

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant [REDACTED]
represented by Denis Delcros and Christophe Aubrun

in re Accounts of Léopold Neumann and Amélie Neumann

Claim Numbers: 219301/SB; 219302/SB

Award Amount: 216,000.00 Swiss Francs

This Certified Award is based upon the claims of [REDACTED], née [REDACTED], (the “Claimant”) to the published accounts of Léopold Neumann (“Account Owner Léopold Neumann”) and Amélie Neumann (Account Owner Amélie Neumann”) (together the “Account Owners”) at the [REDACTED] (the “Bank”).¹

All awards 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 two Claim Forms identifying the Account Owners as her maternal grandparents, Léopold Neumann and Amélie Neumann, née Marx. The Claimant stated that Léopold Neumann was born on 27 March 1875 in Bucharest, Romania, that Amélie Neumann was born on 13 January 1887 in Paris, France, and that they were married on 21 May 1908 in Neuilly-sur-Seine, France. The Claimant stated that her grandparents, who were Jewish, had one child, [REDACTED], the Claimant’s mother, who was born on 20 April 1910 in Paris. The Claimant further stated that in 1937 her grandparents resided at 25 rue de l’Echiquier, Paris, and that her grandfather owned a business, *L. Neuman et Compagnie*, which was registered at 25 rue de l’Echiquier, Paris. The Claimant stated that in 1941 the family fled Paris and went into hiding

¹ The CRT notes that, on the February 2001 published list of accounts determined by the Independent Committee of Eminent Persons (“ICEP”) to be probably or possibly those of Victims of Nazi Persecution (the “ICEP list”), Amélie Neumann, *A. Casal & Co.* and *Neumann & Co.* were indicated as having one account each, and Léopold Neumann was indicated as having three accounts. Upon careful review, the CRT has concluded that Amélie Neumann and Léopold Neumann jointly held one account and that subsequently Léopold Neumann was the sole owner of three accounts held under the same number as the original account. The Bank’s records show that *A. Casal & Co.* and *L. Neumann & Co.* did not hold any accounts at the Bank, but that only bank correspondence was sent to those companies.

in the Free French Zone. The Claimant further stated that her grandmother died on 6 February 1963 in Paris, her grandfather died on 5 June 1965 in Courbevoie, France, and that her mother died on 9 March 1986 in Biarritz, France.

The Claimant submitted copies of extracts from her family's register; her grandparents' marriage and death certificates; the certificate of her mother's marriage to [REDACTED], which indicates that her mother was the daughter of Léopold and Amélie Neumann, and the Claimant's birth certificate, which indicates that the Claimant is the daughter of [REDACTED]. The Claimant also submitted a copy of an advertisement for *L. Neuman & Co*, which indicates the business address as 25 rue de l'Echiquier, Paris, and the telephone number as *Pro.18.25 et 18.26*. The Claimant indicated that she was born on 3 January 1945 in Montbrison, France.

Information Available in the Bank's Records

The Bank's records consist of lists of accounts owned by customers domiciled in France and of account owners residing in Paris. According to these records, the Account Owners were Léopold Neumann and Amélie Neumann, who resided at rue de Maubeuge in Paris, France. The Bank's records indicate that the bank correspondence was sent to a company named *A. Casal & Co*. at 25 rue de l'Echiquier in Paris 10, and subsequently to a company named *L. Neumann & Co*. located at the same address. The Bank's records also indicate telephone numbers for both companies (Provence 1825 and Provence 7889).

According to the Bank's records, the Account Owners originally held a joint numbered custody account under the number 2265. The Bank's records indicate that no later than 1936, the sole owner of account 2265 was Account Owner Léopold Neumann, at which time he held a custody account, a demand deposit account in Swiss Francs ("SF"), and a demand deposit account in United States Dollars ("US\$") all under the number 2265. According to the Bank's records, in 1937, the balance of the demand deposit account in SF was SF 796.20, and the balance of the demand deposit account in US\$ was US\$ 30,603.43. The value of the securities held in the custody account is not known.

