

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Eva Jancikic

in re Account of Ernestine Kohn

Claim Number: 221055/MW

Award Amount: 162,500.00 Swiss Francs

This Certified Award is based upon the claim of Eva Jancikic, née Rosenberg, (the “Claimant”) to the published account of Ernestine Kohn (the “Account Owner”), over which Sandor Jakov, Imrich Tauber and Ladislaus Tauber (the “Power of Attorney Holders”) held power of attorney, at the Basel branch of the [REDACTED] (the “Bank”).

All awards are published. 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 identifying the Account Owner as her cousin, Ernestine Kohn, née Braun, who was born in Erdevik, Yugoslavia. The Claimant indicated that her cousin, who was Jewish, was married in Gradiska, and resided in Zagreb, Croatia until her deportation to the Jasenovac concentration camp in 1942. In telephone conversations with the CRT on 25 October 2002 and 2 November 2004, the Claimant stated that Ernestine Kohn was the daughter of her father’s sister, and was born in approximately 1890. The Claimant indicated that her cousin had one daughter named Clara Kohn, about whom the Claimant has no additional information. The Claimant further indicated that her cousin perished in the Jasenovac concentration camp in 1942. The Claimant stated that she was born on 8 March 1926 in Zagreb.

In support of her claim, the Claimant submitted a family tree, showing that relationship between herself and Ernestine Kohn, née Braun.

Information Available in the Bank’s Records

The Bank’s records consist of two power of attorney forms, a form requesting that correspondence be held at the Bank, and a signature sample authenticated by *Banca Commerciale Trestina*. According to these records, the Account Owner was *Frau* (Mrs.) Ernestine Kohn who resided in Zagreb, Yugoslavia, initially at Gunduliceva ulica 38 and

subsequently at Smiciklasova 19. The Bank's records indicate that the power of attorney forms were signed on 17 January 1928 and 1 June 1938, and that the Power of Attorney Holders were Ladislaus Tauber, who was temporarily residing at Gunduliceva ulica 38 in Zagreb at the time one of the power of attorney forms was signed in 1928; Imrich Tauber, who was born on 11 May 1899 in Piestany, Czechoslovakia; and Dr. Sandor Jakov, who was born on 20 January 1895 in Kosecky-Velky-Podhrod in Czechoslovakia, and resided in Sfax, Tunisia. The Bank's records further indicate that the Account Owner held a custody account, numbered 32870. The Bank's records do not show when the account at issue was closed, nor do these records indicate the value of this account.

Pursuant to Article 6 of the Rules, the CRT requested the voluntary assistance of the Bank to obtain additional information about the account. On 30 April 2004, the Bank provided the CRT with an additional document, which is a list of account owners. This document indicates that the Account Owner, who resided in Zagreb, held an account numbered 32870.

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") did not find this account in the Bank's system of open accounts, and they therefore presumed that it was closed. These auditors indicated that there was no evidence of activity on this account after 1945.

There is no evidence in the Bank's records that the Account Owner, the Power of Attorney Holders or their heirs closed the account and received the proceeds themselves.

The CRT's Analysis

Identification of the Account Owner

The Claimant's cousin's name and city and country of residence match the published name and city and country of residence of the Account Owner. The CRT notes that the Claimant did not identify the Power of Attorney Holders. However, the CRT further notes that the Power of Attorney Holders had different last names than the Account Owner, and that they therefore may not have been related to the Account Owner. As such, the CRT finds that the fact that the Claimant did not identify the Power of Attorney Holders does not materially affect her identification of the Account Owner. Furthermore, the CRT notes that the other claim to this account was disconfirmed because that claimant indicated that her relative died many years before 1928, when the Bank's records indicate that the first power of attorney form was signed by the Account Owner. Taking all 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 the Account Owner was Jewish, and that she perished in the Jasenovac concentration camp in 1942.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that she is related to the Account Owner by submitting specific information, demonstrating that the Account Owner was the Claimant's cousin. There is no information to indicate that the Account Owner has other surviving heirs

The Issue of Who Received the Proceeds

Given that the Account Owner perished in the Jasenovac concentration camp in 1942; that there is no record of the payment of the Account Owner's account to her nor any record of a date of closure of the account; that the Account Owner's heirs would not have been able to obtain information about her account after the Second World War from the Bank due to the Swiss banks' practice of withholding or misstating account information in their responses to inquiries by account owners because of the banks' concern regarding double liability; 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, the Power of Attorney Holders, or their 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.

The CRT notes that the Claimant stated her cousin had one child, but the Claimant does not have any additional information about her. As of the date of this award, there have been no other claims to the account of Ernestine Kohn.

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 cousin, and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owner, the Power of Attorney Holders nor their heirs received the proceeds of the claimed account.

Amount of the Award

In this case, the Account Owner held one custody account. Pursuant to Article 29 of the Rules, when the value of an account is unknown, as is the case here, 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 ("SF"). The current value of this amount is calculated by multiplying it by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce a total award amount of SF 162,500.00.

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 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
24 December 2004