

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant Yehudit Beatrix Turnheim

in re Account of Isidor Neuburger

Claim Number: 150097/CN

Award Amount: 162,500.00 Swiss Francs

This Certified Award is based upon the claim of Yehudit Beatrix Turnheim, née Neuburger, (the “Claimant”) to the published account of Leo Neuburger.¹ This Award is to the unpublished account of Isidor Neuburger (the “Account Owner”), over which Fritz Darnbacher (“Power of Attorney Holder Fritz Darnbacher”) and Martha Darnbacher, née Neuburger, (“Power of Attorney Holder Martha Darnbacher”) (together 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 father’s uncle, Isidor Neuburger, who was born on 13 August 1863, and who was married to Yustinca (Justina) Neuburger, née Erdmann. The Claimant indicated that her father, Heinrich Neuburger, and his uncle Isidor, who were Jewish, resided in Altenstadt an der Iller, Germany, where they operated the family business. The Claimant indicated that Isidor and Yustinca had two daughters, Martha and Doris, and that Doris was born on 8 July 1895. The Claimant indicated that around 1936 or 1937, her parents fled Germany for Palestine (now Israel), and later her father’s brother, Leo Neuburger, fled Germany for Uruguay. The Claimant indicated that Isidor, however, remained behind in Germany, and that he and Doris perished in the Holocaust in 1942. The Claimant stated that her father’s uncle may have other surviving relatives, but that she has no contact with them.

The Claimant submitted copies of (1) her birth certificate, indicating that her maiden name is Neuburger, and that her parents Heinrich and Johanna Neuburger resided in Altenstadt an der Iller, (2) a family tree indicating that Isidor Neuburger was her father’s uncle, and (3) a photograph, dated 1950, of the tombstone of Isidor, Justina, and Doris Neuburger, which

¹ In a separate decision, the CRT awarded the account of Leo Neuburger to the Claimant. See *In re Account of Leo Neuburger* (approved on 9 March 2005).

includes an inscription indicating that Isidor Neuburger perished at Theresienstadt in 1942. The Claimant indicated that she was born on 5 December 1934 in Ulm, Germany.

Information Available in the Bank's Record

The CRT notes that 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 report an account belonging to Isidor Neuburger during their investigation of the Bank. The Bank's document was obtained from the Bank after the CRT, pursuant to Article 6 of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), requested the voluntary assistance of the Bank to obtain additional information about the account held by Leo Neuburger, which was addressed in a previous decision.²

This document consists of a power of attorney form, dated 8 October 1930. According to this record, the Account Owner was Isidor Neuburger, who resided in Altenstadt, Schwaben, Germany, and Power of Attorney Holders were Martha Darnbacher, née Neuburger, and Fritz Darnbacher, who resided in Freiburg im Breisgau, Germany. The Bank's record indicates that the Account Owner held a custody account, numbered 36216. The Bank's record contains no information regarding the account's subsequent disposition. There is no evidence in the Bank's record 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 has plausibly identified the Account Owner. The Claimant's father's uncle's name and city and country of residence match the unpublished name and city and country of residence of the Account Owner.

In support of her claim, the Claimant submitted documents, including a photograph of Isidor Neuburger's tombstone, providing independent verification that the person who is claimed to be the Account Owner had the same name recorded in the Bank's record as the name of the Account Owner. Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes persons named Isidor Neuburger and Doris Neuburger, and indicates that their dates of birth were 13 August 1863 and 8 July 1895, respectively, and that Isidor Neuburger perished at Theresienstadt. This information matches the information about the Account Owner and his daughter provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel. The CRT also notes that the Claimant did not identify the Power of Attorney Holders, but further notes that the Bank's record indicates that Power of Attorney Holder Martha Darnbacher had the maiden name

² As noted above, this account was previously awarded to the Claimant. See *In re Account of Leo Neuburger* (approved on 9 March 2005).

“Neuburger,” and that her first name matches the first name of the individual identified by the Claimant as the second daughter of the Account Owner. Therefore, the CRT determines that it is likely that the Power of Attorney Holders were relatives of the Account Owner. Finally, the CRT notes that the other claims to this account were disconfirmed because those claimants provided different countries of residence than the country of residence of 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 indicated that the Account Owner was Jewish, and that he perished at Theresienstadt, and also indicated that one of his daughters perished in the Holocaust. As noted above, persons named Isidor Neuburger and Doris Neuburger were included in the CRT’s database of victims.

The Claimant’s Relationship to the Account Owner

The Claimant has plausibly demonstrated that she is related to the Account Owner by submitting specific biographical information, demonstrating that the Account Owner was her father’s uncle.

The CRT notes that the Claimant identified unpublished information about the Account Owner as contained in the Bank’s record, and also identified information contained in the Yad Vashem records. The CRT further notes that the Claimant submitted a photograph of the tombstone of Isidor, Justina, and Doris Neuburger. The CRT notes that it is plausible that this photograph is a photograph which most likely only a family member would possess. In addition, the CRT notes that the Claimant submitted a copy of her birth certificate, which provides independent verification that the Claimant bore the same family name as the Account Owner, and that her parents resided in the same city as the Account Owner. The CRT notes that the foregoing information is of the type that family members would possess and indicates that the Account Owner was well known to the Claimant as a family member, and all of this information supports the plausibility that the Claimant is related to the Account Owner, as she has asserted in her Claim Form. Moreover, the CRT notes that Power of Attorney Holder Martha Darnbacher had the same maiden name as the Account Owner, and the same married name as Power of Attorney Holder Fritz Darnbacher, rendering it likely that the Claimant is also related to the Power of Attorney Holders. As noted above, the Claimant has stated that her father’s uncle may have other surviving relatives, but that she has no contact with them. The CRT notes that no other relative has submitted a claim to this account.

The Issue of Who Received the Proceeds

Given that the Account Owner resided in Nazi Germany until he was deported to Theresienstadt, where he perished; that there is no record of the payment of the Account Owner’s account to him, 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 his 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 (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.

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's uncle, and that relationship justifies an Award. Third, the CRT has determined that it is plausible 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 a 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
6 May 2006