

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Denial**

to Claimant [REDACTED]  
represented by Guy Motais de Narbonne  
and Bruno Combe-Laboissiere

**in re Account of *Compagnie Franco-Marocaine d’Huilerie et de Savonnerie***

Claim Number: 219448/HS

This Certified Denial is based upon the claim of [REDACTED] (the “Claimant”) to the published account of *Compagnie Franco-Marocaine d’Huilerie et de Savonnerie* (the “Account Owner”) at the Geneva branch of the [REDACTED] (the “Bank”).<sup>1</sup>

All denials are published, but where a claimant has requested confidentiality, as in this case, the names of the claimant, its related companies, and the bank have been redacted.

### **Information Provided by the Claimant**

The Claimant submitted a Claim Form identifying the Account Owner as *Compagnie Franco-Marocaine d’Huilerie et de Savonnerie Edouard Gouin & Cie.* (“CFMHS”), which merged with a subsidiary of the Claimant in 1985.

According to the Claimant’s representatives, CFMHS was a soap-producing company founded in Casablanca, Morocco, in 1934 by Edouard Gouin and his family, who were Jewish. The Claimant’s representatives indicated that Edouard Gouin was a Victim of Nazi Persecution. However, the Claimant’s representatives did not provide any additional information regarding Edouard Gouin in the Claim Form or correspondence and telephone calls with the CRT.

The Claimant submitted various documents in support of its claim, including:

- (1) minutes of a CFMHS shareholder meeting, dated 8 May 1973, indicating that CMFHS was registered at 321 Boulevard Moulay Ismail in Casablanca, and that

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<sup>1</sup> 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”), Edouard Gouin and Madame Noelie Gouin (Mlle. Noelie Cyprien-Fabre) appear as power of attorney holders for the account belonging to *Compagnie Franco-Marocaine d’Huilerie et de Savonnerie* (the “Account Owner”). However, upon careful review, the CRT has concluded that the Bank’s records actually indicate that Edouard Gouin was the managing director of the Account Owner and that he granted authority to access the account to Emile Bellissen.

- Edouard Gouin was president of CFMHS and a major CFMHS shareholder; these minutes also contain Edouard Gouin's signature;
- (2) minutes of a CMFHS shareholder meeting, dated 6 June 1977, at which time Edouard Gouin no longer appears as a board member or shareholder of CMFHS; these minutes further indicate that CFMHS officially changed its name to *Huileries Savonneries Gouin* ("HSG");
  - (3) minutes of a 23 December 1985 meeting of HSG's shareholders and a 31 December 1985 meeting of the shareholders of the company *Société d'Exploitation des Produits Oléagineux* ("SEPO"), located in Casablanca, indicating that HSG was dissolved and merged with SEPO;
  - (4) minutes of a meeting of SEPO's shareholders, dated 4 February 1993, indicating that SEPO was dissolved and merged with the company *Lesieur Afrique-Unigral Cristal* ("LAUC") in Casablanca;
  - (5) minutes of a meeting of LAUC's shareholders, dated 30 September 1999, appointing Mourad Cherif president of LAUC, and listing Guy Motais de Narbonne as managing director of LAUC and as a representative of the Claimant; and
  - (6) a corporate family tree, showing LAUC to be a subsidiary of the Claimant.

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

The Bank's records consist of a client card, lists of account owners, a handwritten letter from Edouard Gouin to the Bank, and a signature sample. According to these records, the Account Owner was *Compagnie Franco-Marocaine d'Huilerie et de Savonnerie*, located at 8 Boulevard de la Gare, Casablanca, Morocco. The client card indicates that the managing director (*administrateur délégué*) of the Account Owner was Edouard Gouin, and includes a sample of his signature.

According to the Bank's records, the Account Owner held a numbered account, numbered 35.042, the type of which is not indicated. In a 29 June 1938 letter to the Bank, Edouard Gouin requested that Emile Bellissen also be granted authority to access account 35.042 ("*j'autorise Mr. Emile Bellissen à faire fonctionner le compte No. 35.042*"). The Bank's records also indicate that Edouard Gouin was in contact with the Bank on 18 April 1940, at which time he resided in Casablanca.

The Bank's records do not indicate the value of account 35.042.

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 account 35.042 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.

