

CLAIMS RESOLUTION TRIBUNAL

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

Certified Denial

to Claimant [REDACTED]

**in re Account of M. Neumann
and
Account of Carl Adler
(Power of Attorney Holder Hedwig Neumann)¹**

Claim Number: 601578/AV²

This Certified Denial is based on the claim of [REDACTED], née [REDACTED], (the “Claimant”) to accounts of Markus Neumann and Hedwig Neumann. This Denial is to the published account of M. Neumann (“Account Owner 1”) at the [REDACTED] (“Bank 1”), to the published account of Carl Adler (“Account Owner 2”) over which Hedwig Neumann (the “Power of Attorney Holder”) held power of attorney, at the [REDACTED] (“Bank 2”).³

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 owners, and the bank have been redacted.

Information Provided by the Claimant

The Claimant submitted a claim to the Holocaust Claims Processing Office (“HCPO”) asserting that her father, Markus Neumann, who was born on 28 May 1889 in Stanislawow, Austria-Hungary (today Ivano Frankivsk, the Ukraine), and was married to [REDACTED], née [REDACTED], on 1 May 1918 or 1919, owned a Swiss bank account. The Claimant stated that from 1917 to 1934, her father, who was Jewish, resided in Vienna, Austria, where he owned a paper factory. According to the Claimant, her father subsequently resided in Krakow, Poland until 1939, when he fled to Lemberg, Poland (today Lviv, the Ukraine). The Claimant indicated that her father was detained in a ghetto in Zloczow, Poland in 1941, and that he perished sometime after June 1942.

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 her relative.

² The Claimant submitted a claim, numbered B-00638, on 21 January 1998, 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 601578.

³ In this claim, the Claimant also claimed the account of Esther (Ester, Esthera, Estera or Stella) Neumann, née Laub. The CRT will treat the claim to this account in a separate determination.

Furthermore, the Claimant asserted that a Swiss bank account may have been opened in her name. According to the Claimant, who is Jewish, she resided in Vienna until 1938, except for 1935 to 1937, when she temporarily resided in Krakow. The Claimant stated that she fled to Krakow in October 1938, and that she was sent to England in February 1939. The Claimant indicated that she was born on 26 March 1923 in Vienna.

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

The Claimant submitted documents in support of her application, including her birth certificate, identifying herself as Hedwig Neumann, identifying her father as Markus Neumann, and indicating that she was born in Vienna.

Information Available in the Bank's Records

The CRT notes that the Claimant submitted a claim to an account belonging to her relative, Markus Neumann, or herself, Hedwig 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") two accounts whose owners' or power of attorney holders' names match those 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 1011275

Bank 1's records indicate that Account Owner 1 was M. Neumann, who resided in Germany. Bank 1's records also indicate Account Owner 1's city of residence and the name of a person who jointly held the account at issue with Account Owner 1 and appears to have been closely related to Account Owner 1. Furthermore, the Bank's records indicate the dates of opening and closing of the account at issue.

Account 5029264

Bank 2's records indicate that Account Owner 2 was Carl Adler, who resided in Nice, France, and that the Power of Attorney Holder was Hedwig Neumann. Bank 2's records also indicate Account Owner 2's street address, the name of the Power of Attorney Holder's father, and the relationship between Account Owner 1 and the Power of Attorney Holder. Furthermore, the Bank's records indicate the date on which the power of attorney form was signed. Finally, the Bank's records contain Account Owner 2'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 Owners and the Power of Attorney Holder

As for Account 1011275, the CRT concludes that the Claimant has not identified Account Owner 1 as her relative. Although the name of her father matches the published name of Account Owner 1, the information provided by the Claimant differs materially from the published information about Account Owner 1 available in Bank 1's records. Specifically, the Claimant stated that her father resided in Austria and Poland. In contrast, Bank 1's records show that Account Owner 1 resided in Germany. Furthermore, the CRT notes that the Claimant did not identify the person who jointly held the account at issue with Account Owner 1, although this person seems to have been closely related to Account Owner 1. Consequently, the CRT is unable to conclude that Account Owner 1 and the Claimant's father are the same person.

As for Account 5029264, the CRT concludes that the Claimant has not identified the Power of Attorney Holder as herself. Although her name matches the published 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 Bank 2's records. Specifically, the Claimant stated that her father was Markus Neumann. In contrast, Bank 2's records show that the Power of Attorney Holder's father had a different name. Furthermore, the CRT notes that the Claimant did not identify Account Owner 2, even though Bank 2's records indicate that Account Owner 2 and the Power of Attorney Holder were related. Consequently, the CRT is unable to conclude that the Power of Attorney Holder and the Claimant are the same person. Moreover, it should be noted that the CRT has awarded the account to another claimant, who plausibly identified the Account Owner as her relative. All decisions are published upon release on the CRT's website at 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 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
21 September 2005