

# CLAIMS RESOLUTION TRIBUNAL

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

## **Certified Award**

to the Estate of Claimant [REDACTED 1]

and to Claimant [REDACTED 2]

**in re Account of *Weinberg & Neumann***

Claim Numbers: 778139/CU;<sup>1</sup> 600207/CU<sup>2</sup>

Award Amount: 225,890.25 Swiss Francs

This Certified Award is based upon the claim of [REDACTED 1], née [REDACTED], (“Claimant [REDACTED 1]”) to the account of Joseph Neumann<sup>3</sup> and the claim of [REDACTED 2] (“Claimant [REDACTED 2]”) (together “the Claimants”) to the account of Getrud and Josef Neumann.<sup>4</sup> This Award is to the unpublished account of *Weinberg & Neumann* (the “Account Owner”) at the Basel branch of the [REDACTED] (the “Bank”).<sup>5</sup>

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<sup>1</sup> [REDACTED 1] (“Claimant [REDACTED 1]”) did not submit a Claim Form to the CRT. However, in 1999 she submitted an Initial Questionnaire (“IQ”), numbered ENG-0314-004, to the Court in the United States. Although this IQ was not a Claim Form, the Court, in an Order signed on 30 July 2001, ordered that those Initial Questionnaires which can be processed as claim forms be treated as timely claims. Order Concerning Use of Initial Questionnaire Responses as Claim Forms in the Claims Resolution Process for Deposited Assets (July 30, 2001). The IQ was forwarded to the CRT and has been assigned claim number 778139.

<sup>2</sup> [REDACTED 2] (“Claimant [REDACTED 2]”) submitted a claim, numbered B-01730, on 18 March 1999, 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 600207.

<sup>3</sup> The CRT did not locate an account belonging to Josef (Joseph) Neumann 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”).

<sup>4</sup> In a separate decision, the CRT treated Claimant [REDACTED 2]’s claim to the account of Josef and Gertrud Neumann. See *In re Accounts of Leonhard Neumann and J. Neumann* (approved on 21 September 2005). In a letter dated 17 January 2006, the CRT treated the claim of Claimant [REDACTED 2] to the accounts of Weinberg & Neumann, Peter Neumann, Theodor Löwenthal and Cornelia Löwenthal. The CRT notes that after the release of this letter, the CRT received documents indicating that the Account Owner was a legal entity called *Weinberg & Neumann*. See note 5, *infra*.

<sup>5</sup> The CRT notes that on the List of Account Owners Published in 2005 (the “2005 List”), the name Arthur Weinberg appears as an Account Owner. Upon careful review, the CRT has determined that the account belonged to the legal entity *Weinberg & Neumann*, which was owned by Arthur Weinberg and Josef Neumann.

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 Claimants**

Claimant [REDACTED 1] submitted an Initial Questionnaire (“IQ”) and Claimant [REDACTED 2], who is Claimant [REDACTED 1]’s nephew, submitted a claim to the Holocaust Claims Processing Office (“HCPO”) identifying the owner of the Account Owner as Claimant [REDACTED 1]’s late husband and Claimant [REDACTED 2]’s maternal uncle, Joseph (Josef) Neumann, who was born on 9 October 1892 in Grossostheim, Germany, and was married to [REDACTED 1], née [REDACTED], on 11 March 1929 in Stuttgart, Germany. The Claimants stated that Josef Neumann, who was Jewish, owned a business in Frankfurt am Main called *Weinberg & Neumann* that dealt with leather goods, and that he frequently traveled to Yugoslavia and Switzerland on business. Claimant [REDACTED 2] stated that Josef Neumann was the brother of his mother, [REDACTED], née [REDACTED], and that Josef and [REDACTED 1] had one son, [REDACTED], who was born on 5 March 1928 in Frankfurt am Main, and who was captured by the Nazis in 1941 in the Netherlands and deported to a concentration camp, where he perished. The Claimants explained that in 1942, Joseph Neumann was deported to Auschwitz, from which he was liberated in 1945. Claimant [REDACTED 1] stated that she and her husband, Joseph Neumann, emigrated to New York, the United States, where Joseph Neumann died on 17 April 1966. Claimant [REDACTED 2] explained that Claimant [REDACTED 1] passed away on 23 June 2000 in New York.

