

CLAIMS RESOLUTION TRIBUNAL

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

Certified Denial

to Claimants Julia Harris and Eva Illes

in re Account of M. Neumann¹

Claim Number: 205317/MD/MG; 207159/MD/MG^{2, 3}

This Certified Denial is based on the claims of Julia Harris, née Neumann, (“Claimant Harris”) and Eva Illes, née Neumann, (“Claimant Illes”) (together the “Claimants”) to an account of Michael Neumann. The CRT did not locate an account belonging to Michael Neumann 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 Governing the Claims Resolution Process, as amended (the “Rules”). This Denial is to the published account of M. Neumann (the “Account Owner”) at the [REDACTED] (the “Bank”).

All denials 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 Claimants

The Claimants, who are sisters, submitted Claim Forms asserting that their father, Michael (Mihaly) Neumann, who was born on 20 February 1897 in Budapest, Hungary, and was married to Tereza Neumann, née Hartstein, in 1920 in Budapest, owned a Swiss bank account. The Claimants stated that their father was an art dealer and owned a gallery located in Budapest, where he lived with his family. The Claimants stated further that their father travelled on business throughout Europe, including Switzerland. Claimant Harris explained that their father was Jewish and was deported to the concentration camps in Mauthausen and Guns kirchen. According to the information provided by the Claimants, Michael Neumann died on 23 December 1956 in Budapest. Claimant Harris indicated that she was born on 29 October 1924 in Budapest, and Claimant Illes indicated that she was born on 25 February 1926 in Budapest.

¹ In an effort to locate any and all accounts that might have belonged to the Claimants’ relative, the CRT has reviewed and analyzed all accounts whose owners’ names are substantially similar to that of the Claimants’ relative, even if the Claimants did not specifically claim that particular account.

² 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 claims of Claimant Harris and Claimant Illes in one proceeding.

³ Claimant Julia Harris submitted an Initial Questionnaire with the Court in 1999 and a Claim Form to the CRT. The CRT is treating the Initial Questionnaire and the Claim Form under the consolidated Claim Number 205317.

Claimant Harris previously submitted an Initial Questionnaire with the Court in 1999, asserting her entitlement to a Swiss bank account owned by Michael Neumann.

Information Available in the Bank's Records

The CRT notes that the Claimants submitted claims to an account belonging to their relative, Michael Neumann. The auditors who carried out the ICEP Investigation reported one account whose owner's first initial and last name match that provided by the Claimants. 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 1011275

The Bank's records indicate that the Account Owner was M. Neumann, who resided in Germany. The Bank's records also indicate the Account Owner's city of residence and the name of a person who held the account jointly with the Account Owner and who appears to be closely related to the Account Owner. 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.

Identification of the Account Owner

The CRT concludes that the Claimants have not identified the Account Owner as their relative. Although the name of their father matches the published first initial and last name of the Account Owner, the information provided by the Claimants differs materially from the published and unpublished information about the Account Owner available in the Bank's records. Specifically, the Claimants stated that their father resided in Budapest, Hungary, where his gallery was located. In contrast, the Bank's records show that the Account Owner was domiciled in Germany. The CRT also notes that the Claimants did not identify the person with whom the Account Owner jointly held the account and who appears to be closely related to the Account Owner. Consequently, the CRT is unable to conclude that the Account Owner and the Claimants' father are the same person.

Right of Appeal

Pursuant to Article 30 of the Rules, the Claimants 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 the Special Master, c/o Claims Resolution Tribunal, P.O. Box 9564, 8036 Zurich, Switzerland.

The Claimants 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 Claimants 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 Claimants should be aware that the CRT will carry out further research on their claims 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
13 October 2004