

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to Claimant [REDACTED]

**in re Accounts of Martin Cohn**

Claim Number: 601087/MO<sup>1</sup>

Award Amount: 366,198.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED], née [REDACTED], (the “Claimant”) to the accounts of Martin Cohn (the “Account Owner”) at 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 to the Holocaust Claims Processing Office (“HCPO”) of the New York State Banking Department identifying the Account Owner as her father, Dr. Martin Cohn, who was born on 6 June 1884 in Berlin, Germany, and was married to [REDACTED], née [REDACTED], on 20 January 1919 in Berlin. The Claimant stated that her father was the son of [REDACTED] and [REDACTED], née [REDACTED], and that her family resided in Zehlendorf or Dahlem (in Berlin) and later at Niebuhrstrasse 70, Charlottenburg 4, Berlin. The Claimant stated that her father was a dental surgeon and that, from 1922, he had a dental practice in Berlin at Dranienstrasse 108, and from 1927 at Köpenickerstrasse 76. His office, which later moved to Köpenickerstrasse 103, was destroyed during *Kristallnacht* (the Night of the Broken Glass pogrom), and reopened in June 1940 in Niebuhrstrasse 70, Charlottenburg 4, Berlin. Furthermore, the Claimant stated that her father became a businessman and co-owner of a scrap metal company after inheriting his father’s share in the company, which did business throughout Europe. The Claimant submitted a copy of her birth certificate, in which her father’s name is mentioned with the title “businessman” (*Kaufmann*). The Claimant indicated that, prior to the Second World War, her father traveled to Switzerland, Italy, France and England. The Claimant further indicated that her parents, who were Jewish, were deported to Auschwitz on 12 March

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<sup>1</sup> The Claimant submitted a claim, numbered B-00657, on 3 February 1998, to the Holocaust Claims Processing Office (“HCPO”) of the New York State Banking Department. This claim was referred by the HCPO to the CRT and has been assigned Claim Number 601087.

1943, where they both perished. According to the Claimant, her only sister, [REDACTED], née [REDACTED], who was born on 14 June 1921 in Berlin, was deported from Berlin to Theresienstadt in May 1943. She returned to Berlin in 1945, but died on 22 September 1947, without children, as a result of the effects of her internment. The Claimant stated that she was born on 15 January 1924 in Berlin and that she escaped from Germany to England in a children's transport on 20 June 1939. In support of her claim, the Claimant submitted various documents, including a copy of her birth certificate.

The Claimant previously submitted an Initial Questionnaire with the Court in 1999 and an ATAG Ernst & Young claim form in 1998, asserting her entitlement to a Swiss bank account owned by Martin Cohn.

### **Information Available in the Bank Records**

The Bank's records consist of customer cards and correspondence. According to these records, the Account Owner was Martin Cohn, who resided in Berlin, Germany. The records also indicate that the Account Owner had a certain connection to a company by the name of *Firma Max Rosenbaum* of Jerusalemerstrasse 11/12, Berlin S.W. 19, and that the Account Owner also gave Amsterdam, Holland, and London, England, as his addresses. The Bank's records indicate that the Account Owner held six accounts: a custody account, numbered L25647, which was opened on 15 June 1926 and closed on 10 September 1938; a custody account, numbered L38879, which was closed on 1 October 1938; a safe deposit box account, numbered 904, which was opened on 27 February 1931 and closed on 28 April 1933; and three demand deposit accounts, which were closed on 20 October 1934, 20 December 1935 and 10 January 1939.

The Bank's records contain a letter to the Bank, dated 18 November 1937, from a person named [REDACTED], who used the title "Advisor for Jewish immigrants" and who had offices in Berlin. In this letter, [REDACTED] requested the Bank to provide him with a detailed list of the securities held by the Account Owner. A power of attorney to [REDACTED], showing that the Account Owner was subject to proceedings by the Foreign Currency Division in Berlin, was signed by the Account Owner on 18 November 1937 and enclosed with the letter. On 25 November 1937 the Bank responded that the required information may be disclosed to public authorities provided it is in the interest of the Account Owner and requested further information regarding the proceedings against the Account Owner. Notations made by Bank personnel in the margins of the 30 November 1937 and the 18 November 1937 letter indicated that, subsequent to a letter received on 27 November 1937, [REDACTED]'s request could be fulfilled. The bank documents also contain a record of an informal decision of the Bank's legal department from 1 December 1937 concerning the correspondence at issue (the content of this decision itself is not mentioned in the Bank's records) and an internal memorandum, dated 9 December 1937, listing the securities held in the custody account, numbered L25647, and showing that the Account Owner held various securities with a total value of 9,856.50 Swiss Francs. The auditors who carried out the investigation of this bank to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") determined that the amount in this custody account had been paid to the Nazi authorities.

