

UNITED STATES
HOLOCAUST MEMORIAL MUSEUM

CENTER FOR ADVANCED HOLOCAUST STUDIES

**Confiscation of Jewish Property in Europe,
1933–1945**
New Sources and Perspectives
Symposium Proceedings

WASHINGTON, D. C.

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The assertions, opinions, and conclusions in this occasional paper are those of the authors. They do not necessarily reflect those of the United States Holocaust Memorial Museum or of the United States Holocaust Memorial Council.

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Foreword

From Swiss bank accounts to insurance policies to works of art, Holocaust-era assets have become a recurring topic of media coverage. Countless news stories continue to detail the widespread organized plunder and unresolved issues of restitution and compensation. Needless to say, no financial payment can adequately compensate the loss of life and freedom inflicted by the perpetrators. Nothing can replace the human potential that was lost with the death of each and every individual who fell victim to the Holocaust.

Headlines and editorials often alert the reader to just the tip of the iceberg. In this case, too, only a small part of the full story of the systematic confiscation of Jewish property by the Nazis and their allies and collaborators has been brought to light. But media coverage has provided a major service by expanding general public awareness of the complexity of the problem. In addition, the headlines and editorials have alerted scholars to the need to take another look at the significance of property and financial considerations in the genesis and implementation of the Holocaust itself.

For the past five years this considerable public interest has been accompanied by international diplomatic activity surrounding the subject of Holocaust victim assets. Under the leadership of Stuart Eizenstat, former Under-Secretary of State for Economic, Business, and Agricultural affairs, the United States government has played a key role in bringing long-neglected property-related issues to light and in pursuing just settlement for the victims of Nazi persecution and plunder.

To help address the need for a scholarly perspective, the Center for Advanced Holocaust Studies of the United States Holocaust Memorial Museum recently convened a symposium: “Confiscation of Jewish Property in Europe, 1933–1945: New Sources and Perspectives.” Part of an ongoing series this March 22, 2001, symposium focused attention on important new areas of research. We sought to provide for experienced scholars and our audience an opportunity to examine and discuss some of the latest findings. We hope that the papers in this compendium will also inspire other scholars to build upon the work done thus far.

The aim of this symposium was to develop a more in-depth understanding of the mechanisms and effects of the confiscation of Jewish property throughout Nazi-dominated Europe. It is possible to examine this subject more closely than in the past, in part, because significant new archival collections have been opened to researchers in the past decade. These include government, private, and corporate archives in Eastern and Western

Europe, as well as in the United States—documents that until recently were classified, or subject to restricted access, or in some cases simply forgotten. But the main impetus for the findings presented here came from the scholars who have conducted painstaking research on a topic the importance of which had been under-appreciated for many years. Two of the contributors, Professors Gerald Feldman and Peter Hayes, were among the pioneers in this effort and are responsible for setting rigorous standards for this emerging field of study. Dr. Jean Ancel, an Israeli scholar long associated with Yad Vashem, brought with him an immense knowledge of the Holocaust in Romania. The work of representatives of a new generation of scholars can also be found in these pages.

These papers highlight a number of key aspects of the confiscation process. They focus on the seizure of private property such as bank accounts, securities, real estate, household items, and books, as distinct from the so-called Aryanization of businesses. Through a combination of special taxes, blocked accounts, and confiscatory decrees Jews were progressively robbed of their entire private means. Particularly impressive and equally disturbing is the robbers' effort to ensure that property confiscation was carried out by "legal" means through a vast array of institutions and organizations set up for this purpose. The immensely bureaucratic nature of the confiscation process emerges from the vast archival trail that has survived. Arguments that no one knew about the Jews' fate become untenable once it is clear how many people were involved in processing their property. "Legal" measures often masked theft, but blatant robbery and extortion through intimidation and physical assault were also commonplace.

Gerald Feldman, professor of history at the University of California, set the scene for the symposium with opening remarks that provided an overview of contemporary work in the field. The remaining presentations were grouped into three panels: "Institutions of Confiscation," "Country Studies," and "Victims' Perspectives." The first session concentrated on the Third Reich, highlighting the role of three institutions: the Finanzamt Moabit-West, the regional financial administration, and the Haupttreuhandstelle Ost. The second panel examined regional case studies from Belgium, Romania, and France, and addressed how collaborationist regimes attempted to control the confiscation process by adopting and adapting Nazi measures. The third panel discussed the treatment of Jewish emigrants during the 1930s, discrimination against Jewish real estate owners, and efforts to salvage Jewish cultural property after the war.

Professor Peter Hayes of Northwestern University, a member of the Academic Committee of the United States Holocaust Memorial Council, kindly agreed to sum up the

proceedings with impressions based on his own research. His remarks serve as a brief conclusion.

The articles contained in this collection are not verbatim transcriptions of the papers as presented. Some authors extended or revised their presentations by incorporating additional information and endnotes, and all of the contributions were copyedited. Although the United States Holocaust Memorial Museum makes every reasonable effort to provide accurate information, the Museum cannot guarantee the reliability, currency, or completeness of the material contained in the individual papers. The papers represent work in progress. The opinions, findings, and conclusions expressed are those of the authors and do not necessarily reflect the views of the United States Holocaust Memorial Museum or of the United States Holocaust Memorial Council.

Many members of the Center's staff deserve thanks for their work on the symposium and proceedings: Robert Ehrenreich, Alexander Rossino, and Nicole Black of the Center's University Programs Division for organizing the symposium; Brewster Chamberlin, Severin Hochberg, and Geoffrey Megargee for their smooth moderation of the three panels; and Benton Aronovitz, Laura Brahm, and Johanna Tootell for preparing the proceedings. Finally, and most important, the speakers deserve our greatest thanks for their excellent presentations and subsequent participation in editing their presentations for publication.

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Confiscation of Jewish Assets, and the Holocaust

Gerald D. Feldman

In October 1946, Kurt Schmitt, Reich minister of economics from 1933 to 1935,¹ who had been general director of Allianz AG from 1921 to 1933 and served as general director of the Munich reinsurance company from 1935 to 1945, received a letter from an old fraternity brother and former civil servant. He updated Schmitt on his doings since their last meeting in 1938:

How times have changed since then. From February 1940 until the end of the war I was employed as the legal officer for the Haupttreuhandstelle Ost in Posen, where I was in charge of a very large department. From August 1944 to January 1945 all of us Poseners were senselessly sent to do fortification work farther to the east.... Experiencing many adventures along with fever and frostbite, I fled with the last troops from the advancing Ivans.²

He ended up in Franconia, where he was given a new bureaucratic assignment in April 1945. He was dismissed by the occupation authorities in May, even though he claimed he had left the NSDAP in 1933 and was now awaiting his denazification and working in a philatelist shop. The denazification had been going slowly, he complained, despite the fact that he had an attestation from a member of the Bleichröder banking family as to how much help he had given Jews and half-Jews in Berlin, apparently during the 1930s, when he had acted as a lawyer in “Aryanizations.” In soliciting the Bleichröder letter, he told Schmitt, “I emphasized that it was just the way and manner in which I looked as much as possible after the interests of the Lachmann-Mosse couple in settling the Mosse firm that led other very prominent Berlin Jews, among them Jakob Michael, to place me in charge of safeguarding their interests.”³ Even without the denazification problems, however, the going had been tough, he explained to Schmitt: “I lost all my personal possessions in an air raid in February 1944, along with my bank account in Berlin, my savings in Posen, my homeland, and my position—rather much in so short a time. But one should not let courage and hope sink.”⁴

It is difficult today to reconstruct—for this lawyer and for so many of his generation—the lapsed moral faculties that enabled him to speak proudly of his high position in the service of an organization dedicated to the expropriation and transfer of Jewish and Polish assets, to seek denazification because of his earlier alleged efforts to care for the interests of prominent German Jews whose assets were being “Aryanized,”

and to bemoan the loss of *his* assets and livelihood. It is possible, however, to explore the long-neglected relationship between the Holocaust and the expropriation of Jewish assets. Raul Hilberg long ago emphasized the importance of expropriation as a part of the destruction of European Jewry but, for reasons to be discussed, full appreciation by historians and the general public of what this expropriation involved has had to wait until more recently.

It is a measure of the extraordinary attention being paid to assets-related issues that this conference on the topic is one of a number of such symposia and meetings being held within a short time frame. For instance, were I not here today, I would be in Frankfurt attending a public discussion of Prof. Harold James's new study of the Deutsche Bank and Aryanization.⁵ One of the major issues being addressed there is the role of Hermann Josef Abs, whose participation in Aryanizations involving the Deutsche Bank no longer appears quite as "friendly" as previously thought. As we all know, the legal and diplomatic activities surrounding these issues are receiving considerable attention in the media and are the source of much debate in the United States and especially abroad. While there are those who view the work and discussions taking place as the product of a so-called Holocaust Industry created and directed by self-serving American Jewish organizations interested in either promoting Jewish identity through the Holocaust or serving the purposes of Israel and Zionism, a closer look at these activities belies such interpretations.⁶

Much of the discussion today in academic and political circles concerns the extent to which Holocaust-era asset and forced labor questions reflect a new consciousness of human rights violations and of the degree to which they might provide precedents for approaching recent as well as future instances of genocidal activity. The issues of expropriation and forced labor have ceased to be either Jewish- or German-centered, especially in the case of forced labor, the majority of victims of which were not Jewish. As is evident from some of the papers given today and at conferences elsewhere, the Germans had no monopoly on the taking of Jewish assets. Moreover, while American scholars have contributed significantly to the study of the Holocaust and the Holocaust-era assets question, the largest and often most significant body of work on the topics in recent years has been produced by a new generation of German and other European historians.

The papers at this conference also show that it is now possible to investigate questions that previously were impossible to research or analyze. Since Passover is

coming, it is perhaps appropriate to remember that the Pharaoh sought to punish his slaves by refusing to supply them with straw while requiring them to produce bricks. Historians have the option of refusing to work with the kind of archival stubble that was available until very recently and are disinclined to write history without the necessary sources. It is difficult to conceive that Holocaust research could have developed without access to the previously closed archives in the former German Democratic Republic, Eastern block countries, and Soviet Union. Martin Dean's paper relies partly on documents from the Reich Finance Ministry and from other collections that were in the East German archives in Potsdam, while Jeanne Dingell's work on the Haupttreuhandstelle Ost depends on the files of that organization in Posen.⁷ Elisabeth Yavnai's study makes use of Czech archival sources. Apparently, one can even get into Romanian state archives, as Jean Ancel's contribution indicates. While the significance of the Osobyi Archive in Moscow is not so much in evidence in today's papers, all who have worked on German banks and insurance are aware that our research depends heavily on the opening of those as well as other Russian and Ukrainian sources.

It is easy to overlook the extent to which Western materials relevant to Holocaust-era assets were unavailable until recently. Many of the most important U.S. materials in the National Archives have been declassified only in the past five or six years, and while they are less in evidence in the papers in this symposium, they appear in other works of many of us assembled here. The breakthrough into the French archives has been remarkable, and the measure of what is to be found there may be gathered from Jean-Marc Dreyfus's paper and from his doctoral thesis on the French banks and Aryanization. I am uncertain whether the Belgian archives were as blocked as the French until recently, but Eric Laureys's paper suggests that there, too, one may find rich sources that have never been utilized. Finally, while less in evidence in the papers presented here, the opening of corporate archives, so important to the work of Prof. Peter Hayes and myself,⁸ has made it possible to examine the role of the private sector in the confiscation of Jewish assets, a subject to which I will return shortly.

One of the most interesting aspects of this conference is the exploitation of materials that have long been available but that have not been used until now. I refer especially to the papers of Alfons Klenkman, Britta Bopf, and Susanne Meinel, all of whom employ overlooked documents in West German regional and local archives. While Frank Bajohr's path-breaking studies on Aryanization in Hamburg and Wolf Gruner's on local and municipal antisemitic and Aryanization policies have helped to

spark research in local and regional archives, the studies presented today broaden and deepen such approaches and suggest how much can be done along similar lines.⁹ They show the myriad and complex processes by which Jews were deprived of their assets.

This complexity helps to explain why *Wiedergutmachung*, the untranslatable term for reparation, restitution, and atonement, has proven so difficult. It is significant that the Nazis themselves sometimes used the term to describe the entitlement they felt because of their alleged sufferings at the hands of the Jews; it indicates that they faced serious problems in legitimizing and legalizing their despoliation of the Jews. Germany was, after all, not a land of Huns, Kaiser Wilhelm II's rantings notwithstanding, but rather a highly advanced country with a strong legal tradition guaranteeing and protecting property rights and contractual obligations. Thanks to their emancipation in the nineteenth century, Germany's Jews had become well integrated into German economic life and had all the economic, social, and legal rights of any German citizen. The "task" faced by the Nazis, therefore, was one of de-emancipation, of restoring Jewish disabilities, of restricting and eventually eliminating their economic and professional activity, and of extracting their assets before driving them to emigrate. Forced emigration was an "ideal" solution prior to the war not only because it got rid of an unwanted people, but also because it reduced all the complications and legal gyrations and fictions arising from the fact that Jews had been part and parcel of German life.

De-emancipation of the Jews had to be done "legally," which explains both the distortion of existing laws to exploit the Jews as well as the incredible proliferation of laws, decrees, and regulations concerning them. The Reich "Flight Tax," for example, was created by the Brüning regime in 1931 to prevent capital flight from Germany; it did so by forcing emigrants to pay twenty-five percent of their assets. Although it had nothing to do with Jews as a group, its 1934 revision reducing the assets and income thresholds at which such taxation began was deliberately designed to soak the Jews, who had become Germany's leading emigrants, and was justified by the allegation that they "owed" the state for not having to pay German taxes in the future. Similarly, the system of foreign exchange controls became a powerful tool for limiting the amounts of money Jews could take out of the country. Increasingly, Jews seeking to get out had to monetize their assets and often place their money in blocked accounts to guarantee that the various taxes and impositions, which multiplied astronomically after the November 1938 *Kristallnacht*, would be paid. Thus Jews cashed in their insurance policies and

then used the money to pay their taxes and the cost of emigration. Insurance companies were not allowed to deny them the value of their insurance any more than banks were allowed to refuse payment to them, insofar as their accounts were open. Neither might these institutions refuse payment to the government, insofar as Jews' accounts were blocked. They also sold their real estate and possessions, usually far below actual worth in the late 1930s, for the same taxation and emigration purposes. These were all allegedly voluntary actions. In the early years of the Nazi regime, purchasers of Jewish assets could and sometimes did offer a fair price for real estate and other assets. Later, they were less inclined to be fair and the government paid close attention to make sure that prices were low and that no payment was made, for example, for "good will" in the Aryanization of a Jewish business. As recent research has shown, not only banks and insurance companies became involved in the purchase, sale, and insuring of Aryanized assets as part of their everyday business but large numbers of ordinary Germans became implicated in the purchase of Jewish assets on the cheap, from pots and pans to costly rugs and furnishings. This activity intensified mightily once the war started. Under the Eleventh Decree of the Reich Citizenship Law of November 25, 1941, which coincided with the deportation of German Jews, all assets of German Jews in Germany and abroad became forfeit to the Reich once they lost their citizenship.

One of our tasks will be to transcend what might be called the varieties of looting and to explore their commonalities and the kinds of linkages, both institutional and personal, that made them possible. We are dealing, after all, with a process in which the confiscation of Jewish assets became not only more total but also more refined. Our papers show how systematic, organized, and deliberate this looting became and the extent to which the unusual business of looting became business as usual. Recent research by Prof. Wolfgang Seibel of the University of Konstanz and by others has emphasized the role of networks in facilitating this process inside Germany and in the occupied areas.

Financial institutions such as banks and insurance companies often worked hand-in-hand and made themselves available as facilitators and intermediaries in the transfer and exploitation of Jewish assets. In July 1939, the Allianz director and head of the Reich Group Insurance, Eduard Hilgard, paid a visit to Deutsche Bank director Carl Kimmich to introduce his son, Hanns Hilgard, who was being sent to build up the insurance business for Allianz in the recently acquired Sudetenland. As Kimmich reported to director Paul Vernickel of the Deutsche Bank's Reichenberg branch,

“Hilgard is thinking of, among other things, the many Aryanizations and the insurance questions connected with them.”¹⁰ Aryanization provided an opportunity to sell insurance to the new owners of former Jewish properties and companies, and it was important to get there first and to use banking connections for this purpose.

Another illustration of this kind of business is the role played by the Dresdner Bank and Allianz in connection with the former Jewish banking house of Lippmann, Rosenthal & Co. in Holland, which was used by the German occupation regime to acquire the assets of Dutch Jews. Allianz had an interest in acquiring control of a Dutch insurance company, and the most important source of this company’s shares was the Dresdner Bank. On March 17, 1942, Dresdner’s securities section wrote to Allianz that it was very pleased by the interest expressed by Hilgard in the Dutch company. As agreed, it had consulted with the Reich Commissar for the Occupied Dutch Territories to arrange that Allianz have first call on all shares of the company, above all on those that had been in Jewish possession and were now available through Lippmann, Rosenthal & Co.:

It can be expected that very shortly the Jewish securities, under which shares of the aforementioned company can be found, will be up for sale. In view of the desired amalgamation between the German and Dutch economies, the relevant German agencies naturally have an interest in seeing that the delivery of the blocks of shares gathered among the Jewish assets, wherever possible as complete blocks, be directed over to the German hands most appropriate for such amalgamation Beyond this, the interested German party will as a rule have the sole permission to buy up all the wares offered on the Dutch exchange.¹¹

In late April Allianz bought 300,000 guilders worth of shares in the Dutch company previously in Jewish and enemy hands; the Dresdner Bank offered 61,000 guilders from former Jewish holdings a month later, 45,000 guilders in June, and 10,000 guilders in August.¹² Allianz not only bought Jewish securities of Dutch insurance companies from Lippmann, Rosenthal & Co. via the Dresdner Bank, it also provided transportation insurance in 1943 and 1944 for the shipment of securities and other valuables from Lippmann, Rosenthal & Co. to Germany.¹³

These instances are not only significant for the linkages they represent between the looting of Jewish assets and German economic imperialism but also for the role of financial institutions in what had become a regular business. In short, organized state-supported thievery and exploitation were characterized by a distinctive politics in

which imperialist and national ambitions were of great moment, just as they were characterized by an economic logic and a social history that we need to understand better. At the same time, it would help our understanding were we to pay more attention to the victims and to their strategies in trying to secure their assets, minimize losses, and cope with the consequences of their despoliation.

Notes

1. Schmitt's active service as Reich Economics Minister actually only lasted from June 1933 to June 1934, after which Hjalmar Schacht effectively replaced the ailing Schmitt, who formally resigned in 1935.
2. Rudolf Gombart to Kurt Schmitt, Oct. 6, 1946, Center for Corporate History of the Allianz AG, Historical Archiv (FHA), NL 1/150.
3. Ibid.
4. Ibid.
5. Harold James, *The Deutsche Bank and the Nazi Economic War Against the Jews* (New York: Cambridge University Press, 2001).
6. See Norman G. Finkelstein, *The Holocaust Industry: Reflections on the Exploitation of Jewish Suffering* (London: Verso, 2001).
7. Jeanne Dingell, "Die Rolle, Funktion und Tätigkeit der Haupttreuhandstelle Ost, Treuhandstelle Posen," (Dissertation im Fach Osteuropäische und Südosteuropäische Geschichte bzw. Neuere Geschichte Freie Universität Berlin, 2001)
8. For example, Peter Hayes, "Big Business and Aryanization in Germany, 1933–1939," *Jahrbuch für Antisemitismusforschung* 3 (1994), pp. 254–81; and his two studies in progress, *Profits and Persecution: German Big Business and the Holocaust*, and *Gold, Gas, and Gain: Degussa AG in the Third Reich*. See also Gerald D. Feldman, *Allianz and the German Insurance Business, 1933–1945* (New York; Cambridge: Cambridge University Press, 2001).
9. Frank Bajohr, 'Arisierung' in Hamburg: *Die Verdrängung der jüdischen Unternehmer* (Hamburg: Christians, 1997), and Wolf Gruner, "Die NS-Judenverfolgung und die Kommunen: Zur Wechselseitigen Dynamisierung von zentraler und lokaler Politik, 1933–1941," in *Vierteljahrshefte für Zeitgeschichte* 1 (2000), pp. 75–126.
10. Karl Kimmich to Paul Vernickel, July 10, 1939, Bundesarchiv Berlin, Deutsche Bank papers, 80 Ba/P779, l. 18.
11. Copy of Dresdner Bank to Allianz, March 17, 1942, sent by Hilgard to Alzheimer on March 19, 1942, FHA, AZ 8.1/1.
12. For the documentation, see *ibid.*
13. Ministerie van Justitie, Centraal Archief Bejzondere Rechtsplegging, Lippmann/Rosenthal, 81379, I Asd. More generally, see Gerald D. Feldman, *Allianz and the German Insurance Business*, ch. 8.

The Finanzamt Moabit-West and the Development of the Property Confiscation Infrastructure, 1933–1945*

Martin C. Dean

The regular financial bureaucracy was the main agency concerned with the expropriation of Germany's Jews. After the Jews had been banished from their professions, forced out of business, and either driven into exile or "deported East" to forced labor and death, their assets were seized by the financial bureaucracy working together with the Gestapo.

The financial bureaucracy's direct participation in the persecution of German Jews began well before the systematic deportations. In the course of the first repressive measures taken against political opponents, the Gestapo used access to tax records to confiscate the property of "enemies of the people and the state."¹ A corresponding bureaucratic apparatus at the Finanzamt (Tax Office) Moabit-West in Berlin facilitated these expropriations. Thus when the scale of denaturalization vastly increased after 1937, followed by massive deportations of Jews and the seizure of their property, both the bureaucratic apparatus and the practical experience for the implementation of wholesale confiscation already existed at the Finanzamt Moabit-West.

Given the Finanzamt's central role in the exploitation of Jewish emigrants' assets, it is remarkable that no detailed scientific study of this key institution has been conducted. Earlier works by Raul Hilberg and H.G. Adler examine expropriation in some detail, but do not look specifically at the role of the Finanzamt Moabit-West.² The subsequent incorporation of the relevant parts of the Finanzamt Moabit-West within the newly created Property Processing Office of the Oberfinanzpräsident (OFP) Berlin-Brandenburg in 1942 may help to explain its lack of notoriety.³

The main problem facing historians has been the absence of detailed institutional records. For many years only the individual case files of the OFP Berlin-Brandenburg were available. New finding aids at the Landesarchiv and the opening of files at the Oberfinanzdirektion in Berlin have now made it possible to piece together the institutional history.

The expropriation process has been the subject of numerous local studies. Particularly good examples are available for Münster and Berlin based on the financial bureaucracy's files on individual Jews.⁴ Studies by Stefan Mehl on the Reich Finance Ministry and by Michel Hepp on denaturalization have shed some light on the role of the Finanzamt Moabit-West.⁵

Recent exhibitions in Düsseldorf and Münster have documented the role of the

regional OFPs.⁶ Other regional research projects in Hessen and Bremen are in progress.⁷ The Finanzamt Moabit-West, however, is worthy of special attention because of its central role in the development of the confiscation process. This essay will highlight aspects of that development using examples from case files and surviving institutional correspondence.

It was not a coincidence that laws banning new political parties, initiating the confiscation of the property of “enemies of the people and the state,” and removing German citizenship came into effect on the same day, July 14, 1933.⁸ With regard to financial confiscation, a close degree of cooperation developed between the Gestapo and the financial administration.⁹ The Gestapo proposed emigrants for denaturalization according to published lists. The Finanzamt Moabit-West processed property from denaturalization cases, as the office was already responsible for collecting taxes from citizens resident abroad.¹⁰

Until 1936 denaturalization was applied primarily against political opponents of the regime. In April 1937 Reinhard Heydrich, head of the Gestapo Central Office, issued new guidelines for denaturalization cases, in accordance with Himmler’s instructions. Henceforth specific reports were to be prepared on emigrant Jews’ economic activity and on any debts or unpaid taxes they had left behind.¹¹

Himmler recommended moving against the Jews “with greater severity than before with regard to denaturalization,” even if no evidence existed of their anti-German activity abroad. He characterized currency and tax-law infringements or other crimes such as fraud, blackmail, or document falsification as examples of “typically Jewish behavior that was damaging to the people.”¹² The linking of property offenses to denaturalization meant that the punishment for alleged “economic crimes” involved economic confiscation.

Correspondence uncovered in files from the Finanzamt Moabit-West effectively illustrates how the new guidelines were implemented. A Jewish family of five owned a paintbrush manufacturing business in Nuremberg and established a subsidiary plant in Britain in 1931. In response to Nazi economic persecution, the family members began to emigrate. They used their international business contacts to build up capital in Switzerland, in defiance of the strict German currency laws. When Nazi authorities confiscated the passports of the last two remaining brothers, the pair fled illegally to Czechoslovakia. According to the Gestapo report the family had threatened to close down the Nuremberg factory if the passports were not returned.

In response the Germans imposed the “Flight Tax” on the family and initiated denaturalization proceedings against them. The Gestapo recommended: “In order to thwart the plans of [the family], the most important aspect is to get hold of their property and thereby

also their business through the denaturalization case.” This was particularly urgent as one of the brothers had applied for British citizenship, which might have prevented the confiscation. The Gestapo’s denaturalization proposal received support from a number of local Party and state offices. Apart from the currency offense charged against one of the brothers, the main motivation for the denaturalization proceedings was the currency losses anticipated for Nazi Germany due to the closure of their business.¹³

Following the introduction of the new guidelines, the number of denaturalization cases rose sharply. Overall figures for denaturalization increased dramatically from 155 cases in 1936 to more than 4,000 in 1938. In both 1939 and 1940 approximately 10,000 new cases were published. Likewise the number of new denaturalization cases with property received by the Finanzamt Moabit-West rose from 93 in 1936 to some 1,300 in 1939.¹⁴ In other words, the intensification of the persecution of Jewish emigrants for purely “economic crimes” began in 1937–38, prior to the devastating effects of the November pogrom.¹⁵

Until October 1941, an inherent contradiction existed between the Nazis’ eagerness to be rid of the Jews and their desire to steal the Jews’ property. The complex network of currency restrictions and extortionate taxes, applied especially against Jews seeking to emigrate, made it increasingly difficult for them to leave the country. The various special taxes, compulsory payments, and economic restrictions created a closely meshed network of anti-Jewish government measures. The nonpayment of taxes or the attempt to transfer assets abroad then justified the confiscation of a Jewish emigrant’s remaining property left in Germany through the mechanism of denaturalization.

By early 1939 the United States perceived the network of expropriating measures against the Jews as a violation of human rights. The German Embassy in Washington noted that a Jew recently applying for an immigration visa in Germany had not been rejected, in spite of his criminal record for infringing Germany’s strict currency laws. This circumstance was not deemed to constitute “moral turpitude” as described in American immigration law. The U.S. Justice Ministry justified the decision because public opinion in America was more offended and confused by the recent policy in Germany than by any other event in the last decade and because “the offense can be traced back to the fear and desperation of hundreds of thousands of Jews in Germany and therefore is to be seen as a political act.”¹⁶

In the aftermath of the *Kristallnacht* pogrom the most important economic consequence for those Jews with some private financial means was the introduction of a special tax, the “Punitive Tax” (*Sühneleistung*). This outrageous measure, which punished the Jews for the atrocities committed against them, raised more than 1.1 billion Reichsmarks for

the hard-pressed Reich finances. For Reichsmarschall Göring the “Punitive Tax” mobilized remaining Jewish wealth in order to boost German war preparations¹⁷ and affected all German Jews with property in excess of 5,000 Reichsmarks, including those living abroad. The tax comprised twenty-five percent of remaining wealth, paid in five installments up to the end of 1939.¹⁸

The introduction of the “Punitive Tax” mobilized the German tax offices and the powers of a modern tax system for the persecution of the Jews. The German Tax Journal (*Die Deutsche Steuer-Zeitung*) reported: “The tax offices are thereby being sent into the front line in the struggle against the Jews.”¹⁹ The “Punitive Tax” records held by the Finanzamt Moabit-West concerning all Jews who were not residents of Germany proved to be of considerable value for the systematic expropriation of Jewish emigrants. Many Jews living abroad registered their property in Germany in the hope of saving part of it, as it was impossible to transfer more than a tiny fraction abroad by legal means. Yet the German authorities subsequently used these records to confiscate their remaining property through the mechanism of denaturalization.

On May 8, 1940, the Reich Security Main Office (RSHA), the successor to the Gestapo Central Office, issued a memorandum to regional Gestapo offices stressing the need to concentrate on those denaturalization cases that were important for the war (“*kriegswichtig*”). Among such cases were not only those of emigrants engaged in “anti-German” activities, but also of emigrants who possessed significant amounts of property that might be lost to the Reich if they became citizens of another state.²⁰

On September 24, 1940, Heydrich warned that many Jewish emigrants had so far avoided denaturalization. Much property had escaped the Reich, especially in cases where Jews had succeeded in obtaining citizenship elsewhere.²¹ In response the Gestapo initiated negotiations with the relevant ministries to introduce legislation making all Jewish emigrants with German citizenship immediately subject to denaturalization.²² In this way the denaturalization law gradually was converted into an instrument directed against all emigrant Jews, regardless of their actual conduct towards the German state.

The rapid processing of “war-important” cases was confined initially to those in which Jews still possessed property inside Germany in excess of 5,000 Reichsmarks. According to a Finanzamt Moabit-West report dated November 1941, the “Punitive Tax” files of emigrant Jews routinely were forwarded to the RSHA, in order to assist in determining who should be denaturalized.²³ The consequences for emigrant Jews and their relatives still inside the Reich can be seen from the experiences of Dr. Walter Ostwald, born in Hagen in 1898:

On September 8, 1938, he reached England on a visitor's passport and stayed there, once he found someone who would vouch for him. . . . He struggled to make a living in London, first washing dishes and later as an accountant in a legal office. On October 16, 1941, his German citizenship was removed; all of his property in Germany was thereby confiscated. As a result the regular payments from his bank account to his mother and his penniless sister still inside Germany were cut off.²⁴

The Eleventh Decree to the Reich Citizenship Law, issued on November 25, 1941, was modelled directly after the denaturalization procedure applied to Jewish emigrants. In planning for this decree, the relevant officials assumed that all Jews would be removed from German territory in the near future.²⁵ In June 1941 the head of the Reich Chancellery, Hans Lammers, wrote that the Führer believed that after the war there would be no Jews left in Germany.²⁶ Once this had been decided, it was a relatively easy step to expand the planned denaturalization and expropriation legislation to cover those Jews subject to deportation. Technically this was achieved by a confidential decree issued by the Interior Ministry on December 3, 1941. The secret order extended the Eleventh Decree to include those Jews located in the occupied eastern territories, i.e., those who had been deported.²⁷

Because of its central role in the confiscation of Jewish property hitherto, the Finanzamt Moabit-West was involved closely in planning for the implementation of the Eleventh Decree.²⁸ However, the Finanzamt's director expressed concern about his office's ability to cope with the securing of property in thousands of individual denaturalization cases simultaneously, even if the local tax offices provided support. The enormous work increase arising from the Eleventh Decree made some decentralization desirable. In November 1941 the Finanzamt Moabit-West argued for the retention of certain tasks and a central coordinating role for itself alongside the regional OFPs with regard to processing denaturalization cases:

The Finanzamt Moabit-West has control over certain institutions and experience that deserve to be exploited further. . . . In addition, a certain practical knowledge in dealing with the cases has been developed at the Finanzamt, which ought not to be left untapped.²⁹

The Eleventh Decree assigned nominal responsibility for the administration and processing of all property to the OFP Berlin. The confiscated property was "to serve the furtherance of all purposes connected with the solution of the Jewish question."³⁰

Large-scale deportations of Jews from the Reich already had begun in earnest in October 1941.³¹ The experiences gathered from denaturalization, as well as during the deportations from Baden-Württemberg in 1940, provided the main reference points for the

regional financial administrations in processing the deported Jews' property.³² The main difference to the emigration cases was the urgent need to clear the vacated apartments of mostly low-value household goods, so that they could be rented out again to non-Jews quickly, saving money for the state.³³

On November 4, 1941, the Reich Finance Ministry delegated to the regional OFPs responsibility for the administration and disposal of the deported Jews' property. In each case a file was to be opened and an index card created to provide an overview. Examples of the preprinted forms used by the Finanzamt Moabit-West were included with the instructions.³⁴

The delegation of responsibility to the regional OFPs was confirmed in February 1942.³⁵ The section of the Finanzamt Moabit-West dealing with confiscated property was renamed the Property Processing Office and subordinated to the OFP Berlin at the end of December 1941.³⁶ The office retained responsibility for the cases concerning emigrant Jews, as well as the processing of the property from some 50,000 Jews deported from Berlin. The enormous work increase arising from the Eleventh Decree soon overloaded the office.³⁷

In 1940, the head of the Finanzamt Moabit-West reflected on the growing tasks and their consequences for his office:

In 1937 the number of denaturalizations involving the seizure of property grew considerably. . . . This rise continued sharply into the years 1939 and 1940. As a result the requirement for additional personnel became urgent, but so far has still not been met adequately. The level of staff given for September 1940 is insufficient for the smooth conduct of the work and, in view of the continuing rise in the number of denaturalizations, is too low.³⁸

Nonetheless, the size of the Finanzamt Moabit-West staff expanded as the number of cases increased. A small office of two or three workers during 1933 to 1936 had mushroomed by September 1940 into a full-time staff of five civil servants (*Beamten*) with twenty-two employees and eighteen typists. The office leadership argued strenuously for a staff increase in spite of the war.³⁹ By October 1942, at the height of its operations, the Property Processing Office of the OFP Berlin-Brandenburg employed more than 400 people.⁴⁰

The Finanzamt Moabit-West's problems were not confined to staff shortages. Memos from January and February 1941 complained that the current quarters were not only too small but lacked sufficient natural light or central heating. It was therefore proposed to move the offices to the Münzstrasse 12, which would solve the problems in the short term.⁴¹ Subsequently the offices had to be moved again to larger quarters.⁴²

The Property Processing Office regularly held meetings to lay down the most important priorities and guidelines. While the meetings' minutes indicate leadership's concern

primarily with the communication of technical instructions, they also make abundantly clear the intensification of antisemitic measures following the publication of the Eleventh Decree. Unfortunately these records reveal little about the bureaucrats' mentality, as the official language used was circumscribed carefully from above.⁴³

The Finanzamt Moabit-West's diverse work with regard to denaturalization cases is described in a detailed memo dated December 1938. In property confiscation cases all debtors and creditors were to be notified, trustees named, and the title deeds to real estate corrected. Property then had to be sold. All cases were registered in a card index to assist access to the files while details of attendant property were registered.⁴⁴

The transition from the denaturalization and property seizure of Jewish emigrants to the confiscation of the property of all Jews was facilitated by the high degree of institutional continuity. The Finanzamt Moabit-West acted as a central office for the denaturalization cases. Following the publication of the Eleventh Decree the Finanzamt Moabit-West staff formed the nucleus of the Property Processing Office of the OFP Berlin-Brandenburg and retained part of its central coordinating role for the new tasks that emerged.⁴⁵ It continued to administer the central card index for all of Germany, although the regional OFPs dealt with most matters concerning real estate and businesses in their own districts, as well as the property of deported local Jews.⁴⁶

In many respects the law for citizenship removal introduced on July 14, 1933, acted as an important model for the development of the complete expropriation of Jewish wealth on the basis of the Eleventh Decree in 1941.⁴⁷ Not only did this mechanism provide the "pseudo-legal" justification of denaturalization as the basis for property confiscation, but the methods and the institutional infrastructure for implementing the Eleventh Decree were already in existence in the form of the Finanzamt Moabit-West. Thus a steady and logical intensification of the measures can be seen from the first property confiscation laws introduced in 1933 through to their refinement in the form of the Eleventh Decree. Nevertheless, the workload was such that even in May 1945 the processing of many thousands of individual cases still had not been completed.⁴⁸

Notes

*A more extensive and detailed version of this paper, entitled “The Development and Implementation of Nazi Denaturalization and Confiscation Policy up to the Eleventh Decree to the Reich Citizenship Law,” appears in *Holocaust and Genocide Studies* 16:2 (2002).

1. See Martin C. Dean, “Co-operation and Rivalry: Civil and Police Authorities and the Confiscation of Jewish Assets in the Reich and the Occupied Soviet Territories” (paper presented at the Konstanz conference “Networks of Persecution,” September 2000), p. 12.

2. Hans G. Adler, *Der Verwaltete Mensch: Studien zur Deportation der Juden aus Deutschland* (Tübingen: Mohr, 1974); Raul Hilberg, *Die Vernichtung der europäischen Juden*, 3 vols. (Frankfurt am Main: Fischer, 1990).

3. Stefan Mehl, *Das Reichsfinanzministerium und die Verfolgung der deutschen Juden 1933–1943, Berliner Arbeitshefte und Berichte zur Sozialwiss. Forschung* 38 (Berlin: Freie Universität, 1990), p. 102; LAB A Rep. 092 Acc. 3924 No. 769 OFP Berlin Vv-Aussenstelle 0 5210 - Allgemein. Notes of the office meeting of December 6, 1941; Martin Friedenberger, “Das Berliner Finanzamt Moabit-West und die Enteignung der Emigranten des Dritten Reichs 1933–1942” in *Zeitschrift für Geschichtswissenschaft*, vol. 49, no. 8, (2001), pp. 677–94 stresses the loss of competence by the Finanzamt Moabit-West as a result of this reorganization, but the key point was that its staff remained the core staff for the newly created office. (This article was published after the Assets’ Symposium in March 2001.)

4. Gisela Möllendorf and Rita Schlautmann-Overmeyer, *Jüdische Familien in Münster 1918–1945 Biographisches Lexikon* (Münster: Westphälisches Dampfboot, 1995); Mario Offenburg, ed., *Adass Jisroel die Jüdische Gemeinde in Berlin (1869–1942): Vernichtet und Vergessen* (Berlin: Museumspädagogischer Dienst, 1986), pp. 226–55; see also Inka Bertz, “‘Ein Karteiblatt für jeden abgeschobenen Juden erleichtert die Übersicht’: Zur Praxis der ‘Entjudung’ der Vermögen bei den Berliner Finanzbehörden,” in Dorothea Kolland, ed., *Zehn Brüder waren wir gewesen: Spuren jüdischen Lebens in Berlin-Neukölln* (Berlin: Hentrich, 1988), pp. 372–86.

5. Mehl, *Das Reichsfinanzministerium*; Michael Hepp, ed., *Die Ausbürgerung deutscher Staatsangehöriger 1933–45 nach den im Reichsanzeiger veröffentlichten Listen*, 3 vols. (Munich; New York; London; Paris: Saur, 1988).

6. Wolfgang Dressen, *Betrifft: “Aktion 3”: Deutsche verwerten jüdische Nachbarn: Dokumente zur Arisierung* (Berlin: Aufbau-Verlag, 1998); Alfons Kenkmann and Bernd-A. Rusinek (eds.), *Verfolgung und Verwaltung. Die wirtschaftliche Ausplünderung der Juden und die westfälischen Finanzbehörden* (Münster: Oberfinanzdirection Münster, 1999).

7. See the contribution in this volume from Susanne Meinl, who is in charge of the project in Hessen; I am grateful to Rabbi Jacob Wiener for informing me about the project in Bremen.

8. Gerlinde Grahn, “Die Enteignung des Vermögens der Arbeiterbewegung und der politischen Emigration 1933 bis 1945,” in *1999* vol. 3/97, pp. 16–18.

9. Landesarchiv Berlin (LAB) A Rep. 092/54564 RFSS B.Nr.S-PP (II B) Nr. 4575/37, December

28, 1938.

10. Mehl, *Das Reichsfinanzministerium*, p. 33.

11. Bundesarchiv, Berlin-Lichterfelde (BA) R 58/62 Heydrich to Gestapo Leitstellen April 12, 1937.

12. Ibid., RFSS an das Geheime Staatspolizeiamt, Berlin, March 30, 1937; see also Hans Georg Lehmann, “Acht und Ächtung politischer Gegner im Dritten Reich: Die Ausbürgerung deutscher Emigranten 1933–45” in Hepp, ed., *Die Ausbürgerung*, pp. xiii-xiv.

13. LAB A Rep. 092/50479, pp. 117–24, Denaturalization proposal of Gestapo Nuremberg dated June 30, 1937.

14. LAB A Rep. 092/54589 Finanzamt Moabit-West, O 1300 - Ordn. Nr. 8/40, Berichtserstatter RR Boetcher, September 13, 1940.

15. Figures for denaturalization by year, see Hepp, ed., *Die Ausbürgerung*, vol. 1, p. lvii; figures for cases processed by Finanzamt Moabit-West, see LAB A Rep. 092/54564 Report by Finanzamt Moabit-West December 15, 1938; for Jewish emigration figures, see Mehl, *Das Reichsfinanzministerium*, p. 45.

16. National Archives and Records Administration, College Park (NARA) T-120 Roll 4653, K338557. Jewish emigration to the United States, however, remained restricted due to the quota system.