In support of her claim, Claimant [REDACTED 1] submitted copies of documents, including: (1) her husband’s death notice, indicating that Joseph Neumann died on 17 April 1966 and that he was married to [REDACTED 1], née [REDACTED], had previously resided in Frankfurt/Main, and was mourned by [REDACTED 1], [REDACTED], née [REDACTED], [REDACTED] and [REDACTED], [REDACTED] and [REDACTED], and [REDACTED] and [REDACTED]; and (2) her husband’s oath for financial support, dated 9 May 1941, indicating that Joseph Neumann resided at 17 Oosterhoutlaan, Nieuwer Amstel, and declaring that he financially supported his mother-in-law, [REDACTED], and his wife’s grandmother, [REDACTED].

Claimant [REDACTED 2] also submitted copies of documents, including: (1) his uncle’s marriage certificate, indicating that Josef Neumann, who was born on 9 October 1892 in Grossostheim, married [REDACTED] on 11 March 1928 in Stuttgart, and that she was born on 20 June 1902 in Stuttgart; (2) his uncle’s oath for financial support as described above; (3) his uncle’s naturalization certificate, indicating that Joseph Neumann, formerly a German national, was born on 9 October 1892, and acquired American citizenship on 1 July 1952; (4) his aunt’s naturalization certificate, indicating that [REDACTED 1], formerly a German national, was born on 20 June 1902, and acquired American citizenship on 11 March 1952; and (5) his uncle’s death notice as described above.

Claimant [REDACTED 2] indicated that he was born on 31 July 1920 in Bad Homburg vor der Höhe, Germany. Claimant [REDACTED 2] indicated that [REDACTED 1] was born on 20 June 1902 in Stuttgart.

### **Information Available in the Bank's Records**

The CRT notes that 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 *Weinberg & Neumann* during their investigation of the Bank. The documents evidencing accounts belonging to *Weinberg & Neumann* were obtained from archival sources in Germany and are further described below.

### **Information Available from German Archival Sources**

In the records of the Wiesbaden City Archive (*Staatsarchiv Wiesbaden*), there are documents concerning the assets of *Weinberg & Neumann*, numbered 112-32. The records include correspondence between the Kassel Regional Tax Office, Frankfurt am Main branch office (*Landesfinanzamt Kassel als Devisenbewirtschaftung Zweigstelle Frankfurt am Main*) and the Reichsbank's central office (*Reichsbankhauptstelle*) in Frankfurt am Main, as well as records concerning administrative criminal proceedings taken against Arthur Weinberg and Josef Neumann for alleged currency offenses (*Devisenvergehen*).

These records indicate that the Account Owner was *Weinberg & Neumann*, a company founded as a general partnership (*offene Handelsgesellschaft - o.H.G.*) with Josef Neumann and [REDACTED] as partners. The records indicate that the company traded in leather goods and was located at Niddastreet in Frankfurt am Main, Germany. The records contain a letter, issued by the Regional Tax Office in Kassel, dated 13 April 1932, informing *Weinberg & Neumann* about an impending examination of the company's account books because it allegedly earned revenues through foreign currency exchange. Based upon this allegation, the tax office assigned an auditor to the company according to §14 of the foreign currency decree (*Devisenverordnung*).<sup>6</sup>

The records further contain the subsequent audit report, dated 15 April 1932, regarding the company's foreign currency exchange operations. The report indicates that the company was founded on 1 January 1925, at which time it dealt with the import and export of sheep and suede.