The Bank's records do not show to whom the other five accounts were paid, nor do these records indicate the value of these accounts. There is no evidence in the Bank's records that the Account Owner or his heirs closed the accounts and received the proceeds themselves.

## **The CRT's Analysis**

### Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. Her father's name matches the published name of the Account Owner. The Claimant identified her father's city of residence, which matches unpublished information about the Account Owner contained in the Bank's records. The Claimant also indicated that her father was the co-owner of a scrap metal company that traded internationally, which may explain the inclusion of Amsterdam and London in the Bank's records. Finally, the Claimant submitted a sample of her father's signature, which matches the signature sample contained in the Bank's records. Moreover, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Martin Cohn, and indicates that his date of birth was 6 June 1884 and place of birth was Berlin, Germany, which matches the information about the Account Owner provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel. The CRT notes that other claims to this account were disconfirmed because the claimed account owners were either born after the accounts had been established, were from a different country or because the name provided by the claimants did not match the Account Owner in this case.

### 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 the Account Owner was Jewish, and that he perished in Auschwitz. As noted above, a person named Martin Cohn appears in the CRT database of victims of Nazi persecution.

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

The Claimant has plausibly demonstrated that she is related to the Account Owner by submitting documents demonstrating that she is his daughter. There is no information to indicate that the Account Owner has other surviving heirs.

### The Issue of Who Received the Proceeds

The Bank's records indicate that the custody account numbered L25647 was paid to Nazi authorities.

Given that in 1933 the Nazis embarked on a campaign to seize the domestic and foreign assets of its Jewish nationals through enforcement of flight taxes and other confiscatory measures,

including confiscation of assets held in Swiss banks; that the Account Owner was killed at Auschwitz in 1943; the direct evidence of Nazi confiscation of one of the Account Owner's accounts; and the application of Presumptions (a), (d), (f), (g) and (j), as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules")(see Appendix A) and Appendix C,<sup>2</sup> the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner or his heirs. 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 her father, and that relationship justifies an Award. Finally, the CRT has determined that neither the Account Owner nor his heirs received the proceeds of the custody account number L25647 and that it is plausible that neither the Account Owner nor his heirs received the proceeds of the other claimed accounts.

### Amount of the Award

In this case, the Account Owner held two custody accounts, one safe deposit box account and three demand deposit accounts.

The Bank's records indicate that, as of 9 December 1937, the value of the custody account, numbered L25647, closed on 10 September 1938, was 9,856.50 Swiss Francs. The current value of this amount is determined by multiplying the historic balance by a factor of 12, in accordance with Article 37(1) of the Rules. Consequently, the award amount for the custody account, numbered L25647, is 118,278.00 Swiss Francs.

Pursuant to Article 29 of the Rules, when the value of an account is unknown, as is the case here with respect to the other five accounts, the average value of the same or a similar type of account in 1945 is used to calculate the current value of the account being awarded. Based on the ICEP Investigation, in 1945 the average value of a custody account was 13,000.00 Swiss Francs, the average value of a safe deposit box account was 1,240.00 Swiss Francs, and the average value of a demand account was 2,140.00 Swiss Francs. The current values of these amounts are calculated by multiplying it by a factor of 12, in accordance with Article 31(1) of the Rules, to produce an award amount of 156,000.00 Swiss Francs for the custody account; an award amount of 14,880.00 Swiss Francs for the safe deposit box account; and an award amount of 25,680.00 Swiss Francs for each of the three demand deposit account.

Consequently, the total award amount for all six accounts is 366,198.00 Swiss Francs.

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<sup>2</sup> Appendix C appears on the CRT II website -- [www.crt.ii.org](http://www.crt.ii.org).

**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 her claim to determine whether there are additional Swiss bank accounts to which she 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  
June 3, 2003