

CLAIMS RESOLUTION TRIBUNAL

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

Certified Award

to Claimant David Berthold Benjamin Neumann
also acting on behalf of Renate Olga Laura Olins,
Michael Julius Rose,
and the Estate of Peter H. Behrendt

in re Accounts of Siegfried Heidemann

Claim Number: 221129/AY¹

Award Amount: 531,250.00 Swiss Francs

This Certified Award is based upon the claim of David Berthold Benjamin Neumann (the “Claimant”) to the published account of Siegfried Heidemann (the “Account Owner”) at the Zurich branch of the [REDACTED] (“Bank I”) and to the unpublished accounts of the Account Owner at the Zurich branch of the [REDACTED] (“Bank II”).

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 and an Initial Questionnaire (“IQ”) identifying the Account Owner as his maternal grandfather, Siegfried Heidemann, who was born on 27 February 1875 in Berlin, Germany, and was married to Martha Fischbein on 25 September 1907 in Berlin. The Claimant stated that his grandparents had three daughters: Herta Steinert, née Heidemann; Marie Louise Rose, née Heidemann; and Inge Erna Neumann, née Heidemann, the Claimant’s mother. The Claimant stated that his grandfather lived in a villa at Griegstrasse 5/7 in Berlin-Dahlem, Germany. The Claimant further stated that in 1935 the family had to leave the villa and moved into a house they rented at Clauswitzstrasse 9 in Berlin. The Claimant indicated that his grandfather, who was Jewish, was a retired textile manufacturer who owned a company known as *S. Wolle GmbH*, which was located at Bischofstrasse 19/21 in Berlin-Mitte, and which had factories in Saxony, Germany. The Claimant added that due to increasing persecution by the Nazis throughout the 1930s, Siegfried Heidemann was forced to sell his villa, the remaining factories in Saxony, and several buildings in Berlin, and that in order to survive, he and his wife relied on income from rental properties and payments of principal and interest on a mortgage

¹ The Claimant submitted an additional claim to the account of Max Friedlander, which is registered under the Claim Number 221122. The CRT will treat the claim to this account in a separate decision.

held by Siegfried Heidemann. The Claimant further stated that in April 1937 the family moved to an apartment at Beethovenstraat 132/III in Amsterdam, the Netherlands. The Claimant indicated that in the fall of 1937 his grandparents traveled to Switzerland to deposit money as a kind of insurance for the future and to strengthen their case for entry to Switzerland. The Claimant stated that Siegfried Heidemann's daughters, Marie Louise Heidemann and Inge Erna Heidemann, immigrated to Amsterdam in 1933 and later to the United States, and that his third daughter, Herta Heidemann, immigrated to England. The Claimant stated that after the German invasion of the Netherlands, his grandparents attempted to emigrate from the Netherlands but were unsuccessful. The Claimant added that their sources of funds, namely pensions, rental income and bank accounts in Berlin and Saxony, were cut off and they were forced to sell their furniture and valuables in order to survive. According to the Claimant, at the beginning of May 1942, Siegfried and Martha Heidemann were forced to wear the Yellow Star, and on 27 January 1943, they were arrested in their home and transported to the Westerbork transit camp, where they managed to sell jewels to pay bribes in order to delay their deportation to the East. However, on 1 February 1944, they were deported to Bergen-Belsen, where Siegfried Heidemann perished on 1 April 1945 and Martha Heidemann on 10 April 1945.

