

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]
also acting on behalf of [REDACTED]

in re Accounts of Leo and Irma Neumann

Claim Numbers: 215903/PY; 215904/PY¹

Award Amount: 66,240.00 Swiss Francs

This Certified Award is based upon the claim of [REDACTED], née [REDACTED], (the “Claimant”) to the accounts of Leo Neumann (“Account Owner Leo Neumann”) and Irma Neumann (“Account Owner Irma Neumann”) (together the “Account Owners”) 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 Form identifying the Account Owners as her paternal grandparents, Leo and Irma Neumann. The Claimant stated that her grandparents, who were Jewish, resided in Biala, Poland. According to the Claimant, her grandfather was an industrialist, who owned a textile factory in Biala and probably traveled to Switzerland for business purposes, and her grandmother was a housewife. The Claimant stated that her grandparents had one child, [REDACTED], the Claimant’s father, who died in the 1990s in the United States. The Claimant explained that both her parents’ families owned textile businesses, specifying that her mother’s family’s textile business was named *Brüder Münch*. According to the information provided by the Claimant, her grandparents deposited gold coins for the Claimant and her sister in a Swiss bank, which the Claimant’s mother recovered in 1939 or 1940 to enable the Claimant’s family to escape to the United States. The Claimant stated her belief that other funds belonging to her grandparents or her grandparents’ business were also likely to have been deposited in Swiss banks. The Claimant stated that her grandfather’s factory was taken over by the Nazis, and that her grandparents committed suicide in 1939 in Biala to avoid

¹ The Claimant submitted an additional claim to the account of [REDACTED], which is registered under the Claim Number 217699. The CRT will treat the claim to this account in a separate decision.

their impending deportation. In support of her claim, the Claimant submitted her birth certificate, which indicates that her father was [REDACTED].

The Claimant stated that she was born on 7 October 1930 in Vienna, Austria. The Claimant is representing [REDACTED], née [REDACTED], her sister, who was born on 1 March 1936, also in Vienna.

The Claimant previously submitted an Initial Questionnaire with the Court in 1999, asserting her entitlement to a Swiss bank account owned by Leo Neumann and members of his family, and to [REDACTED].

Information Available in the Bank's Records

The Bank's records consist of a customer card, printouts from the Bank's database, internal Bank memoranda and letters to the Bank from Dr. Robert Türk, an attorney in Biala, which pertain to the Estate of Leo and Irma Neumann from Biala, and refer specifically to their assets at the Bank. According to the records, the Account Owners were Leo and Irma Neumann, who lived on Batzdorferstrasse in Biala, Poland. The records indicate that Leo and Irma Neumann were the joint account owners of a demand deposit account, numbered 21894, and that Leo Neumann was the Account Owner of two custody accounts, one of which was also held under the number 21894, a demand deposit account, and a safe deposit box account, numbered 10945. The records show that on 24 April 1924, Leo Neumann granted Power of Attorney over the custody accounts to his wife, Irma Neumann.

With respect to the demand deposit account owned jointly by Leo and Irma Neumann, the records do not show when the account was opened or closed, nor do the records indicate the value of the account. 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 Owners or their heirs closed the demand deposit account and received the proceeds themselves.

According to the records for the custody accounts held by Account Owner Leo Neumann, one of the custody accounts was held under the number 21894, and the other custody account was one into which gold was deposited (*Golddepot*). The Bank's records indicate that mail for the custody accounts was to be sent to *Bracia Münch* or *Bruder Münch*, a fabric-spinning factory located in Biala Krakowski. The records show that the custody account, numbered 21894, was closed on 22 April 1939. The records do not indicate who closed either custody account, nor do they show the value of these accounts or when the *Golddepot* was closed.

With respect to the demand deposit account and the safe deposit box account owned by Account Owner Leo Neumann, the records do not indicate when the demand deposit account was opened or closed nor do these records indicate the value of this account. According to the records, the

safe deposit box account was closed on 28 March 1940, but the records do not indicate who closed the safe deposit box account nor do they show to whom the proceeds of the account were paid. With regard to the demand deposit account, the auditors who carried out the investigation of this bank to identify accounts of Victims of Nazi Persecution pursuant to instructions of the ICEP 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 or his heirs closed the demand deposit account or the safe deposit box account and received the proceeds themselves.

