

# CLAIMS RESOLUTION TRIBUNAL

---

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

## **Certified Award**

to Claimant Yehudit Beatrix Turnheim

**in re Account of Leo Neuburger**

Claim Number: 150097/ES

Award Amount: 15,500.00 Swiss Francs

This Certified Award is based upon the claim of Yehudit Beatrix Turnheim, née Neuburger, (the “Claimant”) to the published account of Leo Neuburger (the “Account Owner”) at the [REDACTED] (the “Bank”).

All awards 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 Claimant**

The Claimant submitted a Claim Form identifying the Account Owner as her paternal uncle, Leo Neuburger, who was born in 1889 in Germany, probably in Altenstadt an der Iller. The Claimant stated that her uncle was married twice but that she does not recall the name of her uncle's first wife. The Claimant indicated that her uncle, who was Jewish, was a businessman, and resided for some period in Göppingen, Germany. The Claimant stated that her father, Heinrich Neuburger, and another uncle, Isidor Neuburger, resided in Altenstadt an der Iller, where they operated the family business. The Claimant stated that her uncle’s wife died in 1934 and that in 1939 her uncle fled Germany to Montevideo, Uruguay. The Claimant indicated that her uncle remarried Martha Neuburger in 1946 but that they never had any children. The Claimant stated that her uncle died in approximately 1965 and that his wife Martha died several years later. The Claimant stated that she is the only surviving heir of her paternal uncle, as her own father died in 1968. The Claimant submitted her birth certificate showing that her maiden name is Judith Beatrix Neuburger, that she was born on 5 December 1934 in Ulm, Germany, and that her parents, Heinrich and Johanna Neuburger, resided in Altenstadt an der Iller.

### **Information Available in the Bank’s Record**

The Bank’s record consists of a list of safe deposit boxes belonging to German nationals that were opened between 1 January 1933 and 31 August 1933. According to this record, the Account Owner was Leo Neuburger, who resided in Göppingen, Germany. The Bank’s record indicates that the Account Owner held a safe deposit box.

The Bank's record does not show when the account at issue was closed, nor does this record indicate the value of this account.

The auditors who carried out the investigation of this bank to identify accounts of Victims of Nazi Persecution pursuant to instructions of the Independent Committee of Eminent Persons ("ICEP" or the "ICEP Investigation") did not find this account in the Bank's system of open accounts, and they therefore presumed that it was closed. These auditors indicated that there was no evidence of activity on this account after 1945. There is no evidence in the Bank's record that the Account Owner or his heirs closed the account and received the proceeds themselves.

## **The CRT's Analysis**

### Identification of the Account Owner

The Claimant's paternal uncle's name, city, and country of residence match the published name, city, and country of residence of the Account Owner.

The CRT notes that the name Leo Neuburger appears only once on the February 2001 published list of accounts determined by ICEP to be probably or possibly those of victims of Nazi persecution (the "ICEP List"). The CRT notes that the Claimant submitted a copy of her birth certificate, showing that her maiden name was Judith Neuburger, and that her parents, Heinrich and Johanna Neuburger, resided in Altenstadt an der Iller, which is approximately 17 kilometers from Göppingen, which is listed as the Account Owner's domicile in the Bank's records, providing independent verification that the Claimant's relatives bore the same family name and resided in the same area as the Account Owner, which supports the plausibility that the Claimant is related to the Account Owner, as she has asserted in her Claim Form.

The CRT further notes that there are no other claims to this account. Taking all of these factors into account, the CRT concludes that the Claimant has plausibly identified the Account Owner.

### Status of the Account Owner as a Victim of Nazi Persecution

The Claimant has made a plausible showing that the Account Owner was a Victim of Nazi Persecution. The Claimant stated that the Account Owner was Jewish, and that he fled Germany in 1939 for Uruguay.

### The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that she is related to the Account Owner by submitting specific information, demonstrating that the Account Owner was the Claimant's paternal uncle. The CRT notes that the Claimant submitted a copy of her birth certificate, showing that her maiden name was Judith Neuburger, and that her parents, Heinrich and Johanna Neuburger, resided in Altenstadt an der Iller, which is approximately 17 kilometers from Göppingen, which is listed as the Account Owner's domicile in the Bank's records, providing independent verification that the Claimant's relatives bore the same family name and resided in the same area

as the Account Owner, which supports the plausibility that the Claimant is related to the Account Owner, as she has asserted in her Claim Form.

There is no information to indicate that the Account Owner has other surviving heirs.

#### The Issue of Who Received the Proceeds

Given that the Account Owner fled Germany in 1939; that there is no record of the payment of the Account Owner's account to him nor any record of a date of closure of the account; that the Account Owner and his heirs would not have been able to obtain information about his account after the Second World War from the Bank due to the Swiss banks' practice of withholding or misstating account information in their responses to inquiries by account owners because of the banks' concern regarding double liability; and given the application of Presumptions (h) and (j), as provided in Article 28 of the Rules Governing the Claims Resolution Process, as amended (the "Rules") (see Appendix A), the CRT concludes that it is plausible that the account proceeds were not paid to the Account Owner or his heirs. Based on its precedent and the Rules, the CRT applies presumptions to assist in the determination of whether or not Account Owners or their heirs received the proceeds of their accounts.

#### Basis for the Award

The CRT has determined that an Award may be made in favor of the Claimant. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimant has plausibly demonstrated that the Account Owner was her uncle, and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owner nor his heirs received the proceeds of the claimed account.

#### Amount of the Award

In this case, the Account Owner held a safe deposit box. Pursuant to Article 29 of the Rules, when the value of an account is unknown, as is the case here, the average value of the same or a similar type of account in 1945 is used to calculate the current value of the account being awarded. Based on the ICEP Investigation, in 1945 the average value of a safe deposit box was 1,240.00 Swiss Francs ("SF"). The current value of this amount is calculated by multiplying it by a factor of 12.5, in accordance with Article 31(1) of the Rules, to produce a total award amount of SF 15,500.00.

#### **Scope of the Award**

The Claimant should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on her claim to determine whether there are additional Swiss bank accounts to which she might be entitled, including research of the Total Accounts Database (consisting of records of 4.1 million Swiss bank accounts which existed between 1933 and 1945).

**Certification of the Award**

The CRT certifies this Award for approval by the Court and payment by the Special Masters.

Claims Resolution Tribunal  
9 March 2005