

# CLAIMS RESOLUTION TRIBUNAL

---

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

## **Certified Denial**

to Claimant [REDACTED]

**in re Account of Leonhard Neumann  
(Power of Attorney Holder Gertrud Neumann)<sup>1</sup>  
and  
Account of J. Neumann**

Claim Number: 600207/AK<sup>2</sup>

This Certified Denial is based on the claim of [REDACTED] (the “Claimant”) to the accounts of Gertrud Neumann and Josef Neumann. This Denial is to the published account of Leonhard Neumann (“Account Owner 1”), over which Gertrud Neumann (the “Power of Attorney Holder”) held power of attorney, at the [REDACTED] (“Bank 1”) and to the unpublished account of J. Neumann (“Account Owner 2”) at the [REDACTED] (“Bank 2”).

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 to the Holocaust Claims Processing Office (“HCPO”) in 1999 asserting that his aunt, Gertrud Neumann, née Löwenthal, who was born on 20 June 1902 in Stuttgart, Germany, and her husband, Josef Neumann, who was born on 17 April 1892 in Grossostheim, Germany, owned a Swiss bank account. The Claimant stated that her aunt and uncle, who were Jewish, had one son, [REDACTED], who was born in Frankfurt, Germany in 1928. The Claimant stated that her uncle was a partner of the firm *Weinberg & Neumann*, a fine leather business. According to the Claimant, her aunt and uncle were deported to Auschwitz, from where they were able to escape to the Netherlands and eventually to the United States. The Claimant further stated that Josef Neumann passed away in 1966 in New York, New York, the

---

<sup>1</sup> 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 substantially similar to that of the Claimant’s relative, even if the Claimant did not specifically claim that particular account and even if the Claimant could not identify the owner of the account as his relative.

<sup>2</sup> The Claimant submitted a claim, numbered B-B01730, on 18 March 1999, to the Holocaust Claims Processing Office (“HCPO”) of the New York State Banking Department. This claim was referred by the HCPO to the CRT and has been assigned Claim Number 600207.

United States, and that Gertrud Neumann passed away in 2000. The Claimant indicated that he was born on 31 July 1920 in Bad Homburg vor der Höhe, Germany.

The Claimant submitted documents in support of his application, including: (1) the marriage certificate of Josef Neumann and Gertrud Löwenthal, indicating that they married on 11 March 1926 in Stuttgart and that Josef Neumann was originally from Frankfurt; (2) Josef and Gertrud Neumanns' certificates of naturalization; and (3) a declaration dated 9 May 1941 and executed by Josef Neumann at the American Consulate General in the Netherlands, indicating that Josef Neumann resided in Nieuwer Amstel, the Netherlands on that date.

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

The CRT notes that the Claimant submitted a claim to an account belonging to his relatives, Gertrud Neumann and Josef 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 two accounts whose account owner's or power of attorney holder's names match those provided by the Claimant.

#### Account 5029469

Bank 1's records indicate that Account Owner 1 was Leonhard Neumann, who resided in Berlin, Germany, and that the Power of Attorney Holder was Gertrud Neumann. Bank 1's records also indicate the Power of Attorney Holder's country and city of residence, and the date of opening of the account at issue.

#### Account 1009594

Bank 2's records indicate that Account Owner 2 was J. Neumann. Bank 2's records also indicate Account Owner 2's country and city of residence and his profession. Furthermore, the Bank 2's records indicate the dates of opening and closing of the account at issue.

### **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 Owners and the Power of Attorney Holder

As for Account 5029469, the CRT concludes that the Claimant has not identified the Power of Attorney Holder as his relative. Although the name of his aunt matches the published name of the Power of Attorney Holder, the information provided by the Claimant differs from the unpublished information about the Power of Attorney Holder available in Bank 1's records.

Specifically, the Claimant stated that his aunt was born in Stuttgart, that her child was born in Frankfurt in 1928, and that she resided in the Netherlands after she escaped Auschwitz. In contrast, Bank 1's records show that the Power of Attorney Holder resided in a city which is more than 400 kilometers away from any of the Claimant's aunt's places of residence. In addition, the CRT notes that the Claimant did not identify Account Owner 1, although he shares the same last name as the Power of Attorney Holder. Consequently, the CRT is unable to conclude that the Power of Attorney Holder and the Claimant's aunt are the same person.

In addition, the CRT notes that the Claimant did not identify Account Owner 1 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 Account Owner 1, as his relative, the Claimant would not have been entitled to the account unless there was evidence in Bank 1's records that the Power of Attorney Holder and Account Owner 1 were related.

As for Account 1009594, the CRT concludes that the Claimant has not identified Account Owner 2 as his relative. Although the name of his uncle matches the unpublished first initial and last name of Account Owner 2, the information provided by the Claimant differs from the unpublished information about Account Owner 2 available in Bank 2's records. Specifically, the Claimant stated that his uncle owned a leather business, that he was born in Grossostheim, and that he resided in Frankfurt am Main, Germany and the Netherlands. In contrast, Bank 2's records show that Account Owner 2 resided in a different country and had a different profession. Consequently, the CRT is unable to conclude that Account Owner 2 and the Claimant's uncle are the same person. Moreover, it should be noted that the CRT has awarded this account to another claimant, who plausibly identified Account Owner 2 as his relative. All decisions are published upon release on the CRT's website at [www.crt-ii.org](http://www.crt-ii.org).

### 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 that 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  
21 September 2005