17. Mehl, *Das Reichsfinanzministerium*, pp. 70–75.

18. Ibid., pp. 72–75.

19. Ibid., p. 73.

20. BA R 58/62 RSHA an Stapo(leit)stellen May 8, 1940; this point was stressed again in a corresponding Himmler decree issued a few days later, see LAB A Rep. 92 cc. 3924 Nr. 769 Generalia RFSS Decree of May 17, 1940.

21. BA R 58/62 RSHA an Stapoleitstellen September 24, 1940.

22. Ibid.

23. LAB A Rep. 092 Acc. 3924 Nr. 769 (Handakte Moser) OFP Berlin Brandenburg Vermögensverwaltung, Finanzamt Moabit-West Vermerk über eine Besprechung mit der Gestapo, November 1, 1941.

24. Gisela Möllendorf and Schlautmann-Overmeyer, *Jüdische Familien in Münster*, pp. 325–26.

25. BA R 43 II/136a, pp. 43–44 RMdI Schnellbrief, December 9, 1940.

26. BA R 43 II/136a, pp. 123–5.

27. George Weiss, ed., *Einige Dokumente zur Rechtsstellung der Juden und zur Entziehung ihres Vermögens 1933–1945: Schriftenreihe zum Berliner Rückerstattungsrecht VII* (1950), p. 53 RMDI December 3, 1941.
28. Mehl, *Das Reichsfinanzministerium*, p. 33; see also BA R 2/5980 pp. 34–5 OFP Berlin memo, February 28, 1941.
29. LAB A Rep. 092 Acc. 3924 Nr. 769 (*Handakte Moser*) Finanzamt Moabit-West O 5210 1/310, November 7, 1941.
30. Adler, *Der Verwaltete Mensch*, pp. 500–503.
31. Wolf Gruner, “Die Reichshauptstadt und die Verfolgung der Berliner Juden 1933–1945,” in Reinhard Rürup, ed., *Jüdische Geschichte in Berlin* (Berlin: Hentrich, 1995) p. 248; Monica Kingreen, “Gewaltsam verschleppt aus Frankfurt: Die Deportationen der Juden in den Jahren 1941–45,” in Kingreen, ed., *‘Nach der Kristallnacht’: Jüdisches Leben und antijüdische Politik in Frankfurt am Main 1938–1945* (Frankfurt; New York: Campus, 1999), p. 358.
32. For details of the handling of property taken from the Jews deported from Baden-Württemberg see Paul Sauer, ed., *Dokumente über die Verfolgung der jüdischen Bürger in Baden-Württemberg durch das Nationalsozialistische Regime 1933–1945*, Band 2 (Stuttgart: W. Kohlhammer, 1966), pp. 231–59. The Security Police conducted the confiscations accompanying the deportations in 1940 on their own authority in conjunction with the regional governments. In December 1941 responsibility for this property was transferred to the relevant OFPs, see NARA T-1139 roll 53 NG-5373 RFM O 5210 - 1724 VI, Dec. 8, 1941 Niederschrift über eine Besprechung am 4. Dez. 1941.
33. Oberfinanzdirektion Berlin (OFDB) Div. Ordner IV (RFM Handakte Scheerans), pp. 276–7 OFP Kassel Re.: Collection of Jewish Property, November 5, 1941. See also Reports of Finanzamt Frankfurt am Main - Aussenbezirk dated October 23 and 31, 1941, pp. 278–81. I am grateful to Monica Kingreen for bringing these documents to my attention.
34. BA R2 Anh./7 RFM Schnellbrief 5205 740 VI g, November 4, 1941; also published in Weiss, ed., *Einige Dokumente*, pp. 47–52.
35. Weiss, ed., *Einige Dokumente*, pp. 59–61; RFM O 5210 - 1839 VI.
36. Mehl, *Das Reichsfinanzministerium*, p. 102; LAB A Rep. 092 Acc. 3924 Nr. 769 OFP Berlin Vv-Aussenstelle O 5210 - Allgemein. Niederschrift über die Aussenstellenbesprechung, December 6, 1941 & OFP Berlin O 1741-2/41 – P II/O December 23, 1941; see also Martin Friedenberger, “Das Berliner Finanzamt Moabit-West,” pp. 677-94.
37. BA R 87/114 pp. 51-53 Vermerk des Reichskommissars für die Behandlung feindlichen Vermögens, December 9, 1941. On the scale of deportations from Berlin, See Gruner, “Die Reichshauptstadt,” p. 255.
38. LAB A Rep. 092/54589 Finanzamt Moabit-West, O 1300 - Ordn. Nr. 8/40, Berichtserstatter

RR Boetcher, September 13, 1940.

39. Ibid.

40. LAB A Rep. 092/54619 listing the personnel strengths for the offices at Alt-Moabit 143/144 and the Aussenstelle (office) in the Neue Königstr. of the Vermögensverwaltungsstelle in October 1942.

41. BA R 2/25499 OFP Berlin February 21, 1941; Finanzamt Moabit-West, January 31, 1941; the address of Münzstr. 12 is found on correspondence of the Vermögensverwaltungsstelle from 1942, see BA R 2/9172b pp. 24-25 OFP Berlin-Brandenburg Vv, March 3, 1942. The OFPs Berlin and Brandenburg were combined on February 16, 1942, see Mehl, *Das Reichsfinanzministerium*, p. 102. On the location of the offices and their personnel strengths, see also Kurt Schilde, *Bürokratie des Todes: Lebensgeschichten jüdischer Opfer des NS-Regimes im Spiegel von Finanzamtsakten* (Berlin: Metropol, 2002), pp. 29-31 who estimates that at least 100 persons worked for the Vermögensverwaltungsstelle at the OFP Berlin-Brandenburg.

42. LAB A Rep. 092/54619 Personnel strength for the offices at Alt-Moabit 143/144 and the Aussenstelle (office) in the Neue Königstr. of the Vermögensverwaltungsstelle in October 1942.

43. LAB A Rep. 092 Acc. 3924 Nr. 769 OFP Berlin Vv-Aussenstelle 0 5210 - Allgemein. Niederschrift über die Aussenstellenbesprechung vom 6. Dezember 1941.

44. LAB A Rep. 092/54564 Finanzamt Moabit-West to OFP December 15, 1938.

45. LAB A Rep. 092 Acc. 3924 Nr. 769 (Handakte Moser) OFP Berlin O 1741 - 2/41 - P II/O, December 23, 1941.

46. Adler, *Der Verwaltete Mensch*, pp. 531–612; see also Mehl, *Das Reichsfinanzministerium*, pp. 98–100; for an example of the regional responsibility for the property of deported Jews see Herbert Wolf, “Zur Kontrolle und Enteignung jüdischen Vermögens in der NS-Zeit: Das Schicksal des Rohtabakhändlers Arthur Spanier,” *Bankhistorisches Archiv* 16 (1990), Heft 1, p. 61; the remnant of the central card index can be consulted on microfiche at the Landesarchiv in Berlin.

47. The law and its implementation decree are published in *Schriftenreihe des Bundesamtes zur Regelung offener Vermögensfragen Heft 6 Behandlung der vermögensrechtlichen Ansprüche der NS-Verfolgten* (Berlin: Bundesamtes zur Regelung offener Vermögensfragen, 1994), pp. 115-18 (*Reichsgesetzblatt Teil I* (1933), July 15, 1933 pp. 479-80 and July 28, 1933, pp. 538-39); see also J. Walk (ed.), *Das Sonderrecht für die Juden im NS-Staat*, 2nd edition (Heidelberg: C.F. Müller, 1996) I, 172.

48. Oberfinanzdirektion: Div. Ordner I (RFM Handakte Scheerans), pp. 172–73 indicates that at least 12,000 cases involving shares had not been completed by May 1945.

The Supervision and Plunder of Jewish Finances by the Regional Financial Administration: The Example of Westphalia*

Alfons Kenkmann

This essay is based upon the results of a research and exhibition project on the Nazi surveillance of Jews and on the plundering of Jewish assets in the Third Reich. Conducted in the region formerly under the jurisdiction of the Westphalian financial administration, this project is the first postwar instance of German fiscal-authority civil servants working together closely with historians (from the Villa ten Hompel Memorial Institute, Münster), and it serves as a prototype for further study.¹

The financial administration of the Third Reich was three-tiered. At the top was the Berlin-based central authority, the Reich Treasury Department. Immediately below were the Landesfinanzämter, or regional financial administration offices; in 1937 their designation was changed to Oberfinanzpräsidenten (OFPs). At the bottom were the local financial administration offices and customs and excise offices. Twenty-six Landesfinanzämter with 990 local financial administration offices and 237 customs and excise offices existed in 1928.²

The Westphalian Landesfinanzamt covered northwestern Germany; its jurisdiction was bounded roughly by the towns of Siegen in the south, Detmold in the north, Ahaus in the west, and Gelsenkirchen in the east. The headquarters were in Münster, the provincial capital known as “Westphalia’s office desk”³ because of the numerous first- and second-instance administrative courts and authorities located there.

Later, the Westphalian OFP was responsible for forty-nine local financial administration offices and nine customs and excise offices, as well as for six frontier commissariats, forty-four tax commissariats, and sixty-four further customs and excise offices.⁴ In addition, the second-tier authority incorporated a Customs and Excise Investigation Department, the duty of which was to ensure that bans on imports, exports, and transit goods were observed, and to combat smuggling. (From 1936 onwards, the Customs and Excise Investigation Department was subordinate to Reinhard Heydrich’s Security Police in Berlin).

All of these departments were involved in implementing National Socialist anti-Jewish policy. Their officials levied the Reich Capital Flight Tax, the “Punitive Tax” (*Sühneleistung*) on Jewish assets, and the charges for emigrants’ hand baggage and travel baggage. They froze bank accounts, checked that export and currency regulations were

adhered to, controlled customs at the frontiers, instituted proceedings for currency offenses, and confiscated the often sparse assets and household effects left behind when German Jews were deported.

Two biographies—that of a senior tax inspector and that of a Jewish woman—illustrate the social and political reality of those involved. Heinrich Heising, the tax inspector, was born January 25, 1885, in Berlin. Heising studied law at the universities of Lausanne, Munich, Kiel, and Münster. He completed his courses with the lowest pass grade (“sufficient”) and returned from active service in World War I decorated with the Iron Cross, Second and First Class. From 1920 to 1948, Heising was employed by the Landesfinanzamt and OFP; from 1931 to 1947 his rank of Oberregierungsrat (senior executive counselor) remained unchanged.

Heising, prior to 1933 a supporter of the Catholic “Zentrum” party and a member of the Juristenbund (Lawyers’ Association), which was dissolved after Hitler’s seizure of power, was never a member of the NSDAP, yet he was a nonexecutive member of the Reichsbund der Deutschen Beamten (Reich Association of German Civil Servants).⁵ He was thus among the one-third of civil servants within the Westphalian financial administration who did not join the NSDAP; 3,209 of the 4,657 civil servants working for the financial administration (approximately 68.9 percent) were members of that party.⁶

As were millions of others—from clergy members to blue-collar workers—Heising was a member of the National Socialist People’s Welfare Association (Nationalsozialistische Volkswohlfahrt, or NSV). Yet he also belonged to the National Socialist Association for the Safeguarders of Rights, a vital precondition for those with career aspirations. Within the local social network, Heising was one of Münster’s well-established dignitaries. In 1932 he joined the eminent “Two Lions Club,” of which he remained a member until 1945.⁷

Numerous letters and inquiries from Westphalia’s Jewish population, which in 1932 numbered around 21,500,⁸ were dealt with at the desks of the various sections of the Münster Landesfinanzamt—the Property and Transaction Tax Department at the local financial administration offices, the Customs and Excise Duty Department with its subordinate customs and excise investigation authority, and the Currency Department (Devisenstelle), headed by Heising. The latter department was a subsidiary office of the Reich Ministry of Economic Affairs, with its Punishment and Surveillance Department (Straf- und Prüfungsabteilung). The currency departments were attached to the Landesfinanzämter or to the OFP.⁹ Among these Jews, the Baer family, too, was in written

contact with Heising's Currency Department.¹⁰

Richard Baer, a dealer in primary commodities, lived in Bielefeld with his wife, Irmgard, and their son, Heinz. Like other Jews, the Baers were affected by the constantly reinforced measures directed against them by National Socialist agencies. In Bielefeld, this included the November 1936 initiative by the local Customs and Excise Investigation Department, which requested the financial administration offices to provide a list of all non-Aryans with assets totaling at least 50,000 Reichsmarks. The names of those individuals were passed on to the local police administration offices, with the request that those persons' passports be withdrawn. New passports were issued only against payment of a security deposit equivalent to twenty-five percent of the assets.

"Not a week, not a day," recalls the literary critic Marcel Reich-Ranicki, "without new regulations and decrees, and that means: without new harassments and humiliations of all kinds."¹¹ The pressure became so great that in 1938 the Baers decided to leave Germany and emigrate to Australia.

The deluge of forms, applications, and correspondence to be overcome by those wishing to emigrate served the National Socialist persecutors as means to expand the control network. According to the regulations through which the newly introduced currency restrictions were implemented, individuals were not allowed to import foreign currency, or to export domestic currency, in uncontrolled quantities. These regulations were based on the currency control decree issued on August 1, 1931. Richard Baer submitted an application on June 28, 1938, to the OFP in Münster, requesting approval for the export of one pound sterling—the sum demanded by the Australian immigration authority in payment for sending back the certificates of good conduct submitted by Baer. A senior clerk at the Currency Department of the Münster office dealt promptly with the matter. As early as July 1, 1938, approval was granted by the administration (with reference to Section 9, Subsection 1, of the Currency Law of February 4, 1936) for acquisition of the British banknote. Emigration was, after all, still favored by the National Socialists at that time.

With his application, Baer was once again caught up in the web of the National Socialist persecution network. Nine days later, on July 7, 1938, Heising's office informed other authorities—the Customs and Excise Investigation Department in Dortmund and subsidiaries of the financial administration, state police, municipal government, and the Reichsbank in Bielefeld—that the Baer family was under suspicion of taking "preparatory measures to move their place of residence to another country." This collaboration by the

regional financial administration and the Gestapo had been customary since November 1935 and, nurtured by the financial authorities, underlined the generalized suspicion that every Jew wishing to emigrate was a potential smuggler of capital.¹² The withdrawal of cash assets from a bank, the sale of household effects, an application for a passport, the closing down of a home or business, or the sale of real estate or shares were deemed to constitute circumstantial evidence of an impending emigration. Notifications of impending emigration—most of which were made by the Gestapo offices, the financial administration offices, or customs and excise offices—resulted in the increasingly effective surveillance of the Jews during 1937 and 1938.

However, the Baers' dream of Australia was shattered—not by the control network but by the November 1938 *Reichskristallnacht* pogrom. During that night, Richard Baer was arrested and deported to the Buchenwald concentration camp, where he died as the result of ill treatment. His relatives were refused permission to open the coffin in which he was transferred to Bielefeld.¹³ His widow, who was several months pregnant at the time, did her best to prepare for herself and her four-year-old son to emigrate. The objective now was to travel via Britain to the United States. Consent and approval of all kinds, as well as certificates of nonobjection, had to be obtained from an abundance of authorities and institutions.

At the Currency Department of the OFP in Münster, Mrs. Baer had to complete a “questionnaire for emigrants,” giving details not only of family circumstances, host country, and date of emigration, but also of income, property, and assets (cash, cash assets at a bank, real estate, business assets, mortgages, income from loans, and life insurance policies). On December 27, 1938, Mrs. Baer submitted the questionnaire to the Currency Department together with a list of the items to be exported by her. The December 12, 1938, Decree Regarding Foreign Exchange Control had placed substantial restrictions on what emigrants could take with them.¹⁴ The decree allowed only indispensable items for personal use and distinguished between items to be exported and hand baggage or travel baggage. Both types of objects were examined by the Currency Department and were approved by the Customs and Excise Investigation Department.

Heising's subordinates checked the list of items to be exported, set the level of duty on the “new acquisitions” (items purchased since 1933) at 575 Reichsmarks, and then asked the Customs and Excise Investigation Department in Dortmund for its opinion. On January 6, 1939, that department recorded “no objection to the items to be exported being taken along . . . after payment of the duty on the newly acquired objects.” Ten days later,

the widow transferred the specified sum to the Deutsche Golddiskontbank.

Upon Mrs. Baer's application, the Municipal Tax Office in Bielefeld confirmed that there were no "fiscal objections" to the emigration. According to a certification issued on January 6, 1939, by the financial administration office in Bielefeld, neither the Reich Capital Flight Tax nor the "Punitive Tax" on Jewish assets were levied on the effectively destitute widow. She thus contributed not one Reichspfennig to the 900 million Reichsmarks extorted under the guise of the Reich Capital Flight Tax or to the twenty-six million Reichsmarks exacted from the Westphalian Jews for the "Punitive Tax" on Jewish assets (which totaled 1.1 billion Reichsmarks in the Reich as a whole).¹⁵ Likewise, according to the Municipal Tax Office, no residual taxes were owed to the Reich. No objection was raised to having Mrs. Baer's jewelry assessed by an Aryan jeweler.

Following the birth of her second son, Ruben, and further preparations for emigration, the widow submitted to the Currency Department on July 10, 1939, the list of objects she wished to export as baggage for herself and her two sons.¹⁶ This list, too, was scrutinized for items subject to the export ban. The purchase values of the clothing items were also checked for accuracy. The export of "newly acquired" objects, such as the heating pad bought to keep the four-month-old baby warm on the crossing to England, was subject to duty.

On August 31, 1939, Irmgard Baer at long last received permission from the Currency Department to "convey" the hand luggage and travel luggage abroad¹⁷—just one day before the outbreak of the Second World War. The next morning brought news on the German radio of "retaliatory shooting"—the German invasion of Poland. Britain's entry into the war put an abrupt end to the possibility of emigration.

Mrs. Baer and her two children stayed in Bielefeld. There her path crossed with that of Heinrich Heising in January 1940. As head of both the Currency Department and its surveillance section, Heising was responsible for issuing the security directives (*Sicherungsanordnungen*) that since 1935 had given Jews only restricted access to their assets. The initially provisional directives were examined by the Currency Department and definitively confirmed. Their recipients no longer were allowed to withdraw money when and in whatever amount they wished, nor freely to dispose of securities or real estate. Prior to withdrawing any sum—no matter how small—Jews had to obtain approval from the Currency Department. This applied to withdrawals for tax or debt payments as well as for daily living expenses and for the funds needed to prepare for emigration.

With the aim of relieving the currency departments of the time-intensive

occupation with applications of this kind, the Economic Affairs Minister decreed in August 1939 that future security directives were to be issued using a form that had yet to be determined. In general, Jews would have access only to “restrictedly” available collateral accounts, from which an “allowance” could be withdrawn each month to cover living expenses. Two currency department employees sent out the by-then standardized security directives daily from October 1939 onwards. By March 1940 the two had issued a total of 4,162 directives to the Jews still living in Westphalia; one of these was received by Irmgard Baer.

Apart from an average allowance of 150 to 300 Reichsmarks per month, the recipients had no means of moving additional funds from their accounts.¹⁸ Heising himself signed Mrs. Baer’s notification, which set her allowance at 150 Reichsmarks per month.

Mrs. Baer lived with her two sons in Bielefeld for another two and a half years under these conditions. On July 31, 1942, the thirty-two-year-old was deported together with Ruben, aged two, and Heinz, aged seven, first to Theresienstadt and then, on October 12, 1944, to Auschwitz, where the family was murdered.¹⁹

In the meantime Heising had taken on a new post. In 1941 he had been appointed head of the Office for the Confiscation of Assets, an institution derived from the onset of the deportations.²⁰ The Currency Department’s supervision section lost the people whom it was supposed to be supervising. Only household effects, bank accounts, and real estate remained—a circumstance that accounted for Heising’s “promotion.” Deployment at this office, moreover, gave employees and civil servants a greater chance of being exempted from perilous active service in occupied Eastern Europe.

On November 4, 1941, the Reich Treasury Department notified the OFP of the impending deportations throughout Germany and of the intent to confiscate the deported Jews’ assets. The administration and utilization of these assets were assigned to the OFPs. The Gestapo would deliver to the OFPs the confiscation orders and the asset lists, and would assign to them “the vacated housing.”

To ensure that the deportation of the Westphalian Jews ran as smoothly as possible and to draw on experience gained in the deportation of the Rhineland Jews, confidential talks—a kind of “Wannsee Conference in miniature”—were held with the Lord Mayor of Münster on November 19, 1941. These talks were attended by the deputy Gauleiter Peter Stangier, Police President Otto Heider, Dr. Busse of the main Gestapo office in Münster, and Heising. At the talks, participants assessed problems, small-scale solutions, previous experience, and procedures. Heising requested twenty liters of gasoline to enable him to

inspect all vacated housing and abandoned inventory on “Day X,” the deportation date.

In a December 8, 1941, decree the Westphalian OFP notified its financial administration offices of the date of the first round of deportations: December 13, 1941. Immediately after the deportation, the regional financial administration initiated the confiscation of the assets. The same procedure was adopted for subsequent deportations. Shortly after the police had taken the Jews away from their homes, financial administration officials removed the household effects. Those items not required for their own offices or for other government institutions were then sold either at public auction or to members of the “public community” in numerous Westphalian villages and towns. What was hard to obtain and to replace in view of the general shortages and of the bombing on the “home front” now could be purchased at these public auctions, the proceeds of which went to the revenue office. Banks transferred credit balances on deportees’ bank accounts to the chief financial administration officer in Münster.

The victims’ real estate was also confiscated on behalf of the Reich. In the region for which Heising was responsible, this comprised 564 houses, 254 undeveloped plots of land, and even fifty Jewish cemeteries. The Eleventh Decree to the Reich Citizenship Law dispensed with the need for individual confiscation orders to be issued for these financial administration measures from December 1941 onwards.²¹ Throughout the German Reich this ordinance resulted in total proceeds of approximately 777.7 million Reichsmarks.²² From 1943 onwards the financial authorities drew on their experience seizing Jewish property to tackle the expropriation of Roma (“Gypsy”) property. The proceeds were credited to “collective Gypsy accounts” opened specifically for this purpose.

After May 1945 Heising continued to occupy a high-ranking position with the OFP in Münster, where he now dealt with restitution claims. He who previously had been at the helm in organizing the administration and utilization of Jewish assets in Westphalia was now to compensate the victims. His cover-up strategy with respect to the part played by the regional financial administration in the expropriation process proved successful. In 1947 Heising was promoted to Regierungsdirektor (assistant ministerial counselor), and in 1949, shortly after the founding of the Federal Republic of Germany, he was appointed president of the Fiscal Court in Düsseldorf.

Summation

According to Max Weber “bureaucracy is of a ‘rational’ nature: its practices are governed by rule, aim, means and ‘objective’ impersonality.”²³ Heising’s career biography

demonstrates that traditional civil servants who had held administrative positions many years before the National Socialists seized power played significant roles in the plundering of Jewish assets. Quite clearly, no racist ideologists were needed for the financial administration system to implement control measures and to expropriate Jewish assets. Despite the dramatic changes in 1933 and 1945, a clear-cut continuity is evident in the personnel. The knowledge and skills characteristic of the classic specialist administration system enabled the contemporary ideological objectives to be realized at the local, regional, and national level. Heising's professional abilities—performing management functions, planning and presiding over problem-solving processes within the bureaucratic system—made a substantial contribution to the implementation of the plundering project.

Tax inspectors were deployed at the interfaces of a standard-observing and a measure-taking state. Their specialty was “form-based plundering.” In this way, the reinforcement of generally valid fiscal regulations dating back to the Weimar Republic—for instance, the Reich Capital Flight Tax, which had existed since 1931—was combined with elements of the National Socialist measure-taking state in the fiscal process of depriving Jews of their rights.

Civil-servant subservience, combined with a manifold division of the persecution system and its adaptation into routine administrative processes, formed the basis upon which the tasks assigned to the regional financial administration were approached and performed. Both rivalry and cooperation among government departments gave rise to the overwhelming efficiency of the persecution system.

For Raul Hilberg the “bureaucratic machinery of an entire nation” was implicated in marginalizing and annihilating the Jews, “and its efficiency was further abetted by an atmosphere that encouraged initiative on the part of government departments and offices at all levels.”²⁴ The Reich Capital Flight Tax, security directives, and the Jewish property levy (*Judenvermögensabgabe*) or “Punitive Tax” for the damage done during Reichskristallnacht are only a few examples of the regime's efforts to dispossess the Jews by legal means—and the financial administration always proved a willing accomplice.

In the face of this unrelenting bureaucratic machinery, it is remarkable that a woman such as Irmgard Baer could have remained so persistent in her efforts to wrest a new future for her children and herself.

Notes

* A more extensive and detailed version of this paper entitled “The Looting of Jewish Property and the German Financial Administration” is to appear in Gerald D. Feldman and Wolfgang Seibel, eds., *Networks of Persecution: The Holocaust as Division-of-Labor-based Crime* (New York: Berghahn Books, forthcoming). This version is printed with the permission of Berghahn Books.

1. For further information about this project, contact kenkmann@stadt-muenster.de or see <http://www.muenster.de/stadt/villa-ten-hompel>. See also Alfons Kenkmann, “Erinnern an die eigene Verstrickung während des ‘Dritten Reiches’: Das Beispiel der Finanzverwaltung in Westfalen,” *Westfälische Forschungen* 51 (2001), pp. 395–406.

2. Von Bitter, *Handwörterbuch der Preußischen Staatsverwaltung*, vol. 2 (Berlin; Leipzig, 1928), pp. 428ff. Even the most recent historical research fails to recognize the regional nature of the fiscal bureaucracy or mistakenly refers to it as local; cf. Yaacov Lozowick, *Hitlers Bürokraten: Eichmann, seine willigen Vollstrecker und die Banalität des Bösen* (Zürich: Pendo, 2000), p. 66.

3. Thomas Kleinknecht, “Sammelrezension von Neuerscheinungen zur Polizeigeschichte,” in *Westfälische Forschungen* 47 (1997), p. 926.

4. Gerd Blumberg, “Flucht über die Grenze: Die Hollandflucht im Dritten Reich über die niederländisch-westfälische Grenze und Kontrollmaßnahmen der Steuer- und Zollbehörden,” in *Unser Bocholt* 4 (1995), p. 5. In the customs frontier protection sector there were constant competence-based conflicts between the Reich Treasury Department, and the Reichsführer-SS and head of the German Police; cf. Thomas Sandkühler, “Von der ‘Gegnerabwehr’ zum Judenmord: Grenzpolizei und Zollgrenzschutz im NS-Staat,” in *Beiträge zur Geschichte des Nationalsozialismus*, vol. 16, “Durchschnittstäter”: *Handeln und Motivation* (Berlin: Libertäre Assoziation, 2000), pp. 99–103.

5. The tax inspector’s biography was reconstructed on the basis of the denazification file at the Central North Rhine-Westphalian State Archive in Düsseldorf (NWHStAD), denazification files inventory (NW 1039), vol. H 297. See Alfons Kenkmann, “Konfrontationen: Biographische Zugänge zu Verfolgern und Verfolgten zwischen Raub und Rückerstattung,” in Hans Günther Hockerts and Christiane Kuller, eds., *Nach der Verfolgung: Wiedergutmachung nationalsozialistischen Unrechts in Deutschland?* (Göttingen, 2003).

6. Ilse Birkwald, “Die Steuerverwaltung im Dritten Reich,” in Wolfgang Leesch, Ilse Birkwald, and Gerd Blumberg, *Geschichte der Finanzverfassung und -verwaltung in Westfalen seit 1815* (Münster: Oberfinanzdirektion, 1998), pp. 247f. A substantially lower degree of regimentation is found among those not of civil servant status: of these, 789 of the 1,523 white-collar workers and sixty-eight of the 505 blue-collar workers were in the NSDAP.

7. Cf. NWHStAD, NW 1039/H-279.

8. Cf. Arno Herzig, “Einleitung,” in Arno Herzig, Karl Teppe, and Andreas Determann, eds., *Verdrängung und Vernichtung der Juden in Westfalen* (Münster: FORUM Regionalgeschichte, 1994), pp. 9–14. Statistics published by the Westphalian Senior Financial Administration

Executive in April 1939 register 2,533 Jews in Westphalia as being liable to pay duty on property; cf. Stefan Mehl, *Das Reichsfinanzministerium und die Verfolgung der deutschen Juden, 1933–1944* (Berlin: Freie Universität, 1990), pp. 70ff.

9. Cf. Frank Bajohr, “*Arisierung*” in *Hamburg: Die Verdrängung der jüdischen Unternehmer, 1933–45* (Hamburg: Christians, 1997), p. 189.

10. The Baer family’s trials and tribulations were reconstructed from the currency file handed down to the archives of the Oberfinanzdirektion Münster, D-1017B-373.

11. Marcel Reich-Ranicki, *Mein Leben* (Stuttgart: Deutsche Verlagsanstalt, 1999), p. 53.

12. Directive issued by the regional financial administration in Münster to the financial administration offices of Westphalia. On December 29, 1936, the Treasury Minister issued to his subordinates a decree relating to the Gestapo, “Cooperation with the financial authorities in cases of preparation for emigration,” with which the registration procedure introduced one year previously could be expanded. Since then, all persons suspected of preparing for emigration were to be reported on a two-page form to, e.g., the financial administration office at the place of residence, the Customs and Excise Investigation Department, and the Currency Department.

13. Report by “H.,” a contemporary witness living in Detmold, to Brigitte Decker, Bielefeld.

14. Cf. Blumberg, “Etappen der Verfolgung und Ausraubung und ihre bürokratische Apparatur,” in Alfons Kenkmann and Bernd-A. Rusinek, eds., *Verfolgung und Verwaltung: Die wirtschaftliche Ausplünderung der Juden und die westfälischen Finanzbehörden* (Münster: Oberfinanzdirektion Münster, 1999), pp. 26f.

15. Cf. Mehl, *Das Reichsfinanzministerium*, pp. 70–80.

16. The list of hand baggage is reproduced as a facsimile in Kenkmann and Rusinek, eds., *Verfolgung und Verwaltung*, figure 13.

17. With reference to Section 57 of the Currency Management Act of December 12, 1933.

18. Section 37a of the Currency Management Act, later Section § 59, withdrew from Jews the title to accounts.

19. Cf. Monika Minninger, Joachim Meynert, and Friedhelm Schäffer, *Antisemitisch Verfolgte: Registriert in Bielefeld, 1933–45: Eine Dokumentation jüdischer Einzelschicksale* (Bielefeld: Stadtarchiv Bielefeld, 1985), p. 15.

20. In October 1941 the mass deportations of Jewish citizens from the German Reich began, thus initiating the final phase of the National Socialist anti-Jewish policy. With their deportation—with the crossing of the frontiers of the historic Reich—the Jews lost their German nationality. The confiscation, administration, and utilization of deported Jews’ assets and property was the responsibility of the Reich Treasury Department, which assigned these tasks to the Senior Financial Administration Executive. I. Arndt, “Entziehung und Verbringung jüdischen Vermögens” (Ausland und Deutschland), in *Gutachten des Instituts für Zeitgeschichte* II (1963), p. 122.

21. Subsection 2 of the Eleventh Decree to the Reich Citizenship Law of November 25, 1941, stipulated that any Jew whose habitual place of residence was in a foreign country—the Generalgouvernement, the occupied part of central Poland, and the other occupied territories were classified as foreign countries—lost his German citizenship. Subsection 3 stated that all of the latter’s assets fell automatically to the Reich.

22. Mehl, *Das Reichsfinanzministerium*, p. 97.

23. Max Weber, *Wirtschaft und Gesellschaft: Grundriß der verstehenden Soziologie*, Johannes Winckelmann, ed. (Tübingen, 1976), p. 578.

24. Quotation from Götz Aly, “*Endlösung*”: *Völkerverschiebung und der Mord an den europäischen Juden* (Frankfurt: Fischer, 1995), p. 385. Zygmunt Bauman certified that the German bureaucracy displayed “outrageous efficiency” in implementing the command to “cleanse” the Reich of Jews, cf. Bauman, *Dialektik der Ordnung: Die Moderne und der Holocaust* (Hamburg: Europäische Verlagsanstalt, 1992), p. 11.

**Property Seizures from Poles and Jews:
The Activities of the Haupttreuhandstelle Ost
Jeanne Dingell**

The Sonderabteilung Altreich, the “Special Division” of the Haupttreuhandstelle Ost (HTO), expropriated and liquidated Polish assets within the Altreich. Although *Altreich* conventionally refers to pre-1937 German boundaries, the HTO expropriated Polish property within the September 1939 borders. Thus the HTO sphere of influence extended to include the annexed Polish territories. The HTO, which was established by Hermann Göring under the Four-Year Plan, operated from 1939 through 1945, but was most active up until 1942. The confiscation of Polish property was, for the most part, completed by the end of 1940. The sale of expropriated Polish property, which had become increasingly difficult after the German attack on the Soviet Union, was then banned by the HTO under the 1941 “*Verkaufsstopp*.” The *Verkaufsstopp* covered all Polish properties in the annexed Polish territories, excluding the sale of larger private properties, which the HTO Berlin continued to sell. In addition, because of an increasing need for soldiers at the front, HTO bureaucrats were often denied an extension of their draft exemptions. The central organization, the HTO-Berlin, dwindled from a staff of 350 at its peak in 1941 to a mere 100 by January 1945. Parallel staff reductions occurred in all HTO branch offices in the latter half of the war.¹

Following the German attack on Poland, the capitulation of the last Polish city, and the creation of a Polish government-in-exile, the HTO and other representatives of the German occupation regime were charged with liquidating Polish state assets within the September 1939 borders. The goal of the German Reich was to annex the western territories of Poland and to create a Generalgouvernement in the remaining Polish lands.² This involved liquidating the zloty, as well as the Polish banking and credit institutions. *Reichskreditkassen* were set up as a temporary measure, and the *Emissionszloty* (the soft currency that replaced the zloty) was introduced in the Generalgouvernement, while the Reichsmark and the Reich fiscal system were extended into the annexed Polish territories.

By 1940, the HTO had expanded its goals to encompass the confiscation and expropriation of all Polish property, including private property, within its sphere of influence. This included the property of all Polish citizens not deemed to be ethnic Germans, and of Polish state property within the Greater German Reich and its occupied territories.³ Reich representatives interpreted the term “Polish” not only in racial or ethnic

terms, but in political terms as well. Thus all property belonging to “Polish” citizens loyal to the Polish government-in-exile, according to definitions set up by Reichsführer-SS Himmler, was also expropriated by the HTO.⁴

Expropriations in the individual annexed territories were carried out on a regional level by other HTO branch offices: the TO Danzig, headquartered in Gotenhafen/Gdynia, for the Reichsgau Danzig-Westpreußen; the TO Posen for the Reichsgau Wartheland (Warthegau); the TO Zichenau for the Regierungsbezirk Zichenau; and the TO Kattowitz for the Regierungsbezirk Kattowitz. A TO Warschau was initially planned to be responsible for an undefined part of the Generalgouvernement. Yet after a spell of infighting between HTO head Max Winkler and Generalgouverneur Hans Frank, the HTO abandoned its plans for a TO Warschau, and Frank set up his own TO Krakau.⁵

The legal basis for the Sonderabteilung Altreich can be understood in terms of expropriation as a phenomenon within the German Reich. While it is often possible to determine the nationality of expropriated Polish citizens from the context of individual records, it is next to impossible to ascertain how much of the expropriated assets were specifically Polish-Jewish property. Ethnic nationality was not a category that the HTO bureaucrats used in their statistical records. We know from the HTO balances, however, that the Sonderabteilung liquidated 79.5 million Reichsmarks worth of Polish property by June 30, 1943, at which time the Sonderabteilung itself was dissolved. By then the Sonderabteilung had already legally expropriated 300 million Reichsmarks worth of Polish property within its sphere of influence.⁶ These sums were calculated by the HTO itself, and do not by any means represent what the legal owners of this property lost from currency conversions, theft, embezzlement, sale of property under value, and so forth. We will never know what was truly lost; we can only surmise that the actual amounts are much higher than those listed.

Long before the National Socialists came to power, both the Prussian government and that of the German Reich had used expropriation as a means to disenfranchise enemies, stave off dissent, and control the wealthy and influential elite.⁷ After they took parliamentary control in 1933, the National Socialists used existing administrative mechanisms—such as laws, statutes, decrees, or administrative acts—to regulate expropriation.

Expropriation under the Nazis usually followed the pattern below, although the legal means often varied:

- Deprivation of human and legal rights
- Confiscation of property (*Beschlagnahme*)
- Appointment of trustees (*kommisarischer Verwalter*) or substitute managers (*Ersatzbetriebsführer*)
- Expropriation (*Einziehung*) and exploitation (*Verwertung*) of property
- Settlement of the deed books; elimination of debts (*Schuldenabwicklung*)
- Liquidation or sale of property
- Physical and/or psychological annihilation of their victims

As a general rule, expropriations in the Altreich, the German Reich in its borders from 1937, were carried out in different stages by separate ministries and agencies of the Third Reich. Assets confiscation was carried out by the police under the guidance of the Interior Minister. The actual expropriation, as well as the decision on the utilization and exploitation of the property involved, was the task of the Finance Ministry. The paperwork was delegated to the Oberfinanzpräsidenten, who under normal circumstances were responsible for carrying out taxation. Local revenue offices then carried out the expropriation *per Verfügung* (by order) of a higher office in the Finance Ministry, usually an Oberfinanzpräsident. Before this phase could be completed, all debts and mortgages had to be eradicated. The entry in the deed books for the new property owner, or the settlement of the old deed books and the creation of new ones fell under the jurisdiction of the Justice Ministry. The Grundbuchämter (land registries or deed book offices), under the supervision of the Amtsgerichte (inferior courts), entered into the deed books the new owner's name, which in most cases read, "*das Deutsche Reich vertreten durch . . .*" ("the German Reich represented by . . ."), according to the decree issued by the Finance Ministry revenue office. In the case of Polish property, the HTO possessed all of these competencies under one roof, which saved not only time and friction with competing government agencies and ministries, but made the HTO a very efficient pillaging apparatus.

Although still not adequately researched, the expropriation of the Jews in the Reich and in occupied Europe is by now a well-known fact. German Communists, Social Democrats, and religious groups—in particular the Polish Catholic Church—as well as other "enemies" of the Reich were banned and expropriated by law or statute.⁸ The Nazi's misuse of the Fürstenabfindung⁹ and the Prussian Adelsgesetz,¹⁰ the revision of a number of other laws and statutes governing the legal and compensated expropriation of the

nobility in the Weimar Republic, as well as the deprivation of certain wealthy nobles of their citizenship and civil rights,¹¹ should also be mentioned in this context as further examples of expropriation.

The official functions of the HTO and its branch offices comprised the following:

- to take over the administration of Polish state property;
- to regulate money and credit matters;
- to take all necessary economic measures, to end all disputes, and to finish up all clearings required in order to realize these goals.¹²

In addition to the HTO branch offices, a large number of private and Reich-owned companies were set up to perform a variety of functions connected with the expropriation and liquidation phases of the HTO's work.¹³ By 1941 the HTO and its branch offices themselves had been converted into Reich-owned companies. By 1942 the branch offices had been reorganized into the individual administrative structures of the Gaus where they were active.¹⁴

As mentioned, the planned TO Warschau was placed under the control of Hans Frank's administration in Cracow.¹⁵ After a series of discussions, delegates of the Four-Year Plan and the Generalgouvernement administration agreed upon the following division of jurisdictions: Polish property in the German Reich fell under HTO control, and property in the Generalgouvernement fell under the control of that region's administration. In spite of this solution, a number of disputes erupted throughout the war period as to jurisdiction over pillaged Polish property. In particular, the exploitation, dissolution, and liquidation of larger Polish firms, banks, and credit institutions created many competency-related problems. For the most part, the seat of the firm or bank determined which agency had jurisdiction.¹⁶ Because of these frictions the final dissolution of the Polish banks was not complete until 1944.¹⁷

The following steps provided the legal basis for the HTO:

- Göring's January 15, 1940, decree concerning the confiscation of former Polish state property.¹⁸ This decree regulated the registration and confiscation of Polish state property and assets and regulated the appointment of commissioned administrators.
- The September 17, 1940, decree issued by the HTO Berlin concerning the

treatment of property belonging to citizens of the former Polish state, or the so-called PolenvermögensVO.¹⁹ Its twenty-four paragraphs presented technical instructions as to how the confiscation, commissioned administration, and official expropriation should take place.

- The August 15, 1941, decree issued by the HTO Berlin concerning the elimination of liabilities and debts on Polish property, otherwise referred to as the SchuldenabwicklungsVO.²⁰

The SchuldenabwicklungsVO was the first complete set of orders on the topic of the elimination of debts and liabilities on Polish property. The decree set legal limitations as well as administrative procedures. It defined debtors, creditors, and the conditions for the eradication of their claims and for the right to confiscated property. The kinds of property subject to confiscation included not only real estate, but also assets belonging to legal persons, companies, associations, and above all banks, savings and loans, and insurance companies. Creditors were to be indemnified by the commissioned administrators of the property in question. Interest rates and property distribution were to be set at this stage. Further orders concerning the elimination of debts on properties followed throughout the course of the war and appeared in the *Sonderheft Schuldenabwicklung im Mitteilungsblatt der Haupttreuhandstelle Ost* (a special edition of the HTO's own journal covering debt elimination).²¹

Within this framework, the Sonderabteilung Altreich had, in conjunction with the Reich Justice and Finance Ministries, the right to register, confiscate, expropriate, eliminate debts on, and sell Polish property in the Altreich. The Sonderabteilung Altreich was headed by Dr. Reetz. Dr. Rebe supervised property registration, and Dr. Brohl took care of all other legal questions. Dr. Venske was in charge of administering property belonging to all Polish citizens living in foreign (i.e., occupied) countries.²² In the case of Poles living outside of German-occupied Europe, the Sonderabteilung Altreich administered their properties if they had resided within the HTO's sphere of influence when they last lived in Poland. Otherwise the TO Krakau in the Generalgouvernement was responsible.