According to the correspondence between the Bank and Dr. Robert Türk, Leo Neumann, a factory owner, and his wife, Irma, committed suicide during the night of 14-15 November 1939. The letter states that the Customs Investigation Office in Kattowitz, Poland, requested that [REDACTED] investigate the custody account, numbered 21894, held by Leo Neumann at the Bank, and to which Irma Neumann had access. According to this letter, the Customs Investigation Office indicated that [REDACTED] attempted to transfer all his assets in this account to his wife, who could be reached at the address of *Bruder Münch* in Biala. The records also contain internal memos from the legal department of the Bank, dated 6 January 1941, stating that Leo and Irma Neumann died on 15 November 1939, and that any assets belonging to them should be blocked. There are also several Bank memoranda in the records stating that the Bank would not grant Dr. Robert Türk's request to investigate the account since it was against Swiss federal law. In addition, the Bank's records contain a letter from the Swiss Federal Prosecutor's office to the Bank, dated 29 July 1941, stating their agreement with the Bank's opinion that an investigation of Leo Neumann's assets would be in contravention of Swiss federal law.

The CRT's Analysis

Joinder of Claims

According to Article 37(1) of the Rules Governing the Claims Resolution Process, as amended (the "Rules"), claims to the same or related accounts may be joined in one proceeding at the CRT's discretion. In this case, the CRT determines it appropriate to join the two claims of the Claimant in one proceeding.

Identification of the Account Owners

The Claimant has plausibly identified the Account Owners. Her grandparents' name and city of residence match the published names of the Account Owners and the Power of Attorney Holder. The Claimant identified her grandfather's profession, which matches unpublished information about one of the Account Owners contained in the Bank's records. The Claimant also identified the name of her mother's family's textile factory, *Bruder Münch*, which also matches unpublished information contained in the Bank's records. Finally, the Claimant identified the date and circumstances of her grandparents' death, which also matches unpublished information about the Account Owners contained in the Bank's records.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Leo Neumann of Biala, Poland, 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 the two other claims to the accounts were disconfirmed due to inconsistent name and city of residence information provided by the other claimants.

Status of the Account Owners as Victims of Nazi Persecution

The Claimant has made a plausible showing that the Account Owners were Victims of Nazi Persecution. The Claimant stated that the Account Owners were Jewish, and that they committed suicide in order to avoid being deported. As noted above, a person named Leo Neumann was included in the CRT's database of victims.

The Claimant's Relationship to the Account Owners

The Claimant has plausibly demonstrated that she is related to the Account Owners by submitting documents, including a family tree, demonstrating that they were her grandparents.

The Issue of Who Received the Proceeds

With respect to the two custody accounts, one of which was a *Golddepot*, and the other which was closed in 1939, the Claimant stated that her grandparents deposited gold coins for the Claimant and her sister in a Swiss bank, and that the Claimant's mother recovered them in 1939 or 1940. Accordingly, the CRT finds it plausible that the account proceeds for both custody accounts were paid to the Account Owners' heirs. The Claimant stated that her mother received the gold in 1939 or 1940, and the Bank's records indicate that the other custody account was closed in 1939.

Given Account Owners' death in November 1939, the closure of their safe in 1940 after their deaths, the refusal of the Bank to acknowledge the existence of Account Owners' safe deposit box and two demand deposit accounts, and the application of Presumptions (a), (h), (i) and (j), as provided in Article 28 of the Rules (see Appendix A), the CRT concludes that it is plausible that the account proceeds of the safe deposit box account and two demand deposit accounts were not paid to the Account Owners, the Power of Attorney Holder 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 Owners were her grandparents, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither

the Account Owners, the Power of Attorney Holder nor their heirs received the proceeds of the safe deposit box account and demand deposit accounts.

Amount of the Award

In this case, the Account Owners held one safe deposit box account and two demand deposit accounts. 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 demand deposit account was 2,140.00 Swiss Francs, and the average value of a safe deposit box account was 1,240.00 Swiss Francs, producing a historical total of 5,520.00 Swiss Francs for the two demand deposit accounts and one safe deposit account. The current value of this amount is calculated by multiplying it by a factor of 12, in accordance with Article 31(1) of the Rules, to produce a total award amount of 66,240.00 Swiss Francs.

Division of the Award

According to Article 23(1) of the Rules, if the Account Owner's spouse has not submitted a claim, the award shall be in favor of any descendants of the Account Owner who have submitted a claim, in equal shares by representation. In this case, the Claimant is representing her sister, [REDACTED]. Accordingly, the Claimant and her sister are each entitled to one-half of the total award amount.

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 claims 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 23, 2003