Second World War, and indicating that their father, David Kohn, founded a leather business *David Kohn si Fiul* in Oradea; (2) a protection passport (*Schutz-Pass*) for Claimant [REDACTED 1]'s mother, indicating that [REDACTED], née [REDACTED], was born on 15 September 1909 in Budapest, Hungary, and that she and her children, [REDACTED 1] and [REDACTED], were under the protection of the Royal Swedish legation in Budapest; (3) and Claimant [REDACTED 1]'s own birth certificate, indicating that [REDACTED 1] was born on 4 April 1933 in Amsterdam, the Netherlands, and that her parents were Miklos Tauber and Henrietta Jonàs.

Claimant [REDACTED 1] indicated that she was born on 30 April 1933 in Amsterdam. Claimant [REDACTED 1] is representing her cousins [REDACTED 2], [REDACTED 3], [REDACTED 4], [REDACTED 5], [REDACTED 6], [REDACTED 7], and [REDACTED 8].

The CRT's Analysis

Claimant [REDACTED 1]'s Identification of the Account Owner and Relationship to the Owner of the Account Owner

Claimant [REDACTED 1] has plausibly identified the Account Owner and demonstrated that she is related to the owner of the Account Owner, by submitting specific biographical information demonstrating that the owner of the Account Owner was her great-uncle David Kohn. The

information submitted by Claimant [REDACTED 1] is substantially consistent with the information provided by Claimant [REDACTED 9].² The CRT therefore concludes that both Claimant [REDACTED 1] and Claimant [REDACTED 9] are related to the owner of the Account Owner.

The Issue of Who Received the Proceeds

As indicated above, in the August 2004 Denial, the CRT determined that the Account Owner, or the Account Owner's owner, received the proceeds of all three of the Account Owner's accounts at the Banks, since all of the accounts were closed before Romania signed the Tripartite Agreement, which formalized its alliance with Nazi Germany, on 20 November 1940.³

Right of Appeal and Request for Reconsideration

Pursuant to Article 30 of the Rules Governing the Claims Resolution Process, as amended (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. Claimants 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,

² The CRT notes that Claimant [REDACTED 9] indicated that David Kohn's wife was named [REDACTED] and that his son [REDACTED]'s wife was named [REDACTED]; whereas Claimant [REDACTED 1] indicated that David Kohn's wife was named [REDACTED], and that his son [REDACTED]'s wife was named [REDACTED]. However, both Claimants provided the same names for David Kohn's sons, [REDACTED] and [REDACTED], and for David Kohn's business, *David Kohn si Fiul*, as well as identifying the Account Owner's unpublished location in Oradea. The CRT additionally notes that both Claimants were children during the Second World War, during which many of their relatives were murdered. The CRT therefore determines that it is plausible that Claimants [REDACTED 9] and [REDACTED 1] are not familiar with the names of all the members of their extended family. Accordingly, the CRT determines that these discrepancies are not substantial and that Claimant [REDACTED 1] is also related to David Kohn.

³ The CRT additionally notes that, even if it were determined that the Account Owner's owner did not close the accounts himself, Claimant [REDACTED 1] and the parties she represents would not be entitled to the proceeds of the claimed accounts. According to Article 23(1)(c) of the Rules, if the Account Owner's spouse has not submitted a claim, the award shall be in favor of any descendants of the Account Owner who have submitted a claim, in equal shares by representation. Therefore, Claimant [REDACTED 9], as a descendant of the owner of the Account Owner, would have had a better entitlement to the accounts than Claimant [REDACTED 1] and the parties she represents, who are descendants of the parents of the spouse of the owner of the Account Owner.

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 and by the Special Masters.

Claims Resolution Tribunal
30 August 2010