In support of his claim, the Claimant submitted numerous documents, including a letter from the Red Cross indicating the date of deportation and the date of death of Siegfried Heidemann and his address in Amsterdam; the birth, marriage and death certificates of his mother, Inge Erna Neumann, née Heidemann, indicating that she was Jewish and that she was born to Siegfried Heidemann in Berlin; his mother's passport indicating she was born in and resided in Berlin-Charlottenburg; and his birth certificate indicating that his mother was Inge Erna, née Heidemann. The Claimant further submitted the birth certificates of Herta Heidemann and Maria Luiza Heidemann,² indicating that they are the daughters of Siegfried Heidemann who resided in Berlin; the birth certificate of his cousin, Renate Olga Laura Olins, indicating that she is the daughter of Herta Heidemann; and the birth certificate of his cousin, Michael Julius Rose, indicating that his mother was Marie Louise Heidemann, who was Jewish and was born in Berlin, Germany. The Claimant also submitted probate orders issued by the Court in Berlin on 12 April 1996, stating that the heirs of Siegfried and Martha Heidemann, in equal shares, are their three daughters: Herta Steinert, née Heidemann, Inge Erna Neumann, née Heidemann, and Marie Louise Rose, née Heidemann. The Claimant also submitted the will of Marie Louise Rose, née Heidemann, indicating that her son, Michael J. Rose, is entitled to two-thirds of her estate and that her husband, Peter H. Behrendt, is entitled to one-third of her estate; the will of Inge Neumann, née Heidemann, indicating that her son, David Neumann, is her sole heir; and the inheritance certificate of Herta Steinert, née Heidemann, indicating that her sole heir is her husband, Heinz Moritz Steinert; and Heinz Moritz Steinert's inheritance certificate, indicating that his daughter, Renate Olga Laura Olins, née Steinert, is his sole heir.

The Claimant previously submitted an IQ with the Court in 1999, asserting his entitlement to a Swiss bank account owned by Siegfried Heidemann from Berlin, Germany.

The Claimant indicated that he was born on 16 October 1939 in London, England. The Claimant is representing his cousins, Renate Olga Laura Olins, who was born on 21 March 1931 in Berlin

² The German spelling of the name appears in the birth certificate.

and Michael Julius Rose, who was born on 16 March 1945 in Olympia, Washington, the United States. The Claimant is also representing the Estate of Peter H. Behrendt, the second husband of his aunt, Marie Louise Rose (Behrendt), née Heidemann.

Information Available in the Banks' Records

Bank I

Bank I's record consists of a printout from the Bank's database. According to this record, the Account Owner was Siegfried Heidemann who resided in Berlin, Germany. Bank I's record indicates that the Account Owner held a custody account, numbered 11025, which was opened on 6 May 1931 and closed on 17 January 1935. The amount in the account on the date of its closure is unknown. There is no evidence in Bank I's record that the Account Owner or his heirs closed the account and received the proceeds themselves.

Bank II

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 report an account belonging to Siegfried Heidemann during their investigation of Bank II.

The records pertaining to Bank II were submitted by the Claimant and consist of two transfer statements issued in 1937 by a company named *Mendelsohn & Co.* in Amsterdam, the Netherlands, and a letter, dated 30 January 1957 from *Mendelsson & Co.*

According to these records, a transfer of 5,500.00 Swiss Francs ("SF") was made from an account of Siegfried Heidemann at the *Mendelsson & Co.* to Siegfried Heidemann's account at Bank II on 5 July 1937. The transfer statement indicates that Siegfried Heidemann used an address in Amsterdam at the time of this transfer.

Further, these records indicate that *Mendelsson & Co.* transferred 10,000.00 Dutch guilders ("fl") to the Account Owner's demand deposit account in Dutch guilders at Bank II on 16 September 1937. The transfer statement indicates that, at the time of the transfer, Siegfried Heidemann used the address of a hotel in Zurich, Switzerland.

A letter from *Mendelsohn & Co.*, dated 30 January 1957, to Mr. H. Steiner indicates that Siegfried Heidemann held an account at *Mendelsohn & Co.* Further, this letter indicates that on 20 September 1937 an account in the name of the *Siegfried Heidemann'sche Familien Stiftung Glarus* (Siegfried Heidemann Family Foundation Glarus) was opened with the company upon the order of Siegfried Heidemann.