Pursuant to Article 6 of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), the CRT requested the voluntary assistance of the Bank to obtain additional

information about this account (“Voluntary Assistance”). The Bank provided the CRT with additional documents bearing notations in 1929, 1930, and 1934, indicating that Edouard Gouin and his wife resided in Marseille, France. The documents obtained through Voluntary Assistance also indicate that Edouard Gouin was in Geneva, Switzerland, on 18 December 1944, on which date he provided the Bank with a mailing address in Casablanca for himself and his wife.

## **The CRT’s Analysis**

### Identification of the Account Owner

The Claimant has plausibly identified the Account Owner. The name and city of the company that the Claimant’s subsidiary acquired in 1985 match the published name and city of the Account Owner. The Claimant also provided the name of the founder, former president and major shareholder of the Account Owner, which matches the published name of the Account Owner’s managing director, Edouard Gouin.

In support of its claim, the Claimant submitted documents, including minutes of CFMHS shareholder meetings, providing independent verification that the company that is claimed to be the Account Owner had the same name and city as the name and city of the Account Owner. These records also show that the former president and major shareholder of CFMHS was Edouard Gouin, which matches the name of the managing director of the Account Owner contained in the Bank’s records.

The Claimant also submitted a sample of Edouard Gouin’s signature, which matches the signature sample contained in the Bank’s records.

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 or Target of Nazi Persecution

The Claimant has made a plausible showing that the founder and former major shareholder of the Account Owner, Edouard Gouin, was a Victim or Target of Nazi Persecution. The Claimant indicated that Edouard Gouin was Jewish. Additionally, the Bank’s records indicate that Edouard Gouin resided in Morocco, which was a colony of Nazi-allied Vichy France, during the Second World War.<sup>2</sup>

The CRT notes that there is no evidence indicating that the Account Owner itself was targeted by the Nazi regime or its allies.

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<sup>2</sup> See *Holocaust Encyclopedia*, entries entitled “Vichy Discrimination against Jews in North Africa” and “Jews in North Africa After the Allied Landing,” available at [www.ushmm.org](http://www.ushmm.org).

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

The Claimant has plausibly demonstrated that the Account Owner merged with its subsidiary in 1985 by submitting specific information and documents. These documents include minutes of CMFHS, HSG, SEPO, and LAUC shareholder meetings, showing that CMFHS' former president and major shareholder was Edouard Gouin, that CMFHS' name was changed to HSG, that HSG merged into SEPO, and that SEPO merged into LAUC, and a corporate family tree, indicating that LAUC is a subsidiary of the Claimant.

The CRT further notes that the Claimant submitted a copy of Edouard Gouin's signature, which matches the signature of the Account Owner's managing director contained in the Bank's records.

The CRT notes that the Claimant has demonstrated its relationship to the Account Owner by showing that it acquired the Account Owner; although the Claimant has not shown that any of its shareholders are related to the Account Owner's founder and former major shareholder, Edouard Gouin.

### The Issue of Who Received the Proceeds

The Bank's records do not indicate when the account was closed. As noted above, the Bank's records indicate that Edouard Gouin was in Geneva, Switzerland, in December 1944, at which time he provided the Bank with a mailing address in Casablanca, Morocco. The CRT considers it implausible that Edouard Gouin would continue to transact business with the Bank in December 1944 if account 35.042 had been closed improperly before that date. It is also unlikely that the account would have been closed improperly after Edouard Gouin's December 1944 visit to Geneva, given that racial laws in Morocco had already been abolished (March 1943), that Axis forces in North Africa had already surrendered to the Allies (May 1943), and that all of France, where Edouard Gouin previously resided, had already been liberated (August 1944).<sup>3</sup> The CRT additionally notes that Edouard Gouin retained ownership and control of the Account Owner after the Second World War, according to the information and documents submitted by the Claimant. Therefore, the CRT determines that the account was closed properly, and that Edouard Gouin or another authorized agent of the Account Owner closed the account and received the proceeds.

### Right of Appeal and Request for Reconsideration

Pursuant to Article 30 of the Rules, the Claimant 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

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<sup>3</sup> *Id.* See entries entitled "*Tunisia Campaign*," "*Jews in North Africa After the Allied Landings*," and "*France*," at [www.ushmm.org](http://www.ushmm.org).

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.

The Claimant 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, the Claimant should identify the account, including, 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.

Claims Resolution Tribunal  
17 December 2010