

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]

in re Account of *Bank Anton Kohn*

Claim Number: 217949/PY

Award Amount: 162,500.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED] (the “Claimant”) to the account of *Bank Anton Kohn* (the “Account Owner”) at the Zurich branch of the [REDACTED] (the “Bank”).

All awards 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 Claimant

The Claimant submitted a Claim Form identifying the Account Owner as a bank in Nuremberg, Germany, *Bank Anton Kohn*, founded by his maternal great-great-grandfather, [REDACTED], who was born on 6 June 1820 in Nuremberg, and was married to [REDACTED], née [REDACTED]. The Claimant stated that his great-great-grandfather, who was Jewish, died on 2 September 1882 in Nuremberg, and that [REDACTED] died on 20 February 1911. According to the Claimant, after the death of his great-great-grandfather, *Bank Anton Kohn* was owned and operated by the two subsequent generations of the Kohn family, which was a Jewish family residing in Nuremberg, starting with [REDACTED]’s eldest son, [REDACTED], who was born on 30 October 1845 and was married to Wilhelmine (Mina) Kohn, née [REDACTED]. Thereafter, *Bank Anton Kohn* was managed by [REDACTED]’s sons, Dr. Richard Kohn, who was the Claimant’s great-uncle, and Martin Kohn, who was the Claimant’s grandfather. The Claimant stated that [REDACTED] died on 5 March 1906, and that Wilhelmine Kohn died on 19 November 1940. The Claimant stated that his grandfather, Martin Kohn, who was born on 26 December 1877 in Nuremberg, and was married to [REDACTED], née [REDACTED], was the president of *Bank Anton Kohn*. The Claimant stated that his great-uncle, Dr. Richard Kohn, who was born on 11 February 1881 and was unmarried, was an attorney by profession and was a representative of the *Deutsche Demokratische Partei* (German Democratic Party) in the Nuremberg city council. The Claimant stated that his grandfather was deported to the ghetto in Riga, where he perished, and that Dr. Richard Kohn and his other siblings, [REDACTED], née [REDACTED], and [REDACTED], née [REDACTED], perished in the Riga ghetto and in the

Izbica transit camp. The Claimant further stated that Richard Kohn previously had been arrested in April 1938 for contravening the Nuremberg laws regarding the “protection of German blood and German honor” (“*Rassenschande*”). According to information submitted by the Claimant, Nazi pressure and boycott measures led to the liquidation of *Bank Anton Kohn* in March 1938.

In support of his claim, the Claimant submitted the birth certificate of his mother, [REDACTED], née [REDACTED], which identifies her father as Martin Kohn, a Jewish banker in Nuremberg. The Claimant also submitted a copy of a book detailing the history of *Bank Anton Kohn* and the Kohn family, which indicates that the Kohn family was a prominent Nuremberg family. According to this book, the Kohn family resided in a villa in Nuremberg. The book further states that Martin Kohn managed *Bank Anton Kohn* together with his brother, Dr. Richard Kohn. The book specifies that the liquidators of *Bank Anton Kohn* were Simon Hassmann and Hans Böhner, both bankers in Nuremberg, as well as the company *Deutsche Allgemeine Treuhand Aktiengesellschaft AG*. The Claimant indicated that he was born on 11 April 1943 in New York, New York, and that he is his grandfather’s only grandchild and the sole living heir.

The Claimant previously submitted an ATAG Ernst & Young claim form in 1998, asserting his entitlement to a Swiss bank account owned by *Bank Anton Kohn* and Martin Kohn. In this claim form the Claimant stated that Martin Kohn was his grandfather, who was born on 26 December 1877, was a banker from Nuremberg, Germany, and perished in 1942 or 1943 in the Riga ghetto.

Information Available in the Bank’s Records

The Bank’s records consist of an opening contract dated on 12 April 1932 in Nuremberg, Germany, an extract from the Nuremberg company register, a customer card and printouts from the Bank’s database. According to these records, the Account Owner was *Bank Anton Kohn*, which had a post office box numbered 49 located in Nuremberg 1. The Bank’s records indicate that the Account Owner held a custody account, originally numbered 27575, which was renumbered 8196 on 1 March 1937. The Bank’s records also indicate that Swiss federation bonds with a value of 5,500.00 Swiss Francs were deposited in the custody account on 12 April 1932. The Bank’s records show that the owners of the Account Owner were Martin Kohn, a banker, Dr. Richard Kohn, an attorney, and Wilhelmine Kohn, all of whom resided in a villa in Nuremberg. Additionally, the Bank’s records show that the Account Owner went into liquidation in 1938, and that the liquidators who were appointed were Simon Hassmann and Hans Böhner, bankers in Nuremberg, as well as the *Deutsche Allgemeine Treuhand Aktiengesellschaft AG*. The account was closed on 21 April 1938. The Bank’s records do not show to whom it was paid, nor do these records indicate the value of this account. There is no evidence in the Bank’s records that the owners of the Account Owner or the heirs of its owners closed the account and received the proceeds themselves.

