

CLAIMS RESOLUTION TRIBUNAL

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

Certified Denial

to Claimant [REDACTED]

**in re Accounts of Paul Abel
(Power of Attorney Holder Hedwig Abel)¹**

Claim Number: 220206/SB²

This Certified Denial is based on the claim of [REDACTED] (the “Claimant”) to the published accounts of Paul Abel (the “Account Owner”), over which Hedwig Abel (the “Power of Attorney Holder”) held power attorney, at the [REDACTED] (the “Bank”).

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 Form asserting that his maternal aunt, Hedwig (Hete) Abel, who was born on 30 July 1890 in Paderborn, Germany, and was married to [REDACTED] on 2 August 1912 in Cologne, Germany, was a power of attorney holder to a Swiss bank account.³ The Claimant stated that his aunt, who was Jewish, resided in Cologne. The Claimant did not indicate his aunt’s fate, but did indicate that other members of his family perished in the Holocaust. The Claimant indicated that he was born on 11 June 1920 in Essen, Germany.

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”), Hedwig Abel is indicated as being the power of attorney holder for the six accounts owned by Paul Abel. Upon careful review, the CRT has concluded that the Bank’s records evidence that Hedwig Abel was the power of attorney holder for only two of the accounts at issue.

² The Claimant submitted two additional claims, which are registered under the Claim Numbers 220205 and 220207. In separate decisions, the CRT awarded the account of Henny Rosenbaum to the Claimant and treated the Claimant’s claim to the account of Hermann Heymann. See *In re Account of Henny Rosenbaum* (approved on 4 July 2005) and *In re Account of Hermann Heymann* (approved on 4 July 2005).

³ The CRT did not locate an account belonging to Hedwig (Hete) Abel 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”).

Information Available in the Bank's Records

The CRT notes that the Claimant submitted a claim to an account belonging to her relative, Hedwig Abel. 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 power of attorney holder's name matches that 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.

Accounts 5024595 and 5024920

The Bank's records indicate that the Account Owner was Paul Abel, who resided in Vienna, Austria, and that the Power of Attorney Holder was Hedwig Abel. The Bank's records also indicate the Account Owner's street address in Vienna and the Power of Attorney Holder's city and country of residence and the name of a second power of attorney holder. Finally, the Bank's records contain the signatures of the Account Owner and both power of attorney holders, together with the dates on which they provided their 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 Owner

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 materially from the unpublished information about the Power of Attorney Holder available in the Bank's records. Specifically, the Claimant stated that his aunt resided in Germany. In contrast, the Bank's records show that the Power of Attorney Holder resided in another country. 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 the Account Owner 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 the Account Owner, as his relative, the Claimant would not have been entitled to the account unless there was evidence in the Bank's records that the Power of Attorney Holder and the Account Owner were related.

Right of Appeal and Request for Reconsideration

Pursuant to Article 30 of the Rules, the Claimant may appeal this decision or submit a request for reconsideration within ninety (90) days of the date of the letter accompanying this decision.

An appeal must be based upon a plausible suggestion of error regarding the CRT's conclusions set out in this decision. Any appeals which are submitted without a plausible suggestion of error shall be summarily denied. A request for reconsideration must be based on new documentary evidence not previously presented to the CRT that, if considered, would have led to a different outcome of the claim. Claimants should briefly explain the relevance of the newly submitted documents in view of the conclusions stated in the certified decision.

The Claimant should send appeals and/or requests for reconsideration in writing to the following address: Oren Wiener, Claims Resolution Tribunal, Attention: Appeals / Request for Reconsideration, P.O. Box 9564, 8036 Zurich, Switzerland. If more than one account has been treated in this decision, the Claimant should identify the account, including, where available, the Account Identification Number, that forms the basis of the appeal and/or request for reconsideration.

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
23 March 2007