The CRT's Analysis

Identification of the Account Owner

Bank I

The Claimant has plausibly identified the Account Owner. The Claimant's grandfather's name, city and country of residence match the published name, city and country of residence of the Account Owner. The CRT notes that Bank I's record does not contain any specific information about the Account Owner other than his name and place of residence. In support of his claim, the Claimant submitted documents, including Siegfried Heidemann's daughters' birth certificates, indicating that Siegfried Heidemann, who resided in Berlin, is their father, providing independent verification that the person who is claimed to be the Account Owner had the same name and resided in the same city recorded in Bank I's record as the name and city of residence of the Account Owner.

Moreover, the CRT notes that the Claimant filed an IQ with the Court in 1999, asserting his entitlement to a Swiss bank account owned by Siegfried Heidemann from Berlin, prior to the publication in February 2001 of the 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"). This indicates that the Claimant has based his present claim not simply on the fact that a person identified on the ICEP List as owning a Swiss bank account bears the same name as his relative, but rather on a direct family relationship that was known to him before the publication of the ICEP list. It also indicates that the Claimant had reason to believe that his relative owned a Swiss bank account prior to the publication of the ICEP List. This supports the credibility of the information provided by the Claimant.

Bank II

The Claimant has plausibly identified the Account Owner. The Claimant's grandfather's name, city and country of residence match the unpublished name, city and country of residence of the Account Owner. The Claimant indicated that his grandfather deposited funds in Switzerland in 1937, which matches the information in Bank II's records, which the Claimant himself submitted. In support of his claim, the Claimant submitted documents, including a letter from the Red Cross, indicating the date of deportation and the date death of Siegfried Heidemann and his address in Amsterdam.

Additionally, the CRT notes that a database containing the names of victims of Nazi persecution includes a person named Siegfried Heidemann, and indicates that his place of birth was Berlin, Germany, which matches the information about the Account Owner provided by the Claimant. The database is a compilation of names from various sources, including the Yad Vashem Memorial of Israel.

Furthermore, the CRT notes that there are no other claims to these accounts.

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, was forced to sell his property in Germany, and was forced to wear the Yellow Star, and that in 1943 he and his wife were deported to Bergen-Belsen, where they perished in April 1945.

As noted above, a person named Siegfried Heidemann was included in the CRT's database of victims.

The Claimant's Relationship to the Account Owner

The Claimant has plausibly demonstrated that he is related to the Account Owner by submitting specific information and documents, demonstrating that the Account Owner was the Claimant's grandfather and the grandfather of his cousins, Renate Olga Laura Olins and Michael Julius Rose, whom the Claimant is representing in these proceedings. These documents include the birth, marriage and death certificates of the Claimant's mother, Inge Erna Neumann, née Heidemann, indicating that she was the daughter of Siegfried Heidemann, and the Claimant's birth certificate, indicating that his mother was Inge Erna Neumann, née Heidemann. The Claimant further submitted the birth certificates of Herta Heidemann and Maria Luiza Heidemann, indicating that they are the daughters of Siegfried Heidemann who resided in Berlin; the birth certificate of his cousin, Renate Olga Laura Olins, indicating that she is the daughter of Herta Heidemann; and the birth certificate of his cousin Michael Julius Rose, indicating that his mother was Marie Louise Heidemann. The Claimant also submitted a probate order issued by the Court in Berlin on 12 April 1996, stating that the heirs of Siegfried Heidemann are his three daughters: Herta Steinert, née Heidemann, Inge Erna Neumann, née Heidemann, and Marie Louise Rose, née Heidemann. There is no information to indicate that the Account Owner has other surviving heirs other than the parties whom the Claimant is representing.