Polish property in the Altreich, the Protectorate, and Austria fell under the control of the Sonderabteilung Altreich. First and foremost, the Sonderabteilung went after embassy and consular property belonging to the Polish state. Palaces and other property belonging to Polish nobility, particularly in and around Berlin and Vienna, were also prime

targets. Claims against Polish citizens, or property such as household items, assets on account or in depots, as well as all other liquid assets belonging to Polish citizens were to be expropriated.²³ An estimated 72,000 Jews with Polish citizenship lived in the Altreich following the *Anschluss* (approximately 50,000 in the German Reich and 20,000 in Austria).²⁴ Not only Polish emigrants in the Reich but also Polish citizens in occupied Europe who originated from the annexed Polish territories or from any other parts of the Second Polish Republic were subject to expropriation.

As a result of wartime measures taken in an effort to streamline and restrain the bureaucracy, the Sonderabteilung was earmarked for dissolution.²⁵ Along with the Außenstellen Breslau und Prag (special offices established to find, confiscate, and expropriate Polish property in Lower Silesia and the Czech lands), the Sonderabteilung was successfully dissolved as of December 31, 1944. The Außenstelle Breslau's remaining responsibilities were taken over by the Oberfinanzpräsidenten Niederschlesien. The Außenstelle Prag's remaining responsibilities were assumed by the Reichsprotector Böhmen und Mähren. The Außenstellen Vienna and Berlin were terminated and taken over by the appropriate Oberfinanzpräsidenten.²⁶

The archives of the Oberfinanzdirektion offices in Berlin contain a cumulative index of real estate expropriated by the Sonderabteilung within the jurisdiction of the Berlin Oberfinanzpräsident. A similar index of expropriated property within the jurisdiction of the TO Posen is held at the state archives in Poznan. An all-encompassing index of expropriated real estate and other assets within the legal sphere of the Reich kept by the Referat Maedel, Section VI of the Reich Finance Ministry, probably was destroyed at the end of the war. A future research goal should be the reconstruction of this index, based on copies of documents found at the existing revenue office repositories in Europe. This is one of many important steps that must be taken before we can reasonably estimate how much was expropriated during the Third Reich.

A number of cases in the Oberfinanzdirektion records illustrate the expropriation of Polish Jews by the Sonderabteilung Altreich either before their deportation or even well after their extradition or deportation from the German Reich.²⁷ These documents reveal several interesting aspects of this and other expropriation processes involving Polish property. In one set of documents, a German shipping agent refused to relinquish a Polish Jew's personal possessions that were to have been forwarded to him in Poland. (These possessions included furniture and household effects. No possessions were too small to be confiscated and registered. Everything from juice bottles to crystal objects to used kitchen

utensils appeared in these lists. Bank accounts were confiscated and liquidated immediately. The HTO had a blocked account with the Reichsbank, where these and other liquid assets were kept.) In any case, the shipper refused to hand over the possessions for auction by the Sonderabteilung until both the shipping and storage fees were paid by the Sonderabteilung. This dispute went on well into 1943, long after the man had been deported.

Another group of documents provides excellent examples of the Sonderabteilung clearing property debts to Polish Jews. (In the interest of orderly expropriation, property remained in the name of the original owner, but following its confiscation it was placed under the control of the HTO.) Only after those debts were paid to the Sonderabteilung Altreich could the property be sold by its owners—in some cases, this was again the Sonderabteilung Altreich. There are also cases of other Altreich-resident Polish citizens who bent over backwards to gain German citizenship in order to keep their property. In one instance, the possessions were destroyed in a bombing attack on the Rhineland before the question of ownership could be settled administratively. All of these documents constitute evidence of the comprehensive expropriation of Polish property by and in the Nazi Reich, a process in which Polish Jews were by far the greatest victims.

Notes

1. Bundesarchiv Berlin-Lichterfelde (BAL) R 144/413 Die Haupttreuhandstelle Ost (HTO), Grünheide, January 15, 1945, p. 8.
2. Bekanntmachung des Ministerpräsidenten Generalfeldmarschall Göring über die Errichtung einer Haupttreuhandstelle Ost (Deutscher Reichsanzeiger und Preussischen Staatsanzeiger 260/39), in H. Göring, "Beauftragter für den Vierjahresplan, Vorsitzender des Ministerrats für die Reichsverteidigung: Haupttreuhandstelle Ost. Materialsammlung zum inneren Dienstgebrauch. Nach dem Stand vom 10.1.1940," Archiwum Panstwowe Poznan (APP), Treuhandstelle Posen (HTO), not archived.
3. Helmut Kasten, "Die Neuordnung der Währung in den besetzten Gebieten und die Tätigkeit der Reichskreditkassen während des Krieges 1939/40," dissertation an der Fr.W. Universität Berlin, 1941; BAL R 2501/5524, pp. 112–16, *Deutscher Volkswirt*, 15/12.1.40; BAL R 2501/6967/1, p. 33, Einziehung polnischer Scheidemünzen aus Silber, Nickel und Stahl; Rechenschaftsbericht, pp. 306–7; R 2501/6967, pp. 1–161.
4. "Rechenschaftsbericht der HTO über ihre Tätigkeit in den Jahren 1939–1942," in *Grabiec Polskiego Mienia na Ziemiach Zachodnich Rzeczpospolitej "Wielonych" do Rzeszy, 1939–1945*, (Posnan: Wydawnictwo Oerödlowe, Przygotowany przez Czeslaw Luczak, 1969), p. 255. See also BAL (Bestand HTO) R 144/337.
5. Bekanntmachung des Ministerpräsidenten Generalfeldmarschall Göring, p. 5.
6. BAL R 144/414 Stand der Liquidierung der Sonderabteilung per 30. Juni 1943.
7. Lech Trzeciakowski, "Die polnisch-deutschen Beziehungen im Grossherzogtum Posen in den Jahren 1846–1848," in Karl-Ernst Jeismann, *Die deutsch-polnischen Beziehungen, 1831–1848: Vormärz und Völkerfrühling* (Braunschweig, 1979), pp. 51–67.
8. Ulrich Roeske, "Der Bestand R 2107 OFP Berlin-Brandenburg: Funktion, Inhalt und Quellenwert," in *Mitteilungen des Bundesarchivs* 1 (1993), pp. 121–23; Gerlinde Grahm, "Die Enteignung des Vermögens der Arbeiterbewegung und der politischen Emigration, 1933–1945," in *Zeitschrift für Sozialgeschichte des 20. und 21. Jahrhunderts* 3 (1997), pp. 13–38; Dorothea Reschwann, "Die Vertreibung und Vernichtung der Juden im Spiegel der Akten des Finanzamtes Nordhausen," in *Geschichte, Erziehung, Politik* 7–8 (1996), pp. 404–13; Gisa Frank, "Die Entziehung jüdischen Vermögen beim Oberfinanzpräsidenten Berlin-Brandenburg, 1933–1945," Diplomarbeit der Fachhochschule Potsdam, 1994, p. 6; *VO zur Behandlung des feindlichen Vermögens vom 15.1.40*, pp. 1–44.
9. BAL R 43II (Reichskanzlei), ehemaliges Kaiserliches Haus und sonstige Fürstenhäuser (1919–1943)/287 Vermögensrechtliche Auseinandersetzung mit dem Haus Schaum-Lippe; R 2/10865, pp. 7–40; *Reichsgesetzblatt (Rgbl.)* No. 19 7.2.39, Gesetz über die vermögensrechtliche Auseinandersetzung zwischen den Ländern und den vormals regierenden Fürstenhäusern. Im falle eines Rechtsstreits entscheidet der RmdI, Stellvertretender Führer und RM der Justiz, ob dies fortzusetzen sei. These *Länder* were the previously Prussian regions

that the Third Reich Finance Ministry still used to define the jurisdiction of the Oberfinanzpräsidenten.

10. The Fürstenabfindung and the Adelsgesetz were legal means to expropriate the nobility and royal houses in Germany in the years following World War I. BAL R 43II/286.
11. BAL Berlin Document Center Research Files 268, 269.
12. Ibid. Clearings are the means with which banks change hard currencies on the international market.
13. *Grabieq*, pp. 63–64.
14. BAL R 144/319 Treuhandstellenleitertagung von 5. und 6.5.1941, p. 2.
15. VO über die Errichtung einer Treuhandstelle für das Generalgouvernement vom 15.11.39 (*Verordnungsblatt des Generalgouverneurs für die besetzten polnischen Gebiete* 6/39, p. 36), in Göring, *HTO* pp. 6–7; Max du Prel, *Das General-Gouvernement* (Würzburg, 1942), p. 110.
16. Rechenschaftsbericht, pp. 61–62.
17. BAL R 144/337 Schreiben der Vermögensverwaltung (zur Zeit Grunheid/Erkner) vom 22.1.45, Abwicklung der Kreditinstitute in Warthegau.
18. *RGBl.* I (1944), p. 174.
19. *RGBl.* I (1940), p. 1270.
20. *RGBl.* I (1941), p. 516.
21. *Sonderheft Schuldenabwicklung*, in APP, HTO, p. 20. See also *Mitteilungsblatt der HTO* vom 8.6.42.
22. Geschäftsverteilungsplan vom 30.5.41.
23. Rechenschaftsbericht, p. 255.
24. Karol Jonca, “The Expulsion of Polish Jews from the Third Reich in 1938,” in *Polin* 8 (1994), pp. 255–81.
25. Stand der Liquidierung der Sonderabteilung per 30.6.43, see BAL R 144/413, p. 2.
26. Ibid., p. 189.
27. The documents reviewed were located by Dr. Martin C. Dean. Oberfinanzdirektion Berlin HTO 12863, 18290, 40121, 47227, 17748, 18287.

Seizure of Jewish Property in Romania

Jean Ancel

The National Christian Party, established on July 14, 1935, by the father of the Romanian antisemitic movement, Alexandru C. Cuza, and the nationalist poet Octavian Goga, called for reexamination of Romanian citizenship, nationalization of Jewish property, “Romanization” of the cities, dismissal of Jews from the civil service, and even denial of their right to work. “Romania for Romanians . . . [with] Romanian blood,” the party platform proclaimed.¹ The party’s ideas were old concepts grounded in local antisemitic thinking, and Cuza disseminated them just as he had at the turn of the century: “The new Romania . . . will be a Romania of expulsion of the Jews . . . Hitler’s policy is Cuza’s policy because it preceded Hitler’s.”² The platform was, to a large extent, the fulfillment of the “Romanian antisemitic dream.” With changes for the worse made possible by the collapse of the Western powers and the disintegration of the League of Nations, the plan was adopted in its entirety in 1940 by the Ion Antonescu regime.

The National Christian Party was given the opportunity to implement its platform in late December 1937, when King Carol II appointed Goga prime minister.³ During its brief tenure (December 28, 1937, to February 10, 1938), the Goga-Cuza government managed to enact several antisemitic laws and to create an entire body of directives and administrative measures that became, until the National Legionary regime was established on September 14, 1940, the new basis for the status of the Jews in Romania.

The Goga-Cuza government’s anti-Jewish measures can be divided into three categories: “Romanization,” the Romanian version of Aryanization; exclusion of the Jews from cultural life, primarily from the press; and abolition of the Jews’ civil rights.⁴ The Goga-Cuza government was the first in Romania to initiate blatantly antisemitic legislation, with the aim of decreasing the number of Jews entitled to emancipation as well as reducing the civil rights of Jews who already enjoyed this status. On January 22, 1938, it enacted the law for reexamining the Jews’ citizenship.⁵

Passed under the “new atmosphere” that the Nazis had created in Europe, this law culminated a prolonged battle (staged before Germany had a decisive influence on Romanian life) on the part of all the Romanian antisemitic movements, in particular the League of National Christian Defense and its heir, the National Christian Party, as well as the Iron Guard. Vehemently opposed to citizenship for Jews, these organizations based themselves upon, among other things, the late nineteenth- and early twentieth- century antisemitic ideology of the forefathers of modern Romanian culture. Despite the law’s

revocation of the citizenship of more than 360,000 Jews, it did not immediately fulfill the Romanian governments' expectations, namely, "the removal [of the Jews] from economic life" by transforming them into foreigners. That awaited the establishment of the National Legionary regime.⁶

The second stage in the antisemitic movements' struggle to nullify the Jews' civil rights was the August 9, 1940, "Jewish statute," passed near the end of King Carol II's reign.⁷ The statute in effect revoked most Jews' civil rights and divided the Jewish population into three categories: Class B—the preferred category—was made up of Regat residents who had been granted citizenship prior to World War I or as a result of their participation in that war. Class A included those from the territories annexed to Romania following World War I. Class C consisted of those who belonged to neither Class A nor Class B. The restrictions imposed on the Jews as a whole were many and varied, and encompassed almost every important aspect of life. For example, Jews were stripped of the right to own property in the villages or to own farmland. The statute also introduced a new concept into Romanian legislation: the definition of a Jew was now based on the principle of "race." It also drew a legal distinction between "Romanians by blood" and ordinary Romanian citizens. Another racist law "prohibiting marriage between those of Roman blood and Jews," also issued on August 9, completed the "Jewish statute."⁸

Under the National Legionary regime antisemitic legislation stemmed first and foremost from the desire to realize local antisemitic ambitions. As far as we know, no pressure in this regard was exerted by Berlin, either directly or via the German legation in Bucharest, and no antisemitic legislation was enacted on the initiative of the Nazis.

The laws, in particular the administrative directives formulated by various government ministries, had two objectives: the "Romanization" of Jewish property, that is, the confiscation of Jewish-owned property for the benefit of the state or its citizens "of Romanian blood"; and the expulsion of Jews from jobs and occupations in order to replace them with Romanians, primarily some 300,000 refugees who had fled the territories handed over to the Soviet Union, Hungary, and Bulgaria.⁹

On October 5, 1940, a law was issued confiscating property in rural areas.¹⁰ Farmland, animal fodder, pasture, ponds, homes, vineyards, orchards, cowsheds, pigsties, chicken coops, beehives, flower gardens, as well as land unfit for farming or other purposes were confiscated from all "classes" of Jews. The land came under state ownership, along with the livestock, any equipment, and the grain and feed supplies.

On November 12, 1940, forests (including any structures or facilities therein) as

well as wood-processing factories (along with their buildings, land, and equipment) were confiscated from individual Jews or from companies in which a majority of the shares were owned by Jews.¹¹ On December 4, 1940, the ownership of oceangoing vessels and riverboats was seized from the Jews. In total, 152 watercraft were confiscated, eighty of them tugboats.¹²

These three laws were significant from the point of view of the Legionnaires but brought most of them virtually no personal benefit. The principal beneficiary of the confiscations was the state. In some cases, however, individual Legionnaires were able to turn consequences of the law and its implementation to personal advantage, and they seized land and other Jewish-owned property. The laws aimed at the Romanization of economic life were intended to enable the Legionnaires to get rich “legally,” while their acts of terror allowed them to get rich “illegally.”

The major Romanization laws were as follows: first, the decree of October 5, 1940 (which, like similar unlegislated measures, had the effect of law), empowered the Ministry for the National Economy to appoint a commissar-general in charge of Romanization for every Jewish factory. It granted these commissars unlimited authority to oversee any business, account, or activity in the factory to which they were appointed.¹³ Second, until November 9, 1940, certain “Class-B” Jews still held licenses to sell products under state monopoly. On that date that permission was canceled, in accordance with the “Jewish statute.” This law harmed widows, the handicapped, and war orphans.¹⁴ Third, the November 16, 1940, law for the “Romanization of salaried factory workers” effectively dismissed Jewish employees from factories and businesses, with the exception of Jewish institutions.¹⁵

The antisemitic legislation did not manage to encompass all spheres of life, nor did it affect all means of livelihood for the Jews. These lacunae in the actual legislation were based on the antisemitic laws and taken by government ministries as well as by institutions, municipalities, and organizations. The laws’ implementation and “practical methods,” in the words of Romanian Jewish leader Wilhelm Filderman, complemented the racial laws cited above. For example, the November 28, 1940, law prohibiting Jews from opening their businesses on Sundays and official holidays served as the basis for a directive forcing Jews to hand over their cafés, restaurants, and taverns.¹⁶

In rural areas, where the district overseers—almost all of them members of the Iron Guard—reigned undisputed, ostensibly legal acts were carried out based on the new legislation. In effect, however, these amounted to the theft of Jewish property without any

opportunity to appeal. Local authorities were overly “diligent,” at times inventing tactics to strip the Jews of their property. A striking example was the decision of the Cămpulung municipality in Bukovina to reduce the area of the city to a radius of 300 meters from its center. In this way, the bulk of the city became classified as rural, and the municipality immediately stepped in and confiscated Jewish property, as permitted under the law cited earlier.¹⁷ Another type of arbitrary decision was the “eradication” (*radiere*) of Jewish firms in every field, that is, the nullification of their legal right to exist.¹⁸

During the five months of the National Legionary regime, an extensive and violent campaign robbed the Jews of their property—businesses, factories, merchandise, buildings, apartments, money—upon the initiative of the Legionnaires’ movement and with the aid of various state authorities. The operation was accompanied by threats to Jews, terror, torture, other physical injury, and even murder. In the face of clubs and guns, the Jews were forced to hand over businesses and factories complete with their equipment and merchandise without receiving any payment in exchange. In this way, virtually all Jewish-owned businesses and factories were stolen in various cities in southern Romania (including Constanța, Călărași, Târgoviste, and Giurgiu) and southern Transylvania (with the exception of Timișoara in Craiova), in addition to numerous factories in the capital, Bucharest. Thousands of Jews were driven out of their homes and towns and robbed of their property.

After the National Legionary regime was removed from power, it became even clearer that the transfer of assets from the Jews to the state had turned into a massive campaign of theft by all types of movement members and sympathizers, and by ordinary citizens who seized the opportunity to get rich at the expense of their Jewish neighbors. The estimated value of this stolen property totals two billion lei (1940 value).¹⁹ While the antisemitic legislation, at least at this stage, resulted from Romanian initiative, as I already have said, one cannot ignore the atmosphere generated by Nazi anti-Jewish legislation and its indirect effect of releasing the Romanians from any hesitations or inhibitions.

In the January 21, 1941, pogrom that broke out in Bucharest when the Iron Guard attempted to depose Antonescu, rioters attacked Jewish homes, businesses, workshops, buildings, clinics, and pharmacies. Gone were any restraints that had previously prevented the Legionnaires in Bucharest from seizing whatever they desired from the Jews. Aside from the Legionnaires, who spearheaded the operation, this raid was carried out by the masses: poor townspeople from the outskirts of the city, Gypsies, and criminals from Bucharest and the surrounding area, along with previously upstanding Romanians from the

Jewish neighborhoods and from Bucharest as a whole. The rioters burst into Jewish homes, where they robbed, destroyed, raped, and murdered. They set fire to whatever property they could not take with them, causing blazes that destroyed entire apartment houses.²⁰ Similar acts of arson in Jewish businesses and shops led to fires that burned down whole buildings.

A total of 1,274 businesses, stores, workshops, and apartments were damaged or destroyed. According to the calculations of the Federation of the Union of Jewish Communities, the damage totaled approximately 383 million lei, including damage to synagogues.²¹ After the riots had been suppressed, the army located “almost 200 trucks loaded with booty, as well as money and jewelry.”²² None of these possessions were ever returned to the Jews.

Established in early February 1942, the Antonescu regime, minus the Legionnaires, expanded the policy of property confiscation from the Jews, adopting a course of deportation and extermination in Bessarabia and Bukovina, and of nationalization, confiscation, and theft of property throughout Romania.

On July 30, 1941, the finance minister, Gen. Nicolae Stoenescu, convened the heads of the Jewish community in Bucharest, some of whom already had been declared “hostages” subject to arrest, and informed them unequivocally and with veiled threats that the Jewish population of Romania was required to provide ten billion lei as a war loan. In order to underscore the choice facing the Jewish population, Stoenescu declared “Marshal Antonescu personally guarantees the lives of the Jews.”²³ The proposal entailed a choice between payment and deportation.

Filderman understood the choice, as did the heads of the Zionist movement, Chief Rabbi Alexandru Șafran, and the community leaders from the Regat and southern Transylvania. A circular distributed by the Jewish leadership to the heads of all the remaining communities, clearly appealing to them to contribute as great a sum as possible to the state, included the following sentence: “Is money worth more than life?”²⁴

On October 8, 1941, despite the finance minister’s promise in the name of the Conducator that money would save lives, the deportation of the Jews of southern Bukovina—who had been returned one month earlier from the Oltenia camps in western Walachia—and the Jews of the Dorohoi district in the Regat began. Upon completion of the first stage of deportations, the government decreed a “special reunification tax” (*Imprumutul Reîntregirii*), according to which “Jews of all classes, including institutions and businesses owned by Jews, must pay a tax equal to four times the standard rate.”²⁵

On September 1, 1941, the prefectures or, in some cases, the military commanders in a number of cities throughout Romania ordered the local Jewish communities to hand over, within twenty-four hours, hundreds of beds, mattresses, blankets, pillows, and sheets for local army hospitals. On September 3, the Second Army Command ordered the Federation to collect, again within twenty-four hours, 6,200 metal beds with all bedding for the army hospitals.²⁶ On September 5, a directive demanded more than 5,000 complete sets of clothing, including socks, underwear, shirts, suits, hats, and shoes.²⁷ The commander in charge of collecting the confiscated items in Bucharest ordered the Federation on September 7 to gather 500 wooden beds with all bedding and turn them over to the army that same day. The order included threats against the Jewish population if it did not carry out the new directive.²⁸

On October 25, every adult Jew was ordered to provide dozens of items of “free of charge” to the state. The Jewish communities were assigned the task of collecting the items. The penalty for those who refused was five to ten years’ imprisonment and a fine of 100,000 to 500,000 lei. “A similar penalty will be imposed on the members of the communities [involved in the collection] in the event that they do not fulfill their obligation.”²⁹

While the punishments were more than an inducement to comply, 44,000 Jews in extreme poverty were simply unable to provide the items. The Centrala (the Judenrat) was forced to pay a 100-million-lei ransom to overturn the noncompliers’ convictions.³⁰ It nevertheless proved impossible to collect the enormous number of items, despite all the penalties prescribed. Accordingly, a new decree was issued in January 1942; instead of goods in kind, it mandated a cash payment based on an inflated price list.³¹

This organized larceny—involving so-called legal taxation by means of decrees, written directives, collection centers, and receipts for taxes paid and items handed over—totaled tens of billions of lei. Tremendous amounts of goods were gathered, huge sums of money were collected via special military support taxes levied exclusively on the Jews, and even greater sums were extorted for exemptions from forced labor, instituted in 1942.

In May 1943, Antonescu imposed a special levy of four billion lei alleging that the Jews were “enjoying life” while Romanian soldiers were dying at the front.³² In the period leading up to this forced “contribution,” Antonescu returned to the intimidation campaign that had preceded his 1941 imposition of the war loan. The order, issued on behalf of Antonescu by Radu Lecca, the government official charged with oversight of the Jews, contained a threat to deport to Transnistria those who refused to pay or did not pay a

sufficient amount. This “robbery with receipts” was unconnected with the Nazis.

War loan	1,994,209,194
Value of goods	1,800,135,650
Contribution to “Home for War Invalids”	89,575,898
Levy of four billion lei (amount collected)	734,156,308
“Contributions” by order of authorities	1,067,876,827
Snow levy	139,323,875
Levy for exemption from forced labor	2,028,450,206
“Contributions” of the Centrala	504,186,987
Direct “contributions” to the Welfare Council	510,000,000
Transfer of monies to the Welfare Council, 1943–1944	1,264,813,800
TOTAL	10,132,728,745

Table 1: A Partial Estimate of the Expropriations and Thefts (value in lei).³³

The “donation” operations of the Welfare Council, established by Antonescu’s wife, Maria, were intended for the same purpose as the other antisemitic policies: to improve the lot of the Romanian people during the war at the expense of the Jews, whose tragedy was caused by her husband. Trucks laden with the clothing of Jews deported to Transnistria transported their loads day and night from Ataki (the main deportation transit point over the Dniester) to Czernowitz, and from there throughout Romania. The kindhearted first lady distributed these clothes to Romanian widows, war orphans, and other unfortunates. The parcels had been seized brutally from the Jews before they were deported.³⁴

Prior to his execution in 1946, Antonescu submitted to the People’s Court a special memorandum justifying his actions and his policies. In it he boasted that he had kept a stable economy throughout most of the war years (until spring 1944), preserved the value of the lei (except for the final months of his regime), maintained a state of plenty in the marketplaces in 1942–43, and reduced the government’s domestic debt. The public had been called upon twice to contribute to the cost of the war, Antonescu wrote, and Romania had found it unnecessary to take loans from other countries. The public’s contributions totaled thirty billion lei, the former Conducator emphasized.³⁵ One quarter to one third of this sum was extorted from the Jews “with receipts”—and many billions more were taken without receipts.

Committed “without receipts” and by use of force, torture, guns, and clubs, the

Legionnaires' theft of Jewish property has never been truly assessed. But even on the basis of official documents, it totaled two to three billion lei in 1940 terms.³⁶ The Antonescu regime estimated the value of this "legal" theft in a commemorative book, published in 1943 to mark the administration's third anniversary. The "Romanization" of Jewish property was displayed prominently. Table 2 is an official breakdown of Jewish property that was confiscated and nationalized for the benefit of the Romanian state and its ethnic Romanian citizens, beginning in October 1940 (the value of the assets is in accordance with the rate of the lei on the confiscation date):

3,178 agricultural properties, totaling 45,035 hectares of land	5,063,364,350
311 forests covering 47,455 hectares	2,585,980,700
99 sawmills	790,018,438
wood and wood products	77,690,833
141 factories for processing agricultural produce in liberated areas	[no estimate]
323 factories for processing agricultural produce; flour mills; oil, alcohol, and brandy distilleries	1,851,341,940
146 vessels of all types	1,318,849,900
564 mortgage rights of Jewish lenders, individuals, and firms	180,000,000
75,385 apartments and buildings: 17,833 in Bucharest, plus 57,552 in outlying towns (58,980 apartments handed over to Romanian residents, plus 1,656 to Romanian institutions)	59,000,603,573
TOTAL	70,867,849,734

Table 2: Jewish Property Confiscated and Nationalized (value in lei).³⁷

The above sums do not reflect the true value of the confiscated property, since the authorities who carried out the confiscations had a vested interest in underestimating its worth. Thus could property be rented or sold to ethnic Romanians at reduced prices, enabling as many as possible to become property holders at the expense of the Jews.

Some idea of the true worth of the confiscated property and assets can be obtained from the income report (Table 3) published by the National Center for Romanization, the body established in 1941 to handle confiscated Jewish property. It refers to profits from the leasing of property to Romanians. Bear in mind that the fees for leased farmland, for the

rent of apartments and buildings, as well as the declared state profits, the handover of factories and other businesses were ridiculously low given the market values at the time. The statistics for 1941 are not included here.

	1942–1943	1943–1944
Utilization of farmland	—	100
Utilization of industrial assets	185	68
Utilization of forests and sawmills	—	28
Leasing of apartments and buildings	1,488.6	1,500
Leasing of factories and businesses	—	23
Leasing of forests	—	30
Leasing of factories for alcohol production	—	5
Ships and barges handed over to Navy Ministry	126	65
TOTAL	1,799.6	1,819

Table 3: Earnings from Utilization of Property Confiscated from Jews (in millions of lei).³⁸

These figures do not include other types of theft of Jewish assets, such as property taken from Jews deported to Transnistria; the outright theft of money, jewels, foreign currency, art objects, Judaica, and life insurance policies; and property of all sorts that was stolen in the towns from which Jews were deported, at the transit points over the Dniester, and immediately before and after executions.

The minimum value of the confiscated and nationalized property, together with the spoils of the direct, officially sanctioned theft from Jews, is roughly 100 billion lei. The exchange rate between 1941 and 1943 ranged from 110 lei to the U.S. dollar in January 1941, to 168 lei in March 1941, to 200 lei in June 1941, to 400 lei in March 1943. In 1946, the secretary-general of the Federation, Matatias Carp, calculated the value of the stolen property based on an average of 210 lei to the dollar, in light of the fact that the bulk of the property was confiscated in the early days of the fascist administration (as opposed to those funds expropriated by the various levies imposed between 1942 and 1944, which totaled 21 billion lei).³⁹

Based on this estimate, the property stolen from the Jews of Romania alone (referring here to the Regat and southern Transylvania) comes to a total of 500 million dollars in 1941–42 terms, or approximately six billion 2002 dollars.⁴⁰ This figure does not include the property stolen from the Jews of Bessarabia, Bukovina, and Transnistria, most

of whom were exterminated.

Notes

1. *Politics and Political Parties in Roumania* (London: International Reference Library Publishing Company, 1936), pp. 171–79.

2. *Apararea Națională*, July 15, 1935.

3. The World Jewish Congress issued a special report on this platform's implications for the Jews: "Le nouveau gouvernement roumain et le problème des minorités et des israélites en particulier" (Geneva, 1938), pp. 1, 3.

4. See *Universul*, December 31, 1937; and *Curentul*, January 2, 1938.

5. See text of the law in Romanian and in German translation in Jean Ancel, ed., *Documents Concerning the Fate of Romanian Jewry during the Holocaust* (hereafter *Documents*), 8:141 (New York: Beate Klarsfeld Foundation, 1986), pp. 162–77.

6. *Monitorul Oficial*, November 24, 1939.

7. *Monitorul Oficial*, August 9, 1940 (also in Ancel, *Documents*, 1:79, pp. 437–45; see English translation in *ibid.*, 8:146, pp. 185–88).

8. *Monitorul Oficial*, August 9, 1940 (also in Ancel, *Documents*, 1:79, pp. 445–47).

9. Aurica Simion, *Regimul politic în România în perioada sept. 1940–ian. 1941* (Cluj-Napoca: Dacia, 1976), p. 112.

10. *Universul*, October 7, 1940 (also in Ancel, *Documents*, 8:154, p. 198; English translation in *ibid.*, pp. 197–99); for the law in its entirety, see: *Monitorul Oficial*, October 5, 1940.

11. *Monitorul Oficial*, November 17, 1940; excerpts in M. Carp, *Cartea Neagră: Sufferintele evreilor d'în România*, in *Timpul dictaturei fasciste, 1940–1944*, vol. 1 (Bucharest: Socec, 1946–1948), pp. 93–94.

12. *Ibid.*, p. 96.

13. Decree no. 3361, *Monitorul Oficial*, no. 233, October 5, 1940; see also Huria Sima, *Era Libertății* (Madrid: Editura Miscării Legionare, 1982), vol. 1, pp. 200–201; Carp, *Cartea Neagră*, vol. 1, pp. 86–87.

14. Decree no. 3758, *Monitorul Oficial*, no. 264, November 10, 1940.

15. Decree no. 3825, *Monitorul Oficial*, no. 270, November 16, 1940 (also in Ancel, *Documents*, 2:6, pp. 9–11).

16. Decree no. 64258, *Monitorul Oficial*, no. 279 (also in Ancel, *Documents*, 2:38, p. 79).

17. Memorandum dated October 16, 1940, from Federation of the Union of Jewish Communities (hereafter: Federation) to director-general of Security Police, in Ancel, *Documents*, vol. 1, pp. 139, 556–57.
18. Memorandum no. 87, dated February 12, 1941, from Federation to Antonescu regarding acts committed in the state between December 1, 1940, and January 21, 1941, in Ancel, *Documents*, 2:76, p. 229. For a complete list of merchants whose property was stolen, see Carp, *Cartea Neagră*, vol. 1, pp. 204–205.
19. Carp, *Cartea Neagră*, vol. 1, p. 24. The exchange rate at this point was 110 lei to the dollar.
20. A partial list of buildings that were set on fire is found in Carp, *Cartea Neagră*, vol. 1, pp. 243–44.
21. Memorandum from the Federation, dated April 1, 1941 (also in Ancel, *Documents*, 2:110, p. 376). See also a statistical report prepared by the Federation on Jews injured during the rioting, *ibid.*, 2:98, pp. 334–39. For a list of the names of the injured, their businesses, and a monetary assessment of damages, see Carp, *Cartea Neagră*, vol. 1, pp. 247–323.
22. Memorandum from the Federation, April 1, 1941.
23. September 5, 1941, memorandum, Federation to Minister of the Interior, with a reference to the Conducator's "promise" (also in Ancel, *Documents*, 3:63, p. 117). See also the October 29, 1941, report of the meeting between eleven Jewish public figures and Finance Minister Stoenescu, which took place on his orders, concerning the requirement to provide a war loan of ten billion lei. At the meeting, the minister reiterated the Conducator's promise that "he personally guarantees the lives of the Jews." Carp Archives, Yad Vashem Archives, Romania collection 011, 3, p. 374.
24. Circular, September 16, 1941, from Federation to community leaders, Romanian State Archives, Office of Prime Minister, Cabinet of Antonescu collection, file 86/1941, p. 216.
25. Decree no. 732, *Monitorul Oficial*, no. 59, March 10, 1942.
26. Urgent directive, September 3, 1941, from Second Territorial Army Command to the Federation to make equipment available to the army hospitals, including a list of required equipment (also in Ancel, *Documents*, 3:53, p. 104).
27. Directive, September 5, 1941, from head of Center for Collection of Confiscated Articles on behalf of the army to the Federation (also in Ancel, *Documents*, 3:64, p. 118).
28. Directive, September 7, 1941, as above (note 27), to turn over 500 wooden beds (also in Ancel, *Documents*, 3:71, p. 127). For list of goods handed over by the Federation as of October 19, 1941, see *ibid.*, 3:168, p. 263.
29. Decree no. 2909, *Monitorul Oficial*, no. 250, October 21, 1941. See *Renașterea Noastră*, no. 773, October 25, 1941 (also in Ancel, *Documents*, 3:186, p. 285).
30. Circular June 17, 1943, from Chișinău (Kishinev) police, containing Justice Ministry figures

on 44,000 Jews who did not hand over items and on the ransom paid in exchange, Kishinev Archives, 696-1-157, p. 75.

31. Decree no. 152, *Monitorul Oficial*, no. 15, January 19, 1942.

32. Directive May 11, 1943, from Radu Lecca, the official in charge of solving the Jewish problem, to Centrala in the name of Antonescu, to pay tax of four billion lei (also in Ancel, *Documents*, 4:307, p. 566).

33. Estimates of income and expenditures from taxes collected from Jews, prepared by the office of Radu Lecca, undated [May 1944], in Ancel, *Documents*, 7:586, p. 750; same data as calculated by Centrala, in *ibid.*, 7:587, p. 751. See also the July 1, 1943, directive from Radu Lecca to Centrala, to make available to the Welfare Council 410 million lei, in *ibid.*, 7:275, p. 343; directive, February 10, 1944, from Maria Antonescu to Radu Lecca to transfer to her 100 million lei from the sums collected from the Jews for exemption booklets from forced labor, in *ibid.*, 7:517, p. 679; section on Radu Lecca in the charge sheet against Antonescu regime, April 29, 1946, containing a reference to 1,264,813,800 lei that was transferred to the League for Social Action (Liga Operelor Sociale), the new name of the Welfare Council, in 1943/44, Interior Ministry Archives, file 40010, vol. 1, p. 172. Ancel, *Documents*, vol. 7, contains the bulk of the payment orders, reports on income and expenditures, directives to “contribute” to institutions, organizations, municipalities, churches, and the like. The Centrala, unable to collect the levy of four billion lei because of the Jews’ extreme poverty, supplied only the sum cited in the table. Assessing the value of the taxes is not a simple task. Between May 1941 and May 1944, the exchange rate of the dollar rose to several times its original value; the official exchange rate was 200 lei to the dollar on June 20, 1941 (Carp Archives, vol., 3, p. 342), and 400 lei in March 1943 (*Cartea Neagră*, vol., 3, p. 293), for example.

The amount of goods that the Jews handed over was enormous: 204,717 shirts; 203,790 pairs of underwear; 205,775 pairs of socks; 359,505 handkerchiefs; 203,373 towels; 104,841 sweaters; 80,103 suits; 67,894 pairs of shoes; 23,431 winter and summer hats; 21,441 blankets; 23,095 sheets; 65,805 duvet covers and pillowcases; 20,139 winter coats, plus thousands of additional suits; equipment for hospitals (including the private medical instruments of Jewish physicians and dentists); Jewish hospitals together with all their equipment; thousands of homes with all their contents, which were turned over to Romanian and German officers; and so forth. An assessment of the full scope of the theft, extortion, and confiscation of Jewish property by the Romanian state and its citizens has yet to be made.

34. See unsigned report to the World Jewish Congress by a Jew from Czernowitz (Manfred Reifer) who immigrated to Israel in 1943, entitled “Extermination of the Jews of Bukovina,” American Jewish Archives, Cincinnati, Manuscript Collection H2 88, 1943, Romania, p. 16.

35. Memorandum by Ion Antonescu, submitted to People’s Court on May 15, 1946. Interior Ministry Archives, file 40010, vol. 4, pp. 29, 32–33 (United States Holocaust Memorial Museum, RG25. 004M, reel 31).

36. Partial statistics published by the Antonescu administration, relating only to the outlying cities, state that Jewish property worth over one billion lei was “sold” for 216 million lei. Of this sum, the Jews received only fifty-two million lei—the vast majority of which was also stolen from them. The official figures are only the tip of the iceberg in terms of the theft of Jewish property during the National Legionary regime. See *Pe Marginea Prăpastiei*, vol., 1 (Bucharest: Monitorul Oficial,

1941), p. 135. Carp estimates the value of this stolen property at two billion lei (see note 19).

37. Official government publication on the achievements of Antonescu's regime: *Trei ani de guvernare, 6 septembrie 1940–6 septembrie 1943* [Three years of government] (Bucharest: Imprimeria Națională, 1943), pp. 144–45.

38. These figures were submitted to the press by the minister for Romanization, Titus Dargos, toward the end of Antonescu's administration and were reproduced in the Jewish newspaper *Curierul Israelit*, no. 2, September 24, 1944. The fiscal year began on April 1. The symbol “—” in the table indicates that no statistics were available regarding income.

39. Carp, *Cartea Neagră*, vol. 1, pp. 22–25; Yad Vashem Archives, Filderman Archives, P-6/58, p. 20.

40. This necessarily rough conversion of the value of years 1941/1942 dollars to those of 2002 is derived from the “What is a dollar worth?” web page of the Federal Reserve Bank of Minneapolis: <http://woodrow.mpls.frb.fed.us/economy/clac/cpihome.html>

The Plundering of Antwerp's Jewish Diamond Dealers, 1940–1944¹

Eric Laureys

In March 1942 the feared German trustee of diamond matters, William Frensel, declared: “Our goal is now to eliminate the Jews; but before we do so, we will have to tolerate them some more.”² Why would Frensel look forward to eliminating Jews? After all, he was empowered to exploit the Jewish diamond dealers, and he diligently went about his business as long as they remained at his mercy. Jews, for a while at least, could not be excluded from the Belgian diamond industry. We are then left to wonder whether the German anti-Jewish policy was adapted, bypassed, or delayed—and for what purpose? The main purpose of this paper is to show that Jewish diamond dealers in Belgium were kept active and alive longer than they otherwise would have been in order to provide the German war industry with vital raw materials. Another legitimate question is whether the German military administration in Belgium, in its struggle for power against National Socialist institutions (the military rulers in Brussels were less eager to “Aryanize” the Belgian economy than to exploit it efficiently), actively supported a prolonged Jewish presence in the German-controlled Belgian diamond industry.³ Research in the Netherlands has shown that the Dutch diamond industry in Amsterdam, the world’s second-largest diamond center after Antwerp, did in fact experience “preferred” treatment compared to other economic sectors.⁴

Except for part of Israel Shirman’s master’s thesis and a chapter in Raul Hilberg’s monumental work, the looting of Jewish assets in Belgium—let alone the plundering of Jewish diamond dealers during World War II—has remained largely unexplored.⁵ Also lacking is a thorough study of German occupation forces in Belgium between 1940 and 1944 and the role they played in economic matters. The fate of the Belgian diamond industry during the occupation was briefly summarized by Etienne Verhoeyen in 1993 in a general work on occupied Belgium.⁶ In order to remedy this situation, particular archives have been made available on an exceptional basis through the Belgian Commission for the Study of Looted Jewish Assets. Among them are the archives of the Belgian Federation of Diamond Exchanges and those of the Belgian Ministry of Finance, keeper of the archives of the main German trust (the Brüsseler Treuhandgesellschaft) as well as the archives of the Belgian Sequester Office (Custodian of Enemy Property). Most important are the archives of the German occupation administration in Brussels, available at the Archives Nationales in Paris and at the archives of the Belgian Administration for War Victims in

Brussels.