The CRT's Analysis

Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. The name of the institution founded by his great-great-grandfather, [REDACTED], as well as its location, match the published name and location of the Account Owner. While the published name of the Account Owner, Anton Kohn, did not indicate that the institution was a bank, the Claimant identified the Account Owner as a bank, which therefore matches unpublished information about the Account Owner contained in the Bank's records. The Claimant also identified the owners of the Account Owner as Martin Kohn, his grandfather, Dr. Richard Kohn, his great-uncle, and Wilhelmine Kohn, his great-grandmother, as well as the fact that they resided in a villa in Nuremberg, which also matches unpublished information about the Account Owner contained in the Bank's records. In addition, the Claimant stated that his great-uncle was an attorney, which also matches unpublished information contained in the Bank's records. The Claimant also stated that *Bank Anton Kohn* went into liquidation in 1938, and identified the liquidators as Simon Hassmann and Hans Böhner, both bankers in Nuremberg, as well as the *Deutsche Allgemeine Treuhand Aktiengesellschaft AG*, which matches unpublished information about the Account Owner contained in the Bank's records.

The CRT notes that the Claimant filed an ATAG Ernst & Young claim form in 1998, asserting his entitlement to a Swiss bank account owned by Martin Kohn and *Bank Anton Kohn*, of Nuremberg, Germany, and provided substantially identical information as in his Claim Form, prior to the publication in February 2001 of the 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"). This indicates that the Claimant has based his present claim not simply on the fact that an individual identified on the ICEP List as owning a Swiss bank account bears the same name as his relative, but rather on a direct family relationship that was known to him before the publication of the ICEP List. It also indicates that the Claimant had reason to believe that his relative owned a Swiss bank account prior to the publication of the ICEP List. This supports the credibility of the information provided by the Claimant.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Martin Kohn, and indicates that his date of birth was 26 October 1877 and place of birth was Nuremberg, and that he was deported to the Riga concentration camp, which matches the information provided by the Claimant. The CRT notes that there is a difference with respect to the month of the birth date stated in the database. The database also includes a person named Dr. Richard Kohn, and indicates that his date of birth was 11 February 1881 and place of birth was Nuremberg, and that he was deported to the Riga concentration camp, which matches the information provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel. In support of his claim, the Claimant submitted the birth certificate of his mother, [REDACTED], née [REDACTED], which identifies her father as Martin Kohn, a Jewish banker in Nuremberg. Finally, the CRT notes that there are no other claims to this account.

Status of the Account Owner as a Victim of Nazi Persecution

The Claimant has made a plausible showing that the owners of the Account Owner were Victims of Nazi Persecution. The Claimant stated that the Kohn family was Jewish, and that two of the owners of the Account Owner, Dr. Richard Kohn and Martin Kohn, were deported to the Riga concentration camp, where they perished. The book submitted by the Claimant detailing the history of the Account Owner and of the Kohn family also reveals that Nazi pressure and boycott measures, including the arrest of Dr. Richard Kohn, led to the liquidation of the Account Owner in 1938. As noted above, persons named Martin Kohn and Dr. Richard Kohn were included in the CRT's database of victims.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the founder and owners of the Account Owner by submitting specific biographical information regarding his family; several detailed family trees; and the birth certificate of his mother, [REDACTED], née [REDACTED], which indicates that her father was Martin Kohn, a banker from Nuremberg. As noted above, the Claimant was also able to identify unpublished information regarding his family which was contained in the Bank's records. The Claimant stated that he is the sole heir of his grandfather, Martin Kohn.

The Issue of Who Received the Proceeds

Given that two of the owners of the Account Owner perished in the Riga concentration camp; that one of the owners, Dr. Richard Kohn, was arrested by the Nazis in April 1938, the same month and year in which the account was closed; that the Account Owner's account was closed in April 1938 at about the same time when the Account Owner was liquidated in 1938; and given the application of Presumptions (h) and (j), as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules") (see Appendix A), the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner, nor to the owners of the Account Owner. Based on its precedent and the Rules, the CRT applies presumptions to assist in the determination of whether or not Account Owners or their heirs received the proceeds of their accounts.

Basis for the Award

The CRT has determined that an Award may be made in favor of the Claimant. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owner was a bank founded by his great-great-grandfather, and owned by his great-grandmother, grandfather and great-uncle, and these relationships justify an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner nor its owners' heirs received the proceeds of the claimed account.

Amount of the Award

In this case, the Account Owner held one custody account. The Bank's records indicate that the value of the custody account as of 12 April 1932 was 5,500.00 Swiss Francs. The CRT notes that given the time lapse between 12 April 1932, the date of the recorded value of the custody account, and the time when the account was closed in April 1938 at about the same time as when the Account Owner was liquidated, there is no basis to determine the actual value of the account and therefore the presumed value of a custody account has been applied for the total award amount. According to Article 29 of the Rules, if the amount in a custody account was less than 13,000.00 Swiss Francs, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be 13,000.00 Swiss Francs. The current value of the amount of the award is determined by multiplying the balance as determined by Article 29 by a factor of 12.5, in accordance with Article 31(1) of the Rules. Consequently, the total award amount in this case is 162,500.00 Swiss Francs.

Scope of the Award

The Claimant should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on his claim to determine whether there are additional Swiss bank accounts to which he might be entitled, including research of the Total Accounts Database (consisting of records of 4.1 million Swiss bank accounts which existed between 1933 and 1945).

Certification of the Award

The CRT certifies this Award for approval by the Court and payment by the Special Masters.

Claims Resolution Tribunal
August 20, 2003