The Issue of Who Received the Proceeds

Bank I

Given that after coming to power in 1933, the Nazi regime embarked on a campaign to seize the domestic and foreign assets of the Jewish population through the enforcement of discriminatory taxes and other confiscatory measures, including confiscation of assets held in Swiss banks; the account was closed on 17 January 1935 and that the Account Owner remained in Germany until 1937 and would not have been able to repatriate his accounts to Germany without losing ultimate control over their proceeds; the deportation and subsequent death of the Account Owner in 1945 as a result of Nazi persecution; that there is no record of the payment of the Account Owner's accounts to him; that the Account Owner's heirs would not have been able to obtain information about his accounts 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 (a), (h), and (j), as provided in Article 28 of the Rules Governing the Claims

Resolution Process, as amended (the “Rules”) (see Appendix A), and Appendix C,³ 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.

Bank II

Given the deportation and subsequent death of the Account Owner in 1945 as a result of Nazi persecution; that the Account Owner’s heirs would not have been able to obtain information about his accounts 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 Presumption (h), as provided in Article 28 of the Rules, the CRT concludes that it is plausible that the accounts 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 his grandfather, and that relationship justifies an Award. Finally, the CRT has determined that it is plausible that neither the Account Owner nor his heirs received the proceeds of the claimed accounts.

Amount of the Award

In this case, the Account Owner held one custody account at Bank I and a demand deposit account at Bank II.⁴ The documents submitted by the Claimant also indicate that a transfer in Swiss Francs was made to an account held by the Account Owner at Bank II, but there is no indication if the Account Owner held a separate account in Swiss Francs at Bank II.

With regard to the custody account at Bank I, 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. 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 an amount of SF 162,500.00.

³ Appendix C appears on the CRT II website -- www.crt-ii.org.

⁴ The CRT notes that the records submitted by the Claimant do not clearly indicate whether the Account Owner held one demand deposit account at Bank II, or two demand deposit accounts, one in Swiss Francs and one in Dutch guilders. In this case, the records indicate the amounts of each currency at Bank II, and these amounts are both higher than the presumptive value of a demand deposit account. Accordingly, the CRT treats the account as one account rather than two.

The documents submitted by the Claimant indicate that the amounts of SF 5,500.00 and fl 10,000.00, which was equivalent to SF 24,000.00,⁵ were transferred to the Account Owner's account at Bank II on 5 July 1937 and 16 September 1937, respectively. Consequently, the total value of the assets held at Bank II was SF 29,500.00. The current value of the amount of the award is determined by multiplying the historic value by a factor of 12.5, in accordance with Article 31(1) of the Rules to produce an amount of SF 368,750.00.

Accordingly, the total award amount in this case is SF 531,250.00.

Division of the Award

According to Article 23(2)(a) and 23(2)(b) of the Rules, if the Claimant has submitted the Account Owner's will or other inheritance documents pertaining to the Account Owner, the Award will provide for distribution among any beneficiaries named in the will or other inheritance documents who have submitted a claim. If none of the named beneficiaries in the inheritance documents pertaining to the Account Owner has submitted a claim, the CRT shall make an award to any claimant who has submitted an unbroken chain of wills or other inheritance documents, starting with the will of, or other inheritance documents pertaining to, the Account Owner.

The Claimant is representing his cousins, Renate Olga Laura Olins and Michael Julius Rose, and the Estate of his uncle by marriage, Peter H. Behrendt, in these proceedings. According to the wills of the Account Owner's daughters, Inge Erna Neumann, née Heidemann, and Herta Steinert, née Heidemann, and the will of Herta Steinert's husband, the Claimant and Renate Olga Laura Olins, are their parents' sole heirs. Therefore, they are each entitled to receive one third (1/3) of the total award amount.

According to the will of the Account Owner's daughter, Marie Louise Rose, née Heidemann, Michael Julius Rose is entitled to receive two ninths (2/9) of the total award amount, and the Estate of Peter H. Behrendt is entitled to receive one ninth (1/9) of the total award amount.

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 his claim to determine whether there are additional Swiss bank accounts to which he 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).

⁵ In converting foreign currencies into Swiss Francs, the CRT uses official exchange rates.

Certification of the Award

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

Claims Resolution Tribunal
18 August 2004