This study is limited to the confiscation or forced selling of diamonds owned by Jewish diamond dealers in Belgium. It does not expand on the destination of the looted diamonds, postwar restitution, deportation issues, or the general German policy with regard to the Belgian diamond industry.

Antwerp, Jewish Migrants, and Diamonds

On the eve of the war, ninety percent of the Antwerp diamond businesses were in Jewish hands. (Jewish presence among the labor force in the Antwerp diamond industry accounted for no more than fifteen to twenty percent.⁷) Antwerp was at the time the most important center for the diamond trade, totaling eighty percent of the world's production and commercial activity. Only the distribution of raw diamonds was beyond Antwerp's control. Ninety-six percent of all raw diamonds were distributed by the so-called "London Syndicate," or the Diamond Trading Company, an affiliate of the South African De Beers conglomerate.

Several studies have stressed the links between Jewish immigration to Antwerp and the involvement of these immigrants in the sale and processing of diamonds.⁸ Jewish cleavers and polishers are known to have operated in Antwerp as early as the fifteenth century.⁹ The main migrations into Belgium were from the Netherlands (at the beginning of the nineteenth century) and from Eastern Europe (at the end of the nineteenth century and during the interwar period). In these years Jewish diamond dealers and bankers created the diamond exchanges and developed a thriving export business.¹⁰ Exports to the United States in particular produced valuable hard currency for Belgium.

Even though these dynamic immigrants brought the Belgian diamond industry to its predominant position, they were nonetheless confronted with latent antisemitism. Tensions rose after the 1929 economic crisis and Hitler's subsequent rise to power, when numerous Jewish diamond workers fled Germany for Antwerp. This sudden migration exacerbated economic rivalry between Jews and non-Jews.¹¹ Some non-Jews even welcomed the "Aryanization" of the diamond industry by the German occupying forces.¹²

Paradoxically, however, the German invaders specifically recognized the importance of Jewish diamond dealers with regard to supplying the German war industry. Getting rid of these Jews would have led to a considerable loss of craftsmanship, commercial skill, and traditionally established links to international markets and banks.¹³ Jewish diamond dealers played an essential role in maintaining the supply of polished

gems, industrial diamonds, and boart (powdered diamonds used for polishing other diamonds), for which demand skyrocketed during the war. The demand for gems increased especially in the United States, where they were coveted as a durable currency and a safe investment.¹⁴ The importance of such a major source of hard currency was well understood in Germany. The supply of many important raw materials upon which Germans relied was heavily dependent upon the availability of foreign hard currency. Industrial diamonds were indispensable to the fabrication of certain products from hard metals and the manufacturing of optical devices for the arms industry. Boart was a sought-after commodity, too, since diamonds could be polished only with other diamonds—the hardest natural material available.¹⁵

The Belgian Diamond Industry under German Occupation

Once it had established itself in Brussels, the German military administration (Militärverwaltung, or MV) set out to control the diamond industry. Such control required a special diamond department (Referat Diamant), created within Group I of the economics department (Wirtschaftsabteilung). Group XII was to administer confiscated enemy and Jewish assets (Feind- und Judenvermögen). The head of Referat Diamant was Kriegsverwaltungsrat (KVR) Karl Holstein. Group XII was headed by Oberkriegsverwaltungsrat (OKVR) Dr. Pichier. At a local level, the MV was represented by field command offices (Feldkommandanturen, or FKs).¹⁶ In Antwerp, the local FK was granted exceptional powers to administer and control the Antwerp diamond industry. The key person assigned to this task was KVR Tidemann Ulrich Lemberg, who was given far-reaching powers to organize the industry but nevertheless reported to KVR Holstein.¹⁷ At first, Lemberg was not concerned with anti-Jewish measures. His primary task was to remodel the Belgian diamond industry in accordance with principles prevailing in Nazi Germany.

In order to subordinate the Belgian economy to German war needs a centralized system was imposed. Orders, sales, and the distribution of raw diamonds were strictly controlled.¹⁸ In Germany, such control was implemented by the Reich Offices (Reichsstellen). In Belgium, the Germans created so-called “central offices.” They were, however, an integral part of the Belgian Ministry of Economic Affairs. The MV lacked the necessary personnel to man such a massive administration. Since the Belgian captains of industry dreaded a full dismantling of Belgium’s factories (as had happened during the First World War) and feared a massive requisition of Belgian laborers for German

industry, they agreed to participate in the organization of the new economic regime. Their attitude could be described as a policy of choosing the “lesser evil”: attempting to limit the damage done by German occupation through cooperation.

The Central Office for Diamonds (Centrale du Diamant) was created on January 30, 1941.¹⁹ Influences within the Central Office for Diamonds emanated from Flemish collaborationist circles (represented by Albert Michielsens); the Belgian diamond extraction company Forminière, operating in the Belgian Congo (Joseph Dewyspelaere); and the Antwerp Diamond Bank (Joseph Van Rijkevorsel). A German trustee, William Frensel, kept a vigilant eye on the activities of these men. All of them reported to KVR Lemberg, the Kommissar für die Diamant-Wirtschaft in Belgien.²⁰

Supposedly, the Central Office for Diamonds was intended to boost commerce. In reality, it was used by the Germans to collect information about the industry and especially about available diamond stocks. Operating businesses and all of their activities had to be registered with the Central Office. Directives were issued for raw and industrial diamonds to be delivered solely to the Reich Office for Technical Products (Reichsstelle für Technische Erzeugnisse, or RTE) and for polished diamonds to be used to purchase hard currency or to be exchanged for raw diamonds.²¹ Registered businesses were also expected to disclose information about any commercial operations performed by others.

The Aryanization and Looting of the Belgian Economy

Fundamentally, the diamond industry did not suffer any special fate. Like most other economic sectors in Belgium, it was reorganized according to Nazi corporatist precepts. This meant that demand and supply no longer interacted freely and that available strategic resources were seized. This article, however, focuses exclusively on the exploitation and plundering of the Jews—actions that were systematically disguised as perfectly legal operations, backed by MV decrees.

At first, as we shall see, occupation authorities took no exceptional measures against the Jews. Belgian public opinion was not to be stirred up, as the Germans still had high hopes of obtaining the “voluntary collaboration” of Belgian administration and industry. Meanwhile, a study performed by the MV showed that Jewish economic influence in Belgium was quite limited with the exception of the diamond industry.²² For reasons I shall discuss, in November 1940, however, the German authorities ordered a swift “purification” of the Belgian economy. Goods made available as a result of this purification were destined for the Reich or its troops. In an early phase, the MV tried to

mobilize the Belgian lawmakers and local administration for this task, but when they refused to cooperate the MV issued its own special decrees. The ordinances of October 28 and November 16, 1940, demanded the registration of Jewish property. The Aryanization (“*Entjudung*,” literally “de-Judification”) of Jewish businesses and the subsequent confiscation of goods were ordered by decrees issued on May 31, 1941.²³

Aryanized or confiscated businesses and goods were administered by German trustees (*Verwalter*). Those trustees were hired by the Wehrmacht and were controlled by the MV’s trust company, the Brüsseler Treuhandgesellschaft (BTG), which was linked to Group XII.²⁴ The BTG’s tasks included tracing enemy and Jewish influences in the Belgian economy; performing detailed audits to establish profitability, value, and war damages; and controlling the individual trustees. A number of German banks or enemy banks (under German trustee administration) were also mobilized to assist the BTG. Enemy and Jewish assets were to be deposited with these banks.²⁵ In the final report of Group XII, this Aryanization was presented as a necessary and economically sound measure in which only professional and strategic criteria prevailed. After two phases of Aryanization by mid-1942, only a handful of Jewish businesses—mostly industrial companies with a special importance for the Germans—remained economically active. Aryanization hit commercial and smaller industrial businesses the hardest, mostly in the textile and leather sectors.

The proceeds of the Aryanization were deposited in blocked accounts with the aforementioned banks. Most of these assets were grouped at the Société française de Banque et de Dépôts—an “enemy bank” under German control. The BTG administered those assets but did not dispose of them.

The Aryanization and Looting of the Belgian Diamond Industry

It is clear that economic interests and anti-Jewish policy were intimately interwoven. Since both polished and industrial diamonds were so vital to the German war effort, the Aryanization of the Belgian diamond industry was fine-tuned largely in accordance with its needs.

The “Charm Offensive,” May–October 1940

In order to adjust the Antwerp diamond industry to meet German needs, a degree of caution was required. The collaboration and trust of diamond circles were of paramount importance, not only to control the industry but also to prevent diamonds from

disappearing into the black market or even being exported illegally. In particular, the German authorities hoped to recover the considerable stocks that many Antwerp diamond dealers had taken with them in their flight to southern France. As long as a reasonable chance existed that these dealers could be persuaded to return to Antwerp, the Germans refrained from looting the industry. KVR Lemberg consequently opted for a “friendly” approach.

Early lootings by the Devisenschutzkommando (Foreign Currency Control Unit—a subsidiary of the Reichssicherheitshauptamt, and thus an organization that was largely independent from the MV in Brussels) were stopped by Lemberg, in spite of his relative lack of influence over Nazi authorities.²⁶ Officially, the Devisenschutzkommando’s task consisted of tracking down diamond smugglers and illegal trade. Needless to say, Lemberg’s meddling in their business increased tension between the German civilian and military authorities. A clash was avoided by granting the Devisenschutzkommando control over the planned declaration of diamond stocks, a policy preferred by Lemberg.²⁷

The diamond stock declaration was due to be completed by July 10, 1940. Those who did not comply were subject to fines and imprisonment; noncompliant Jews were to be deported immediately. In practice, the due date was deferred to August 10, 1940, and offenders were not prosecuted before January 31, 1941. The docile willingness of the Jewish diamond dealers to declare their goods nevertheless amazed the postwar Belgian civil servants who compiled the looting files for the Belgian military courts.²⁸

Even though legislation enabling the confiscation of diamonds was available, and the now declared diamond stocks could be located with great precision, Lemberg still did not allow any looting. However, it is clear that pressure was exerted on owners (Jewish and non-Jewish) to sell their industrial diamonds to the German war industry, which was represented in Belgium by Johannes Karl Urbanek of the RTE.²⁹ Urbanek paid approximately twenty percent of the real value of the diamonds.³⁰ Most diamonds exported to Germany in this way did not belong to Jewish traders.

Polished diamonds were purchased by the Netherlands section of the German Office for the Four-Year Plan (Amt für den Vierjahresplan, under Hermann Göring) that was located in The Hague. The Office’s representative for Belgium was Hans Plümer. In principle, Lemberg forbade any export of polished diamonds from Belgium. He wanted to keep the Antwerp diamond industry afloat in order better to serve the Reich. This meant that the Office had to trade the polished diamonds it acquired for raw diamonds that were then delivered to the Antwerp diamond workshops.

The main purpose of this “friendly” approach was to recover the stocks that fleeing dealers had taken to France. Unwilling to consider the threat that Nazi Germany represented to the Jews, many Antwerp diamond dealers, hoping to resume “business as usual,” did in fact consider returning home. Indeed leaders of the industry in Antwerp begged Lemberg to encourage those who had fled to come home and make their stocks available to rekindle the industry.³¹ Under the false promise that Jewish diamond dealers would be allowed to go about their business in Antwerp undisturbed, many did return in the late summer and autumn of 1940.³²

The Tightening of Control, November 1940–April 1942

The success of Lemberg’s charm offensive eventually enabled a gradual tightening of control. The MV, and Lemberg in particular, still objected to the elimination of Jewish influence in this vital industry, but considering the turn of events in the war and the increasing pressure from Nazi Germany to find a “final solution to the Jewish problem” the “friendly” policy could no longer be implemented as before, and hopes dwindled for the return of more expatriates.³³ Also, by December 1941 the United States was at war with Germany, and polished diamonds could no longer be exported legally for hard currency. The United States had always been the main purchaser of Belgian diamonds, and the Jewish diamond dealers in Antwerp had been crucial to these overseas connections. With those Jews becoming less useful and the diamond stocks of the other dealers who returned from France now under German control, it is easy to imagine that the situation of the Jewish dealers was about to deteriorate.

The very first, arguably hidden, anti-Jewish measure in the diamond industry was the elimination of intermediaries such as brokers, who were considered to be needlessly creaming off profits and thus increasing the costs for German industry. The Germans were well aware that this was an exclusively Jewish activity. A second such measure was the imposition of a mandatory license to remain active in the field. Only those who could prove they had been active for more than ten years were granted such a license. The Germans knew perfectly well that numerous Jews had migrated to Belgium in the second half of the thirties. The measure resulted in yet another reduction of the Jewish presence in the industry.³⁴

Then, around February 1941, came the first confiscations of diamonds. Goods that belonged to citizens of countries at war with Germany or goods belonging to Belgian residents who had fled the country were considered enemy assets. As far as the diamond

industry was concerned, all of these “enemies” happened to be Jews. Enemy assets consisting of raw, industrial, or polished diamonds were confiscated and entrusted to William Frensel.³⁵ Frensel’s position within the Central Office for Diamonds enabled him to obtain first-hand information about Antwerp’s diamond dealers and their business.³⁶ Between April and November 1941 Frensel and the Devisenschutzkommando opened 500 “enemy” deposit safes. Frensel sold the confiscated diamonds to Plümer and Urbanek, and the proceeds were deposited in blocked accounts with the Westbank, a subsidiary of the Bank der Deutschen Arbeit, the Nazi Party’s bank.³⁷ Meanwhile, several Belgians had benefited from the operation, offering their services as appraisers, informers, intermediate sellers, and so on.

As a new inventory of diamond stocks was organized, Belgian officials of the Central Office for Diamonds became aware that the Germans were slowly destroying their industry. The Belgians viewed with dismay the hardened attitude towards Jews. Whenever possible, Jewish diamond dealers were assisted by the Central Office in order to circumvent the discriminatory measures against them. The head of the Central Office, Albert Michielsen, requested promises that declared diamonds would not be confiscated.³⁸ KVR Karl Holstein provided him with such a written promise on June 12, 1941.

This relatively mild military rule over the diamond industry was to be disturbed by the unexpected actions of the Devisenschutzkommando. Obviously the Devisenschutzkommando could not be persuaded that Jews should be left in peace to the benefit of the Reich and that Belgian civil servants should administer the Central Office for Diamonds. At a time when increasing numbers of wealthy Jewish diamond dealers managed to flee the country, and despite agreements with Lemberg and the MV, the Devisenschutzkommando could no longer accept Lemberg’s “friendly” policy. With the support of the Sipo-SD, the Devisenschutzkommando held *Razzien* (organized raids) in two of the five diamond exchanges. Witnesses said that the raids were particularly brutal, even though the booty was quite limited.³⁹

Needless to say, Lemberg and Group I had not been informed of the Devisenschutzkommando’s plans. As Lemberg’s policy was based on the diamond circles’ trust and collaboration,⁴⁰ the raids understandably led to renewed confrontation between both parties, especially since Group I had been preparing a now greatly compromised compulsory deposit of diamonds to prevent them from being sold or worked illegally.⁴¹ The result of the Devisenschutzkommando’s action was an increased flight of wealthy Jewish diamond dealers. Between the start of the raids and November 21, 1941, a total of

fifteen diamond dealers had fled with 13,600 carats of declared diamonds.⁴²

Against all odds, the MV persevered with the mandatory diamond deposit. The organizers based their efforts on the diamond declaration, which provided them with an overview of the existing stocks. In order to deceive the diamond dealers, the Germans managed to assign the task of collecting the diamonds to the Central Office for Diamonds. The Belgians agreed to perform this controversial task since they hoped to keep some control over what they feared was going to become a looting operation. Polished diamonds were deposited in November 1941 and raw diamonds in March 1942.⁴³ Receipts were issued to the owners providing they signed a declaration stating that they would remain responsible for the deposited stones even in cases of negligence among the employees of the Central Office for Diamonds. Some “trustworthy” diamond companies were exempted from the compulsory deposit requirement. Among these were Italian, German, and collaborationist businesses.⁴⁴

The mandatory deposit killed the industry. All official activity ceased. Available raw diamonds were no longer worked out of fear that, once polished, they would have to be deposited. This, of course, was only until raw diamonds had to be deposited as well. Again, the Germans provided written guarantees that deposited diamond stocks would not be confiscated.⁴⁵ By December 18, 1941, however, the RTE notified Holstein that all Antwerp diamond deposits were to be secured (*sichergestellt*) and then sold by January 1942.⁴⁶ Up to June 1942, 88,000 carats of raw diamonds were seized, among which 69,000 carats (41,500 from Jewish owners) were selected by the RTE to be delivered to the German war industry.⁴⁷ Again several diamond dealers who refused to hand over their diamonds managed to flee the country. According to Belgian secret services operating from London, they numbered seventy-five individuals.⁴⁸

The Liquidation of Jewish Diamond Businesses, May 1942–August 1944

In reality, the liquidation of Jewish diamond businesses was rarely carried out in accordance with the prevailing German decrees. Clearly, exceptional rules were applied to the diamond industry. For instance, in other economic sectors such as the textile and leather industries, Jewish influence was eradicated on average two months earlier than in the diamond sector.⁴⁹ However, liquidations were all based on the same decrees of May 31, 1941. This indicates that the analysis of the contents of German legislation relating to Aryanization does not allow us to examine liquidations accurately. Also, the final activity report written by the head of Group XII gives a particularly legalistic account

of the operation, a recounting that does not provide any insights into the practical implementation in the field.

Clearly, German authorities ruling over the diamond industry needed time to organize and carry out the mandatory diamond deposit, which was indispensable for a successful seizure of diamonds. In other economic sectors, the chances of losing goods to the black market or to illegal export were minimal by comparison. Together with the importance of diamonds for the German war industry, this resulted in the postponing of the Aryanization of the Belgian diamond industry.

On April 17, 1942, Group XII set forth the liquidation of approximately 2,000 (1,300 active and 700 inactive) Jewish diamond businesses to be carried out before the end of May 1942. Again Frensel was the main executive of these measures. His mandate as Verwalter of enemy property was now extended to cover Jewish property in the diamond industry.⁵⁰ He recovered the receipts delivered to the owners of diamonds deposited with the Central Office for Diamonds and claimed the deposited diamonds.⁵¹ Joseph Dewyspelaere initially refused to deliver the diamond stocks and requested a written confirmation from the German authorities that Frensel was indeed authorized by them to seize the stones.⁵² Holstein's confirmation reached Dewyspelaere on May 22, 1942.

As before, the looted raw and polished diamonds were sold respectively to the RTE and the Four-Year Plan Office for the bargain price of approximately twenty percent of their true value. The total declared value was \$1,245,700, and the purchase price amounted to a mere \$274,200.⁵³ This latter amount was deposited at the Antwerp subsidiary of the Westbank. Diamonds deposited by the "Aryan" diamond dealers were returned in 1943.

As soon as the "Entjudung" of the diamond industry had been carried out, mass deportation of Jewish diamond dealers could start. However useful these dealers could still be to the German Reich, the desire to consign them to mass destruction took priority. Elsewhere, as in Poland and Germany, the need for Jewish slave laborers in key industries or the need for trains for the general war effort were subordinated to anti-Jewish imperatives in a similar fashion.⁵⁴

Some Jewish diamond dealers managed to postpone their deportation, however, through Frensel's interventions. Despite pressing demands, Frensel was no longer able to provide Germany with cheap board. A general shortage in the Netherlands forced Dutch merchants to purchase board in Antwerp, causing prices to skyrocket. So Frensel suggested to the Reichssicherheitshauptamt in Berlin that Jews be granted a six- to eight-week delay of their deportation, on condition that they provide board or hard currency equivalent to

50,000 Swiss francs. Allegedly this system had already produced excellent results in the Netherlands. The operation was to last about two weeks, after which the evacuation was to be completed (“*die Evakuierung abgeschlossen sein soll*”).⁵⁵

After the Jewish diamond dealers had been deported, Frensel and his successor Eberhard Ammermann collected additional diamonds seized by other German services or produced by confiscation. Diamonds belonging to Jews who had transgressed German decrees and were arrested by the Devisenschutzkommando were confiscated and sold by Frensel on behalf of the Devisenschutzkommando. The sales channels used were the same as those employed for the diamonds deposited at the Central Office for Diamonds (RTE and the Office of the Four-Year Plan). The price was thirty percent of the real value, ten percent of which was destined for Devisenschutzkommando informers.⁵⁶ Another German office, the Reichsministerium für die besetzten Ostgebiete (Reich Ministry for the Occupied Eastern Territories), rummaged through deported people’s houses as they confiscated furniture during the “*Möbelaktion*,” the ostensible purpose of which was to refurnish German homes destroyed by Allied bombing. They discovered diamonds as well as pawn receipts. In this way the Germans recovered further diamonds that had been deposited at the Antwerp pawnshops by Jewish diamond dealers.⁵⁷ All of these diamonds were sold by Frensel, and the proceeds were deposited into blocked accounts by the BTG.⁵⁸

By that time Lemberg had been replaced by his colleague from Brussels, Karl Holstein. Frensel died on May 17, 1944, and was buried with military honors. The MV had some difficulties replacing this all-round representative of the various German services. Frensel had accumulated mandates from not only the RTE and the Office of the Four-Year Plan as an official purchaser but also from Group XII as a trustee for both enemy and Jewish property in the Belgian diamond industry.⁵⁹ This unique position was split in two after his death: Ammermann, Frensel’s accountant, took over Frensel’s trustee activities, and Holstein was named plenipotentiary (Bevollmächtigter) for the RTE.⁶⁰

Ammermann’s main concern was to transfer the proceeds of the diamond sales from blocked accounts at various banks, but mostly from the Westbank to the Société française de Banque et de Dépôts, where most of the loot was to be concentrated. No doubt German authorities planned to transfer the booty to Germany. Their precipitate flight, however, prevented their doing so. At the end of August 1944 Group XII and the BTG retreated to Baden-Baden, taking a limited amount of cash and diamonds with them. The bulk of the proceeds remained in Belgium.⁶¹

Establishing an overall figure embracing the plundering of Jewish diamond dealers in Belgium is a most hazardous enterprise. Many partial figures are available from archival documents, but often final reports were never drawn up. Despite meticulous compiling, comparing, and computing the ample data, no acceptable figure has been produced. Nevertheless, some particular chapters of the looting can be reproduced quite accurately: for example, the transfer of proceeds from the Westbank to the Société française de Banque et de Dépôts in July and August 1944 is quite well documented. The money available from these blocked accounts amounted to \$672,000. The declared value of the looted property amounted to at least \$1,600,000.⁶² A postwar evaluation based on the available descriptions of the seized diamonds produced the much higher figure of \$4,930,000. These figures still do not take into account the numerous operations that took place on the black market and cannot be documented. To give an idea of what the loot might have been, certain deductions can be made. The single most important Belgian collaborationist diamond dealer amassed a fortune of no less than \$16,000,000 during the occupation period. His wartime business did not deal only in “Jewish” diamonds, however. Huge amounts of raw diamonds for industrial use were stolen from Forminière, a non-Jewish company.

Precisely who among the Jews in the Belgian diamond industry was plundered? Based on the blocked accounts at the Westbank and the individual information contained in Frensel's documents, sixty to seventy percent of the Jewish victims were Polish immigrants.⁶³ In all four professional categories (merchants, brokers, workers, and manufacturers) the Poles were the predominant group. Among them the brokers had the fewest possessions to be looted. At the outbreak of the war, brokers did not generally migrate to safer (and more expensive) havens either, unlike many others.

No more than five percent of all Jews in Belgium in 1940 had Belgian citizenship. Within the diamond industry, twelve percent of the victims of looting were Belgian citizens. Social differentiation might well be the reason for this discrepancy: Most Belgian Jews were merchants. The third-largest group of victims (ten percent) was made up of Jews of Dutch nationality. Proportionally they constituted the most plundered category, accounting for up to thirty-one percent of the total loot but only ten percent of the victims. The Dutch were the wealthiest diamond dealers in Antwerp, but most of them, too, were brokers, which emphasizes the relative poverty of their Polish colleagues. This is confirmed in the final report of Group XII, which claimed that after most of the prosperous diamond dealers had fled, only poor Eastern European dealers remained in Belgium.⁶⁴

Conclusion

Any serious diamond business in Belgium was unimaginable without the trust and even the collaboration of Jewish diamond dealers. Thus the German military administration determined that anti-Jewish policy would have to be at least temporarily postponed if the Reich were to benefit from the potential of the Antwerp diamond industry. This policy was implemented as long as pressure from National Socialist organizations such as the Devisenschutzkommando could be kept at bay and diamond flight could be contained. Resistance to this “friendly” policy was silenced with minor concessions, showing a definite advantage for the military administration in its power struggle with Nazi institutions. Agreements between the two specified each side’s prerogatives: the MV would control the industry, while the Devisenschutzkommando would deal with fraud and diamond flight.

The seemingly methodical sequence of measures taken by the local German authorities does not necessarily mean that the liquidation of the Jewish diamond companies or the seizure of the diamond stocks had been clearly targeted at the outset of the occupation of Belgium. Chances are that the German authorities instead reacted opportunistically, adapting their policy to the evolving situation. Thus Group I gradually toughened its policy as goals such as the recovery of the French diamond stocks and the registration and subsequent deposit of the diamonds were successfully met. But the tougher the policy, the more distrust emerged, causing increasing numbers of mostly Jewish dealers to flee the country with valuable stocks. This dilemma resulted in a clash between the military administration and the Devisenschutzkommando. This does not mean that anti-Jewish policy was a monopoly of the Devisenschutzkommando. When Lemberg excluded diamond-industry intermediaries such as brokers, he knowingly targeted the Jews. Is this particular measure to be regarded as a rationalizing of the industry or is it truly a hidden anti-Jewish measure? Both interpretations are probably valid, as Lemberg must have taken advantage of the presence of a weakened, downgraded, and therefore easily exploited group to push his economic reforms.

As a result of the reluctance to eliminate Jewish influence, the liquidation of Jewish diamond businesses was carried out two months after the liquidations in other economic sectors had been completed. In other words, an anti-Jewish measure, the liquidation, was postponed to enable an economic measure, namely the compulsory diamond deposit, to

take place. This was not an isolated event: economic priorities did on numerous occasions prevail over anti-Jewish policy in the Belgian diamond industry. Moreover, powerful Belgian economic circles with stakes in the diamond industry clearly were able to slow down the implementation of German policy. Such influences may not have been at hand in other economic sectors.

Despite the competition and quarrelling among different German organizations, it must be emphasized that with regard to the Belgian diamond industry, all measures, whether taken by Group I (exploitation of the economy) or by Group XII (exploitation of the Jews), were implemented by the same person. William Frensel accumulated mandates from the Central Office for Diamonds, the Reichsstelle für Technische Erzeugnisse, the Office for the Four-Year Plan and the Devisenschutzkommando (as a seller). He was also appointed as a trustee for both enemy and Jewish property in the diamond industry. This combination of economic and anti-Jewish prerogatives confirms the efficient collaboration between the different authorities. There was a symbiotic relationship between economic, strategic, and anti-Jewish interests, and none got the upper hand. Initially, economic interests prevailed; later, anti-Jewish considerations gained importance. This evolution mirrors general patterns concerning the German occupation in Belgium.

Abbreviations

BTG	<i>Brüsseler Treuhandgesellschaft</i>
FK	<i>Feldkommandantur</i>
KVR	<i>Kriegsverwaltungsrat</i>
MV	<i>Militärverwaltung</i>
OFK	<i>Oberfeldkommandantur</i>
OKVR	<i>Oberkriegsverwaltungsrat</i>
RTE	<i>Reichsstelle für Technische Erzeugnisse</i>
SFBD	<i>Société française de Banque et de Dépôts</i>
SD	<i>Sicherheitsdienst</i>
SiPo	<i>Sicherheitspolizei</i>

Notes

1. A related work by the author has since been published on this topic. See Eric Laureys, “Le pillage dans le secteur diamantaire,” in *Les biens des victimes des persécutions anti-juives en Belgique: Spoliation-rétablissement des droits Résultats de la Commission d’étude*, Commission d’étude sur le sort des biens des membres de la Communauté juive de Belgique spoliés ou délaissés pendant la guerre 1940–1945 (July 2001), pp. 94–118.
2. For the purposes of this paper, “Jews” refers to those who were considered to be Jewish by the Nazis.
3. Until the creation of a civilian rule in July 1944.
4. A. J. van der Leeuw, “Die Aktion Bozenhardt & Co.,” in *Studies over Nederland in oorlogstijd*, ed. A. H. Paape (Amsterdam, 1972).
5. Israel Shirman, *Un aspect de la ‘solution finale’: La spoliation économique des juifs de Belgique in Cahiers d’histoire de la Seconde Guerre mondiale* 3 (1974), pp. 65–83. Raul Hilberg, *The Destruction of the European Jews* (New York: Holmes & Meier, 1985), ch. 8. Since the editing of this article the Belgian Commission for the Study of Jewish Assets has published its final report, <<http://www.combuysse.fgov.be>>.
6. Etienne Verhoeyen, *België Bezet, 1940–1944: Een synthese* (Brussels, 1993).
7. Archives nationales, Paris (hereafter AN) AJ/40-72-2, Note Holstein, October 7, 1940.
8. Rudi Van Doorslaer, *Kinderen van het getto—joodse revolutionairen in België (1925–1940)* (Antwerp, 1996).
9. Jean-Philippe Schreiber, *L’immigration juive en Belgique du Moyen Âge à la Première Guerre Mondiale* (Brussels, 1996).
10. Martine Vermandere, *Adamastos—100 jaar Algemene Diamantbewerkerbond van België* (Antwerp, 1995), pp. 51, 61.
11. Rudi Van Doorslaer, “Les enfants du ghetto, l’immigration juive communiste en Belgique et la quête de la modernité 1925-1940,” in *Les juifs de Belgique de l’immigration au génocide, 1925-1945* (Brussels, 1993), p. 74.
12. AN AJ/40-72-10V, File on J. Hellings, n.d.
13. *Volk en Staat*, June 29, 1944.
14. *Kölnische Zeitung*, December 9, 1943.

15. AN AJ/40-72-2, Johannes Urbanek, "Erfassung der Bestände an Industriediamanten in Belgien," June 24, 1940.
16. J. Gérard-Libois and J. Gotovitch, *L'an 40. La Belgique occupée* (Brussels, 1971), p. 140.
17. Administration for War Victims, Brussels (hereafter AWV) 497/230.035, Binder 3, Note for Military Prosecutor Schoonen, May 25, 1945.
18. Dirk Luyten, *Burgers boven elke verdenking: Vervolging van de economische collaboratie in België tijdens de Tweede Wereldoorlog* (Brussels, 1996), p. 240. Until the decree of September 2, 1940, the term *Warenstelle* was used after the German ordinance on which they were based. After November 2, the term *Warencentrale*, or central office, was used. They are however one and the same organ.
19. AWV 497/230.035, Binder 2, Testimony Verstringen, September 21, 1944.
20. AN AJ/40-72-2, KVR Holstein to KVR Abt. Chef Keyser, December 2, 1940.
21. AN AJ/40-72-2, "Anordnung Nr 1 des Kommissars für die Diamant-Wirtschaft in Belgien," n.d.
22. Centre d'Etudes et de Documentation Guerre et Sociétés contemporaines (hereafter CEGES) GRMA "Schlußbericht Gruppe XII Feind- und Jüdenvermögen," February 1944.
23. For a more elaborate analysis of the de-Judification of the Belgian economy, see Eric Laureys, "Kritische studie van het rapport van de Gruppe XII," unpublished preliminary research report to CEGES (1999).
24. AN AJ/40-7-14G, "Geschäftsbericht über das 1. und 2. Geschäftsjahr der BTG SPRL Brüssel, Cantersteen 47 vom 12.10.1940–31.12.1942," May 10, 1943.
25. Ministry of Finance, Brussels (hereafter MF), Sequester, *Ennemi 12 BTG*, DG, Preliminary note on the BTG by Alfred Pranger, November 10, 1944.
26. AN AJ/40 - 73-1a, Gruppe I, Referat 2, Delius to Devisenschutzkommando Außenstelle Antwerpen, October 6, 1941.
27. OFK 672 Außenstelle Antwerpen, Ordinance of July 5, 1940.
28. AWV 497/230.035, Binder 3, Report, May 25, 1945.
29. Belgian Federation of Diamond Exchanges, Brussels, Binder 262.10, Holstein to Devisenschutzkommando Brussels, May 7, 1942. This German *Warenstelle* for technical products was a department of the Reichswirtschaftsministerium. It was taken over by the Reichsstelle für Edelmetalle in July 1944.
30. AN AJ/40-4, 05, "Tätigkeitsbericht Nr 21 der Militärverwaltung für die Zeit vom 1 September–Dezember 1942," December 31, 1942.

31. AN AJ/40-72-2, Lemberg to Holstein, July 20, 1940.
32. AN AJ/40-72-2, Lemberg to Holstein "Lagebericht Gewerbliche Wirtschaft, Diamantheadel und -Industrie in Antwerpen."
33. AN AJ/40-72-2, Note Lemberg, May 6, 1941.
34. *Collaborateurs en milliards gestolen diamanten* (Antwerp, 1946), p. 12: "All merchants and brokers were excluded in favor of small entrepreneurs."
35. AN AJ/40-345/4b, Report OKVR Essen, January 2, 1941.
36. AN AJ/40-72-2, Holstein to Lemberg, February 14, 1941.
37. AWV 184/77.146, Binder 3, Report Ministerialrat Friedrich and Amtsrat Theurich—Rechnungshof Berlin, January 10, 1942.
38. AN AJ/40-72-2, Michielsen to Lemberg, May 29, 1941.
39. AWV 497/230.035, Binder 1, Note Meyer, Devisenschutzkommando Außenstelle Antwerpen, October 31, 1941.
40. AN AJ/40-73-1a, Delius to Devisenschutzkommando Außenstelle Antwerpen, October 6, 1941.
41. AN AJ/40-72-2, Holstein to Michielsen, April 1, 1942.
42. AWV 184/77.146, Binder 1 Lemberg to Frensel, November 21, 1941.
43. AN AJ/40-72-2/21, Circular Diamantcontrole, November 1941.
44. AN AJ/40-72-2/10, Note Lemberg, October 1941.
45. AN AJ/40-72-2, Note Lemberg, October 10, 1941.
46. AN AJ/40-72-2, RTE to Holstein, December 18, 1941.
47. AN AJ/40-4-03, "Tätigkeitsbericht Nr 20 der Militärverwaltung für die Zeit vom 15. März–1.Juni 1942," June 15, 1942.
48. CEGES SERA 55 2261-File B VII / 07-14, *Diamanten* Note s.d.
49. Maxime Steinberg, *L'étoile et le fusil. La question juive, 1940-1942* (Brussels, 1983), p. 57.
50. AN AJ/40-72-10g, Pichier to Jaeck, May 26, 1942.
51. AWV 497/201.386, Ministry of Economic Affairs and Central Office for Diamonds, Declaration of deposit of polished diamonds.

52. AN AJ/40-72-10k, Diamantcontrole to Holstein, May 21, 1942.
53. MF Sequester Nr 12 F-1154, Van Ginniken to Pranger, List of deposits demanded by Frensel, s.d.
54. Michael Marrus, *The Holocaust in History* (London: Plume, 1989), p. 29.
55. AN AJ/40-72-10f, Holstein to Jaeck, September 4, 1942.
56. AWV 497/230.035, Binder 2, Testimony Verstringen, n.d.
57. AWV 497/230.035, Binder 3, State Security to Military Prosecutor Schoonen, Testimony Verstringen, October 19, 1945.
58. AWV 497/194.609, Report, March 4, 1943.
59. AN AJ/40-72-2, Kommissarische Reichsbeauftragte für Technische Erzeugnisse Gez., Wolff to Frensel, May 20, 1943.
60. AN AJ/40-72-2, Note Forkel, June 23, 1944.
61. MF, Sequester DG, Note about the evacuation of assets under BTG administration to the Reich.
62. Calculation based on the exchange rate between the Belgian franc and the U.S. dollar from 1940 to 1943: 31.25 francs to the dollar. To approximate the current value, see the Federal Reserve Bank of Minneapolis Web page, <<http://woodrow.mpls.frb.fed.us/research/data/us/calc>>. A 1940 dollar is equivalent to 12.81 year 2002 dollars; a 1944 dollar 10.19.
63. AWV 497/230.035, Binder 3, Frensel to Pichier, January 28, 1943.
64. CEGES, GRMA, "Schlußbericht Gruppe XII Feind- und Judenvermögen, 'Diamanten, Steine und Edelmetalle,'" February 1944, p. 39.

Franco-German Rivalry and “Aryanization” as the Creation of a New Policy in France, 1940–1944

Jean-Marc Dreyfus

“Aryanization” in France has only recently become a research subject. Although the Vichy regime, the French government’s collaboration policy, and the persecution of the Jews have been at the center of academic and media attention for a long time, only a handful of books and articles have addressed the confiscation of Jewish assets in occupied France.¹ Beginning in 1995, spoliation made headlines in the international press, mainly following the attacks on Swiss banks for their handling of “Nazi gold” and Jewish dormant accounts. In 1997 the French government established the Mission d’études sur la spoliation des Juifs de France 1940 à 1944 (Study Mission on the Spoliation of Jews in France from 1940 to 1944, or the Mission Mattéoli²) to study the fate of assets that had been confiscated from the Jews of France and that may not have been returned to their legitimate owners. Together with a few other works written in the meantime by individual historians, the reports of the Mission Mattéoli give a complete account of the confiscation and of postwar restitution.³ This paper aims to describe the events and interactions that led to the creation of a French policy of economic Aryanization. These facts should be understood within the framework of state collaboration and the appearance of a new political regime in the aftermath of the May–June 1940 debacle. The conditions surrounding the invention and implementation of this policy provide a clue to understanding its results, which seem moderate compared to what happened in other occupied countries. This policy should also be viewed in the context of the French administrative tradition, although some new institutions and services were established.

A French Antisemitic Policy for Which Aryanization Is Not a Priority

The fiercely antisemitic Vichy regime introduced, for the first time since the 1789 revolution, the political will to turn Jews into second-class citizens and to deny them most of their political rights. However economic Aryanization and assets confiscation were not initially part of the new government’s program. While the laws and decrees of summer 1940 did not address the Jews directly, some had delayed effects upon the Aryanization policy. Without German pressure, the government of Marshal Pétain promulgated the law of July 22,⁴ whereby any French person who had left France or its colonies without an official order between May 10 and June 30, 1940, could be deprived of citizenship.

Deprivation did not take place automatically; specific degrees had to be issued in each case. The loss of citizenship was accompanied by the confiscation of all private belongings, which were to be given to the Secours National, a state-controlled charity for the relief of war damages. The Domains Administration, which had an office in each French department, was in charge of liquidating these properties. Only 446 people were affected by this law, but some were important symbolically, such as Gen. Charles de Gaulle, Pierre Cot, and some of the wealthiest entrepreneurs in France—including five members of the Rothschild family⁵ and André Meyer, head of the Lazard Frères et Cie Bank. Another law was passed on August 16, 1940, creating the Organization Committees.⁶ These committees, numbering more than 250 at the end of the occupation, were directed by prominent members of the economic sector and had some power to prevent new businesses from being established and to allocate raw materials and products. They influenced the Aryanization process, especially in deciding between the sale and the liquidation of a Jewish firm, and sometimes in choosing the buyer.

The Vichy government’s initial legal step toward oppressing the Jews, again taken without any pressure from the German occupiers, was the first Statut des Juifs (Jewish Statute), a general law signed on October 3, 1940.⁷ It defined who was Jewish⁸ and listed the occupations forbidden to them. Jews were expelled from three main fields, reflecting the obsessions of the French national right since the end of the nineteenth century:⁹ political life, administration, and the media.¹⁰ There was no plan among the French ministries or administration for further Aryanization measures. Only Jews who were civil servants or active in publishing were attacked in terms of their livelihoods.¹¹

The German occupation forces, on the other hand, brought with them a complete program of Aryanization, if not confiscation. After years of decentralized, regional, or communal pressure on Jewish firms in the Reich, only in December 1938¹² were the definitive Aryanization decrees published there. In many cases they merely legalized retroactively the sale and liquidation of firms, a process that had been occurring since 1933. In Vienna, soon after the *Anschluss*, the framework for wholesale Aryanization was first developed and organized.¹³ The process comprised the following steps:

- Definition of a Jewish firm
- Appointment of a provisional administrator
- Decision for sale or liquidation
- Implementation of the decision
- Disposal of the assets to blocked accounts

- Confiscation of the assets through different “taxes” or upon deportation of the owner

At the end of the summer of 1940, when the Aryanization process started in France, these steps had already been taken in the Reich, except for the latter half of the last one.¹⁴ The task of the Militärbefehlshaber in Frankreich, the military command in France, was then to “export” this policy.

The First Steps of Aryanization and the French Reactions

The Second German Decree against the Jews, signed on October 18, 1940,¹⁵ by the Militärbefehlshaber, dealt with Aryanization. It was the first legal measure of its kind taken by the German forces in Western Europe. It is not known precisely why the Aryanization was started in Paris, as the process was also implemented later in Belgium and the Netherlands.¹⁶ This decree defined what constituted a Jewish firm, taking into account the various legal corporate forms in France. The requirements were less strict than those in the German law; for example, a German firm was Jewish if only one-quarter of the shares belonged to Jewish individuals, whereas the threshold was one-third in France. But a single Jewish administrator or administrator-delegate (in charge of the firm’s daily management) was sufficient to qualify the corporation as “non-Aryan.” And the decree made possible the nomination of a provisional administrator at the head of a Jewish firm. In the eyes of the occupiers, these nominations were to be made for all firms considered to be Jewish.