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<sup>6</sup> The president of the Reich (*Reichspräsident*) announced a decree regarding foreign currency (*Devisenverordnung*) on 1 August 1931, which was implemented to prevent the flight of capital from Germany. According to that decree, the Reichsbank controlled foreign currency trades by defining the foreign exchange rates and authorizing every foreign payment, claims in foreign currencies and foreign securities. The technical processing was managed by the foreign exchange currency departments (*Devisenstellen*) of the regional tax offices (*Landesfinanzämter*). Cash payments to foreign business partners, payments with receivable checks in Reichsmark (*Reichsmarkwechsel*) and checks in foreign currencies (*Valutaschecks*), which could be cashed in Reichsmark, were not allowed to be cashed without permission of the Reichsbank. (Michael Ebi in: *Export um jeden Preis, die deutsche Exportförderung von 1932-1938*, page 19-20, Franz Steiner Verlag, 2004).

According to the report, the company held bank accounts at the *Mitteldeutsche Creditbank & Commerzbank*, at the *Danatbank*, at the *Reichsbank*, and at the *Deutsche Bank & Disconto* in Frankfurt am Main. The report also indicates that the company held accounts abroad at the *Litauische Commerzbank*, at the *Scheel Co.*, and at the Basel branch of the Bank. According to the report, the company's account books were examined from 16 July 1931 to 31 March 1932, and the company's account at the Bank held a balance of 4,307.30 United States Dollars ("US \$"), which was equivalent to 22,182.60 Swiss Francs ("SF").<sup>7</sup> The report states that on 10 October 1931, the company declared this balance pursuant to the foreign currency order, and that the Reichsbank gave permission to the company to use that money for its own purposes. The report alleges that the company violated the foreign currency order by transferring the following amounts, without permission, to Josef Neumann and [REDACTED] to pay their personal life insurance premiums:

- US \$72.12 on 18 August 1931, which was equivalent to SF 371.42;
- SF 769.70 on 18 August 1931;
- SF 577.90 on 15 September 1931;
- SF 769.70 on 16 October 1931;
- US \$56.05 on 8 December 1931, which was equivalent to SF 288.66; and
- SF 1,334.00 on 22 December 1931.

According to the report, the company was given a warning with regard to these currency offenses. This official warning, issued by the Frankfurt am Main branch office and dated 27 April 1932, is also contained in the archival records. The warning informs *Weinberg & Neumann* that the company violated the foreign exchange decree by transferring money without permission to its owners to pay for their life insurance premiums. The company was informed that only Josef Neumann and [REDACTED] personally were allowed to acquire foreign checks for purposes of paying their life insurance premiums, and only with the approval of the Reichsbank. According to the warning, *Weinberg & Neumann* also failed to declare a check received from Budapest, Hungary, valued at US \$650.00. A copy of this letter was forwarded to the president of the Regional Tax Office Kassel and to the Reichsbank central office in Frankfurt am Main.

The records do not contain information about the disposition of the account at the Bank.

## **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 Claimants in one proceeding.

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<sup>7</sup> The CRT uses official exchange rates when making currency conversions.

### Identification of the Account Owners

The Claimants have plausibly identified the Account Owner and one of the owners of the Account Owner. Claimant [REDACTED 1]'s husband's name and city and country of residence and Claimant [REDACTED 2]'s uncle's name and city and country of residence match the unpublished name and city and country of residence of the owner of the Account Owner and the Account Owner itself contained in the archival records.

In support of their claims, the Claimants submitted documents, including Josef Neumann's marriage certificate, his oath of financial support, and his naturalization certificate, providing independent verification that the person who is claimed to be the owner of the Account Owner had the same name and resided in the same town recorded in the archival records as the name and city of residence of the Account Owner.

The CRT notes that the Claimants did not identify the name of the second owner of the Account Owner. However, the CRT notes that the Claimants' failure to identify the name of the second owner of the Account Owner does not adversely affect the plausibility of their identification of the Account Owner.

The CRT notes that the other claims to this account were disconfirmed because those claimants provided a different city or country of residence or occupation than the city or country of residence of the owner of the Account Owner.

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

The Claimants have made a plausible showing that Josef Neumann, owner of the Account Owner, was a Victim of Nazi Persecution. The Claimants stated that the owner of the Account Owner was Jewish, that he resided in Nazi Germany during the Second World War, and that he was deported to Auschwitz in 1942.

