

# CLAIMS RESOLUTION TRIBUNAL

---

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

## **Certified Denial**

to Claimant [REDACTED]

## **in re Accounts of Else Neuberger**

Claim Number: 202314/AV<sup>1</sup>

This Certified Denial is based on the claim of [REDACTED], née [REDACTED] (the “Claimant”) to an account of Elsa (Else or Elizabeth) Henrietta Buff, née Neuberger. This Denial is to the published account of Else Neuberger (the “Account Owner”), 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 a Claim Form asserting that her mother, Elsa (Else or Elizabeth) Henrietta Buff, née Neuberger, who was born on 27 February 1895 in Germany, and was married to [REDACTED] in 1919 in Germany, owned a Swiss bank account. According to the Claimant, her mother, who was Jewish, resided in Munich, Germany. The Claimant stated that her mother fled Germany to France in 1939, then to England, and finally to the United States in 1941. The Claimant indicated that she was born on 15 June 1920 in Munich.

The Claimant previously submitted three Initial Questionnaires with the Court in 1999, asserting her entitlement to Swiss bank accounts owned by Josephine Bach, Berthold Buff, and Elsa Buff, and two ATAG Ernst & Young claim forms in 1998, asserting her entitlement to Swiss bank accounts owned by Josephine Bach, Berthold Buff, Elsa Buff, and Berta Buff.<sup>2</sup>

The Claimant submitted documents in support of her application, including her birth certificate, identifying her mother as Elsa Buff, née Neuberger, and indicating that she resided in Munich.

---

<sup>1</sup> The Claimant submitted additional claims to the accounts of Josefine Bach and Berthold Buff, which are registered under the Claim Numbers 202313 and 601093, respectively. In a separate decision, the CRT awarded the account of Josefine Bach to the Claimant. See *In re Account of Josefine Bach* (approved on 12 November 2001). The CRT will treat the claim to accounts of Berthold Buff in a separate determination.

<sup>2</sup> The CRT will treat the claim to accounts of Berta Buff in a separate determination.

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

The CRT notes that the Claimant submitted a claim to an account belonging to her relative, Elsa (Else or Elizabeth) Buff, née Neuberger. 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 two accounts whose owner's name matches that provided by the Claimant. Each 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 5026589 and Account 5026796

The Bank's records indicate that the Account Owner was Else Neuberger, who resided in Vienna, Austria, and that the Power of Attorney was Alfred Luger. The Bank's records also indicate the Account Owner's street address. Furthermore, the Bank's records indicate the date on which the power of attorney form was signed and the date of closing of the accounts at issue. Finally, the Bank's records contain the Account Owner's and the Power of Attorney Holder's signatures.

## **The CRT's Analysis**

### Admissibility of the Claim

The CRT has determined that the claim is 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 the Account Owner as her relative. Although the name of her mother matches the published name of the Account Owner, the information provided by the Claimant differs materially from the published information about the Account Owner available in the Bank's records. Specifically, the Claimant stated that her mother resided in Munich, Germany until 1939. In contrast, the Bank's records show that the Account Owner resided in Vienna, Austria. Furthermore, the CRT notes that the Claimant failed to identify the Power of Attorney Holder. Consequently, the CRT is unable to conclude that the Account Owner and the Claimant's mother are the same person.

### 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 her 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  
30 September 2005