On October 24, 1940, Pétain met Hitler in Montoire and the Vichy government entered into a new policy of state collaboration with Germany. The French were convinced that Germany would win the war and that it was necessary to prepare a decent place for France in the new Europe dominated by the Reich. The bargaining was intended to gain some benefits from the Reich, as the terms of the June 1940 Armistice Treaty had been extremely severe for France. The main goal was the preservation of French sovereignty, even in the occupied northern part of the country. This focus led the French government to fulfill some of the worst German desires in order to prevent the occupiers from dealing with the problems themselves. The first nominations of provisional administrators arrived a few days after the Second Decree was published. Appointed were French businessmen, lawyers, and legal advisors, whose names had been given to the Militärbefehlshaber (Wirtschaftliche Abteilung Wi I – Entjüdung¹⁷) by the police prefecture in Paris or by the

prefectures and chambers of commerce in the provinces. The French Ministry of Industrial Production feared that some Germans could be appointed, especially to the big Jewish firms. In negotiations with the *Militärbefehlshaber*, Jean Bichelonne, general secretary of the Ministry of Industrial Production, obtained the right to appoint provisional administrators. The ministry then worked hard to send a second official nomination to the already appointed administrators and also to choose the new ones thereafter.¹⁸ The Ministry of Agriculture was in charge of Jewish-owned farms and land, the Ministry of Finance of the banks and all financial firms (such as brokers). This move was seen as a small victory over the Germans and not as the beginning of a wider Aryanization policy.

The French administration's second fear concerning the initial confiscation policy was that the German occupation forces would use Aryanization to take over Jewish-owned capital and thus to control important French companies.¹⁹ The amount of Jewish capital in France proved to be rather small, but many economic sectors had one leading Jewish firm (for example, one of the biggest department stores in Paris, the *Galleries Lafayette*; one of the biggest shipbuilding companies, the *Chantiers de Saint-Nazaire*; one of the biggest merchant banks, *Lazard Frères*; and the biggest textile manufacturer, *Schwob d'Héricourt*²⁰), which led to an overestimate of Jewish influence. The Jews in France may not have been very wealthy, but they were numerous in the textile and clothing industries, the leather trade, and as antique dealers. This led to the appointment of a great number of provisional administrators. In an effort to prevent the transfer of economic power from leading to any large-scale misappropriation of funds, the Ministry of Industrial Production created, under its own control, a special service that was in charge of the appointment and supervision of all these administrators. The *Service de contrôle des administrateurs provisoires* (the Administration for the Control of Provisory Administrators, or SCAP) was created on December 9, 1940, and Pierre-Eugène Fournier was appointed as its director. This former governor of the *Banque de France*, then general director of the *Société Nationale des Chemins de fer Français* (the national railway company, or SNCF) was a high-level administrator close to the state (the statutes of the *Banque de France* and of the SNCF had been changed by the Popular Front government in order to increase administrative and political control over them). At this time there was still no question of confiscation by the French state of those Jewish firms for which administrators had been appointed, and appointments continued at a fairly slow pace, affecting ever smaller firms. The process reached the smallest firms only in the spring of 1941. But questions on the part of the French administration grew about the future of these Jewish-owned firms, as the

provisional administrators had to replace the legitimate owners or directors in each and every act of business life. By the end of 1940, the Jews' economic freedom had become only a memory, even though they remained legally in full possession of their properties. Under the circumstances, many of them started to sell their firms "voluntarily," through brokers or directly, trying to find buyers with whom they could eventually negotiate should the uncertain situation become more favorable.

From "Free" to Forced Aryanization

Militärbefehlshaber civil servants had a more precise view of what should happen to the Jewish-owned firms in France. Among the Germans, Dr. Elmar Michel, the economic department head who remained in place throughout the occupation, was the leading figure. He and his colleagues sought the same results that had been obtained in the Reich after seven years of power, but with far fewer civil servants in France than in the Reich, where numerous different bureaucracies had taken part in the confiscation process. The Militärbefehlshaber (whose situation was quite favorable as he did not have to fight for his power against the SS) ruled France, managed its political situation, and most of all, plundered it economically with as few as 1,000 men in charge in Paris.²¹ Economic Aryanization was not a minor point for these occupiers, even though most of them were not convinced supporters of Nazism;²² they were willing to rely on the French administration to implement Aryanization. The French agreed to take over the task, seemingly not understanding that they were thereby helping the occupiers to implement their severe occupation policy at a lower cost. As the Militärbefehlshaber had a clearer view of this apparent misunderstanding than the French, they could act with great shrewdness.

This situation helps to explain the progressive development of the anti-Jewish regulations. The Germans did not want to impose their economic views too forcefully, as this might cause the French to cease their collaboration. The problem for the French administration was that this in-between condition could last for a long time, as the Jewish owners might refuse to sell or liquidate their firms; such delays weakened the firms economically. The risk of the misappropriation of funds was also growing. The government feared being accused of dealing with the Jewish question "incorrectly," as had occurred during the previous state-run appropriation of properties from religious congregations after 1904, provoking numerous and long-running scandals. It soon became necessary for the Ministry of Industrial Production to tighten its control over the

administrated firms. The Ministry published a decree on January 16, 1941,²³ defining the way the provisional administrators' appointments were to be made, and ordering that they had to be confirmed by a ministerial decree. Nonetheless, administrators were not allowed to make major decisions on their own; permission had to be requested from the ministry. A certified accountant had to be appointed to each Jewish firm, to control the management by the administrator (the accountant was to be paid by the firm itself). The bureaucratization of Aryanization was growing fast.

At the same time, the office of the *Militärbefehlshaber* imposed a slightly tougher version of Aryanization, as they insisted on preventing Jews from retaining any influence over their own firms. This could be achieved only by the liquidation or sale of the company. This view coincided with that of Bichelonne, who was anxious that the lack of adequate management of Jewish-owned companies would frighten away customers and possible partners. On February 2, 1941, a French law²⁴ made it possible for the provisional administrators to sell or liquidate firms without the permission of the Jewish owners. This was an important step, whereby the French government proved that it had agreed to Aryanize and was no longer willing to protect Jewish-owned firms from the German occupiers. This brand of Aryanization was, however, still quite different from the German one. The second paragraph of the law, for example, stated that the money from liquidations or sales should be transferred to the Jewish owners' bank accounts and could be used freely by them.

This measure proved to be insufficient to the *Militärbefehlshaber*. As early as February 7, 1941, Dr. Kurt Blanke, who was responsible for the *wirtschaftliche Entjüdung* (economic aryanization), drew up a new Aryanization project, proposing a German decree that would integrate the recent French measure and go a step further²⁵ by adding numerous vocations to the ones already forbidden to the Jews. Blanke also required that all Jewish employees of confiscated firms be dismissed. Bichelonne met with Michel on February 28 and proposed a counter-project limiting to five percent the number of Jews permitted to continue working in these firms. At the beginning of 1941, state collaboration ran into difficulties. Pierre Laval was no longer in power as chief of government, having been fired on December 13, 1940, and replaced by Pierre-Etienne Flandrin. Only with a new vice president, Adm. Jean François Darlan, could negotiations start again. In the meantime, the unoccupied zone of France, which contained almost half of the Jewish population, remained untouched by the Aryanization policy. The further steps leading to confiscation were taken only during April and May 1941.

Strengthening the Aryanization Policy

The Third German Decree against the Jews was promulgated on April 26, 1941.²⁶ Dated the very same day, a French law permitted the blocking of “some bank accounts.”²⁷ The decree detailed which people should be considered Jewish and listed forbidden occupations, including all activities involving trade (of goods, assets, real estate, and so on). All banking activities were forbidden to Jews. The fourth paragraph of the decree made possible the appointment of provisional administrators not only to Jewish firms but also for specific Jewish-owned shares. This seemed a minor detail, but it shifted policy from economic Aryanization to the spoliation of “private” properties. The final paragraph almost immediately created numerous problems for the French administration and the provisional administrators. All the bank accounts of firms under provisional administration were to be blocked, and the Jews could receive from them only an allowance for “absolute necessities.”²⁸ Jewish families could no longer use their money freely, even as they were forced out of employment.

It is unclear whether the same official date on the German decree and the French law proves that collaboration in creating a joint Aryanization policy was in effect in April 1941. The late date of the official publication of the French law (February 2, 1942—months after its announcement) demonstrates that the French government almost certainly wrote the law to keep pace with the Germans and once again to “nationalize” an imported antisemitic policy. This fact did not prevent the French banks and administrators from blocking accounts. Jews with money in corporate bank accounts had to fill out forms and present an official application in order to receive a fixed monthly amount. In some cases, when the balance of the account was sufficient, families had enough income to support them for years—in rare instances until the end of the occupation.²⁹

It is possible to explain why this further step of blocking bank accounts was taken only in April 1941. As mentioned above, some plans existed as early as January 1941. German antisemitic policy was strengthened at the beginning of that year, as the German army was preparing for its attack on the Soviet Union. SS-Hauptsturmführer Theodor Dannecker, the Judenreferent in Paris, organized a meeting with several representatives of the German occupation administration on February 3, 1941.³⁰ Several further weekly meetings were held. At the beginning of March, Dannecker met Admiral Darlan to discuss the creation of a French central administration dedicated to the antisemitic policy. Dannecker found it more efficient to deal with a single administration instead of

negotiating with several different ministers and ministries. This administration would be French, as the Armistice Treaty recognized the autonomy of the French state under specific conditions.

The form of this new agency was discussed by the French government, at first reluctantly, but later enthusiastically, when state collaboration was stronger (the Paris Agreements, which lead to a limited military collaboration between France and Germany, were signed on May 28). Vichy accepted this new administration, named the Commissariat général aux questions juives (CGQJ), because avoiding violence towards the Jews was not a priority (even if helping the Germans implement persecutions was not a priority, either) and because Jewish matters were a minor factor in the overall collaboration policy. This creation could easily find a place in the wider administrative reshaping of France, a process that was part of the highly ideological National Revolution (*Révolution Nationale*) implemented in July 1940 by the new regime.³¹ A consequence of this policy, which counted the Jewish Statute as an important element, was the creation of numerous new agencies or semipublic professional organizations. The CGQJ was only one of many (a Commissariat aux prisonniers, for example, had been created to help released French prisoners from Germany adapt to their new civilian life), and it was welcome among the financial administrations, since Aryanization tasks were not considered to be decent ones. The French government founded the CGQJ on March 29, 1941,³² and Xavier Vallat, a former deputy of the Third Republic and Vichy state secretary for veterans, was appointed commissaire. The agency received two main tasks: to implement all of the existing antisemitic regulations and to propose a new, comprehensive French anti-Jewish policy.³³ Vallat was a fierce antisemitic ideologist in the French rightwing, royalist, and Roman Catholic traditions and was close to Charles Maurras. The SCAP was soon separated from the Ministry of Industrial Production and absorbed into the CGQJ.

Blanke did not remain passive during the negotiations as he sought to block all Jewish-owned bank accounts, be they corporate or private. The French Finance Ministry obtained from the Germans a concession that money transfers from the northern, occupied zone to the southern, unoccupied one were to be facilitated. In Blanke's view, the transfer of Jewish money to the south threatened to make the whole policy inefficient. It was therefore also necessary to block private accounts, an action that was done through the Fourth German Decree against the Jews, of May 28, 1941.³⁴ The Jews' situation, however, was quite different from that of those in the Reich, where they were made to perform forced labor, or from that of those in occupied Poland, where the ghettos had already been

created. The Aryanization architecture had not yet been completed, but the final steps really were French ones, as the French ministers—and Secretary of State Vallat—made this policy their own.

Vallat brought to the French government a more thorough and deliberate antisemitic program than had existed to that point. The Second Jewish Statute, of June 2, 1941, was only partly an Aryanization law.³⁵ It gave a new, stricter definition of who was a Jew (taking into account the official religion of the grandparents) and listed other forbidden occupations (including banker, broker, trader in different branches). It was important because, as a French law, the Second Statute concerned the whole French national territory. Jews of unoccupied France, who had been able to continue their business activities, had to stop working. But Jewish businesses in the southern zone were not attacked as long as they were not active in the forbidden fields. It was, for example, still possible for a Jew to run a clothing boutique in Marseille. Well-informed people, however, especially in Vichy, guessed that more antisemitic laws were to be promulgated.³⁶

The Law of July 22, 1941

The main French law on Aryanization, promulgated on July 22, 1941, was entirely French and had in no way resulted from German pressure. Its lengthy text summarized and extended the existing Aryanization measures. First, it repeated all the German ordinances on provisional administration, compulsory liquidation or sale, and blocked accounts. But the law also determined, for the first time, the final destination of the funds. Provisory administrators had to transfer the money to the Caisse des dépôts et consignations, a major state-controlled financial institution that had offices of the state general treasurers in each department. Money from Aryanization was blocked there under the names of the Jewish owners. The law did not determine the ultimate fate of these accounts. No trace exists of a final French plan for the Jews living in France. Blocking Jewish assets at the Caisse des dépôts was a means to “protect” these assets from German greed, and it left open future negotiations with the Germans on these accounts.³⁷ The law also stated that, in case of liquidation, an official liquidator was to be appointed by the commerce court. Ten percent of all deposits made to the Caisse des dépôts under the July 22 law were put aside in a special account designated as a charity fund for impoverished Jews. The fund was managed by the CGQJ.

The July 22 law extended Aryanization in two ways. First, not only Jewish-owned firms, but also all shares, bonds, and real estate were affected by the process. The Domains

Administration was charged with administering and selling these Jewish securities. Second, the law also affected the southern zone of France.

How is it possible to explain the decision to extend in such violent ways the Aryanization policy? Acclimatization to German policy made thinkable measures that had been unimaginable in August 1940. Partial measures proved difficult for the French government to accept and maintain. Their implementation provoked too many problems, and professionals of various kinds, including notaries and bank personnel, complained about the resultant increase in workload. Some pressures from above may have existed. Moreover, Vichy was determined to obtain the withdrawal of all German antisemitic ordinances, in order to prove the full “autonomy” of France on this matter. Vallat was ready to go far beyond the initial French anti-Jewish policy to gain control of Aryanization. He expressed this view in a June 23, 1941, letter to Werner Best, head of the administrative department (Verwaltungsstab) of the Militärbefehlshaber.³⁸ Vallat wrote:

It would certainly be noxious if economic Aryanization in France were ruled by two different statutes: that of the German ordinance in the occupied zone and that of the French government in the unoccupied zone. Please consider whether it would be necessary, in order to avoid this serious problem, that General Commandant of the Military Occupation Forces withdraw the Aryanization ordinances when the French government presents the prepared law on this question.”³⁹

The foremost reason for the increase in confiscation was that new staff—chosen partly for their ideological involvement in prewar antisemitic movements—was put in charge, especially among the CGQJ civil servants. Pierre-Eugène Fournier, president of the SCAP, resigned in March 1941 and was replaced by the deeply antisemitic Melchior de Faramond, general army controller. Traditional high-level civil servants were no longer capable of acting as counterweights to the impulses from the government. Maurice Couve de Murville, director of international finance and exchange at the Ministry of Finance (he later became prime minister under de Gaulle), tried to limit the scope of the new measures, but he could obtain only restricted options for the Jews, such as the possibility for those in the southern zone to liquidate their firms themselves.

Virtually all of the Aryanization measures were in place by summer 1941; only a few changes were made in the following months. For many French economic leaders, the Jewish question was almost solved, as no further decisions had to be taken and the rules were clear enough. In the board meetings of major financial institutions Jews were no longer a subject of discussion as they had been since October 1940. At the Crédit Foncier

de France, for example, Jewish matters no longer appeared on the weekly board of directors meeting agenda. The only major problems for the French firms concerned the liquidation of Jewish companies with which they had commercial or industrial links. In fact, large Jewish companies were not liquidated; the Ministry of Industrial Production worked successfully to organize the transfer of ownership with only a few exceptions (the Lazard Bank in Paris was almost entirely liquidated). The fate of several large Jewish-owned firms was discussed by French and German officials at the Franco-German Armistice Commission in Wiesbaden.⁴⁰ Small Jewish firms were rapidly put into liquidation (which did not mean that the liquidation was completed rapidly). Discussions remained open regarding medium-sized companies, the fate of which depended on numerous factors, including location, branch, owner(s), organization committee, and the prefecture in the respective department.

From the beginning of the occupation a new French industrial policy had been developed; it was intended to rationalize the organization of the economy, as it was considered by many modernists, by Vichy technocrats, and above all by Bichelonne, to be too fragmented into small production units. The goal was to merge many small businesses and to liquidate others, an outcome that would simplify the country's economic structure and increase its overall efficiency. The Germans supported a similar goal based on their experience in the Reich. French modernists and planners wanted to use the Aryanization policy to implement this rationalization.⁴¹ In fact, the German occupiers themselves imposed a law in December 1941, written by the Ministry of Industrial Production; it organized the forced concentration of firms.⁴² The Ministry thought seriously about using Aryanization to implement this law, as many Jewish firms were already threatened and waiting for a decision to be made. But, as often was the case in Vichy, where perfectly made plans and theories were rarely put into practice, the link between rationalization and Aryanization cannot be clearly proven. The CGQJ, which had grown rapidly, employing more than 1,200 people in Paris, wanted to demonstrate its power and independence from the ministries.

Last Measures in Fall 1941

Very few measures were added to the already massive legal structure of Aryanization. Technically speaking, spoliation was never completed in France, as Jewish assets remained blocked in the banks or at the Caisse des dépôts, still legally under Jewish ownership. Only one major asset transfer occurred, starting in December 1941, when the

Militärbefehlshaber imposed a one-billion-franc fine on the French Jewish community as a reprisal for the first armed resistance actions.⁴³ The newly created Union générale des Israélites des France (UGIF), the centralized organization designed to function as a French *Judenrat* (but that did not act effectively as one), was in charge of collecting the money. The funds that had already arrived at the Caisse des dépôts were insufficient by a large amount, so the Ministry of Finance organized the payment. Money came from the sale of Jewish-owned securities to the Bank of France and the Caisse des dépôts. Several French decrees were promulgated to clarify specific points about the Aryanization process, such as the provisional administrators' salaries or the taxation of transactions.⁴⁴

The main characteristics of Aryanization in France—a high level of centralization, huge amounts of red tape, and a large number of economic actors involved in the confiscation—were the result of both confrontation and collaboration between the French administrators and the German occupiers. The process involved a great deal of administration by various agencies. And whereas the policy in the other parts of Europe was created through only a handful of German decrees, the French bills, decrees, and ordinances dealing with Aryanization numbered more than sixty.

Results of the Process

Is it possible to compare the French style of Aryanization to that implemented directly by the Germans in other occupied countries? At the beginning of 1942, all Jews in France were prevented from freely using their properties and assets. They could be neither self-employed nor could they invest capital. They could work only in low-level jobs, where they were not in contact with customers and did not supervise other employees. Some Jews could thus “legally” work up until the end of the occupation, if they were not compelled to go into hiding. In the southern zone of France, private Jewish bank accounts were never blocked, even after the German occupation of November 1942. There some Jews could live on their savings, if their portfolios were not subjected to the provisional administration of the Domains Administration.

All Jews in France became impoverished. Four billion francs arrived in the accounts of the Caisse des dépôts, but an important part of the assets remained in banks, on accounts or in safes. Only part of the Aryanized assets were stolen by the Germans: the one-billion-franc fine, some foreign-owned money, and, in summer 1944, some Jewish-owned gold that had been kept in bank safes. Most of the Jewish assets remained in France. The German occupation forces did not seek to benefit from Aryanization; as long

as this policy was implemented by the French administration, they agreed to renounce the money. Aryanization, not theft, was their priority in France.⁴⁵ After the war, CGQJ directors pretended that they had worked as a shield for Jewish belongings. Facts prove that this is untrue, as the CGQJ was willing to despoil all Jews living in France, even the ones who were deported to the death camps. The word “shield” can be used only, in a minor sense, to describe the actions of the Vichy government and the French ministries, especially those of Finance and Industrial Production, which were eager to “protect” properties they considered part of the French patrimony. The shield was not an utterly efficient one, as German groups managed to penetrate the capital of some Jewish-owned companies. Among the firms studied by Philippe Verheyde, only one-quarter of the most important ones were targets for German investors. In half of these cases, capital penetration succeeded, often after negotiations with the French authorities. Very few Jewish-owned firms were Germanized effectively. There were no German plans to penetrate the French economy on a massive scale. Vichy officials’ fears were unjustified. This was one of numerous misinterpretations of German aims and policy.

Main Aryanization bills and ordinances

1940

- July 23: French law on citizenship for French citizens who had left the national territory
- September 27: First German Decree against the Jews: definition of a Jew, yellow sign on Jewish-owned shops
- October 3: First French Jewish Statute
- October 18: Second German Decree against the Jews: census of Jewish firms, provisional administrators
- December 9: founding of the SCAP

1941

- January 16: French decree on the firms with no managers in charge
- February 2: French law giving power to provisional administrators to liquidate or sell
- March 25: creation of the Commissariat général aux questions juives
- April 26: Third German Decree against the Jews: corporate accounts blocked
- May 28: Fourth German Decree against the Jews: private accounts blocked
- June 2: Second French Jewish Statute
- July 22: Main French Law on Jewish goods and properties
- September 28: French ordinance ordering the money transfers to the Caisse des dépôts et consignations
- October 6: Law on the provisional administrators' wages
- December 17: One-billion-franc fine

1942

- December 2: German ordinance confiscating all properties and assets owned by German or ex-German Jews

1943

- September 15: German ordinance confiscating all properties and assets owned by Polish and Soviet citizens and by Czech Jews.

Notes

1. Before 1997, only the following works were available: Claire Andrieu, “Le mythe de la banque juive et les réalités de l’aryanisation,” *Pardès* (September 1992), p. 71; Idem, “L’aryanisation et les finances extérieures,” in *Le droit antisémite de Vichy*, ed. Dominique Gros, *Le genre humain* 30/31 (Paris: Le Seuil, 1996), pp. 267–301; Joseph Billig, *Le Commissariat général aux questions juives* (Paris: Editions du Centre, 1955–1960); Jean Estèbe, “La confiscation des biens juifs à Toulouse (1941–1944),” in *Les juifs et l’économie, miroirs et mirages*, eds. Chantal Benayoun, Alain Medam, and Pierre-Jacques Rojzman (Toulouse: Presses universitaires du Mirail, 1992), p. 179; Henry Rousso, “L’aryanisation économique: Vichy, l’occupant et la spoliation des Juifs,” *Yod* 15–16 (1982), pp. 51–60.

2. Jean Mattéoli, deportee and resistance fighter, was president of the Study Mission.

3. Andrieu and Cécile Omnès, *La spoliation financière* (Paris: La documentation Française [LDF], 2000); Serge Klarsfeld, *La spoliation dans les camps de Province* (Paris: LDF, 2000); Isabelle Le Masne de Chermont and Didier Schulmann, *Le pillage de l’art en France pendant l’Occupation et la situation des 2,000 œuvres confiées aux Musées nationaux: Les MNR* (Paris: LDF, 2000); Mission d’étude sur la spoliation des Juifs de France, Comité de surveillance des assurances, *Contribution sur les préjudices subis en matières d’assurance au cours et au lendemain de la Seconde guerre mondiale par les personnes visées par les lois de discrimination raciale* (Paris: Mission d’étude sur la spoliation des Juifs de France, LDF, 2000); Annette Wieviorka, *Rapport général* (Paris: LDF, 2000); Mission d’étude sur la spoliation des Juifs de France, *Rapport du Comité de surveillance du secteur bancaire et financier* (Paris: LDF, 2000); Antoine Prost, Rémi Skoutelsky, and Sonia Etienne, *Aryanisation économique et restitution* (Paris: LDF, 2000); Yannick Simon, *La Sacem et les droits d’auteurs et compositeurs juifs sous l’Occupation* (Paris: LDF, 2000); Annette Wieviorka, *Le pillage des appartements et son indemnisation* (Paris: LDF, 2000); Annette Wieviorka, *Les biens des internés des camps de Drancy, Pithiviers et Beaune-la Rolande* (Paris: LDF, 2000).

4. *Journal Officiel de l’Etat Français*, 07-24-1940.

5. On the confiscation of the Rothschild bank and the family properties, see: Jean-Marc Dreyfus, “L’aryanisation économique des banques: La confiscation des banques “juives” en France sous l’Occupation et leur restitution à la Libération, 1940–1952” (Ph.D. diss., Sorbonne University, 2000), pp. 145–70.

6. *Journal Officiel de l’Etat Français*, 8-18-1940. On the Organization Comities, see Henry Rousso, *Les comités d’organisation, aspects structurels et économiques, 1940–1944*, mémoire de maîtrise, Paris I – Panthéon, Sorbonne, 1976.

7. *Journal Officiel de l’État français*, 10-18-1940.

8. The French definition of a Jew never exactly matched the German one. Some persons could be considered Jewish by the French administration and not by the German occupation forces, as the French law was stricter than the German ordinance. For numerous examples of the problems arising from this disparity, see Archives Nationales, Paris (hereafter ANP), “Commissariat général aux questions juives, direction du Statut des personnes,” AJ 38 1245-

1258.

9. On the French antisemitic tradition, which was quite different from the German one, see for example Michel Winock, *Édouard Drumont et Cie: Antisémitisme et fascisme en France* (Paris: Le Seuil, 1982). A good illustration of these obsessions is Louis-Ferdinand Céline, *Bagatelle pour un massacre* (Paris: Denoël, 1938).

10. The text of this law can be read in *Les Juifs sous l'Occupation: Recueil des textes officiels français et allemands 1940/1944* (Paris : Centre de documentation juive contemporaine, Association “Les Fils et Filles des déportés juifs de France,” 1982), pp. 19–22; see also Michael Marrus and Robert Paxton, *Vichy et les Juifs* (Paris: Le Livre de poche biblio essai, 1981), pp. 17–19, 32, 106; Serge Klarsfeld, ed., *Il y a cinquante ans: Le statut des Juifs* (Paris: CDJC, 1991).

11. On the dismissal of teachers and professors, see Claude Singer, *Vichy, l'université et les Juifs: Les silences de la mémoire* (Paris: Les Belles Lettres, 1992); Marc-Olivier Baruch, *Servir l'Etat français: L'administration en France de 1940 à 1944* (Paris: Fayard, 1997), pp. 127–69. There is a lack of research on the dismissal of Jews in other occupational fields.

12. On the Aryanization in Germany, the most important works are Avraham Barkai, *From Boycott to Annihilation: The Economic Struggle of German Jews, 1933-1943* (Hanover and London: Brandeis University Press, 1989); Helmut Genschel, *Die Verdrängung der Juden aus der Wirtschaft im Dritten Reich* (Göttingen: Musterschmidt, 1966); for a description of the December 1938 laws, see B. Blau, *Ausnahmegesetzgebung für die Juden in Deutschland 1933–1945* (Düsseldorf: 1954).

13. Hans Safrian, “Expediting Expropriation and Expulsion: the Impact of the ‘Vienna Model’ on Anti-Jewish Policies in Nazi Germany, 1938,” *Holocaust and Genocide Studies* 14:3 (Winter 2000), pp. 390–415.

14. The definitive and radical confiscation of all assets was decided by the Eleventh Ordinance on citizenship of November 25, 1941, immediately implemented for all Jews who had left the Reich. Jews deported to the extermination camps were also affected by this measure; see Barkai, *Boycott*, pp. 175–78.

15. *Verordnungsblatt des Militärbefehlshaber in Frankreich* (hereafter Vobif), 10-20-1940.

16. In the Netherlands, for example, the first measure was taken only on March 12, 1941. See Gerard Aalders, *Geraubt: Die Enteignung jüdischen Besitzes im Zweiten Weltkrieg* (Köln: Dittrich Verlag, 2000).

17. See the organization scheme of the Militärbefehlshaber in Frankreich in Hans Umbreit, *Der Militärbefehlshaber in Frankreich 1940–1944* (Boppard-am-Rhein: Harald Boldt Verlag, 1968).

18. François Bloch-Lainé and Claude Gruson, *Hauts-fonctionnaires sous l'Occupation* (Paris: Odile Jacob, 1996), pp. 40–43.

19. Philippe Verheyde, *Les mauvais comptes* (Paris : Perrin, 1999), pp. 287–93.
20. Philippe Verheyde, who studied the 175 most important French firms considered as Jewish by the Vichy laws, described a handful of big companies, some medium-sized ones and more small ones. The last of its panels counted fewer than ten employees. See Verheyde, *Les mauvais comptes*, pp. 429–41.
21. Ulrich Herbert, “Die Deutsche Militärverwaltung in Paris und die Deportation der französischen Juden,” in *Nationalsozialistische Vernichtungspolitik 1939–1945*, ed. Ulrich Herbert (Frankfurt am Main: Fischer, 1998), p. 173.
22. For a description of the state of mind within the Militärbefehlshaber, see Walter Bargatzky, *Hotel Majestic: Ein Deutscher im besetzten Frankreich* (Freiburg im Breisgau: Herderbücherei, 1987).
23. *Journal Officiel de l’Etat français*, 1-17-1941.
24. *Journal Officiel de l’Etat français*, 2-9-1941.
25. Claire Andrieu, “L’aryanisation et les Finances extérieures,” *Le droit antisémite de Vichy, Le genre humain* (Paris: Le Seuil, 1996), pp. 278–79.
26. Vobif: 5-5-1941.
27. *Journal Officiel de l’Etat français*, 2-21-1942.
28. In French (German ordinances were published in two languages): “Subsides absolument indispensables”; in German: “Notdürftiger Unterhalt.”
29. The 5 A section of the Commissariat général aux questions juives was in charge of deciding on this matter. See numerous cases in ANP, AJ 38 1737-1744.
30. Marrus and Paxton, *Vichy et les Juifs*, p. 120.
31. Jean-Pierre Azéma, *De Munich à la Libération, 1938–1944* (Paris: Seuil, 1979), pp. 135–49. An example of the meaning of this national revolution in the airforce can be found in Claude d’Abzac-Epezy, *L’armée de l’air des années noires: Vichy 1940–1944* (Paris: Economica, 1998), pp. 81–116.
32. *Journal Officiel de l’Etat français*, 3-31-1941.
33. On the CGQJ, see Billig, *Le Commissariat*. Xavier Vallat wrote a book of memoirs, *Le nez de Cléopâtre. Souvenirs d’un homme de droite 1918–1945* (Paris: Les Quatre Fils Aymon, 1957). See also the recent biography by Laurent Joly, *Du nationalisme chrétien à l’antisémitisme d’Etat* (Paris: Grasset, 2001).
34. *Journal Officiel de l’Etat français*, 6-10-1941.
35. *Ibid.*, 6-14-1941.

36. Marrus and Paxton, *Vichy et les Juifs*, pp. 147–48.
37. Jean-Marc Dreyfus, “L’aryanisation économique des banques,” pp. 135–40; “Caisse des dépôts et consignations, Groupe de travail sur les spoliations et les restitutions des ‘biens juifs,’” *Rapport d’étape*, January 1999.
38. Ulrich Herbert, *Werner Best: Biographische Studien über Radikalismus, Weltanschauung und Vernunft, 1903–1989* (Bonn: Dietz, 1996), pp. 251–70.
39. The complete letter is reproduced in Billig, *Le Commissariat*, vol. I, pp. 180–81. Translation by the author.
40. Verheyde, *Les mauvais comptes de Vichy*, p. 420.
41. On this subject, see Michel Margairaz and Henry Rousso, “Vichy, la guerre et les entreprises,” *Histoire, économie et société* 3 (1992).
42. Verheyde, *Les mauvais comptes de Vichy*, pp. 335–40.
43. Jean Laloum, “La Caisse des dépôts et consignations et les avoirs des juifs spoliés pendant la guerre,” *Archives Juives* 31:2 (1998), pp. 87–94; Andrieu, *La spoliation financière, rapport de la Mission d’étude sur la spoliation des Juifs de France* (Paris: LDF, 2000), pp. 54–62.
44. For example the decree published by the Ministry of Finance on January 10, 1942, *Journal Officiel de l’Etat français*, 02-09-1942, on the taxation in the case of selling of Jewish stocks.
45. See Dreyfus, “L’aryanisation a-t-elle été un moyen du pillage économique de la France par les Allemands?” in *Frankreich und Deutschland im Krieg (November 1942–Herbst 1944): Okkupation, Kollaboration, Résistance, actes du colloque de Paris des 22 et 23 mars 1999*, ed. Maurice Vaïsse (Bonn: Bouvier, Institut historique allemand, CEHD, 2000), pp. 529–40.

The Expropriation of Jewish Emigrants from Hessen during the 1930s

Susanne Meinel

The Frankfurt salesman Alexander Brinkmann left Germany in January 1934. While he was waiting for his wife in a hotel in Frankfurt am Main shortly prior to his departure, two officials of the Frankfurt currency office (Devisenstelle) entered his room. Brinkmann had just sold his furniture, including a couple of valuable carpets. The officials showed him their identification cards and told him that they had received information concerning his planned departure and the sale of his furniture. They demanded that Brinkmann give them the more than 13,000 Reichsmarks (RM) he had received for the carpets. Although he wanted to go immediately to his bank, the Frankfurter Gewerbekasse, to deposit the money into his blocked account (*Auswanderersperrkonto*) as the currency laws demanded, the two officials confiscated the funds, telling the intimidated Brinkmann that they would take it to the bank themselves. When Brinkmann demanded a receipt for the confiscated money, they told him he would get it from the bank. But the money never reached the bank. By the time of his death, in the late 1950s, he still had not received the receipt. Although he wrote many letters to the bank and to the Frankfurt currency office up until the outbreak of the war, Brinkmann never got an answer. His currency file (*Devisenakte*) was destroyed in 1943, so we will never know what happened to the money—or to the valuable jewels he owned, which were confiscated at the Swiss border by German customs officials.¹

Shortly after the end of the war, Brinkmann—who had become a U.S. citizen in the 1940s—wrote furious letters to the Frankfurt tax office demanding to know the whereabouts of his property. But all he got in return was a series of cold, formal letters stating that everything had been destroyed and that the tax office could not answer his questions. Hiring a lawyer made no difference: the tax official in charge—one of the same officials who had worked in the tax office since the 1930s—still felt that he did not have to do any research. Brinkmann got the succinct answer that the men who had taken the money could not have been currency officials because they would not have been authorized to confiscate money. The two officials must have been customs officers, and the Frankfurt tax office was not responsible for the customs office. After four years of bitter correspondence with the tax offices and the Hessian Ministry of Finance, Brinkmann gave up. His wife, who had lost all her relatives in the Nazi concentration camps, had died in the meantime, and Brinkmann was now a sick and poor man. The last letter he received from

the officials in the Agency for Restitution (Amt für Vermögenskontrolle und Wiedergutmachung) informed him that the withdrawal of the 13,000 RM by an office or agency of the Nazi administration could not be proved. It seemed that officials of the currency office or the customs office had embezzled the money, so there was no legal obligation for the agency to pay it back. After this last absurd reply Brinkmann ceased all further enquiries.² This example is just one of thousands of cases in the Hessian Archives. It reveals how the Hessian tax offices plundered the emigrants and how they treated the survivors after 1945.

The Jewish population in Hessen was affected by certain specific regional conditions. Large areas of today's state of Hessen, especially the poor rural regions that had quite a high percentage of Jewish inhabitants, had been strongholds of antisemitic and *völkisch* movements since the 1880s.³ This antisemitic tradition was one of the reasons why the Nazi Party was very successful in its agitation in Hessen at a time when it had only a few supporters in the cities. The Nazis copied older antisemitic slogans, such as an appeal for Jewish-free cattle trading markets and the imposition of special taxes on Jewish traders.

The biggest and most important city in Hessen, Frankfurt, had one of the highest percentages of Jews in its population of any city in Germany. As bankers, merchants, and industrialists many of them were quite wealthy. The Frankfurt area had more Jewish millionaires at that time than any German city except Berlin.⁴

In spite of the currency laws, the "Flight Tax" (*Reichsfluchtsteuer*), and the "Punitive Tax," about half of the estimated 70,000 Hessian Jews were able to flee the country in the years between 1933 and 1941.⁵ Most of them emigrated to countries such as England, the United States, Palestine, and the Netherlands; many Jews from rural backgrounds went to countries such as Brazil, Argentina, and Chile. A number of Jews even emigrated to Shanghai.⁶

The Flight Tax or Emigration Tax

A special tax was decreed on December 8, 1931, by the Brüning government to prevent capital flight. Until 1933 it was de facto an emigration tax. After 1933 it became a forced contribution that hit Jewish emigrants particularly hard. Up to May 1934 it affected all those who possessed more than 200,000 RM or who had an annual income in excess of 20,000 RM. The tax was levied at a rate of twenty-five percent of all taxable property. In May 1934 the thresholds at which the tax started were radically reduced to 50,000 RM (for

property) and 10,000 RM (for income). At the same time the financial administration was granted the right to enforce a security deposit equal to the estimated tax amount as a means of collecting the tax. For this security deposit, cash, securities, and even real estate (for which a mortgage was written into the deeds) were accepted by the state treasury.

In order to achieve the most comprehensive possible identification and surveillance of Jews subject to the tax who might be planning to emigrate, the regional tax offices, the customs authorities, and the currency offices worked closely together with the local police and registration authorities.⁷ In 1936 the Reich finance minister, Schwerin von Krosigk, instructed the finance authorities to work even more closely with the Gestapo and the customs offices and to develop further the complex registration process introduced the previous year for Jewish emigrants. From 1937 onward the Post Office, the National Rail Service, estate agents, and furniture moving companies were all enlisted in the observation of Jewish emigrants. Eager party members and other citizens also provided support through voluntary denunciations.⁸

Exemption from the tax was permitted, in accordance with article 2, paragraph 3, of the Flight Tax ordinance of 1931, in the case of an emigration that was “in the interests of Germany” or that took place on grounds that were “justifiable from a national economic standpoint.” The definition of “promoting the German economy abroad” was, however, interpreted with particular stringency in the case of Jews, such that even those who were sent abroad by their employers still had to pay the tax. All further Jewish applications for exemption from the Flight Tax became superfluous on December 23, 1937, when a circular issued by the Reich finance minister noted that “Jews in general were not suited to represent the interests of the German people abroad.”

The significance of the Flight Tax as a source of income for the hard-pressed national finances of the Nazi government, struggling to pay for rearmament and to overcome its shortage of foreign currency, can be seen from the available statistics. Income from the Flight Tax rose continuously from 1935. In the fiscal year 1935–36, 45.3 million RM were received; in the following year the tax brought in 69.9 million RM and in 1937–38 it produced 81 million RM. There was also an enormous increase in Flight Tax receipts from Hessen at this time: income from the area of the financial administration in Kassel increased from 8.9 million RM in 1937 to 26.5 million RM in the following tax year.⁹ Up to this time some 130,000 German Jews had emigrated nationwide. In 1938–39 roughly 118,000 more fled the Reich. After the November pogrom the largest sum was received, exceeding the property tax paid for the entire Reich: 342.6 million RM. In the

first years of the war, during which only a few Jews succeeded in emigrating before the complete prohibition of emigration in October 1941, the Flight Tax receipts fell considerably.¹⁰

Theft by Currency Transfers

From an examination of the surviving files it is possible to demonstrate some of the various ways in which the tax offices deprived the Jews of their property. Apart from the Flight Tax, strict control over the transfer of money to foreign countries was another easy way for the Germans to confiscate Jewish assets. Before a Jew could leave the country legally he had to contact and pay various offices and agencies to get passports, visas, and certificates confirming that he had never broken the law and had paid all his taxes. If he “traveled” overseas he had to use a German travel agency or shipping company; if he did not, the tickets were invalid.

In view of the Third Reich’s currency shortages, emigrants were permitted to transfer only sums sufficient to establish a modest existence abroad. In order to transfer money legally, emigrants first had to deposit it into a blocked account at the “Deutsche Golddiskontbank,” a subsidiary of the Reichsbank. Upon the transfer of the money a hefty deduction was made. In 1934 the deduction was twenty percent of the total sum, but it increased in June 1935 to sixty-eight percent, in October 1936 to eighty-one percent, and in June 1938 to ninety percent.¹¹ Freely convertible currencies, such as dollars, pounds, or Swiss francs, could be acquired only in limited quantities through the Reich Office for Currency Control (Reichsstelle für Devisenbewirtschaftung) from a currency stock held by the Reichsbank. Until October 1937 it was still possible in this way to transfer sums up to 8,000 RM directly to the desired destination at a loss rate of fifty percent. A more favorable rate could be gained by use of the “Haavara Agreement” for transfers to Palestine.¹² Toward the end of the period of legal emigration the cost of currency exchanges deteriorated to a point of vanishing returns. From September 1939 onward, those lucky enough to emigrate abroad could receive in exchange when they reached their new homes only four percent of the sums they had deposited in blocked accounts. For example, Frau Hess of Frankfurt sold securities worth 10,117.50 RM for transfer in 1939. For these blocked marks she received only \$243.50 (or six percent of the RM value) in her U.S. account. Subsequently the transfer rate was reduced further, to only four percent.

