

CLAIMS RESOLUTION TRIBUNAL

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

Certified Denial

to Claimant [REDACTED]

**in re Account of Paul F. Grote
(Power of Attorney Holder A. Neumann)¹**

Claim Numbers: 400704/JW; 400710/JW; 400712/JW; 400715/JW^{2,3}

This Certified Denial is based on the claims of [REDACTED] (the “Claimant”) to accounts of Abraham (Aby) Neumann (Neuman, Najman, Nojman), Aladar (Ali, All) Neumann (Neuman, Najman, Nojman), Adolf Neumann (Neuman, Najman, Nojman) and Anna (Ana, Anicka) Neumann (Neuman, Najman, Nojman).⁴ This Denial is to the published account of Paul F. Grote (the “Account Owner”), over which A. Neumann (the “Power of Attorney Holder”) held power of attorney, at the [REDACTED] (the “Bank”).

All denials 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 four Claim Forms in 2005 asserting that his cousins, Abraham Neumann, who was born on 2 July 1911 in Bardejov, today Slovakia, Aladar Neumann, who was born in 1911 in Presov, today Slovakia, Adolf Neumann, who was born on 16 July 1909 in Presov, and Anna Neumann, who was born on 4 June 1906 in Sol, today Slovakia, owned a Swiss bank account or were power of attorney holders to a Swiss bank account. The Claimant

¹ In an effort to locate any and all accounts that might have belonged to the Claimant’s relative, the CRT has reviewed and analyzed all accounts whose owners’ or power of attorney holders’ names are the same as those of the Claimant’s relatives, even if the Claimant could not identify the owner of the account as his relative.

² The Claimant submitted two additional claims, which are registered under the Claim Number 400700 and 400725. The CRT will treat these claims in separate determinations.

³ According to Article 37 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 four claims of the Claimant in one proceeding.

⁴ The CRT did not locate an account belonging to Abraham (Aby) Neumann (Neuman, Najman, Nojman), Aladar (Ali, All) Neumann (Neuman, Najman, Nojman), Adolf Neumann (Neuman, Najman, Nojman) and Anna (Ana, Anicka) Neumann (Neuman, Najman, Nojman) in the Account History Database prepared pursuant to the investigation of the Independent Committee of Eminent Persons (“ICEP” or “ICEP Investigation”), which identified accounts probably or possibly belonging to Victims of Nazi Persecution, as defined in the Rules.

stated that his relatives, who were Jewish, resided in Czechoslovakia until 1942, when they were deported to Auschwitz, where they perished. The Claimant indicated that he was born on 22 January 1933 in Bardejov.

Information Available in the Bank's Records

The CRT notes that the Claimant submitted claims to an account belonging to his relatives, Abraham (Aby) Neumann, Aladar (Ali, All) Neumann, Adolf Neumann and Anna (Ana, Anicka) Neumann. The auditors who carried out the investigation to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") reported one account whose power of attorney holder's name matches those provided by the Claimant. The account is identified below by its Account Identification Number, which is a number assigned to the account by the ICEP auditors for tracking purposes.

Account 5026901

The Bank's records indicate that the Account Owner was Paul F. Grote and that the Power of Attorney Holder was A. Neumann. The Bank's records also indicate the Power of Attorney Holder's first name and city and country of residence. Furthermore, the Bank's records indicate the dates of opening and closing of the account at issue.

The CRT's Analysis

Admissibility of the Claims

The CRT has determined that the claims are admissible according to Article 18 of the Rules Governing the Claims Resolution Process, as amended (the "Rules").

Identification of the Account Owner

The CRT concludes that the Claimant has not identified Power of Attorney Holder A. Neumann as his relative. Although the names of his relatives match the published first name initial and last name of the Power of Attorney Holder, the information provided by the Claimant differs materially from the unpublished information about the Power of Attorney Holder available in the Bank's records. Specifically, the Claimant stated that his relatives' first names were Abraham (Aby), Aladar (Ali, All), Adolf and Anna (Ana, Anicka), and that they resided in Czechoslovakia until their deportation in 1942. In contrast, the Bank's records show that the Power of Attorney Holder had a different first name and resided in a different country. Consequently, the CRT is unable to conclude that the Power of Attorney Holder and the Claimant's relatives are the same person.

In addition, the CRT notes that the Claimant did not identify the Account Owner as his relative, and that under Swiss law, a power of attorney holder is not considered to be the owner of an

account. After a power of attorney holder dies, his or her powers in an account no longer exist, and they do not pass to his or her heirs. Therefore, even if the Claimant had identified the Power of Attorney Holder, but not the Account Owner, as his relative, the Claimant would not have been entitled to the account unless there was evidence in the Bank's records that the Power of Attorney Holder and the Account Owner were related.

Right of Appeal

Pursuant to Article 30 of the Rules, the Claimant may appeal this Denial to the Court through the Special Masters within ninety (90) days of the date of the letter accompanying this decision. Appeals should be delivered to the following address: Office of Special Master Michael Bradfield, 51 Louisiana Ave., NW, Washington, DC 20001 USA.

The Claimant should send appeals in writing to the above address and should include all reasons for the appeal. If more than one account has been denied in this Certified Denial, the Claimant should identify the Account Identification Number, which forms the basis of the appeal. Appeals submitted without either a plausible suggestion of error or relevant new evidence may be summarily denied.

Scope of the Denial

The Claimant should be aware that the CRT will carry out further research on his claim to determine whether an award may be made based upon the information provided by the Claimant or upon information from other sources.

Certification of the Denial

The CRT certifies this Denial for approval by the Court.

Claims Resolution Tribunal
9 November 2006