The Bank's records do not show when the accounts at issue were closed. 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 these accounts in the Bank's system of open accounts, and they therefore presumed that they were closed. These auditors indicated that there was no evidence of activity on these accounts after 1945. There is no evidence in the Bank's records that the Account Owners or their heirs closed the accounts and received the proceeds themselves.

The CRT's Analysis

Joinder of Claims

According to Article 37(1) 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 two claims of the Claimant in one proceeding.

Identification of the Account Owners

The Claimant has plausibly identified the Account Owners. The Claimant's grandparents' names, city and country of residence match the published names, city and country of residence of the Account Owners. The Claimant identified Account Owner Léopold Neumann and Account Owner Amélie Neumann's street address, 25 rue de l'Echiquier, and stated that that her grandfather's business, *L. Neuman & Co.*, was connected with this address and that the telephone number was Provence 18.25², which matches unpublished information about the Account Owners contained in the Bank's records.

In support of her claim, the Claimant submitted documents, including her mother's marriage certificate, the Claimant's birth certificate and a copy of an advertisement for *L. Neuman & Co.*, providing independent verification that the persons who are claimed to be the Account Owners had the same names and resided at the same address recorded in the Bank's records as the names and address of the Account Owners. The CRT notes that the other claims to this account were disconfirmed because those claimants indicated a different city or country of residence than the city or country of residence of the Account Owners.

Status of the Account Owners as Victims of Nazi Persecution

The Claimant has made a plausible showing that Account Owner Léopold Neumann and Account Owner Amélie Neumann were Victims of Nazi Persecution. The Claimant stated that Account Owner Léopold Neumann and Account Owner Amélie Neumann were Jewish, and that they fled Paris in 1941 and went into hiding in the Free French Zone.

The Claimant's Relationship to the Account Owners

The Claimant has plausibly demonstrated that she is related to Account Owner Léopold Neumann and Account Owner Amélie Neumann by submitting specific information and documents, demonstrating that Account Owner Léopold Neumann and Account Owner Amélie Neumann were the Claimant's grandparents. These documents include her mother's marriage certificate, which indicates that she was the daughter of Léopold Neumann and Amélie Neumann, and the Claimant's birth certificate, which indicates that [REDACTED] was her

² The CRT notes that the Claimant identified her grandfather's business as "*L. Neuman & Co.*," whereas the Bank's record's spell the business' name as "*L. Neumann & Co.*" The CRT finds that the additional "n" in the Bank's records is insignificant and does not affect the Claimant's identification of the business.

mother. There is no information to indicate that Account Owner Léopold Neumann and Account Owner Amélie Neumann have other surviving heirs.

The Issue of Who Received the Proceeds

Given that Account Owner Léopold Neumann and Account Owner Amélie Neumann fled Paris in 1941 and went into hiding in the Free French Zone; that there is no record of the payment of the Account Owners' accounts to them, nor any record of a date of closure of the accounts; that the Account Owners and their heirs would not have been able to obtain information about their 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 Owners or their 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 Account Owner Léopold Neumann and Account Owner Amélie Neumann were her grandparents, and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the Account Owners nor their heirs, received the proceeds of the claimed accounts.

Amount of the Award

In this case, the Account Owners originally held one custody account. No later than 1936, the sole owner of that account was Account Owner Léopold Neumann, who also held a demand deposit account in SF and a demand deposit account in US\$. The Bank's records indicate that in 1937 the balance of the demand deposit account in US\$ was US\$ 30,603.43 and the balance of the demand deposit account in SF was SF 796.20. The value of the custody account is not known.

The CRT notes that the values of the demand deposit accounts are dated three years prior to the Nazi occupation of France, at which time the Account Owners may have accessed their accounts. Consequently, the CRT treats these demand deposit accounts as accounts of unknown value. 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 custody account was SF 13,000.00 and the average value of a demand deposit account was SF 2,140.00. Thus, the total 1945 average value of the accounts at issue is SF 17,280.00. 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 216,000.00.

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 claims 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
25 October 2004