The bank accounts that emigrants left behind also became blocked and, like real estate, could be disposed of only with the permission of the currency offices. Ultimately

they were either transferred, made available to relatives or friends with the permission of the currency office, confiscated as the property of “enemies of the Reich” (*Reichsfeinden*), or collected by the Reich according to the terms of the Eleventh Decree.¹³

Removal Goods (*Umzugsgut*)

The lucky ones who did manage to obtain all required passports, visas, and tickets and were allowed to transfer money to their new country still had various charges to pay, such as the so-called “*Dego-Abgabe*” for their personal belongings, an additional tax that was set by the currency offices. If they wanted to take abroad valuable items like photographic, medical, or technical equipment, Jewish emigrants usually had to pay to the Deutsche Golddiskontbank an export fee (*Dego-Abgabe*) three times the original purchase price. To prevent the “smuggling” of these goods the emigrants were forced to announce their departure fourteen days in advance so that the currency and customs offices could carefully inspect their luggage.

Many people tried to “smuggle” valuable items such as jewelry, cameras, art works, gold, and foreign currencies out of the country. A large number of “smugglers” were caught by the customs and tax officials after they had been denounced by Nazi party functionaries, salesmen, notaries, tax consultants, and even their neighbors.

Only a few people were as lucky as the cattle trader Salli Steinfeld, from the small village of Josbach in the Marburg area. After the family had spent nearly all their money on tickets and the transport of their household items, they received a visit from their mayor, Heinrich Haupt, an SA-Sturmbannführer and prominent Nazi official. The Steinfeld family had helped him some years before by offering him books from their library so that the young and poor Haupt could continue his studies.

Haupt took all the money the family had left and bought camera lenses and diamonds in the nearby town of Marburg. He even managed to obtain U.S. dollars on the black market. (If Steinfeld had done this he would have been arrested and sentenced for smuggling and breaking the currency laws.) The diamonds and lenses were then hidden in the liftvan or emigration container. As the family anxiously waited for the obligatory customs control, Haupt reassured them: “Salli, do not be afraid. I will do it.” After a short and superficial inspection, Haupt sent the customs officer away. Some weeks later the family and the liftvan containing their valuables arrived safely in the United States.

Expropriation by the Currency Laws

Like the Flight Tax, the Currency Law was not initially created by the Nazi regime but was introduced by the Brüning government to prevent capital flight and to slow increasing state indebtedness. Within the framework of this restrictive policy, implemented in 1931, the currency offices policed emigration and the transfer abroad of foreign currency by individuals and companies. Enforcement of the regulations was conducted by customs officials of the customs main offices that were subordinated to the regional finance offices (Landesfinanzämter). Officials of the customs investigation offices eagerly tracked down potential “currency criminals” and contributed to the preparation of denaturalization cases by passing on to the Gestapo the names of Jews whom they suspected of currency offences.¹⁴ Currency investigations that could not be completed because the Jewish subjects had successfully fled abroad to neighboring Western countries were taken up again by the so-called currency protection squads (Devisenschutzkommandos) after those countries were occupied by German troops. Here the authorities tracked down the Jews’ bank accounts, securities, art objects, and other possessions for confiscation.¹⁵

As a consequence of increased emigration levels from 1935 onward and the corresponding increased illegal flow of capital abroad, a highly undesirable development from the Nazi authorities’ point of view, the currency restrictions were also tightened. The revision of the law on December 1, 1936, especially the introduction of paragraph 37a of the Currency Law, gave the currency offices the power to place restrictions on property in cases where the “intention to emigrate” was presumed. In accordance with this law, Jews who intended to emigrate were ordered to pay money into a blocked account at a “currency bank” as security for their tax obligations. In addition, these “security orders” (*Sicherungsanordnungen*) placed the financial affairs of Jews wishing to emigrate under the oversight of the currency office: they could no longer dispose of their own money, securities, and real estate as they wished. They required currency office permission for all bank account transactions, whether for the payment of taxes, debts, rent, or personal expenses for the preparation of their emigration, or for gifts to relatives and friends.

In contrast to the original intended use of the security orders, these measures subsequently were applied automatically to all Jews, regardless of whether they sought to emigrate or not. They remained in force either until the subject’s eventual emigration or until his deportation. Beyond this, shares in legacies were also subject to the restrictions of a security order. As the case of the banker and art sponsor Alexander Fiorino demonstrates, the currency offices had the power to decide whether items were confiscated or released.

Fiorino, the former co-owner of the Bank Fiorino & Sichel in Kassel, lived off the income from his securities and real estate properties prior to his death in 1940. His real estate property was burdened with mortgages for about 150,000 RM in favor of his stepson who lived in Switzerland. The latter had also granted his stepfather a loan of 50,000 RM. Since the elderly Fiorino's living costs and care needs exceeded his income, he was compelled to sell securities and real estate in 1939. It is possible that it was also for this reason that his renowned art collection was transferred to the Hessian Regional Museum in Kassel.

The notary involved in the sale of one of Fiorino's houses informed the currency office, which requested in April 1939 that Fiorino supply them with an inventory of his property. On April 13, 1939 the local authority (Regierungspräsident) in Kassel informed the currency office of the intended sale of the house. Six days later the currency office issued a security order against Fiorino and ordered him to pay the sale proceeds into a blocked account. This security order, issued under paragraph 59 of the Currency Law, also applied to Fiorino's art collection. Following Fiorino's death in May 1940, the ownership of the art collection became the focus of protracted negotiations between the heirs, the currency office, and the Regional Museum.

The museum examined the stored pictures and released only a small part for transfer to Switzerland. These were either "paintings done by non-Aryans" or pictures of the banker's relatives, such as the portrait of Countess Bentinck von Tischbein valued at 3,500 RM. At the request of the agent of the law firm implementing the legacy, the currency office ultimately released for transport to Switzerland seven paintings, a few miniatures, and a small dresser in January 1941, following the presentation of an agreement permit from the museum. The museum purchased at a knockdown price thirty-six paintings, miniatures, and plaques, including pictures by Johann Heinrich Tischbein. Less valuable paintings were auctioned off by two auction houses in Leipzig and Kassel.

Denaturalization

Until 1940 hundreds of Jewish emigrants had their property confiscated as a result of denaturalization proceedings; these included more than one hundred emigrants from the jurisdiction of the Hessian financial administration. The Gestapo had access to the files of the tax offices and sometimes used actual or alleged tax debts as the grounds for proposing denaturalization proceedings, claiming that this was "clear evidence" of an anti-German attitude.¹⁶

Wilhelm Brill, a divorced doctor from Frankfurt, was the owner of several rental properties in the city. In March 1937 he fled to Czechoslovakia with his “Aryan” girlfriend: a criminal investigation previously opened against him for “damage to the race” (*Rassenschande*) had been closed, but he left the country for fear of further persecution. Before his acquisition of Czech citizenship, which would have protected his property from German confiscation, he was recommended for denaturalization by the Gestapo for his “Marxist activities” and his illegal relationship, which was not only “damaging to the race” but proved his contempt for German laws.¹⁷

Expropriation Through Alleged Tax Debts

The financial administration also used alleged tax debts as a pretext for sequestering Jews’ remaining property in Germany and for opening criminal investigations. With the aid of fines for late payment, the totals soon reached sums that caused real estate, securities, and other immobile forms of property to be transferred into the possession of the state. In the case of Dr. Otto Heilbrunn of Frankfurt, who emigrated in 1939, the Frankfurter Bank had to transfer the entire contents of his bank account, along with all the proceeds from the sale of his shares, to the Finanzamt Moabit-West in order to pay off his outstanding tax debts. This was despite the fact that the tax office had issued Heilbrunn a certificate stating that he was free of tax debts (*Unbedenklichkeitsbescheinigung*) at the time of his emigration. A demand for the payment of 13,000 RM in delinquent income taxes from the years 1934 to 1937 had nonetheless emerged in 1940 and was collected from his remaining property in Germany.¹⁸

After 1945

In searching for their property, survivors and heirs often discovered that precisely the same tax officials were still in their posts. These individuals typically informed them, in terse sentences without any sign of regret, that on account of wartime destruction no information could be found on the whereabouts of their confiscated property. Furthermore, they generally maintained that everything had been done in accordance with the law and that they had only been performing their duty. A perfect example of this kind of “correct” German official was the director of the Property Processing Office in Frankfurt, Dr. Walther Mahr.

Mahr was born in Darmstadt in 1902 and joined the Nazi Party in May 1933. In his denazification file (*Spruchkammerakte*) he claims to have been disciplined in 1937 on

account of his support for an unpopular colleague. Nonetheless he clearly had been rehabilitated by 1941, when he took part in the secret conference organized by the senior finance president in Kassel to discuss the guidelines for processing Jewish property in the wake of the imminent deportations. Subsequently Mahr also made his own proposals about how the administration and sale of the property could be conducted most effectively.

After 1945 only a few tax officials were called to account for their behavior—usually those who had initiated the deportation of individuals or were discovered to have enriched themselves. The file concerning Mahr does include complaints from survivors and other local inhabitants alleging corruption. However, to the outrage of survivors, in 1948 Mahr was classified only as a “fellow traveler” (*Mitläufer*) of the Nazis.

If one examines the personal references (*Persilscheine*) with which tax officials sought to demonstrate their “correct conduct” and their oppositional attitudes toward National Socialism, it becomes clear why it has taken so long for the financial administration to face up to its own history. Virtues such as obedience to the law, loyalty, and correctness are stressed in the reports on these officials—the same qualities, strangely, that the files show to have characterized the behavior of the majority of the Jewish taxpayers. One such instance is related by Robert Goldmann in his book *Flucht in die Welt*.¹⁹ A member of a Jewish family from the rural area of the Odenwald forest, he fled to Frankfurt after a pogrom in his home town shortly following the Nazi seizure of power. After the *Reichskristallnacht* Goldmann and his family emigrated to the United States.

Goldmann remembers a heated discussion between his parents sometime in the mid-1930s. His mother learned of an “illegal” transaction by which his father had managed to transfer some money out of Germany to prepare for emigration and to avoid its confiscation through the Flight Tax. She insisted strongly on reversing the transaction, which was then done. Surprisingly, though, her position was not based primarily on fear of the currency officials and their spies, who were watching Jews in particular for breaches of the stringent currency laws. This would have been an acceptable and comprehensible motive, because many Jews who had tried this had been caught and sentenced to fines and imprisonment, and being a “criminal” at that time could have prevented their emigration. The main reason for her decision was instead a belief in strict obedience to the law, regardless of which regime had enacted it. She was determined to stay honest and, as she said, not to behave in the way Nazi propaganda characterized the Jews. Trying to save money for a new beginning in the United States by smuggling their own fortune out of Germany meant becoming a “Jewish swindler” (*ein jüdischer Schieber*).

It is not only perverse that the Nazi laws forced Jews to break the law in a form of self-fulfilling prophecy; it is also perverse, and sad too, that many of their victims felt guilty if they tried to rescue their own property. Nazi propaganda had its influence on more than just the “Aryan” part of the German population. But this typically “German” behavior on the part of German Jews—being obedient and honest citizens and paying their taxes regardless of the circumstances—greatly assisted the Germans in carrying out the total expropriation of Jewish property.

Notes

1. Akte Brinkmann, Hessisches Hauptstaatsarchiv, Wiesbaden (HHStAW), Abteilung 519 F, Anfragen an das Finanzamt Frankfurt-Aussenbezirk, Bleistiftordner 30, ohne Blattangabe; Frankfurter Gewerbekasse an OFP Berlin-Brandenburg v. 12.5.1942, HHStAW, Abt. 519 F, Anfragen an das FA Frankfurt-Aussenbezirk, Bleistiftordner 30, ohne Blattangabe.
2. Dr. Uhle, Landesamt für Vermögenskontrolle und Wiedergutmachung an Alexander Brinkmann v. 28.4.1951, HHStAW, Abt. 519A, Frankfurt, Nr. 6009, Bl. 15.
3. On the history of political antisemitism in Hessen, see Rüdiger Mack, “Otto Böckel und die antisemitische Bauernbewegung in Hessen, 1887–1894,” in Christiane Heinemann, ed., *Neunhundert Jahre Geschichte der Juden in Hessen: Beiträge zum politischen, wirtschaftlichen und kulturellen Leben* (Wiesbaden: Kommission für die Geschichte der Juden in Hessen, 1983), pp. 377–410; David Peal, “Anti-Semitism and Rural Transformation in Kurhessen: The Rise and Fall of the Böckel Movement” (Ph.D. diss., Columbia University, 1985); Erwin Knauss, “Der politische Antisemitismus vom ausgehenden 19. Jahrhundert bis zum Ende des Kaiserreichs unter besonderer Berücksichtigung des nord- und mittelhessischen Raumes,” in *Juden in Kassel, 1808–1933: Eine Dokumentation anlässlich des 100. Geburtstages von Franz Rosenzweig* (Kassel, 1987), pp. 15–32; Volker Berbüsse, *Geschichte der Juden in Waldeck: Emanzipation und Antisemitismus vor 1900* (Wiesbaden, 1990).
4. See Monica Kingreen, *Nach der Kristallnacht: Jüdisches Leben und antijüdische Politik in Frankfurt am Main, 1938–1945* (Frankfurt: Campus, 1999), p. 9.
5. See Wolf-Arno Kropat, “Die hessischen Juden im Alltag der NS-Diktatur, 1933–1939,” in Heinemann, ed., *Neunhundert Jahre*, p. 411–445.
6. “Bericht über die Tätigkeit der Auswanderer-Beratungsstelle in Frankfurt am Main während der Monate Oktober, November und Dezember 1938,” Österreichisches Staatsarchiv Wien/Archiv der Republik, BtA/Inneres, Ang./WA, Nr. 2236/451; “Erteilte Genehmigungen für Altreu und Dego 1937/38,” Stadtarchiv Kassel, S 3 [Bestand Devisenstelle Kassel], Nr. 345; “Liste der erteilten Genehmigungen für Auswanderungen 1934–1937,” *ibid.*, Nr. 343.
7. Reichsflucht Nr. 2 (Reinschrift des Steckbriefes), LA Berlin, A Rep 092, Nr. 45490, Bl. 172.
8. See Dorothee Mussgnug, *Die Reichsfluchtsteuer, 1931–1953* (Berlin, 1993), pp. 36–38.
9. Figures from Landesfinanzamt Kassel, Übersicht der Einnahmen an Besitz- und Verkehrssteuern sowie an Zöllen und Verbrauchssteuern, Rechnungsjahr 1938, HHStA Wi, Abt. 519, Ordner Kassel o.T.
10. See Stefan Mehl, “Das Reichsfinanzministerium und die Verfolgung der deutschen Juden 1933–1943,” in *Berliner Arbeitshefte und Berichte zur Sozialwissenschaftlichen Forschung*, No. 38 (Berlin, 1990), pp. 41–50; Mussgnug, *Reichsfluchtsteuer*, pp. 84–87; Gundi Mohr, *Die fiskalische Ausbeutung der Juden* (Frankfurt am Main, 1996), p. 15.
11. See Frank Bajohr, “Arisierung als gesellschaftlicher Prozess: Verhalten, Strategien und

Handlungsspielräume jüdischer Eigentümer und ‘arischer’ Erwerber” in *‘Arisierung’ in Hamburg: Die Verdrängung der jüdischen Unternehmer* (Hamburg: Christians, 1997) pp. 15–30, here p. 21.

12. On the Haavara Agreement, see Werner Feilchenfeld, Dolf Michaelis, and Ludwig Pinner, *Haavara-Transfer nach Palästina und die Einwanderung deutscher Juden 1933–1939* (Tübingen: Mohr, 1972); Avraham Barkai, “German Interests in the Haavara-Transfer Agreement, 1933–1939,” in *Leo Baeck Institute Year Book* 35 (1990), pp. 245–66.

13. See the contribution of Martin C. Dean in this volume for further details about the Eleventh Decree.

14. See Gerd Blumberg, “Die Zollverwaltung und die Derisenstelle im Dritten Reich,” in Wolfgang Leesch ed., *Geschichte der Finanzverfassung und -verwaltung in Westfalen seit 1815* (Münster: OFD Münster, 1998), pp. 287–356. The history of the customs administration in Hessen is more or less completely unresearched.

15. The activities of the currency protection squads have also been only partially researched.

16. Vermerk über eine Besprechung über die Vermögenbeschlagnahme auf Grund des Gesetzes über den Widerruf von Einbürgerungen und die Aberkennung der deutschen Staatsangehörigkeit im Geheimen Staatspolizeiamt Berlin am 7.9.1933, LA Berlin, A Rep. 092, Nr. 54591, Bl. 35; Der Reichs- und Preußische Minister des Innern, i. A. Hering, an den RFM v. 25.5.1938 betr. Vermögensbeschlagnahme im Ausbürgerungsverfahren, LA Berlin, A Rep. 092, Nr. 54590, Bl. 82.

17. Gestapo Frankfurt am Main an Gestapo Berlin v. 24.3.1938, LA Berlin, A Rep. 092, Nr. 50476, Bl. 159f. The Gestapo in Berlin passed on the denaturalization requests to the Reichsführer-SS and head of the German police (Himmler) in the Interior Ministry.

18. RE-Sache Dr. Heilbrunn, Bericht RR Martin an den hess. Finanzminister v. 10. Oktober 1949, HHStAW, Abt. 519F, Bleistiftordner 10.

19. Robert Goldmann, *Flucht in die Welt* (Frankfurt am Main: Fischer, 1996).

Economic Discrimination and Confiscation: The Case of Jewish Real Estate

Britta Bopf

Current State of Research and Reference Sources

Until recently, historical research has paid little attention to Nazi discrimination against German Jewish homeowners and the expropriation of their real estate holdings during the period 1933–1938.¹ Much scholarship has focused on the forced transfer of Jewish wealth through the elimination of businesses, but the treatment of real estate property is discussed only sparsely in a few publications and exclusively for the post-1938 period.² This is surprising, since real estate in cities and towns was a popular form of capital investment and a secure provision for old age for a large number of self-employed Jews. Following the extensive inflation after the First World War, this form of wealth gained additional importance.

In connection with the confiscation of the wealth of Jewish émigrés and deportees by various state entities, recent research has documented the official treatment of Jewish real estate owners.³ With the exception of some cases related to forced expatriation, these studies also tend to focus on the period after 1938. Repressive measures against Jewish owners before that time largely have been ignored, although these measures often coerced the owners into high levels of debt and eventually the forced sale of their properties.

The fact that the occurrence of this discrimination was not widely known in the postwar period negatively influenced restitution proceedings concerning forced sales of real estate in the Federal Republic of Germany. The plaintiffs had great difficulty in proving that the loss of their property was caused by official and unofficial discrimination and persecution.⁴ Therefore, the first objective of this paper is to show the multitude of factors responsible for the forced sale and confiscation of Jewish real estate starting from 1933.

The lack of research on this topic is caused by, among other things, the dearth of official source material. The eviction of Jews from their real estate prior to 1938 resulted largely from decentralized measures at the local level. Jewish businessmen and entrepreneurs, however, inevitably came into contact with many offices, economic organizations, and business partners. Numerous documents indicate the array of actions taken to drive them from their businesses. Yet the measures taken against Jewish real estate owners before 1938 rarely crop up in the files of the Reich bureaucracy or of the supra-regional associations.⁵ Moreover, since the eviction of the Jewish owners was not

staged as a propagandistic campaign, it received little attention in the contemporary press.

In order to reconstruct the situation of Jewish real estate owners prior to 1938, one must search the files of local tax authorities, welfare organizations, and property registrars, as well as those of the municipal authority for prices and rents (a now obsolete government agency then empowered to set rent prices). The first part of this paper concentrates on the region in and around Cologne from 1933 to 1938.⁶ Only when further studies of local regions have been completed and integrated will there emerge a clearer picture of economic discrimination in the German Reich.

The files of postwar “individual compensation proceedings,” although of widely varying quality, also prove to be a fruitful source of information.⁷ These court records, which are kept in the main state archives (Hauptstaatsarchive), have now been evaluated in broadly based studies, such as those for Hesse and Lower Saxony. Naturally, the problem of independent verifiability arises with this kind of source material. Nevertheless, the sworn testimonies of former employees in the administration and in the financial sector elucidate the realities of persecution.

The *Einheitswert*, the unit value of a property for tax purposes, or “taxable value,” which is usually indicated in the files of the legal proceedings for restitution, is of great importance for the examination of Jewish property sales. The taxable value, which was fixed in 1935 for every single property in the German Reich, does not correspond to the actual market value. It nevertheless offers a meaningful starting point for estimating the approximate contemporary value of real estate. While it is very difficult to calculate the value of a factory or other business in retrospect, the taxable value of real estate allows one to make sound statements about the validity of its selling price.

Starting in 1938, authorities and regional party representatives from the National Socialist German Workers’ Party, or NSDAP, became officially involved in the sales of Jewish real estate. As a result, the number of sources for the investigation of real estate “Aryanization” increased considerably. These sources include the files of the Gauleitung (NSDAP district leadership) and the Gauwirtschaftsberater (NSDAP district economic adviser)⁸ of the municipal and county authorities that gave permission for the property sales, and those of regional administrations such as the Regierungspräsidenten and the Oberfinanzpräsidenten. Currently one can find references in the files of the national state (Reich) and other supra-regional organizations, such as the German Council of Municipalities (Deutscher Gemeindetag, founded in 1933),⁹ concerning the attempts of towns as well as party and state organizations to enrich themselves through the

expropriation of Jewish property. The systematic confiscation of Jewish real estate, which began with the removal of German citizenship from Jews who had emigrated or had been deported to Poland, and which eventually turned into mass expropriation during the large-scale deportations, was in its specific details no longer distinguishable from the confiscation of other Jewish assets. For this reason the main emphasis of this paper is the “informal” discrimination against the Jews in the period before 1938. The first section will show how unofficial measures taken by the municipal administrations, the judicial authorities, the financial sector, and tenants weakened the Jewish real estate owners’ financial predicament, and thereby led to the early and disadvantageous sale of properties.

The second part will examine the legal changes that made the economic persecution of Jewish owners official after this key date. The increasing political radicalism of 1938 had regionally dependent consequences for Jewish owners. The effects of the November pogrom and the local implementation of the new legal requirement for permission for the sale of Jewish real estate are also discussed. First, it will be shown how diverse was the balance of power between the local authorities and the NSDAP in different regions. Second, the extent to which party representatives, towns, and counties could enrich themselves, despite a restrictive legal setting, will be examined. Of special interest are the consequences of the permission procedure for Jewish owners. Outright property confiscation will be touched upon only briefly.

Everyday Discrimination against Jewish Real Estate Owners, 1933–1938

The world economic crisis had far-reaching consequences for owners of real estate in towns. Business premises stood empty because of increasing bankruptcies, and vacancy rates for apartments were high. More than eight times as many apartments were vacant in Cologne in 1933 than in 1927. High interest rates and repayment obligations often brought owners into financial difficulties. The Verein der Kölner Neuhausbesitzer, a local homeowners association, complained that many homeowners simply had been thrown onto the street by creditors or by tax authorities.¹⁰

Although the Depression caused serious problems for all real estate owners, Jews were confronted with new difficulties starting in 1933. The racial ideology of the new rulers negatively influenced the behavior of tenants and financial partners towards Jewish property owners. This meant that Jews could profit only to a limited extent from the economic recovery that began that same year. The systematic discrimination against Jewish owners by local authorities proved to be of even greater significance.

In 1933 Jewish landlords already were beginning to experience the heated antisemitic climate through the behavior of their tenants. In fear of being denounced in *Der Stürmer* or in the local National Socialist newspaper as an “Aryan tenant” of a Jewish apartment, interested parties refrained from such tenancies. As early as 1934, even longstanding tenants began terminating their contracts.¹¹

The problems of the Silberbach family of Cologne illustrate the vicious circle caused by discrimination against Jewish real estate owners. Since the mid-1920s this married couple had leased their business premises, which were favorably located in the center of Cologne, to a well-established chain of Jewish butcher shops, Katz & Rosenthal. When this tenant went bankrupt in the summer of 1935 and fled to the United States because of a boycott of the shops and other harassment, the business premises, now stigmatized as “Jewish,” could not be leased out again. Before that, some tenants of the apartments above the business had already reduced or suspended entirely their rental payments. The Silberbachs, who decided against taking legal steps in view of further-increased antisemitism during that summer, were left with less than half of their former income. They applied to municipal tax authorities for a tax reduction in accordance with their decreased income but were repeatedly denied, although the state supposedly provided this type of relief to all real estate owners. The Silberbachs’ debt grew, and they had to delay their tax payment. The municipal tax office confiscated their house in 1937. On the night of November 16, 1938, in a panic after *Kristallnacht*, the family fled to the Netherlands. Two days later, the tax office auctioned their real estate for a fraction of its value.¹²

The example of the Silberbach family illustrates two essential problems with which Jewish real estate owners were confronted under National Socialism. On the one hand, leasing and renting properties was made more difficult or foiled by antisemitic stigmatization. On the other hand, even when property was rented, numerous tenants no longer fulfilled their payment obligations—unilaterally reducing their rent payments or simply not paying at all.¹³ Even tenants who were not linked to the Nazi Party exploited the situation to their advantage. Trusting in the antisemitic attitude of the administration and authorities, they often chose an apparently legal way of proceeding that was also acceptable to society at large. They submitted an application for a legal rent reduction to the municipal authority for prices and rents, pointedly remarking that the landlord was a Jew. Prior to 1938, such officially ordered rent reductions were often determined to be invalid and therefore lifted by the judiciary after a legal suit was initiated by the

landlord.¹⁴ However, in the antisemitic atmosphere of the time, only a fraction of the landlords affected dared to go to the courts. Because it institutionalized local discrimination against Jews initiated by private citizens, the antisemitism of municipal civil servants therefore had a strong influence on the lives of the local Jewish population.

The other problem facing Jewish property owners arose from their treatment by the local tax authorities. The treasury (Reichsfinanzministerium) had issued a decree in May 1932 that a tax reduction had to be granted to real estate owners, if decreases in receipts due to vacancy or depressed rents exceeded twenty percent of the usual rental income.¹⁵ According to a survey by the state tax office (Landesfinanzamt), in 1935 the city of Cologne led with respect to the frequency and scale of deferment of taxes on rental income and surcharges.¹⁶ From 1934 onwards, however, Cologne officials denied Jewish applicants these tax reductions, although at that time there was no legal basis for such denials.¹⁷

The resulting financial burden on Jewish real estate owners in some cases reached absurd dimensions. One building owner, for example, had to pay eighty-six percent of his annual rental income as tax. The taxable income was based on a calculation of theoretical annual rents, not on the actual receipts from the occupants, who were underpaying or had stopped paying. From the remaining fourteen percent of the rental income, the owner had to pay the costs for maintenance, insurance, and management of the property.

The tax authorities' antisemitism revealed itself at the latest after the sale of the real estate to non-Jewish buyers. An immediate tax reduction was often granted to the new Aryan owners, and frequently even an immediate rent increase was permitted.¹⁸

As with the tax assessment itself, two different yardsticks were applied for tax collections. The municipal tax authorities usually granted deductions and payment deferments to real estate owners. In consideration of new regulations protecting owners from property confiscation, they rarely dared to apply for a compulsory auction.¹⁹ Jewish owners, however, were actively driven into forced sales by the same authorities, who applied for the seizure of rents or property even on the basis of a comparatively low tax debt.

Jakob Cohen, a cattle dealer in Cologne, was not allowed to continue in his profession at the municipal slaughterhouse from 1933 onwards, according to official instructions. The boycotted dealer now became dependent upon the income from his twenty properties, which were still burdened with mortgages. When tax payments on his rental income fell behind in 1934, the authorities quickly put claims on the rent from all

twenty properties. Cohen was completely deprived of any means of subsistence, and he committed suicide. One week later, Cohen's Jewish wife, who had inherited the property, was informed that all claims had been lifted for the real estate in question.²⁰

In May 1933 protection was introduced to prevent creditors from prematurely auctioning property during periods of indebtedness caused by general economic conditions.²¹ The auction judge was obligated under appropriate circumstances to conduct financial negotiations with the aim of suspending the auctions.²² Yet local judicial authorities denied Jewish landlords this protection, even though debt repayments could easily have been rescheduled. This de facto discrimination was legalized only in April 1938.²³

Jewish owners who already lived abroad had little chance of preventing forced auctions. On the one hand, they depended on the integrity of property managers, who often fulfilled their obligations less than adequately. On the other hand, even a trustworthy and capable manager had trouble enforcing his Jewish client's rights with the authorities. Courts frequently used emigration itself as evidence that property could not bring a Jewish owner material benefit. Thus a Cologne court in 1935 judged that the emigration of Max Gandz was an act of "self-elimination from the German economy" and declined all requests for financial readjustment.²⁴

Discrimination by credit institutions also contributed considerably to the economic demise of Jewish real estate owners. In the early years of National Socialist power, Jews encountered difficulty in taking out second mortgages on their properties.²⁵ Jewish applicants for credit frequently had to accept unfavorable contractual terms.

Financing contracts that had been signed prior to 1933 could also become a problem. After 1933, numerous credit institutions attempted to rid themselves illegally of their Jewish customers. Initially this affected mostly foreign Jews and those whose naturalization had been revoked. These were typically people of East European origin who had built up their economic existence in the German Reich over many decades. In January 1935 the State Superior Court (Oberlandesgericht) in Naumburg ruled in favor of an insurance company when it renounced previous contractually agreed mortgages for a Czech Jew's land purchase. The court saw this action as lawful in view of the "current conception of legality" since these mortgages would put part of the national wealth (*Volksvermögen*)—land of particular emotional significance—into the hands of a "non-Aryan foreigner" and consequently would withdraw resources from the national community (*Volksgemeinschaft*).²⁶ Although prior to 1938 the National Socialist government officially

maintained that Jews should not be placed at a disadvantage in the economy, the Supreme Court (Reichsgericht) confirmed the decision from Naumburg in November 1935.²⁷

In 1936, the mortgage banks began to proceed even more aggressively. They refused to prolong Jewish customers' loans and demanded that Jews pay back their mortgages in full.²⁸ Cancellations without notice were not unheard of. Since breaches of contract were illegal, savings banks, mortgage banks, and private lenders used these tactics more frequently against small and middle-class entrepreneurs, foreigners, and stateless persons from whom they did not expect legal resistance.

In the case of Benno Fessel, a Pole who had lived in Cologne for years with his German wife, a convert to Judaism, the sudden cancellation of his mortgage had the desired effect. Already under surveillance by the NSDAP local branch, which had been pressing his wife to obtain a divorce and which used boycotts in an attempt to ruin Fessel's clothing store, the couple did not dare to sue their creditor for breach of contract. The compulsory auction of their house was unavoidable because they did not manage to repay the mortgage in time. Fessel fled soon afterwards to Poland. His fate is unknown.²⁹

A legal method for banks to rid themselves of unwanted Jewish debtors was to refuse to reduce interest rates to the current norm, reductions that were granted to Aryan customers. An employee of the Cologne Savings Bank (Kölner Stadtparkasse) confirmed in a restitution lawsuit after the war that in 1933 "it was of course impossible to do anything for the Jewish segment of the population." Even with regard to loans already approved, bank employees could easily come under suspicion of providing "preferential treatment" to Jews.³⁰

The extent to which anti-Jewish discrimination was carried out under pressure from the National Socialist government or simply resulted from the pursuit of profit by the credit institutions is impossible to say. It is certain, however, that the high interest rates placed on Jewish clients' mortgages provided financial advantages to the banks involved. In addition the lenders frequently profited from the compulsory auction of real estate, auctions that they themselves had largely caused by their policies towards Jews. As creditors, savings banks and other lenders purchased property at a favorable price and resold it for a significant profit. Naturally, the new Aryan owner took up a mortgage with the selling credit institution; thus the savings banks did not even lose customers. The new owners were now granted the lower interest rates previously denied to the Jewish mortgagee.³¹ In view of these diverse discriminatory practices it is not surprising that the number of forced auctions of Jewish real estate rose even more significantly from 1935

onwards.

Although the state of secondary sources and documents does not permit reliable quantification, a look into the contemporary press confirms the wide extent of these dubious transactions. Public announcements by the Düsseldorf city government, dated July 3, 1937, listed seven compulsory auctions, of which three involved Jewish property. In Wuppertal, two out of five compulsory auctions were for Jewish real estate, while in Krefeld the number was one in four. The estimated ratio of non-Jewish to Jewish real estate possession was approximately seventy to one.³²

Those who could avoid the auction of their property by a voluntary sale often had to accept far less than the fair market value. The “Company for the promotion of the economic interests of Jews resident or formerly resident in Germany” (Gesellschaft zur Förderung wirtschaftlicher Interessen von in Deutschland wohnhaften und wohnhaft gewesenen Juden mbH, or FWI),³³ which was founded in May 1934, stated that the sale of Jewish real estate was made more difficult because of existing mortgages. Often no considerable surplus could be obtained over the debt burden. Through a bank consortium, the FWI together with the National Union of Jews in Germany (Reichsvereinigung der Juden in Deutschland) arranged special loans with which to buy back mortgages.³⁴ In light of the increasing number of sales and the fact that the average outstanding mortgage principal amounted to about seventy-five percent of the original value,³⁵ this support initiative could help only a fraction of the persons affected.

Increasing Radicalization, 1938–1944

Few legal restrictions had been placed on Jewish real estate owners until 1938, and initially the focus was on legislation related to the Aryanization of businesses. The government implemented the first official measures in April 1938, when it prohibited Jewish owners from taking advantage of local property tax reductions.³⁶ As mentioned above, this type of discrimination was already practiced by the local authorities, even before any official sanctioning of such actions.

The requirement to register Jewish wealth was introduced at this time, and through this the authorities gained precise information about Jewish property holdings.³⁷ In Berlin in the summer of 1938, several government agencies systematically collected additional information related to Jewish property owners. In Hamburg, similar information was gathered with the help of the home and property owners’ associations (Haus- und Grundbesitzervereine).³⁸

The sale of Jewish property, in contrast to that of Jewish business enterprises, was not yet made subject to state approval in April 1938. The following month the Reich Minister of Justice (Reichsjustizminister) did, however, issue a decree that obliged district court judges and notaries to report to the responsible fiscal authorities any real estate transactions involving Jews. Through this measure the financial bureaucracy received knowledge about Jewish property sales and thus about the possibility of confiscating the proceeds.³⁹ After July 1938 the Gauleiter had to be consulted on sales of Jewish real estate, as was already the case for sales of entire businesses.⁴⁰

At the same time the National Socialists tightened the constraints on Jewish property owners. The July 1938 law modifying trade regulations (*Gewerbeordnungen*) for the German Reich forbade Jews from trading in real estate and from being property administrators.⁴¹ Until that time, Jews' involvement in property management for Jewish owners had provided a degree of protection against racist actions by Aryan managers. Those actions included the failure to make interest payments, which led to compulsory auctions, and profiteering by collecting provisions on insurance contracts that had not been approved by the owners (real estate managers were often insurance salesmen at that time). Real estate sales concluded by administrators without the consent of the émigré owners have also been documented.⁴²

The new trade regulations also prevented an owner from hiring a Jewish broker. In some places these laws were used to drive out Jewish property owners altogether. In Hamburg, the Gauleiter exploited the changed regulations to justify putting Jewish-owned real estate under sequestration, or forced administration, without legal basis. He founded a property corporation specifically for this purpose.⁴³ In the Lower Rhine area, Jewish real estate was put under the authority of building managers appointed by the "Deutsche Arbeitsfront" (the NSDAP-created workers' union that replaced all previous trade unions).⁴⁴ Furthermore, the new regulations excluded Jews from related areas of activity, such as negotiating property contracts and loans, making it even more difficult for Jewish owners to obtain loans and mortgages at acceptable conditions.

The antisemitic wave in the summer of 1938 and the increasing emigration of Jews strengthened the trend of the sale of their properties. However, as the press reported, demand for the purchase of Jewish property declined.⁴⁵ Because of their unemployment or forthcoming emigration, most Jewish sellers were pressed for money and for time, a situation that compounded their already weak negotiating position.

After the nationwide pogrom on November 9 and 10, 1938, this development

reached dramatic proportions. The forced closure of Jewish commercial enterprises and the imposed “Punitive Tax” (“*Judenvermögensabgabe*”—a wealth “tax,” or forced surrender of Jewish wealth), which amounted to twenty percent and later twenty-five percent of their assets,⁴⁶ led to an economic crisis for almost all remaining Jews. The state took Jewish properties in payment of the tax or had mortgages taken out on them. Many Jews who had held on to their property for this long were now forced to surrender it under the least favorable terms.⁴⁷

During the pogrom, authorities took approximately 30,000 Jews into custody. Afterward they released many of them and offered permission to emigrate, but only on the condition that they sell their possessions immediately.⁴⁸ Resourceful prospective buyers went to the local Gestapo, where they obtained the release of Jewish real estate owners from concentration camps in order to dictate to them the conditions of sales contracts afterwards. To document the “legitimacy” of this procedure, a couple from Cologne asked a Jewish seller just released from the Dachau concentration camp for written confirmation that no force had been exerted on him to bring about the sale of his lucrative office building.⁴⁹ Even in cases of already completed negotiations, prospective buyers exploited the violent antisemitic events. They lowered their offers or pushed for a faster sale.⁵⁰

After the pogrom the Reichsführer-SS and chief of the German police, Heinrich Himmler, expected that within a short time Jewish property would be confiscated nationwide.⁵¹ A December 3, 1938, directive on the use of Jewish wealth made all Jewish property sales subject to authorization. An outright prohibition, as was the case for Jewish corporate possessions, was not undertaken, however. The new directive also applied to leases, rental contracts, and mortgage applications. The acquisition of new property was forbidden.⁵²

Contrary to the instructions from Berlin, the Gauleitung of Franconia, under the direction of Julius Streicher, exploited the chaotic atmosphere to introduce the systematic “coerced Aryanization” (“*Zwangsarisierung*”) of Jewish real estate.⁵³ With the approval of the Nuremberg and Fürth municipal authorities, members of the SA and police force coerced Jews to sell their property under threat of violence. The revenue generated by these sales corresponded on average to only eight percent of the fair market value for undeveloped land and twenty-nine percent for developed land. The resale profits went to the Gauleitung and other local National Socialist organizations. Göring stopped this activity in Franconia in February 1939, retaining the profits for the state itself.

Since this type of local enrichment at the expense of Jews also occurred elsewhere,

the National Socialist government decided that the regional party organizations should only take on the role of appraisers.⁵⁴ Responsibility for permitting sales of Jewish real estate was supposed to be exclusively in the hands of the national state authorities.⁵⁵ This new regulation failed, however, to weaken the control of the local party organizations in favor of the state authorities. Comparison of various cities shows that the state was not even successful in implementing a uniform approval process for real estate sales.

In Cologne the Gauwirtschaftsberater had a decisive influence on the choice of the buyer, the purchase price, and specific clauses in the sales contracts.⁵⁶ The situation was comparable in Berlin-Wilmersdorf, where the regional administration approved sales contracts of Jewish real estate only if requested amendments made by the Gauwirtschaftsberater had been taken into account.⁵⁷ Likewise in Hamburg the responsible official department was only the administrative front for the Gauleitung. Any contract submitted was presented first to the Gauwirtschaftsberater, who decided whether to approve it and then passed it on to the “official” department.⁵⁸ In the final analysis, the aim of this process was only to maintain a façade of legality.

The Hamburg Gauleitung controlled for the most part the administration and sale of Jewish properties via the Hamburger Grundstücks-Verwaltungsgesellschaft mbH, a property management company founded especially for this purpose. The company’s profits were used to finance the NSDAP and to reduce the debts of connected party members.⁵⁹ Similar corrupt events occurred in the Saarpfalz under the leadership of Gauleiter Josef Bürckel.⁶⁰

The situation was quite different in Bremen. The municipal authority there often ignored the objections of the Kreisleiter (one level below a Gauleiter) and gave permissions based on their own calculations.⁶¹ Also, the responsible authorities nationwide approved individual sales agreements very differently. In Cologne, for example, Gauwirtschaftsberater Schmidt forbade the sale of a married couple’s home to the parents of the Aryan wife. The party functionary suspected a “fictitious Aryanization” and asserted himself against the municipal authorities.⁶² Yet in Bremen, a municipal office approved direct property transfers from a Jewish to an Aryan spouse despite an earlier denial by local party representatives.⁶³ The Baden minister of finance and commerce ignored the recommendation of the Mannheim Kreiswirtschaftsberater (one level below a Gauwirtschaftsberater) that mixed couples were to be regarded as unreliable and therefore should not be allowed to purchase property. He allowed property transfers to Aryan husbands and children. However, he rejected such transfers to Aryan wives.⁶⁴

Also of great importance was the authorities' attitude regarding the tenancy rights typically written into sales contracts. These rights, frequently agreed upon in conjunction with a reduction of the purchase price, made it possible for Jewish sellers to remain in their sold properties while they prepared for emigration. Given the difficulties Jews had in renting new accommodations, this was an enormous relief and often of greater use than the proceeds from the sale, which were transferred into a restricted account (*Sperrkonto*) and were thus not freely available to them. The city of Cologne, when acting as buyer, initially had accepted agreements on tenancy rights.⁶⁵ From 1939 onwards, the Gauwirtschaftsberater increasingly forbade them.⁶⁶ The responsible municipal administration in Bremen, however, successfully defended such agreements.⁶⁷

How did the various authorities in the German Reich implement the guidelines for setting purchase prices? According to government instructions the price was calculated according to its "discounted market value"—the market value minus ten percent. Moreover, the price was not to fall below the "taxable value" as set in 1935.⁶⁸ Local authorities exerted influence on the price in different ways. In Southern Westphalia, at the instigation of the NSDAP, the taxable value was regarded as the highest possible purchase price. The Gauwirtschaftsberater, who usually intervened against the public administration, frequently arranged specific price reductions.⁶⁹ Postwar investigations by compensation courts showed that the taxable value of real estate usually lay fifteen to twenty-five percent below the true market value.⁷⁰

Frank Bajohr concludes that in Hamburg the purchase price for Jewish real estate fluctuated between the discounted market value and the taxable value and often quite a bit lower. In no case was the actual market value paid.⁷¹ My investigation of Cologne shows that after the November 1938 pogrom, when authorities officially began intervening in approval procedures, more than half of the Jews had to sell their property for less than the taxable value.

