

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant Gabriel Cohen

**in re Account of Gabriel Cohen**

Claim Number: 723659/MBC<sup>1</sup>

Award Amount: 49,375.00 Swiss Francs

This Certified Award is based upon the claim of Gabriel Cohen (the “Claimant”) to the accounts of Michael, Hani, and Gabriel Cohen.<sup>2</sup> This Award is to the published account of Gabriel Cohen (the “Account Owner”) at the Geneva 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 an Initial Questionnaire identifying himself as the Account Owner; the Claimant was born on 2 August 1923 to [REDACTED] and [REDACTED]. The Claimant indicated that his family, which was Jewish, resided in Dunajska Streda, Czechoslovakia (now Slovakia), where he was a student and worked in a grocery store. The Claimant further indicated that he was deported to a slave labor camp called Garni in 1942, and in 1944, he was transferred to a Hungarian slave labor corps, where he helped transport wounded soldiers. According to the Claimant, he applied for a permit to enter Switzerland in November 1944, but that he was denied and remained in slave labor until 1945. Finally, the Claimant indicated that his family’s assets in Dunajska Streda were looted by the Nazis on 20 May 1944.

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<sup>1</sup> Claimant Gabriel Cohen (the “Claimant”) did not submit a Claim Form to the CRT. However, in 1999 he submitted an Initial Questionnaire (“IQ”), numbered HEB-0325147, to the Court in the United States. Although this IQ was not a Claim Form, the Court, in an Order signed on 30 July 2001, ordered that those Initial Questionnaires which can be processed as claim forms be treated as timely claims. Order Concerning Use of Initial Questionnaire Responses as Claim Forms in the Claims Resolution Process for Deposited Assets (July 30, 2001). The IQ was forwarded to the CRT and has been assigned claim number 723659.

<sup>2</sup> The CRT did not locate an account belonging to Michael Cohen or Hani Cohen 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”).

## **Available in the Bank's Record**

The Bank's record consists of an extract from a suspense account ledger. According to this record, the Account Owner was Gabriel Cohen. The Bank's record does not indicate the Account Owner's domicile. The Bank's records indicates that the Account Owner held an account, the type of which is not indicated, which was suspended by the Bank on or before 19 October 1955, when it contained a balance of 24.80 Swiss Francs ("SF"). The account remains open and dormant.

## **The CRT's Analysis**

### Identification of the Account Owner

The Claimant's name matches the published name of the Account Owner. The CRT notes that the Bank's record does not contain any specific information about the Account Owner other than his name. The CRT notes that the name Gabriel Cohen appears only once on the February 2001 published list of accounts determined by the Independent Committee of Eminent Persons to be probably or possibly those of victims of Nazi persecution ("ICEP" or the "ICEP List").

The CRT notes that the Claimant filed his Initial Questionnaire with the Court in 1999, identifying himself as the Account Owner and asserting his entitlement to a Swiss bank account owned by his parents, prior to the publication of the ICEP List. This indicates that the Claimant had reason to believe that his family owned a Swiss bank account, which could have been held in his name, prior to the publication of the ICEP List. This supports the credibility of the information provided by the Claimant.

The CRT notes that there are no other claims to this account. Taking all of these factors into account, the CRT concludes that the Claimant has plausibly identified 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 he is Jewish, that he resided in Nazi-occupied Czechoslovakia, and that he performed slave labor from 1942 to 1945.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a page of testimony submitted by the Claimant in 1985 and 1999 and his sister in 1956 and 1996, regarding their parents [REDACTED] and [REDACTED], née [REDACTED], and their siblings [REDACTED] and [REDACTED], all of whom perished in Auschwitz. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

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

As determined above, the Claimant has plausibly demonstrated that he is the Account Owner.

### The Issue of Who Received the Proceeds

The Bank's record indicates that the account remains open and dormant.

### 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 Governing the Claims Resolution Process (the "Rules"). Second, the Claimant has plausibly demonstrated that he is the Account Owner. Third, the CRT has determined that neither the Account Owner nor his heirs received the proceeds of the claimed account.

### Amount of the Award

In this case, the Account Owner held one account of unknown type. The Bank's record indicates that the value of the account as of 19 October 1955 was SF 24.80. In accordance with Article 31(1) of the Rules, this amount is increased by an adjustment of SF 165.00, which reflects standardized bank fees charged to the account between 1945 and 1955. Consequently, the adjusted balance of the account at issue is SF 189.80. According to Article 29 of the Rules, if the amount in an account of unknown type was less than SF 3,950.00, and in the absence of plausible evidence to the contrary, the amount in the account shall be determined to be SF 3,950.00. 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, to produce a total award amount of SF 49,375.00.

### **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  
12 October 2007