### The Claimants' Relationship to the owner of the Account Owner

The Claimants have plausibly demonstrated that they are related to one of the owners of the Account Owner by submitting specific information, demonstrating that the owner of the Account Owner was Claimant [REDACTED 1]'s husband and Claimant [REDACTED 2]'s uncle. The CRT notes that the Claimants indicated that they have other surviving relatives, and that it is plausible that the other owner of the Account Owner has other surviving heirs, but that because they are not represented in the Claimants' claims, the CRT will not treat their potential entitlement to the Account Owner's account in this decision.

The CRT further notes that the Claimants identified unpublished information about one of the owners of the Account Owner and the Account Owner as contained in the German Archive records. The CRT further notes that Claimant [REDACTED 2] submitted a copy of Josef Neumann's marriage certificate. The CRT notes that it is plausible that this document is a document which most likely only a family member would possess. The CRT further notes that both Claimants submitted a copy of an oath of financial support signed by Josef Neumann, which

provides independent verification that the Claimants' relative bore the same family name as the owner of the Account Owner and that he resided in Frankfurt am Main, Germany. Finally, the CRT notes that the foregoing information is of the type that family members would possess and indicates that the owner of the Account Owner and the Account Owner was well known to the Claimants as a family member and as a company respectively, and all of this information supports the plausibility that the Claimants are related to one of the owners of the Account Owner, as they have asserted in their Claim Forms.

#### The Issue of Who Received the Proceeds

The CRT notes that the archival records indicate the existence of an account at the Bank in 1932, which is prior to the Nazi rise to power in Germany on 30 January 1933. However, given that there are no records from the Bank to document the account or its closure, the CRT presumes that the account continued to exist until after the Nazis assumed power in January 1933.

Given that the owner of the Account Owner resided in Germany and was subsequently deported to Auschwitz; that there is no record of the payment of the Account Owner's account to the owners nor any record of a date of closure of the account; that the owners of the Account Owner 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 (a), (d) and (h), 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 owners of the Account Owner 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 Claimant [REDACTED 1]. First, the claim is admissible in accordance with the criteria contained in Article 18 of the Rules. Second, the Claimant [REDACTED 1] has plausibly demonstrated that one of the owners of the Account Owner her husband, and that relationship justifies an Award. Third, the CRT has determined that it is plausible that neither the owners of the Account Owner nor their heirs received the proceeds of the claimed account.

Further, the CRT notes that Claimant [REDACTED 1], as the widow of the owner of the Account Owner, has a better entitlement to the account than Claimant [REDACTED 2], who is the nephew of the Account Owner's owner.

#### Amount of the Award

In this case, the Account Owner held one account of unknown type. The archival records indicate that the value of the account of unknown type as of 29 July 1931 was US \$4,307.30, which was equivalent to SF 22,182.60. From this, payments totaling SF 4,111.38 were made to

the owners of the Account Owner in the period from 18 August 1931 to 22 December 1931 for payment of personal life insurance premiums. Therefore, as of 22 December 1931, the balance of the account was SF 18,071.22 (SF 22,182.60 minus SF 4,111.38).

The current value of the amount of the award is determined by multiplying the historic value (SF 18,071.22) by a factor of 12.5, in accordance with Article 31(1) of the Rules. Consequently, the total award amount in this case is SF 225,890.25.

#### Division of the Award

According to Article 23(1)(a) of the Rules, if the Account Owner's spouse and no descendants of the Account Owner have submitted a claim, the spouse shall receive the entire account; and according to Article 23(3) of the Rules, if the Account Owner is a legal or other entity (such as a corporation, association, organization, etc.), the Award will be made in favor of those Claimants who establish a right of ownership to the assets of the entity. Accordingly, Claimant [REDACTED 1], as widow of one of the owners of the Account Owner, is entitled to the entire award amount. As noted above, Claimant [REDACTED 2] is not entitled to share in the award amount.

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

The Claimants should be aware that, pursuant to Article 20 of the Rules, the CRT will carry out further research on their claims to determine whether there are additional Swiss bank accounts to which they 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  
30 May 2008