In Mannheim, by comparison, the purchase price generally depended on the appraisal by the municipal planning and building department (Hochbauamt) without intervention by party organizations or individuals. But when the city itself was the buyer, the municipal appraisers recommended a very low price.⁷² The regional president of Hildesheim, who was also responsible for Göttingen and other counties, reduced the already agreed upon purchase price in some cases by five to ten percent. This amount was then turned over to the Reich treasury as a compensatory levy (*Ausgleichsabgabe*). Although this levy was intended originally to return to the state "unauthorized profits from

Aryanization” made by buyers, in some places it absorbed the entire purchase price.

In February 1941 the price authority in Cologne kept 19,000 Reichsmarks (RM) from an approved purchase price of 46,000 RM and turned it over to the tax office as a compensatory levy. The officials explained to the seller, Dr. Lodewijk Visser, that the agreed upon purchase price would correspond exclusively to the value that the property would have for the Aryan buyer. For Visser, who as a Jew would be granted no tax relief, the property would have a market value of only 27,000 RM.⁷³

In Berlin-Wilmersdorf the market value was also determined for the Jewish seller and the buyer using varying yield multipliers. The difference between the market value and the fixed value for the Jewish seller (minus ten percent) was transferred as a compensatory levy to the Reich. The ten percent deducted was granted to the buyer as “permitted profit from Aryanization.”⁷⁴ The fact that in Berlin-Wilmersdorf the selling price was never increased in favor of the Jewish owner by the price authority clearly characterizes the situation.⁷⁵

Because of the lack of local studies, it is unclear whether all towns and counties in Germany utilized the circumstances to gain possession of Jewish real estate at bargain prices. In Cologne, numerous cases are documented in which the city pressured Jewish owners to sell their property to it. In some instances the officials argued that no other prospective buyer would receive permission to make the purchase; in others they threatened to confiscate the Jewish property.⁷⁶

To push down the purchase price, Cologne sometimes arranged for the lowering of the taxable value before the sale.⁷⁷ In fifty-three percent of all documented sales contracts, the city purchased real estate at a price below the taxable value set in 1935.⁷⁸ From 1933 to 1945, Cologne appropriated at least seventy Jewish properties through purchase and confiscation. It bought an additional sixteen properties, mostly from the local savings bank (*Kreissparkasse*). Until the end of the war, the city took over about five percent of the real estate holdings in Cologne that had been in Jewish possession in 1933. It purchased approximately one-quarter of these properties prior to the Gauleiter’s official involvement in the approval procedure and three-quarters after June 1938.⁷⁹

In comparison, Göttingen purchased fourteen properties out of the 130 Jewish property transactions documented for the town altogether.⁸⁰ However, buildings that had been confiscated without official title transfers and used as public facilities by National Socialist organizations are not included in these numbers.

Helmut Genschel supports the thesis that after November 1938 the “Aryanization

procedures” were “progressively converted into a system with bureaucratic thoroughness.”⁸¹ One could conjecture that this “system” actually protected individuals from exploitation and from the arbitrariness of local party functionaries, and therefore brought Jews a greater degree of “fair” treatment during the sale of their real estate. In reality, however, the regional power struggles between the public administration and the Nazi Party prevented an orderly political approval procedure from becoming established nationwide. Sales contracts approved in Bremen without difficulty would have been turned down in Cologne or Berlin.

In the end, the Jewish applicants were at the mercy of the local power structures.⁸² Moreover, they could no longer sell their property to persons of their choice. The purchase price was frequently fixed at low levels by the authorities, even if selected administrations, such as that in Bremen, were inclined at times to decide in favor of the Jewish contracting parties.⁸³ Extensive analysis of the individual cases reveals that the fundamental attitude of the permit-issuing authorities towards the Jewish sellers was negative.⁸⁴

The national government’s aim of reducing the enrichment of the local party functionaries via official control was generally unsuccessful, although serious abuses, as in Franconia and in Saarpfalz, could be checked. The example of Hamburg demonstrates that the legal requirement for sales authorization could secure control and marketing of Jewish real estate for the local party bosses, provided that the legal façade was well constructed.

The National Socialist government inevitably realized that corruption and irregularities associated with the sale of Jewish properties could not be stopped. The minister of trade and commerce in Berlin decided in July 1940 that sales of Jewish real estate could only be approved in a few exceptions, “in the public interest.” The systematic Zwangsarisierung of all Jewish properties was supposed to take place after the war.⁸⁵

In Cologne, the term “public interest” was interpreted rather broadly. As documented in the restitution proceedings files, Jewish owners often sold their real estate directly to private persons up until April 1941.⁸⁶ A majority of those Jews who still possessed real estate at this time then lost it through confiscation. Among them were many emigrants who had not sold their real estate because of the exploitative conditions forced on them and the restrictions on the international fund transfers. The state increasingly deprived these Jews of their status as German nationals after 1939 and thereby confiscated their wealth.⁸⁷ With the beginning of the deportations in the fall of 1941, the National Socialists started the systematic mass expropriation of the assets of Jews in the German Reich and of Jewish emigrants.⁸⁸

A list (almost certainly incomplete) prepared in the postwar period by the Cologne Senior Finance Department (Oberfinanzdirektion) includes 185 real estate properties confiscated from victims of religious, political, and racial persecution.⁸⁹ Ignoring the sales ban, private applicants tried to purchase real estate from the regional Oberfinanzpräsidenten, who managed the sequestered wealth.⁹⁰ Repeated announcements in radio broadcasts and in the press that the properties could be bought only by a “limited group of people”⁹¹ had little effect. The Cologne Oberfinanzpräsident complained in July 1942 that prospective buyers were overrunning his offices,⁹² disturbing the normal exercise of official duties. The applicants pleaded special consideration based on their longstanding work for the party, war injuries, or large numbers of children.⁹³ Real estate sequestered from Jewish emigrants was still sold to private persons in Cologne until August 1944.⁹⁴ A note in the file that a sale took place on Gestapo orders may be the explanation for the so-called exceptions that the Cologne Oberfinanzpräsident could approve himself. These indicators support the thesis that regional powerbrokers in the party and other National Socialist organizations had substantial influence on the handling of Jewish wealth locally and thus could use it to their advantage.

The influence of the cities and counties also cannot be ignored in this late phase. After May 1941, they could take over confiscated properties under certain conditions without having to pay the state.⁹⁵ Thus forty properties, thirty-seven of them residential, were offered to Cologne in October 1943.⁹⁶ No restitution suits were filed for these properties, indicating that either the city did not appropriate them or the title transfers were not carried out because of staff shortages. The number of confiscated properties taken over in this way cannot be determined, and today an unknown number of formerly Jewish properties still are in the possession of German towns and municipalities.⁹⁷

The discrimination against Jewish real estate owners—in most cases triggered by corruption and desire for enrichment at the local level, as well as by the tug-of-war for confiscated real estate among the Reich, the communities, the financial administration, and diverse National Socialist organizations—unmasks the true impetus for the Aryanization of Jewish property: sheer avarice camouflaged by ideology and legislation.⁹⁸

Notes

1. On the fate of Jewish agricultural real estate, see Angela Verse-Hermann, *Die "Arisierung" in der Land- und Forstwirtschaft, 1938–1942* (Stuttgart: Franz Steiner, 1997).
2. The forced transfer of Jewish real estate is mentioned in varying degrees in the following monographs: Frank Bajohr, *"Arisierung" in Hamburg: Die Verdrängung der jüdischen Unternehmer, 1933–45* (Hamburg: Christians, 1997); Hans-Joachim Fliedner, *Die Judenverfolgung in Mannheim, 1933–1945: Darstellung und Dokumente* (Stuttgart; Berlin; Köln: W. Kohlhammer, 1991); Regina Bruss, *Die Bremer Juden unter dem Nationalsozialismus: Veröffentlichungen aus dem Staatsarchiv der Freien Hansestadt Bremen* 49 (Bremen: Selbstverlag des Staatsarchivs der Freien Hansestadt Bremen, 1983); Gerhard Kratzsch, *Der Gauwirtschaftsapparat der NSDAP: Menschenführung— "Arisierung"— Wehrwirtschaft im Gau Westfalen Süd* (Münster: Aschendorffsche Verlagsbuchhandlung, 1989); Alex Bruns-Wüstefeld, *Lohnende Geschäfte: Die "Entjudung" der Wirtschaft am Beispiel Göttingens* (Hannover: Fackelträger, 1997).
3. Wolfgang Dreesen, *Betrifft: "Aktion 3." Deutsche verwerten jüdische Nachbarn: Dokumente zur Arisierung* (Berlin: Aufbau, 1998).
4. See Ludolf Herbst and Constantin Goschler, eds., *Wiedergutmachung in der Bundesrepublik Deutschland* (München: Oldenbourg, 1989).
5. An exception was the attempts of various communities to prevent Jews from buying real estate. Archiv der Verbandsgemeinde St. Goar, Reg. 154/11 (2), p. 27, Erlass des Reichsjustizministers an den Oberlandespräsidenten in Köln (gez. Dr. Gürtner), betr. Grundstückserwerb durch Juden, March 14, 1936; *Völkischer Beobachter* [Norddt. Ausgabe], July 22, 1935.
6. The comments in this part are based on Ph.D. research, "'Arisierung' in Köln," by this author. The main sources are records from the legal proceedings for restitution in Cologne (Nordrhein-Westfälisches Hauptstaatsarchiv Düsseldorf-Kalkum, hereafter HStAD, Rep. 266), records of the municipal administration of Cologne (Historisches Archiv der Stadt Köln, hereafter HASStK) and records of the Oberfinanzdirektion in Cologne (Archiv der Oberfinanzdirektion Köln).
7. Important sources are the files of the municipal administrative offices (such as legal departments, building authorities) concerning the claims for restitution.
8. E.g., Kratzsch, *Der Gauwirtschaftsapparat der NSDAP*.
9. Landesarchiv Berlin, Deutscher Gemeindetag (DGT).
10. "Wohnungsleerbestand im Deutschen Reich 1933 über 100,000 Wohnungen," in *Hausbesitzer-Zeitung für die Rheinprovinz* (Köln), October, 10, 1933, published in *Köln Einst und Jetzt: Haus und Boden-Sondernummer* (1963), p. 75.

11. HStAD, Rep. 266/435 (27Rue509/49). The old file references are in parenthesis.
12. HStAD, Rep. 266/3745 (27Rue394/51).
13. HStAD, Rep. 266/4395 (27Rue1170/51).
14. HStAD, Rep. 266/4395 (27Rue1170/51).
15. Runderlass Reichsfinanzminister, May 7, 1932, cited from HStAD, Rep. 266/14858 (27RueT262/52). The national property tax on real estate could be reduced by as much as fifty percent of the reduced income. The national surcharge on property tax, the national and local surcharge on tax of rental income, and the charge for garbage and streetcleaning could be reduced as well.
16. Circulating letter Bürgermeister Schaller, November 1935, HStAK, Best. 655/3, p. 31.
17. Testimony of Mr. Emanuel, senior inspector (Oberinspektor), in a legal proceeding for restitution, July 19, 1956, HStAD, Rep. 266/14858 (27RueT262/52).
18. HStAD, Rep. 266/14370 (27RueT3907/51).
19. Jewish Trust Corporation for Gemany an die Zweite Wiedergutmachungskammer beim Landgericht Köln, November 27, 1953, HStAD, Rep. 266/14370 (27RueT3907/51).
20. Testimony of Ms. Hulley, May 23, 1953, in a legal proceeding for restitution, HStAD, Rep. 266/13782 (27RueT3082/51); Rep. 266/11362 (27RueT4/51).
21. Decree, May 26, 1933, *Reichsgesetzblatt* (hereafter *RGBl*), ed. Reichsministerium des Inneren, Berlin, 1933 I, p. 302.
22. A valid prerequisite was that the outstanding debts and the tax due were far lower than the actual market value (*Verkehrswert*) of the house; Verordnung des Reichministers der Justiz, January 3, 1936, *Deutsche Justiz, Rechtspflege und Rechtspolitik: Amtliches Organ des Reichsministers der Justiz, des Preussischen Justizministers und des Bayerischen Justizministers*, Berlin, 1938, p. 45.
23. References to the legislation and the official interpretation, e.g., Waldmann, "Vollstreckungsschutz für jüdische Grundstückseigentümer," in *Deutsches Recht* (Berlin), June 16, 1938, p. 251. *Deutsches Recht* was the official journal of the Reich Interior Ministry.
24. HStAD, Rep. 266/64 (27Rue84/49).
25. Testimony of Mr. Schiffbauer, head of the savings bank in Walscheid (near Cologne), in a legal proceeding for restitution, HStAD, Rep. 266/13782 (27RueT3082/51).
26. Court decision Oberlandesgericht Naumburg, January 5, 1935, cited from *Deutsche Juristenzeitung*, Berlin, 1935, Spalte 572.

27. Court Decision Reichsgericht, November 29, 1935, cited from *Das Grundeigentum*, February 2, 1936.
28. *Der wirtschaftliche Vernichtungskampf gegen die Juden im Dritten Reich*, ed. Ökonomische Abteilung des Jüdischen Weltkongresses (Paris, 1937), pp. 79–80. The also-mentioned practices of Aryan administrators purposely delaying interest payment in order to give credit institutions grounds for liquidating mortgages, is not known in this form before 1936 in Cologne.
29. HStAD, Rep. 266/2596 (27Rue2598/50).
30. Testimony of Mr. Stollberg, the Cologne city treasurer and former savings bank employee, in legal proceedings for restitution, November 23, 1950, HStAD, (27Rue2153/50).
31. HStAD, Rep. 266/537 (27Rue39/50).
32. The ratio of Jewish to non-Jewish property was estimated by the Jewish Trust Corporation for Germany; HStAD, Rep. 266/11440 (27RueT102/51).
33. The FWI worked countrywide with a net of correspondents and experts to organize the administration and utilization of Jewish property; *Informationsblätter*, ed. Zentrallausschuss der deutschen Juden für Hilfe und Aufbau, 1934, p. 39.
34. *Arbeitsbericht der Reichsvereinigung der Juden in Deutschland* (RVJD), 1937, p. 67.
35. Number applies to 1938; *Der Deutsche Volkswirt* (Berlin), September 29, 1938, pp. 2142–43.
36. The corresponding decree for the tax on rental income was published two months later; *Richtlinie für Billigkeitsmassnahmen auf dem Gebiete der Grundsteuer*, April 19, 1938, *Reichssteuerblatt* (RStBl), ed. Reichsfinanzministerium, Berlin, 1938, p. 409; *Erlass des Preussischen Ministerpräsidenten*, June 25, 1938, *Ministerialblatt für die Preussische Innere Verwaltung* (MblPrVerw.), ed. Preussisches Ministerium des Inneren, Berlin, 1938, Sp. 1157.
37. *Verordnung über die Anmeldung des jüdischen Vermögens*, April 26, 1938, *RGBl* 1938, vol. 1, pp. 414–15.
38. Wolf Gruner, *Judenverfolgung in Berlin, 1933–1945: Eine Chronologie der Behördenmassnahmen in der Reichshauptstadt*, ed. Reinhard Ruerup (Berlin: Edition Hentrich, 1996), pp. 52–53; Bajohr, “*Arisierung*” in *Hamburg*, p. 290.
39. *Allgemeine Verfügung des Reichsministers der Justiz*, Mai 11, 1938, *Deutsche Justiz, Rechtspflege und Rechtspolitik* (Berlin, 1938), pp. 738–39.
40. Nicht veröffentlichter Runderlass des Reichsministers der Justiz, July 5, 1938, ed. Joseph Walk, *Das Sonderrecht für die Juden im NS-Staat*, 2nd edition, vol. 2 (Heidelberg: C.F. Mueller, 1996), p. 497.

41. *RGBl* 1938, vol. 1, pp. 823–24.
42. HStAD, (27Rue46/53), Rep. 266/202 (27Rue230/49), Rep. 266/12178 (27RueT1082/51).
43. Bajohr, “Arisierung” in *Hamburg*, p. 290.
44. *Deutschland-Berichte der Sozialdemokratischen Partei Deutschlands (Sopade) 1934–1940*, Exilvorstand der Sozialdemokratischen Partei, Erich Rinne (Prag; Paris, 1934–1940), 2nd edition: Klaus Behnken, ed. (Salzhausen: Nettelbeck, 1980), vol. 5 (1938), pp. 754–55.
45. “Starker Anlagebedarf für Grundbesitz,” in *Westdeutscher Beobachter* (Köln), October 1, 1938.
46. Verordnung über eine Sühneleistung der Juden deutscher Staatsangehörigkeit, November 12, 1938, *RGBl* 1938 I, p. 1579. “Durchführungsverordnung zur Verordnung über die Sühneleistung der Juden,” November 21, 1938, *RGBl* 1938, vol. 1, pp. 1638–40.
47. “Lagebericht der Gauleitung Westfalen-Nord,” in Gregor Zahnow, *Judenverfolgung in Münster*, (Münster: Agenda, 1993), p. 92.; see also Streng vertrauliches Rundschreiben der NSDAP Württemberg, November 25, 1938, in *Dokumente über die Verfolgung der jüdischen Bürger in Baden-Württemberg durch das nationalsozialistische Regime 1933–1945*, ed. Paul Sauer (Stuttgart, 1966), p. 223.
48. On Himmler’s instruction Jews were to be released from the concentration camps if they were indispensable for the Aryanization of their property; Anordnung des Reichsführers SS und Chef der Deutschen Polizei, November 14, 1938, *Walk*, vol. 3, no. 15, p. 256.
49. HStAD, Rep. 266/545 (27Rue49/50).
50. HStAD, Rep. 266/5437 (27Rue826/50), Rep. 266/ 26 (27Rue29/49), HASTK, Best. 495/307.
51. Brandenburgisches Landeshauptarchiv Potsdam, Pr. Br. Rep 3 B Regierung Frankfurt, I. Pol, no. 38, p. 118: Funkspruch des Reichsführers SS und des Chefs der Deutschen Polizei, November 14, 1938.
52. *RGBl* 193, vol. 1, p. 1709.
53. See International Military Tribunal, *Trial of the Major War Criminals* (IMT), Nürnberg 1947–49, vol. XXVIII, Dok. PS 1757: “Bericht der von dem Herrn Generalfeldmarschall eingesetzten Untersuchungskommission über die im Gau Franken in der Zeit vom 9.11.1938 bis 9.2.1939 vorgenommenen Arisierungen und die im Zusammenhang damit festgestellten Umstände” and Dok. PS 406.
54. Göring had already demanded during the meeting on November 12, 1938, that the corruption of the “Gauleiters and their governors,” who made too much money from the “Entjudung,” had to be stopped; *Ibid.*, vol. XXVIII, Dok. PS-1816.

55. Durchführungserlass der Verordnung über den Einsatz des jüdischen Vermögens, February 6, 1939, *MBIPrVerw* 1939, column 265–75.

56. HStAD, Rep. 266.

57. Monika Schmidt, “‘Arisierungspolitik’ des Bezirksamtes,” in *Kommunalverwaltung unterm Hakenkreuz: Berlin-Wilmersdorf, 1933–1945*, ed. Karl-Heinz Metzger (Berlin: Edition Hentrich, 1992), p. 176.

58. Bajohr, “Arisierung” in *Hamburg*, p. 293.

59. *Ibid.*, p. 291.

60. Wagner, Hans, “Die Überführung jüdischer Betriebe in deutschen Besitz, unter Berücksichtigung der Verhältnisse in Baden,” *Staats- und wirtschaftswissenschaftliche Disseration*, Heidelberg 1941, pp. 137–38.

61. The Bremen town office also ignored the NSDAP rejection of a buyer because of political unreliability; Bruss, *Die Bremer Juden unter dem Nationalsozialismus*, pp. 122–23.

62. HASTK, Best. 495/142.

63. Bruss, *Die Bremer Juden unter dem Nationalsozialismus*, pp. 117–18. Property assignments to children who were not considered Jews, were approved as well.

64. Fliedner, *Die Judenverfolgung in Mannheim*, p. 163.

65. HStAK, Best. 495/144, HStAD, Rep. 266/2122 (27Rue2008/50).

66. HASTK, Best. 495/296, Gauwirtschaftsberater an Preisbehörde Köln, May 2, 1939.

67. Bruss, *Die Bremer Juden unter dem Nationalsozialismus*, pp. 120–21.

68. Durchführungserlass der Verordnung über den Einsatz des jüdischen Vermögens, February 6, 1939, *MBIPrVerw* 1939, pp. 265–75.

69. Kratzsch, *Der Gauwirtschaftsapparat der NSDAP*, pp. 182–84 and 263.

70. HStAD, Rep. 266/2403 (27Rue2367/50).

71. Bajohr, “Arisierung” in *Hamburg*, p. 293.

72. Fliedner, *Die Judenverfolgung in Mannheim*, p. 154.

73. HStAK, Best. 495/55.

74. Schmidt, “‘Arisierungspolitik’ des Bezirksamtes,” pp. 180–81.

75. Ibid., p. 181.

76. HStAD, Rep. 266/2863 (27Rue2919/50), Rep. 266/2347 (27Rue2305/50), Rep. 266/591 (27Rue104/50) HStK, Best. 495/387.

77. HStAK, Acc. 567/129, HSTAD, Rep. 266/2335 (27Rue289/50), Rep. 266/1082 (27Rue688/50).

78. The following remarks about Cologne are based on the sources for Cologne described at the beginning of this paper and on my own calculations.

79. The influence of the city of Cologne was particularly great because from 1936 Karl Georg Schmidt was mayor and Gauwirtschaftsberater of Cologne-Aachen at the same time.

80. Bruns-Wüstefeld, *Lohnende Geschäfte*, p. 105.

81. Helmut Genschel, *Die Verdrängung der Juden aus der Wirtschaft im Dritten Reich* (Göttingen; Berlin; Frankfurt am Main: Musterschmidt, 1966), p. 195.

82. Various municipal civil servants took partly contradictory decisions within a town as well; Schmidt, “‘Arisierungspolitik’ des Bezirksamtes,” p. 199.

83. Compare Bruss, *Die Bremer Juden unter dem Nationalsozialismus*. The Minister of Trade and Commerce in Baden accepted some complaints by Jews though; Fliedner, *Die Judenverfolgung in Mannheim*, p. 161.

84. Compare for Cologne the correspondence between the property registration office and the Regierungspräsident for the prevention of property acquisition by Jews in 1938; HSTAK, Best. 495/3.

85. Runderlass der Reichswirtschaftsministers, July 6, 1940, *RWMBI* 1940, p. 348.

86. HStAD, Rep. 266/1691 (27Rue427/50), Rep. 266/2937 (27Rue3010/50), Rep. 266/1110 (27Rue72/50).

87. “Gesetz über den Widerruf von Einbürgerungen und die Aberkennung der deutschen Staatsbürgerschaft,” July 14, 1933, *RGBl* 1933, vol. 1, p. 480 und das “Gesetz über die Einziehung volks- und staatsfeindlichen Vermögens” July 14, 1933, *RGBl* 1933, vol. 1, pp. 479-80.

88. Ibid, Elfte Verordnung zum “Reichsbürgergesetz”, November 11, 1941, *RGBl* 1941, vol., 1, pp. 722–24.

89. Oberfinanzdirektion Köln (Archiv), “Nachweis des eingezogenen und verfallenen unbeweglichen Vermögens von rassistisch, politisch und religiös Verfolgten im Oberfinanzbezirk Köln” (file without identification number), Bericht des OFP Köln, February 9, 1946, enclosure 1–14.

90. See Stefan Mehl, *Das Reichsfinanzministerium und die Verfolgung der deutschen Juden, Berliner Arbeitshefte und Berichte zu sozialwissenschaftlichen Forschungen* 38 (Berlin: Zentralinstitut für Sozialwissenschaftliche Forschung, 1990), pp. 92–104.
91. *Kölnische Zeitung* (Köln), May 5, 1942, *Westdeutscher Beobachter* (Köln), May 7, 1942.
92. Oberfinanzpräsidenten Köln an die Schriftleitung der Kölnischen Zeitung und des Westdeutschen Beobachters in Köln, July 9, 1942, in Dreesen, *Betrifft: "Aktion 3."*, p. 192.
93. See examples published in Dreesen, *Betrifft: "Aktion 3."*, pp. 192–200.
94. Archiv der Synagogengemeinde Köln, "Wiedergutmachung, allgemeine Listen," Aufstellung der Synagogengemeinde Köln, undated, "Verkaufte Grundstücke, die das OFP verkauft hat."
95. "Erlass des Führers und Reichskanzlers über die Verwertung des eingezogenen Vermögens von Reichsfeinden," Berlin, May 29, 1941, *RGBI* 1941, vol. 1, p. 303 and "Erlass des Reichsinnenministers und Reichsfinanzministers über Verwertung des eingezogenen Vermögens von Reichsfeinden," April 9, 1942, *MBIPrVerw* 1941, pp. 687–89.
96. Oberpräsident der Rheinprovinz an Oberbürgermeister Köln, October 20, 1943, HStAK, Best. 495/2.
97. Gruner, *Judenverfolgung in Berlin*, p. 148.

Jewish Cultural Property and Its Postwar Recovery

Elisabeth M. Yavnai

Sigmund Seeligmann (1873–1940) was a renowned Dutch bibliographer and historian. He often invited scholars to use his extensive private library, which included more than 18,000 books on Jewish subjects and was considered one of the most important Jewish libraries in Europe before World War II.¹ After the invasion of the Netherlands, the Nazis confiscated Seeligmann's library in October 1941.² His collection was sent to Berlin, where it became part of the Reichssicherheitshauptamt Library. In 1945, Seeligmann's library was discovered in Czechoslovakia. At the time, Nazi-looted Jewish cultural property was being uncovered in salt mines, bunkers, and castles across Europe. Often the recovered objects were the only surviving elements of the Jewish communities they once had served. Salvaging and preserving these cultural treasures became a high priority for Jewish organizations. Using Seeligmann's library as an example, this essay traces the transfer of Nazi-looted Jewish book collections to Czechoslovakia during the war and their salvage by the Hebrew University and other Jewish organizations after the war.

Looting of Jewish Cultural Property

The pillage of Jewish cultural property from Nazi-occupied countries became an official part of the Nazi campaign against the “ideological enemies of the Reich” early in World War II. On January 29, 1940, Hitler designated Alfred Rosenberg as head of the *Hohe Schule*, the center for National Socialist ideological and educational research, to be established after the war. Hitler instructed Rosenberg and his staff, known as the Einsatzstab Reichsleiter Rosenberg (ERR), to proceed with preparation for the Hohe Schule immediately. The ERR was authorized to search for Jewish libraries and other cultural property and to confiscate pertinent materials “for the ideological task of the NSDAP and the later scientific research work of the Hohe Schule.”³ Consequently, the ERR became extensively involved in the plunder of Jewish cultural property in the Nazi-occupied territories.⁴

Most of the looted Jewish property, especially books, was sent to Rosenberg's Institut zur Erforschung der Judenfrage in Frankfurt. Established in March 1941, the Institute served as the core research library for the planned Hohe Schule. Some of the other ERR research institutes that received looted books included the Institut für Biologie und Rassenlehre in Stuttgart, the Institut für Religionswissenschaft, and the Institut für Deutsche Volkskunde.⁵

In the Netherlands, where Seeligmann's library was looted, the ERR enjoyed a monopoly on cultural property confiscation between 1940 and 1944. A particularly large number of books were seized, with an estimated value of thirty to forty million Reichsmarks. However, not all of those books were sent to the ERR's research institutes. Certain collections, including Seeligmann's, were sent to other Nazi agencies, such as the Reich Security Main Office (Reichssicherheitshauptamt, or RSHA) in Berlin.⁶

The RSHA was interested specifically in information about those they perceived to be the prime enemies of the Reich. Accordingly, the RSHA in Berlin received looted library and archival materials relating to "enemies" such as the Jews. The RSHA Office Seven (Amt VII), which specialized in ideological research, established a center for the evaluation of looted documents. By August 1943, it contained more than 500,000 catalogued volumes.⁷

Most of the Jewish materials collected by Amt VII related to Zionist groups, rescue agencies, communities, and cultural organizations. Materials pertaining to Jewish political, economic, cultural, and intellectual leaders were also collected. Seeligmann, who founded the *Genootschap voor Joodsche Wetenschap in Nederland* (Society for the Science of Judaism in the Netherlands) and served as president of the Dutch Zionist Organization, likely would have been of great interest to the RSHA. By August 1943, his library became part of the Amt VII library and archive center.⁸

Transfer to Czechoslovakia

During the 1943 Allied air raids on Berlin, the RSHA prepared to send the library and archival materials elsewhere for safekeeping. Amt VII moved its headquarters and most of its collection to Silesia. However, between August and November 1943, the most important Jewish materials from the RSHA were transferred to the Protectorate of Bohemia and Moravia. These materials were deposited in various castles in northern Bohemia, as well as in the Theresienstadt ghetto near Prague. Most were placed in two locations: 60,000 volumes in the Theresienstadt Ghetto and up to 250,000 volumes in Mimon Castle.⁹

The Theresienstadt ghetto library opened on November 25, 1942, with a small collection of 4,000 volumes. The Nazis permitted the establishment of the library in order to further the fraudulent image of "normal" Jewish life in the ghetto and to give the inmates a false sense of security. When the Red Cross delegation visited the ghetto in 1944, its subsequent report included a favorable description of the library.¹⁰

Dr. Emil Utitz, who worked as a professor of psychology and aesthetics before the war, was appointed head of the library by the ghetto's Jewish Council. In an account of his time at the ghetto, Dr. Utitz recalled that the prisoners had no influence on the expansion of the library; they simply accepted whatever shipments arrived. By December 1943, the library expanded to almost 50,000 volumes.¹¹

The materials for the Theresienstadt ghetto library arrived from institutions such as the Rabbinical Seminary in Berlin, the Warburg Library of Hamburg, German-Jewish private libraries from Prague and Brno, the libraries of Hakhsharot,¹² and the mobile library of the Association of Prussian County Communities. The ghetto library's Hebrew collection, which was managed by Hugo Slonitz, was housed in an adjoining room. Following an order by the camp administration, the library prepared a catalogue of this collection. In total, an estimated 200,000 books passed through the library by 1945.¹³

Between August and November 1943, 60,000 volumes of Jewish materials from Amt VII arrived at the Theresienstadt ghetto, including part of Seeligmann's looted collection. One of the inmates who may have come in contact with these books was Seeligmann's own son, Isaac Leo (1907–1982). After being deported from the Netherlands, the younger Seeligmann arrived at the Theresienstadt ghetto on September 6, 1944. A biblical scholar, he was chosen to work at the library. Isaac Leo survived the war and eventually became a professor at the Hebrew University in Jerusalem—the university that saved his father's books after the war.¹⁴

In her book *The Terezin Ghetto*, Ludmila Chládková described the creation of an RSHA archive in Theresienstadt in July 1943. Located in the Sudety and Postgasse barracks in the ghetto, it was to house “part of the RSHA archive from Berlin.”¹⁵ However, according to Chládková, the SS burned most of the materials from this archive before leaving the ghetto in 1945.¹⁶

Scholars agree that the Jewish books from the RSHA shipments likely were stored in a location that was inaccessible to the public, such as the Hebraic reading room in the ghetto's library. A special book confiscation group (Büchererfassungsgruppe) employed thirty to forty rabbis and Hebrew scholars who were ordered to catalogue the books according to Prussian State Library rules.¹⁷ Despite these efforts it is not known how many of the RSHA books survived the war. After the 1945 liberation, the Red Army found 100,000 books in the ghetto, including some of Seeligmann's collection. The few surviving employees of the ghetto's library, including Dr. Emil Utitz, helped pack these books for shipment to Prague.¹⁸

Surviving the War

In September 1945, the books from the Theresienstadt Ghetto were transferred to the Jewish Museum in Prague.¹⁹ At the same time reports emerged about looted books and archival materials in the Czech castles of northern Bohemia. The largest collection was found in Mimon Castle, which contained books and archival collections from Amt VII. Other Jewish materials were stored in nearby castles such as Houska, Novy Falkenburg, and Novy Perkstejn.²⁰

Although not all were from the RSHA, an estimated 650,000 volumes were found in the northern Bohemian castles. The Czech government claimed ownership of this property, even though the materials did not necessarily originate in Czechoslovakia. Custody of the assets was given to the National and University Library of Prague. However, as late as 1948, most of this property was still stored in the castles.²¹

In November 1946, Prof. Shmuel Hugo Bergmann of the Hebrew University in Jerusalem visited Mimon Castle, which contained most of the RSHA Jewish collection. He observed members of the National and University Library of Prague sorting the books according to country of origin:

We saw piles of books under the heading “Poland,” “Holland,” “Hungary,” etc. All those books whose country of origin is unidentifiable are put in a special pile under the heading “saved for the Library of the University of Prague.” Books that have identifying stamps in Hebrew (and thus not understood by this librarian) and books in Hebrew and Yiddish are put in a separate pile. On the way up to the Castle I saw—thrown on the floor—materials from some Dutch archives, which I could not identify. In addition, in the same area there were bound volumes of newspapers in Yiddish that came from the YIVO institute in Vilna. It is difficult to evaluate the number of these bound volumes, but I think the number is approximately 300 volumes of newspapers; and it is possible that the surrounding Castles have more of this archival collection. . . . I shall write to YIVO in New York about this.²²

In Mimon Castle Bergmann discovered parts of collections that were also found in Theresienstadt, notably the library of the Berlin Jewish Community, the library of Rabbi Werner, and the Seeligmann library.²³

During his visit to the castle, Bergmann witnessed an extraordinary event. On November 11, 1946, the Polish government sent trucks to the castle after demanding ownership of all the books of Polish origin, both Jewish and non-Jewish. As Bergmann recalled, “in front of my eyes books from the library of the Great Synagogue of Warsaw

(Talomzky)²⁴ were packed, loaded on these trucks, and brought to the train in Mimon for transfer to Warsaw.”²⁵ Bergmann and his colleagues from the Hebrew University understood that it would be impossible for them to ascertain whether any other parties, such as the Red Army, had taken larger parts of the castle’s holdings after the retreat of the Nazis. However, it was believed that the better part of the Jewish collection was still in existence.²⁶

Efforts to Claim the Books

Once it became known that parts of the Jewish book collections from Theresienstadt and Mimon Castle had survived the war, organizations from the United States and Palestine, including the American Joint Distribution Committee (AJDC), the Commission on European Cultural Reconstruction, and the Hebrew University attempted to gain custody of them. At first, each organization tried separately to negotiate with the Czech government and the local Jewish community. It soon became apparent, however, that the Jewish organizations would be more likely to succeed if they pooled their resources together.

The AJDC had been distributing books in displaced persons (DP) camps through the United Nations Relief and Rehabilitation Administration (UNRRA) since the end of the war.²⁷ In late 1946, the AJDC bought some 2,000 looted Hebrew prayer books from the Czech government for distribution in DP camps in Austria. The AJDC paid four Czech korunas for each of these books, which originated from the surviving Theresienstadt book collection.²⁸ In April 1947, the AJDC sent a representative to Prague to investigate the possibility of buying more books from this collection. Subsequently the Czech government promised the AJDC a gift of additional Hebrew prayer books from the Theresienstadt collection for distribution in DP camps.²⁹ According to a report by the Jewish Museum in Prague, by 1951 the AJDC had received 34,900 books, while UNRRA had received 65,115 books, although it remains uncertain whether any of the latter books originated in Theresienstadt or Mimon Castle.³⁰

The Commission on European Cultural Reconstruction was also interested in the fate of the Jewish books from Czechoslovakia. Established in 1945 under the auspices of the Conference on Jewish Relations, the Commission was sustained by grants from the AJDC and other Jewish organizations. The goal of the Commission, which was headed by Prof. Salo Baron of Columbia University in New York City, was to research and coordinate American activities in Europe relating to the salvation and restitution of Jewish

cultural property.³¹

In August 1946, the Commission appealed to the U.S. government to negotiate with the Czech government for the return of the Jewish looted materials to the American zone of occupation in Germany. Under U.S. policy, the property would then be restituted to its country of origin. Any heirless property that remained after restitution would be turned over to a Jewish membership corporation that would act as trustee for all such Jewish cultural property.³²

To initiate this process, the Commission argued that the Germans had moved “some of the rarest and most valuable Jewish religious cultural treasures” to Czechoslovakia. Since the property did not originate in Czechoslovakia, the Commission maintained, “neither the Czech government nor the Jews of Czechoslovakia have any legal or moral right to retain these objects.”³³ The U.S. State Department took these demands seriously enough to seek “an urgent request for comment” from the Office of Military Government, United States (OMGUS). However the Commission’s main argument was erroneous: a portion of the book collection at Theresienstadt had indeed been looted from Jewish homes in Czechoslovakia, and therefore the Czech Jews did have a legal and moral claim to them.³⁴

Despite the Commission’s miscalculation, negotiations with the Czech government received a boost when Jewish Cultural Reconstruction Inc. (JCR) was established in April 1947. This membership corporation, which included organizations such as the Hebrew University and the AJDC, was created to serve as trustee for heirless Jewish cultural property from Europe. The creation of JCR marked the first time that Jewish organizations collaborated to salvage the Jewish books from Czechoslovakia. The JCR members agreed that the Hebrew University would lead the negotiations with the Czech government, while the AJDC would arrange the shipments once an agreement was reached.³⁵ The Hebrew University would hold the books in trusteeship and would catalogue and care for them until JCR made a decision on their final disposition.³⁶

The Hebrew University was thus instrumental in recovering some of the Jewish books from Theresienstadt and the castles of northern Bohemia. As early as 1945, officials from the Hebrew University made an effort to salvage “Jewish libraries and collections of documents, transcripts, historical objects and other materials bearing upon the Jews and Judaism” from Europe. Dr. Judah L. Magnes, president of the Hebrew University, believed it a “requirement of historic justice that the Hebrew University and the Jewish National and University Library in Jerusalem be made the repository of these remains of Jewish

culture which have fortunately been saved for the world.”³⁷

The Hebrew University argued in a written legal opinion that the Nazis had waged a war not against Jews as individuals, but against the Jewish people as a whole. Consequently any heirless property of the victims should revert not to the government that committed those crimes but to the Jewish people, the creators of the property, whose spiritual and cultural center was in Israel. As the only Jewish university and national library of the Jewish people, the Hebrew University was arguably the single appropriate institute with the expertise to catalogue and care for the heirless objects.³⁸

The Hebrew University appointed the “Committee for Saving the Treasures of the Diaspora,” whose main function was to identify and salvage important Nazi-looted Jewish collections from Europe. By January 1946, the Committee had compiled a list of significant Jewish libraries and archival collections that had existed in Europe before the war and the possible post-war fate of these collections.³⁹ Seeligmann’s library, which was thought to have been lost, appeared on this list.⁴⁰

University representatives soon embarked on Jewish cultural recovery missions to Europe.⁴¹ In March 1946, Professors Gershom Gerhard Scholem and Abraham Yaari were sent to Europe to compile a complete list of Jewish collections, to ascertain their physical condition, and to confirm information regarding their owners. The team was specifically asked to visit Czechoslovakia.⁴²

Upon discovering that Jewish books from Theresienstadt had survived the war, Scholem contacted the Council of Jewish Communities of Bohemia, which acted as trustee of the books, and the Jewish Museum in Prague, which housed and took care of them. The three parties reached an agreement for the transfer of some of the books to the Hebrew University in Jerusalem. However the approval of the Czech government was still necessary in order to complete the transfer.⁴³

After Scholem’s return to Palestine, it was decided that priority should be given to salvaging the books from Czechoslovakia. In November 1946, Professor Bergmann arrived in Prague to resolve the transfer of the Theresienstadt books to Jerusalem. Out of approximately 100,000 books, Bergmann selected 50,000 that were the most “valuable for the cultural, religious and educational work in Palestine.”⁴⁴ This process took into account the financial considerations that suddenly faced the university. In explaining the decision to salvage only part of the Theresienstadt books the university argued:

It would be a pity to make public Jewish bodies pay for such books which would be of no use to anybody, especially since we all have to bear in mind the very considerable additional expenditure for sorting, packing and

transportation of the books from the castles in Bohemia, from the archival depot in Offenbach and possibly from other places, where we may be forced by circumstances to ship the whole lot of books without the possibility of sorting out what is important.⁴⁵

Under Czech law, any property transferred to Czechoslovakia during the war became the property of the Czech government after the war. Without the expressed permission of the Czech government, the transfer of the Theresienstadt books could not proceed.

Consequently, when the Hebrew University presented its request for Jewish books to the Czech government, it was modified from the existing agreement between the university, the Jewish Museum in Prague, and the Council of Jewish Communities of Bohemia. According to the agreement presented to the Czech Minister of Education, the Hebrew University was interested only in copies of duplicate books from Theresienstadt. In reality, however, the Council and the Jewish Museum agreed that the Hebrew University could have its choice of original books from Theresienstadt as long as the books selected did not originate in Czechoslovakia.⁴⁶

The Czech government agreed to the transfer of the books to the Hebrew University, on condition of the approval of officials from the National and University Library of Prague. The latter institution supported the transfer, provided the Hebrew University would send modern Hebrew books and other books in various languages about the Holy Land to the National and University Library of Prague.⁴⁷ Professor Bergmann left Prague believing that the agreement for the transfer of the Theresienstadt books was thereby settled.

Hebrew University's attention now turned to other political matters. Fearing that the Commission on European Cultural Reconstruction's appeal to the U.S. government regarding the Czech books would affect the Czech government's willingness to transfer the books to Jerusalem, the University expressed an interest in becoming part of the planned membership corporation that would unite all Jewish organizations interested in salvaging European Jewish cultural property. In an appeal to the AJDC, Magnes wrote:

It would be nothing less than disgraceful if there were any competition between Jewish organizations for the receipt of books, manuscripts and other collections. As anxious as we are to build our Library, which is the greatest library among the Jews of all the world, we are much more anxious that the Jews of the world should recognize that it is our duty to establish our spiritual and moral claim to be in the direct line of succession to the Jewish culture and scholarship of European Jewry.⁴⁸

When the JCR was established in April 1947, Hebrew University was appointed trustee for all heirless Jewish cultural property that came into JCR custody. The

appointment ensured that all the Jewish organizations were now working together to salvage the remnants of Jewish culture in Europe.

Although negotiations for the Theresienstadt books seemed to have been resolved, the Mimon Castle collection presented a greater legal problem for the Hebrew University. Custody of those books was given to the National and University Library of Prague, not to the Council of Jewish Communities of Bohemia, which held the Theresienstadt books. It was unlikely that Prague University would be as sympathetic to the Hebrew University as the Council had been. Nevertheless, the Hebrew University was prepared to negotiate directly with the Czech government for some of the books from the castles.

Fortunately for the Hebrew University, the Council of Jewish Communities of Bohemia and the Jewish Museum in Prague intervened in the negotiations and asked the Czech government for custody of all the looted Jewish materials in the castles. When this was agreed upon, Professor Bergmann traveled to Mimon Castle, chose some of the Jewish materials for the Hebrew University and, with the Council's approval, transferred them to the custody of the Jewish Museum in Prague.⁴⁹

On September 1, 1947, Zeev Scheck, the Hebrew University's new representative, arrived in Prague to finish the work of Scholem and Bergmann. Scheck's mission was to arrange the shipment of the Theresienstadt books and to investigate the status of the books from the castles. At the time of Scheck's arrival, the 16,216 books from Theresienstadt chosen by Bergmann had been packed into ninety-five boxes and delivered to the Prague train station for shipment. Most of Seeligmann's books that had survived Theresienstadt were included in these boxes.

After his arrival, Scheck discovered that the Czechoslovak government unexpectedly decided to confirm that the inventory list for the ninety-five boxes matched their stated contents. Prepared by the Hebrew University together with the Jewish Museum in Prague, the list was not entirely accurate. In some of the boxes, original manuscripts were hidden among the less valuable books. These manuscripts were not listed in the inventory, and Scheck was concerned that they would be discovered. Although the inspection and the report that followed took two months to complete, the manuscripts were not discovered and the shipment was given the green light.⁵⁰

With only a few weeks left before the books were to be shipped, the Czech government made its final demand: in exchange for the Theresienstadt books, the Hebrew University would now be required to pay a sum of 936,736 korunas to the new Czech National Restoration Fund. The demand for monetary compensation stood in complete

contrast to the agreement previously reached with the Czech government, but Scheck's attempts to reason with the Czech officials were met with refusal. Furthermore, with the recent political unrest in Czechoslovakia, little hope existed for resolution of the Theresienstadt shipment.⁵¹

While the political demands surrounding the Theresienstadt books were unfolding, Scheck was also organizing a shipment of books from the Czech castles. As noted, the National and University Library of Prague was the legal custodian of all the books from the castles. The Council of Jewish Communities of Bohemia was allowed physical custody of only the Jewish portion of these books. Under these conditions, the Jewish Museum in Prague cared for some of the Jewish materials. Included were those from Mimon Castle chosen by Bergmann, who was able to secure an agreement from the University and National Library of Prague to transfer to Hebrew University any duplicates of Jewish books from the castles.⁵²

Scheck wanted to visit the castles before he made his final decision on which materials were to be shipped to Jerusalem. In an inspection conducted with two representatives from the Jewish Museum in Prague, Scheck visited three castles: Mimon, Novy Perkstejn, and Houska. Most of the remaining Jewish materials were found in Novy Perkstejn. These included Talmudic, rabbinical, Yiddish, and general Hebrew literature; special Judaica collections on antisemitism, sociology, and the history of Israel; as well as newspapers and other reference and scientific materials.⁵³

On his second trip to northern Bohemia, Scheck arranged the transfer of 35,000 volumes of Jewish materials that were left in the castles. In the same warehouse in which Bergmann's ninety-five boxes were stored, Scheck and his workers sorted his selections. A representative of the Jewish Museum in Prague, Dr. Otto Muneles, participated in the sorting. He approved the selections and assigned "prices" to books for the Czech Customs inspection.⁵⁴ Most of Seeligmann's books that had been found in the castles were included in Scheck's selection for the university.

The books were then packed and prepared for shipment to Jerusalem. In order to obtain the required export license from the Czech government, Scheck decided not to use the official government channels, which were delaying the Theresienstadt shipment. Rather, by appealing to very high-level government officials, who did not have time to investigate his request, and to low-level officials, who could be bribed, Scheck was able to obtain the coveted export license. He was allowed to export up to 23,000 books in the first shipment and 22,000 books in the second, without being required to provide an inventory

list.⁵⁵

Scheck's success in negotiating for the books from the castle was overshadowed by his inability to obtain an export license for the Theresienstadt books. Recognizing a small window of opportunity for shipping the Theresienstadt books, Scheck decided to resort to unconventional methods. He first sent the packed boxes of books from the castles to the same train station storage room where the Theresienstadt boxes were held. On the day of the first shipment, workers began loading the approved boxes of books from the castles onto the train. Then, with the help of a loyal worker and with the knowledge of a Jewish Museum official, Scheck switched thirty-four approved boxes of less valuable books from the castles with thirty-four boxes from the Theresienstadt shipment, which were then loaded onto the train. By Scheck's estimate, at least 7,000 of the 16,218 Theresienstadt books were shipped that day with the approved books from the castles. This shipment left for Palestine via Antwerp, Belgium, in April 1947.⁵⁶

Preparations for the second approved shipment of books from the castles were made in August 1947. At that time, the Czech government was still unwilling to release the Theresienstadt books without monetary compensation. Although Scheck was no longer in Prague, he left specific instructions for one of his workers, with the approval of the Prague Jewish Museum, to switch twenty boxes from the approved Czech castle books with twenty boxes of the Theresienstadt books. On September 1947, Scheck's instructions were carried out successfully and this shipment, too, left for Palestine via Antwerp.⁵⁷

Officially, 16,218 volumes from Theresienstadt, packed in forty-two boxes, were still in Prague. In reality, most of the Theresienstadt books were secretly shipped to Palestine. The books that remained in Prague were mostly duplicates of books from the Czech castles. In addition, another 1,000 castle books, as well as the remaining 750 books from Seeligmann's collection, awaited the next shipment.⁵⁸

Although the two shipments of books reached Antwerp in October 1948, it was not until January 1950 that the boxes made their way to Jerusalem, due to Israel's War of Independence and the ensuing disorder. The AJDC provided storage for the books in Belgium until January 1950, when it shipped these books to the Israeli port of Haifa, and then transferred them to the Hebrew University in Jerusalem.⁵⁹

Six years after the end of World War II and ten years after Seeligmann's death, his books arrived in the new Jewish State of Israel.⁶⁰ Looted by the Nazis in Amsterdam, sent to the RSHA Library in Berlin, evacuated to Czechoslovakia, and finally recovered by the Hebrew University, the books bear witness to the fate of European Jewish cultural property

in the hands of the Nazis. In this way, Seeligmann's influence upon scholars continues through his books in the National Library of the Jewish People.

Notes

1. *Encyclopaedia Judaica* 14 (Jerusalem: Keter Publishing House, 1982), p. 1097; Mozes Heiman Gans, *Memorbook: History of Dutch Jewry from the Renaissance to 1940*, trans. Arnold Pomerans (Baarn, Netherlands: Bosch & Keuning, 1977), p. 693; "ha-Rechush ha-Tarbuti ha-Yehudi Tachat Shilton ha-Nazim" (The Jewish Cultural Property under the Nazi Regime), National Library Archive, The Hebrew University, No. 4 793/ 212 I, "Otzrot ha-Gola," p. 22
2. F. J. Hoogewoud, "The Nazi Looting of Books in American 'Antithesis': Selected Pictures from the Offenbach Archival Depot's Photographic History and Its Supplement," *Studia Rosenthaliana* 26 (1992): 163.
3. *Trial of the Major War Criminals Before the International Military Tribunal: Nuremberg 14 November 1945–1 October 1946*, vol. VI (Nuremberg, 1947), p. 85.
4. *Ibid.*, pp. 82, 85, and *ibid.*, vol. I, p. 241.
5. Patricia Kennedy Grimsted, "New Clues in the Records of Archival and Library Plunder: The ERR and the RSHA VII AMT Operations in Silesia," in F. J. Hoogewoud, ed., *The Return of Looted Collections (1946–1996): An Unfinished Chapter* (Amsterdam: The Symposium, 1997), p. 54.
6. *Trial of the Major War Criminals Before the International Military Tribunal: Nuremberg 14 November 1945–1 October 1946*, Vol. VII (Nuremberg, 1947), pp. 54–55, 63; Peter Manasse, *Verdwenen Archieven En Bibliotheken: De verrichtingen van de Einsatzstab Rosenberg gedurende de Tweede Wereldoorlog* (Haag: NBLC Uitgeverij, 1995), pp. 24–26.
7. Grimsted, "New Clues in the Records of Archival and Library Plunder," pp. 60–61; Manasse, *Verdwenen Archieven En Bibliotheken*, pp. 24–26.
8. Grimsted, "New Clues in the Records of Archival and Library Plunder," pp. 62–63; *Encyclopaedia Judaica*, vol. 14, p. 1097; Mozes Heiman Gans, *Memorbook*, p. 693.
9. Mimon Castle was known during the war by its German name, Niemes Castle. According to Gershom Scholem, the part of the collections sent to Mimon Castle from RSHA in Berlin included: (1) Library of the Berlin Jewish Community; (2) Library of the Jewish Seminary of Breslau; (3) Library of the Central Verein of Berlin; (4) a new library created by the Nazis using the Seeligmann collection; (5) a Jewish library that contained almost 50,000 books on every topic except those of Jewish nature; (6) a large collection of Jewish newspapers in Hebrew and other languages; (7) more than 50 boxes of booklets; (8) 25 boxes of Hebrew manuscripts; (9) thousands of books and other archival materials that could not be identified. See "Din ve-Heshbon shel Professor Gershom Scholem al Shlichoto le-Europa (be-Kaitz Tashav) Bekesher le- Otzrot ha-Gola" (Report by Professor Gershom Scholem on his mission

to Europe in the Summer of 1946) September 1948, National Library Archives, Hebrew University, No. 4 793/212 II, "Otzrot ha-Gola," pp. 2–3.

10. David Shavit, *Hunger for the Printed Word: Books and Libraries in the Jewish Ghettos of Nazi-Occupied Europe* (Jefferson, NC: McFarland & Co., 1997), pp. 115, 118–120.

11. Ibid., pp. 113, 121; Emil Utitz, "The Central Ghetto Library in the Concentration Camp Terezin," in *Terezin*, Frantisek Ehrmann et al. eds. (Prague: Council of Jewish Communities in the Czech Lands, 1965), p. 264; See also Utitz, "Zentralbücherei Theresienstadt, 17 Nov. 1942–31 Juli 1945," in Käthe Starke, *Der Führer Schenkt den Juden eine Stadt: Bilder, Impressionen, Reportagen, Dokumente* (Berlin: Haude and Spener, 1975), pp. 197, 234.

12. Haksharot ("preparations") were organized Zionist training centers preparing Jewish pioneers for agricultural settlement in Palestine.

13. Shavit, *Hunger for the Printed Word*, pp. 120, 132; Käthe Starke-Goldschmidt, "The Ghetto Central Library at Terezin," in *Terezin*, p. 173; Utitz, "Die Zentralbücherei Theresienstadt, 17. Nov. 1942 – 31. Juli 1945," File No. 321a, Terezin Collection, Archives of the Jewish Museum in Prague.

14. "Din ve-Heshbon shel Professor Bergmann al Nesiato le-Prague" (Report by Professor Bergmann on his trip to Prague), December 1946, National Library Archives, Hebrew University, No. 4 793/212 III "Otzrot ha-Gola," p. 2; *Encyclopaedia Judaica*, p. 1097; *Terezin Ghetto* (Prague: Repatriation Department of the Czech Ministry of Protection of Labour and Social Welfare), p. 406, includes a list of over 30,000 Terezin survivors; F. J. Hoogewoud, "The Reopening of the Bibliotheca Rosenthaliana in 1946," in *The Return of Looted Collections*, p. 105.

15. Ludmila Chládková, *The Terezin Ghetto*, trans. Vlasta Basetliková (Prague: House of Naše vojsko, the Terezin Monument, 1991), pp. 23, 28.

16. Ibid.

17. See Zdenek Lederer, *Ghetto Theresienstadt* (London: Edward Goldston & Son, 1953), pp. 52–53; George E. Berkley, *Hitler's Gift: The Story of Theresienstadt* (Boston: Branden Books, 1993), p. 31; Shavit, *Hunger for the Printed Word*, p. 133. See also H. G. Adler, *Theresienstadt 1941–1945: Das Antlitz einer Zwangsgemeinschaft: Geschichte, Soziologie, Psychologie*, 2nd ed. (Tübingen: Mohr, 1960), p. 609; Otto Muneles, "Bericht über die 'Büchererfassungs'-Arbeiten," Theresienstadt, 13.5.1945, Yad Vashem Archives, Jerusalem; Chládková, *The Terezin Ghetto*, p. 31.

18. Utitz, *Terezin*, p. 266.

19. Hana Volavková, "Zpráva Očinnosti Státniho Židovského Musea Za Léta 1945–1950" (Státni Židovské Museum v Praze, 1951), p. 11.

20. "Report by Professor Gershom Scholem on his trip to Europe," pp. 2–4; "Doch al ha-peolot Shneaso Bechdei Leha'avir le-Eretz Israel Sfárim Mesifriot Yehudiot Shenishdedo al-Yedei ha-

Nazim ve-Hoavro al-Yadam le-Mekomot Shonim be-Czechoslovakia” (Report by Zeev Scheck on his mission to Czechoslovakia), National Library Archives, Hebrew University, No. 4 793/212 IV, “Otzrot ha-Gola,” p. 4.

21. “Report by Professor Gershom Scholem on his trip to Europe,” p. 3; “Bett. Archive in den Schlössern Nordböhmens,” National Library Archives, Hebrew University, No. 4 793/212 IV, “Otzrot ha-Gola”; “Account of Zeev Scheck on his mission to Czechoslovakia”; “Report by Professor Bergmann on his trip to Prague, December 1946.”

22. “Report by Professor Bergmann on his trip to Prague, December 1946,” p. 2. Translation by the author.

23. Ibid.

24. Probably the Great Synagogue on Tlomackie Street in Warsaw.

25. “Report by Professor Bergmann on his trip to Prague, December 1946,” p. 3.

26. Gershom G. Scholem to H. Reichmann, 11 September 1947, National Library Archives, Hebrew University, No. 4 793/212 III, “Otzrot ha-Gola.”

27. See Bryan L. Milburn to Judge Rifkind, 12 Jan. 1946, NARA, RG 260, Ardelia Hall, Box 66; from L. B. LaFarge, Major to Mr. Cronin, Restitution Branch, “Jewish Cultural Material,” Memorandum, 3 Jun. 1946, NARA, RG 260, Ardelia Hall, Box 66; Koppel S. Pinson, “Jewish Life in Liberated Germany: A Study of Jewish DP’s,” *Jewish Social Studies* 9 (April 1947), p. 121.

28. AJDC to Joseph A. Horne, Director, Offenbach Archival Depot, “Restitutable Books in Czechoslovakia,” 19 April 1947, NARA, RG 260, Ardelia Hall, Box 66.

29. Ibid.

30. Hana Volavková, “Zpráva o Cinnosti Státniho Zidovského Muzea za Léta 1945–1950,” pp. 12, 18.

31. See Salo W. Baron, Chairman, Commission on European Jewish Cultural Reconstruction, to Dr. A. Leon Kubowitzki, WJC, Apr. 29, 1946, American Jewish Archives, Cincinnati, Ohio, World Jewish Congress Papers, Box E10; for a complete list of the Commission’s members see supplement, Commission of European Jewish Cultural Reconstruction, “Tentative List of Jewish Cultural Treasures in Axis-Occupied Countries,” *Jewish Social Studies* 8 (January 1946).

32. For a discussion of U.S. policy see *Plunder and Restitution: The U.S. and Holocaust Victims’ Assets, Findings and Recommendations of the Presidential Advisory Commission on Holocaust Assets in the United States and Staff Report* (Washington, D.C., December 2000).

33. Office of Political Advisor to Brigadier Gen. W. H. Draper Jr., Director, Economic Division, Memorandum, Sep. 3, 1946, NARA, RG 260, Ardelia Hall Box 66.

34. Ibid.; Jerome Michael, Commission of European Jewish Cultural Reconstruction, to Gen. J. H. Hillbring, Asst. Sec. of State, Aug. 26, 1946, Library of Congress, European Mission Papers, Box 34, File: Restitution of "Unrestituted Materials": from Office of Political Affairs to Brigadier Gen. W. H. Draper Jr., Memorandum, Sep. 3, 1946, NARA, RG 260, Ardelia Hall, Box 66.
35. See Joshua Starr, Acting Sec., JCR, "Minutes of a Special Meeting of the Board of Directors," Oct. 7, 1947, American Jewish Archives, Cincinnati, Ohio, World Jewish Congress Papers, Box E10; Dr. Blattberg to Dr. Kubowitzki "Meeting of the Jewish Cultural Reconstruction, Inc., held Oct. 7, 1947," 13 Oct. 1947, American Jewish Archives, Cincinnati, Ohio, World Jewish Congress Papers, Box E10; "Summary of a Report by Prof. G. Scholem of Hebrew University, Jerusalem, on his mission to Europe in summer 1946," Jun. 10, 1947, American Jewish Archives, Cincinnati, Ohio, World Jewish Congress Papers, Box E10.
36. Joshua Starr, "Minutes."
37. J. L. Magnes to His Excellency the High Commissioner for Palestine, May 15, 1945, National Library Archives, Hebrew University, No. 4 793/212 I, "Otzrot ha-Gola."
38. "Tazkir ha-Vaada ha-Mishpatit She al -Yedey ha-Vaada le-Hazalat Otzrot ha-Gola, 1946" (Memorandum of the Legal Committee of the Commission for the Recovery of the Diaspora Treasures), p. 6, National Library Archives, Hebrew University, No. 4 793/ 212 I, "Otzrot ha-Gola."
39. "Mavo le-Reshima Meobedet al-Yedey Dr. D. Goldshmidt be-Horaat ha-Vaada le-Hazalat Otzrot ha-Gola Metaam ha-Universita Aivrit" (Introduction to a analysis by Dr. D. Goldshmidt under instruction of the committee for saving the treasures of the Diaspora under the Hebrew University in Jerusalem), National Library Archives, Hebrew University, No. 4 793/212 I "Otzrot Hagola."
40. "ha-Rechush ha-Tarbuti ha-Yehudi Tachat Shilton ha- Nazim" (The Jewish Cultural Property Under the Nazi Regime), National Library Archive, The Hebrew University, No. 4 793/ 212 I, "Otzrot ha-Gola," p. 22.
41. See "Report by Professor Bergmann on his trip to Prague, December 1946," and "Account of Professor Gershom Scholem on his trip to Europe."
42. From M. Fekete, Rector, and S. Ginzberg, Administrator, to Professor G. G. Scholem, Hebrew University, and Mr. Abraham Yaari, Jewish National & University Library, 20 March 1946, National Library Archives, Hebrew University, No. 4 793/212 I, "Otzrot ha-Gola." See also letter of introduction for Scholem and Yaari by Bernard Joseph, Executive of the Jewish Agency, 21 March 1946, Gershom Scholem Archives, Hebrew University, No. 4 1599/23, "Otzrot ha-Gola."
43. See "Report by Professor Bergmann on his trip to Prague, December 1946."
44. "Observations of Prof. Scholem & Dr. Senator on the Minutes of the Special Meeting of

Jewish Cultural Reconstruction, Inc., 7.10.1947,” Memo, National Library Archives, Hebrew University, No. 4 793/212 III, “Otzrot ha-Gola.”

45. Ibid.

46. “Report by Professor Bergmann on his trip to Prague, December 1946,” p. 2, “Account of Zeev Scheck on his mission to Czechoslovakia.”

47. “Report by Professor Bergmann on his trip to Prague, December 1946,” p. 1; “Observations of Prof. Scholem & Dr. Senator on the Minutes of the Special Meeting of Jewish Cultural Reconstruction, Inc., 7.10.1947.”

48. J. L. Magnes to Professor Kopel S. Pinson, May 3 1946, National Library Archives, Hebrew University, No. 4 793/ 212 I “Otzrot ha-Gola.”

49. “Report by Professor Bergmann on his trip to Prague, December 1946,” p. 2; “Account of Zeev Scheck on his mission to Czechoslovakia.”

50. “Report by Zeev Scheck on his mission to Czechoslovakia.”

51. Ibid.

52. Ibid., see also “Report by Professor Bergmann on his trip to Prague, December 1946,” p. 2.

53. “Report by Zeev Scheck on his mission to Czechoslovakia.”

54. Ibid.

55. Ibid.

56. Ibid.

57. Ibid.

58. American Joint Distribution Committee, Prague, to Zeev Scheck, translated from Czech, 19 November 1948, National Library Archives, Hebrew University, No. 4 793/212 IV “Otzrot ha-Gola.”

59. Moses Levine, Traffic Manager, American Joint Distribution Committee, to Dr. Wormann, Jerusalem, December 27, 1949, National Library Archives, Hebrew University, No. 4 793/288 “JCR”; Moses Levine, Traffic Manager, to Rabbi Gershom Scholem, 21 October 1948, National Library Archives, Hebrew University, No. 4 793/212 IV, “Otzrot ha-Gola”; G. G. Scholem to Moses Levine, Traffic Manager, 10 November 1948, National Library Archives, Hebrew University, No. 4 793/212 IV, “Otzrot ha-Gola.”

60. All Seeligmann books from Mimon Castle and most Seeligmann books from Theresienstadt, about 1300 volumes, were sent with the first shipment from Prague on April 26, 1948. Some 500 to 750 more volumes were left packed in one box in Prague. See “Report by

Zeev Scheck on his Mission to Czechoslovakia, Sigmund Seeligmann, Nispach Chet,” National Library Archives, Hebrew University, No. 4 793/212 IV, “Otzrot ha-Gola.”

Summary and Conclusions

Peter Hayes

Let me begin with a list of thanks: first, to the Museum for the invitation to conclude this occasion, and—in light of my current preoccupations—to all of the speakers for the fact that not a single paper, not even the ones that referred to extensive listings of Jewish property, claims to be based on information compiled from IBM punch cards; second, to all the participants who spoke in a language other than their native tongue. It is of tremendous value to American institutions that the fruits of scholarship done overseas be made widely accessible in this country. I have done enough speaking in German to know how difficult it is to present one's findings clearly in a foreign language. And so I want to underline how much we all appreciate the trouble to which many of the participants have gone.

Comments of this sort are always best when they comprise relatively spontaneous reflections on what has been said in the course of the symposium. To that end, I have listened closely, scribbled notes intensively, and concentrated with gratification, if “pleasure” is not quite the word, on today's presentations. They tell us much about the process by which the Jews were stripped of possessions before being driven into exile or murdered. I am grateful to the researchers who have been so dedicated to throwing light on these matters, and I won't presume to add many further details to the ones that have been effectively marshaled here.

But I do want to discuss how the particular contributions cohere, perhaps as an idiosyncratic illustration of how what one hears in talks may deviate from what was intended, and in the process to highlight a few themes. I have to say a few words at the outset, however, that may sound ungrateful to the organizers: I would not have ordered these papers as has been done so here. Of course, one of the hardest things to do with conferences is to arrange the separate panels, but I thought that the papers dealt with three themes above all, only one of which actually coincides with the groupings of the program.

One set of papers addressed what we might call the Nazi learning process: the evolution of the capacity to squeeze wealth from the people who were targeted, and the increasing coordination and sophistication of various German agencies as they went after their targets. One of the most striking aspects of this process is suggested by the degree to which the papers emphasized events that had already occurred prior to the November 1938 pogrom: for example, the coordination of the Cologne municipal authorities in driving

down the value of Jewish property before the moment of sale occurred, and the way in which the emigration authorities, the police, and various other organizations worked together to deprive people of their assets the minute they thought of leaving the country. During this stage, there was some room for individual agency; Susanne Meinl tells the story of a local mayor who used his small amount of leeway to enable a family to get more of their assets out of the country than they otherwise would have.

But over time the dispossession process became increasingly extensive, a point that brings us to the second central “*Fragenkomplex*” of this symposium: the variation in events depending on geographical location. Poland and the Haupttreuhandstelle Ost provided one extreme of property confiscation. The examples from Romania, France, and Belgium illustrate certain differences in the reach and force of this process, to which I'll return momentarily.

Although this symposium has directed our attention largely toward public agencies, those agencies created a great deal of opportunity for private accomplices. As reported by Jeanne Dingell, the Haupttreuhandstelle Ost acquired 300 million Reichsmarks' worth of Polish property, but only 79.5 million worth (or approximately twenty-five percent) was liquidated in a fashion that would have returned proceeds to the German state. What happened to the remaining seventy-five percent? I don't know for certain, but I have seen some sources that remind us that, after all, the title of the Haupttreuhandstelle Ost was the Main *Trustee* Office. At least the records of the relevant Commerzbank branches in the State Archives in Dresden indicate that many of the individual properties seized by the Haupttreuhandstelle Ost were turned over to German banks to manage, and they drained off the assets in fees over time. Though this was a public, state-driven process of confiscation, and though only about one-quarter of the total seized assets appear to have ended up in the Reich treasury, a large number of private property owners were able to enrich themselves in the process.

Beyond these two topics—the learning process and the variation according to geographical location—a third theme of this symposium concerns impediments to and forms of restitution. The principal impediment mentioned in several of the papers was the continuity of German administration personnel after 1945 and their legalistic attention to detail, behind which may have stood less noble feelings than loyalty to the letter of the law. We also heard about forms of restitution, particularly in Elisabeth Yavnai's paper, that were collective or representational (the Hebrew University standing in, if you will, for the murdered Jews). Susanne Meinl's paper also touches implicitly on restitution issues. One

of the poignant aspects of the Brinkmann case—in which a man who had been forced to sell his carpets then tried to recover the money—is that from the point of view of the German bureaucrats faced with Brinkmann’s application, there was nothing they could do because there were no records. They simply could not imagine that a German bureaucrat presented with an application for the restitution of more than 13,000 RM worth of property “*ohne Beleg*” could somehow find a way to authorize such a payment.

Thus one of the tragedies of many restitution cases was that the absence of documentation became a barrier to justice. Documentation issues also arose in conjunction with the transfer of books to Israel by the Joint Distribution Committee in the years 1947 to 1949. Research carried out in connection with the Presidential Advisory Commission on Holocaust Assets in the United States has shown that some of these books were not in fact heirless but, because the Joint wanted a rapid solution to a very difficult problem, they had been sent “prematurely” to the Hebrew University. This situation created problems later, when the heirs appeared.

These are all very interesting and important themes, and these papers do a remarkable job of raising the essential issues. Let me now say a few comments about the generalizations or conclusions that one might draw from this symposium. The first underlines a point that Paul Shapiro made regarding the breadth of involvement required by the plundering of property. For the German administration—units of municipal and regional government, financial oversight agencies, and the judiciary—the Jewish question was ubiquitous. To my knowledge there was no section of German government that did not in some fashion deal with the Jewish question and become part of the process of dispossession. When I first started lecturing about German industry and forced labor, I used to get asked whether I could provide a list of the companies that engaged in this form of exploitation. I had to reply that it would be easier to make a list of those that did not. A similar statement can be made about German government organs, as these papers make clear.

Yet we all know that there is “knowledge” and there is knowledge. I teach on Chicago’s North Side, which is extremely prosperous and not far from the South Side, which is impoverished. Periodically I ask my students how much thought they give daily to the possibility that some child is eating lead paint within eight or ten miles of where our lecture room is located. The answer, of course, is that they give it none. Cook County Jail is a place of monumental barbarity at a lesser distance from where I lecture. How much thought do they give to what happens there daily? There is knowledge and there is

consciousness, and we all have human capacities to suppress what we know. That has a great deal to do with the behavior of business executives Hermann Abs and Hans Hilgard (both of whom were discussed by Gerald Feldman). To them, the main course of events concerned the preservation of the interests of private industry and other such matters, not the persecution of the Jews. We can extrapolate to the bureaucrats we have talked about, such as the official Heinrich Heising (mentioned in Alfons Kenkmann's article), who was concerned with conformity to the requirements of his job, not with the dispossession of the Jews. Such people viewed the whole experience in the context of "*Ich-Bezogenheit*," self-centeredness. Heising saw the world through its connection to himself, not to others.

What, then, propelled this broad level of participation in the expropriation process? I think some papers give us grounds to argue that the relative role of antisemitism was generally incidental or secondary. Whether in Heising's case, or in France on the part of French administrators, or in an organized process such as that in Belgium, where military administrators predominated, or in wild pogrom-like settings such as in Romania, all that was needed was for antisemites to be in overall power, not in administrative power. As long as they could set the direction of events and apply periodic pushes in that direction, other impulses took over and assured that the dispossession process not only operated, but became ever more inclusive. Self-centeredness was surely chief among these other motives.

Today's discussions have helped us to deal with a second possible explanation for why so many became involved. Ten years ago almost no one talked about the material aspects of the Holocaust; now few accounts fail to refer to greed. It is as if the process we have described today was fuelled by desire to get one's hands on the money—as if, in the end, there was something “rational” about the assault on the Jews. Indeed, greed is only one of the “rational” motives that scholars have hit upon. A similar line of analysis, associated with Götz Aly, argues that the persecution process in Poland was propelled by experts' desire to rationalize the trades in the economies of the region. Another variation on this theme, such as is found in Christian Gerlach's work, discusses the murder process in Russia as being set off by a food crisis in the East. Each radicalization was the product of a perceived “rational” approach to a problem. To be sure, there was some of this. But what is so striking is that in all of the cases of wealth examined in this symposium, cupidity accompanied, smoothed, and enabled, but it did not cause what happened. I think a microcosm of what occurred is captured in the behavior of Hermann Göring on the morning after *Kristallnacht*. He didn't plan the pogrom, he didn't particularly want it, but if

it happened and the Jews were to lose money, he wanted to get as much of the spoils as possible. The elaborate processes of dispossession were developed after the ideological impulse to expel and then in a sense to murder; they did not motivate those impulses, however much they intensified them.

That brings me to the issue of the devices through which this ideology acted. As I listened to the presentations I was struck by the importance of politics. When I reach the end of my Holocaust course every year, students, being who and what they are, ask, as I probably would have done in their position: What does it all mean? What is the lesson? What does it all add up to? There is no single, compelling answer to these questions. But to say that to a twenty-one- or twenty-two-year-old is to fail him or her in a major way. And so when I struggle for an answer, I sometimes say that the lesson is that politics matters. Who has power, who is making the law and pulling the levers of the state—such things matter greatly. Politics structured the dispossession process and set off a rush to get in on that process. The revenue-raising function that was part of the dispossession of the Jews was always present. But rational constraints were seldom effective in doing anything more than what Eric Laureys pointed out that they did in Belgium—delaying things for a few months. The way in which the laws were structured, and the normalization through law of the persecution process, greatly accelerated and amplified what occurred. Not for nothing did Jean Ancel speak of “legal theft.” Law established and defined Aryanization. Law made Aryanization a given; for many people it removed the question of the morality or legitimacy of the process. Law thus created the basis for the moral disconnection to which Gerald Feldman refers. The “*Ich-Bezogenheit*” had many components, but one of them was the sense that “Of course, I did what was required of me by the law.”

Let me finally say a few words about national differences and the issue of autonomy, since we have heard very instructive descriptions of the Romanian, the French, and the Belgian cases. It struck me after reading the paper on Romania that here we had a matter of indigenous, partially imitative antisemitism that led to enormous excess, to viciousness and brutality. In the case of France we had indigenous, modifiably imitative antisemitism—that is, the French set out to make laws that were more vicious than those of the Germans in order to maintain control. We had a kind of “*raison d'etat*” explanation for events in the country that invented the phrase. And in Belgium we had a mix of economic, political, and racist motives, which at particular moments produced slight variations in outcome.

What stands out in all three cases is the importance of politics. The interests of the

French state at significant junctures were not the same as the interests of the Romanian state. The royalist, somewhat domestically vulnerable Romanian regime possessed very little ability to bring capital to bear for the war effort. The impulse to pillage and then to use some of that pillage to buy popular public support was extremely strong. In France, the political situation was entirely different, and the impulse above all was to preserve the integrity of the state that, shall we say, Louis XIV created. In Belgium, of course, there was no domestic partnership, so policy was a matter to be set among the various German agencies.

One final general point about the symposium struck me as I noticed some differences among the ways the presenters talked. The papers direct our attention to twin dimensions of our subject that we must always try to hold in balance: the organizational and the personal. Organizations structured behavior, but people executed the pillaging, as they did the murder process. Organizations provided reasons to act in certain ways. But people bear responsibility. Organizational reactions determined the fates of collectivities, but people decided, as in the case of the mayor mentioned by Meinl, whether individuals survived or held onto their property. It is very important to narrate the history of the confiscations, as for every other aspect of the Holocaust, on both levels. Organizations—and most of us live our lives in organizations—generally try to efface free will or individual responsibility, and telling history only in terms of organizations lends subtle strength to these efforts. That's an important educational and moral reason always to put human faces on the behaviors we chronicle. Let me therefore close by congratulating the participants on the indispensable ways in which they have reminded us of the individuals who acted and were acted upon.

Appendix: Biographies of Contributors

JEAN ANCEL is a leading expert on the Holocaust in Romania. He is coeditor of the *Encyclopedia of Jewish Communities in Romania* (in Hebrew, 1980), and editor of the twelve-volume *Documents Concerning the Fate of Romanian Jewry during the Holocaust* (1986). He is author of the three-volume study *Transnistria* (1998) and the two-volume *History of the Holocaust: Romania* (in Hebrew, 2002).

BRITTA BOPF studied economic history and political science at the Rheinische Friedrich-Wilhelm University, Bonn. Her dissertation, “Aryanization in Cologne, 1933–1944,” examines the economic persecution of Jews in Germany. Ms. Bopf is a curator at the Museum of the History of the Federal Republic of Germany, Bonn.

MARTIN C. DEAN is Applied Research Scholar in the Center for Advanced Holocaust Studies of the United States Holocaust Memorial Museum. He received his Ph.D. in history from Cambridge University and formerly served as Senior Historian for the Nazi War Crimes Investigation Unit at Scotland Yard. Dr. Dean is author of *Collaboration in the Holocaust: Crimes of the Local Police in Belorussia and Ukraine, 1941–44* (2000) and several articles on Nazi confiscation of Jewish assets. He was the 1997–98 Pearl B. Resnick Research Fellow at the Center for Advanced Holocaust Studies.

JEANNE DINGELL received her doctorate in history from the Free University, Berlin, in 2002. Her dissertation is entitled “Haupttreuhandstelle Ost, Treuhandstelle Posen.” Dr. Dingell also studied Eastern European history at the Albert-Ludwigs-University in Freiburg. She has authored a number of scholarly articles on Nazi forced-labor and confiscation policies.

JEAN-MARC DREYFUS received his doctorate in cultural and social history at the University of the Sorbonne, Paris. He is author of several articles, including “Jewish Bankers in France between 1929 and 1962,” published in *Archives Juives*, and “Economic Aryanization of French Banks: Three Cases,” in *Banques, Banque de France et Seconde Guerre mondiale*, Michel Margairaz, ed. (2002). Dr. Dreyfus was

the 2001 Charles H. Revson Foundation Fellow at the Center for Advanced Holocaust Studies of the United States Holocaust Memorial Museum.

GERALD D. FELDMAN is Professor of History and Director of the Institute of European Studies at the University of California, Berkeley. He has published a number of books, including the now-classic *Army, Industry and Labor in Germany, 1914–1918* (1966), *The Great Disorder: Politics, Economics, and Society in the German Inflation, 1914–1924* (1993), and *Hugo Stinnes: Biographie eines Industriellen, 1870–1924* (1998). Professor Feldman's latest book is *Allianz and the German Insurance Business, 1933–1945* (2001). He is working on the topic of Austrian banks under National Socialism.

PETER HAYES is Theodore Z. Weiss Professor of Holocaust Studies at Northwestern University. A graduate of Yale, Oxford, and Bowdoin universities, Professor Hayes is author of *Industry and Ideology: IG Farben in the Nazi Era* (1987) and "*Arisierung*" *im Nationalsozialismus: Volksgemeinschaft, Raub und Gedächtnis* (2000). He is also editor of *Lessons and Legacies III: Memory, Memorialization, and Denial* (1999). Professor Hayes was the 1997–98 J. B. and Maurice C. Shapiro Senior Scholar-in-Residence at the Center for Advanced Holocaust Studies of the United States Holocaust Memorial Museum. He is currently a member of the Academic Committee of the United States Holocaust Memorial Council.

ALFONS KENKMANN is Director of the Villa ten Hompel Memorial Institute, Münster, and Lecturer at the University of Münster. Dr. Kenkmann is author of numerous publications, including *Wilde Jugend* (1996), a study of alternative youth culture in twentieth-century Germany. He is editor of *Villa ten Hompel: Sitz der Ordnungspolizei im Dritten Reich* (1996) and coeditor, with Bernd A. Rusineck, of *Verfolgung und Verwaltung* (1999), an essay collection published in connection with the exhibition organized by Dr. Kenkmann on Nazi-era financial confiscation in Westphalia. In 2001 he cowrote, with Christopher Spieker, the catalogue to the exhibition "On Behalf of Police, Administration and Responsibility," about the history of the uniformed police in Germany from 1920 to 1970.

ERIC LAUREYS is a researcher with the War and Contemporary Society Research Center, Brussels. After earning a master's degree in contemporary history from the Free University, Brussels, he conducted several research projects with regard to World War II. Mr. Laureys joined the investigation team of the Belgian governmental commission for the study of looted Jewish assets, focusing on the looting of the Antwerp Jewish diamond community. He is completing his Ph.D. thesis, "The Political History of the Belgian Diamond Industry between 1939 and 1950."

SUSANNE MEINL is a historian at the Fritz Bauer Institute, Frankfurt am Main. She received her Ph.D. from Ruhr University, Bochum, after completing her dissertation, "The Free Corps Movement and the National Conservative Resistance against Hitler." Dr. Meinel is author of *Nationalsozialisten gegen Hitler* (2000), as well as several scholarly articles on antisemitism and right-wing political organizations in Weimar Germany. She is studying the plunder and expropriation of Jewish assets in the German state of Hessen and in 2002 she worked on the exhibition "Legalized Burglaries: The Fiscal Exploitation of Jews in the State of Hesse, 1933–1945."

ELISABETH M. YAVNAI is a doctoral candidate in international history at the London School of Economics and Political Science. Her dissertation, "Military Justice: The U.S. Army's Investigation and Prosecution of Nazi War Criminals in Germany, 1944–1948," has provided new research that was used to update the exhibition at the Dachau Memorial Museum. A former member of the United States Presidential Advisory Commission on Holocaust Assets, Ms. Yavnai has conducted extensive research into the role of Jewish organizations in the restitution of Nazi-looted Jewish cultural property after World War II. She is a fellow at the Center for Advanced Holocaust Studies of the United States Holocaust Memorial Museum.