

## Timeline of Events

### In re Account of *Österreichische Zuckerindustrie AG* Syndicate

<b>1909</b>	August 6	ÖZAG is founded, with its headquarters on the upper floors of Ferdinand and Adele Bloch-Bauer's Elisabethstrasse residence in Vienna and its factory in Bruck an der Leitha (Lower Austria).
<b>1916</b>	February 18	Claimant Maria Altmann is born in Vienna to Gustav and Therese Bloch-Bauer.
<b>1938</b>	March 5	Syndicate Agreement is concluded in Zurich, Switzerland, representing 71,246 shares (89%) of the total 80,000 ÖZAG shares.
	March 13	ÖZAG shares worth S 300.00 (RM 200.00) each, which would indicate that the company's market value was S 24,000,000.00 (according to Vienna Stock Exchange as reported in 1946 Registration).
	March 13	ÖZAG's share capital consists of 80,000 shares with nominal value of S 125 per share, totaling S 10,000,000.00 (according to 1946 Registration of confiscated assets submitted to Vienna Magistrate's District Court by public administrator appointed by British Military Government for Vienna).
	March (prior to <i>Anschluss</i> )	Ferdinand Bloch-Bauer flees Austria to summer home in Czechoslovakia, a large castle and estate outside Prague.
	March 12-13 (night of <i>Anschluss</i> )	Leopold Bloch-Bauer's wife and son, Antoinette and Peter Bloch-Bauer, and the children of Antoinette's brother Hans Pick, Elizabeth and Marietta Pick, drive to the border of Austria and Czechoslovakia and escape to Czechoslovakia.
	March 13 (shortly after <i>Anschluss</i> )	Leopold Bloch-Bauer, Ferdinand's nephew and Otto Pick's son-in-law, is arrested by Gestapo and jailed for nine days in Vienna.
	March 14	The Gestapo comes to ÖZAG's Vienna offices and confiscates the register and books and orders that a Nazi party member be appointed to run the company.
	March 28	The attorneys for Ferdinand Bloch-Bauer and Viktor Pfeiffer appear before tax authorities in an attempt to preempt criminal tax proceedings.
	April 20	Guido Walcher submits his resume to Nazi authorities seeking a

		position as accountant or auditor in the municipal or state government.
	April 26	By decree, the Nazi Regime requires all Jews who reside within the Reich, and/or who are nationals of the Reich, including Austria, and who hold assets above a specified level to register all their assets as of 27 April 1938.
	April 27	Criminal tax proceedings are initiated by the Nazis against ÖZAG and Ferdinand Bloch-Bauer personally, despite Bloch-Bauer and Pfeiffer's preemptory declarations.
	April 29	Walcher submits his interim report on the audit of ÖZAG's books.
	May 20	Walcher delivers his 24 page final audit report revealing alleged discrepancies consisting of false entries, erasures, hidden accounts, and illegal payments. His report concludes that these irregularities, purportedly amounting to fraud and embezzlement, were carried out by Ferdinand Bloch-Bauer and Viktor Pfeiffer.
	May (middle)	According to Otto Pick's post-War affidavit, Dr. H. Mann from a Vienna bank visits Pick in Zurich to coerce him to turn over his assets. If Pick agrees to do so, his son-in-law, Leopold Bloch-Bauer, will get permission to leave Austria.
	May 31	Leopold Bloch-Bauer departs Austria for Switzerland, after the <i>Merkurbank</i> guarantees payment of his "flight tax."
	June	After his arrival in Switzerland, Leopold Bloch-Bauer, through the Bank, offers a block of 10,000 shares belonging to Otto Pick to the <i>Länderbank Wien</i> at RM 160.00 per share. There are no purchasers at this price and the offer lapses.
	July	The Nazis confiscate Otto Pick's house at Reisnerstrasse 40 in Vienna for use by the Reich Propaganda Office.
	July 2	Gustav Bloch-Bauer, Ferdinand's brother and Leopold's father, dies and leaves his estate to his wife, Therese, who is still in Vienna.
	August	Leopold and Antoinette Bloch-Bauer travel with their son Peter and Hans and Eva Pick and their children by ship from England to Quebec, Canada. After emigrating, the Bloch-Bauers change their name to "Bentley," and the Picks change their name to "Prentice."

	September	When the Nazis annex the Sudetenland, Ferdinand Bloch-Bauer flees Czechoslovakia to Zurich.
	November 9 – 10	<i>Kristallnacht</i> --literally, “Night of Crystal”--is usually referred to as the “Night of Broken Glass.” It is the name given to the violent anti-Jewish pogrom of November 9 and 10, 1938. Instigated primarily by Nazi party officials and the SA (Nazi Storm Troopers), the pogrom occurred throughout Germany (including annexed Austria and the Sudetenland region of Czechoslovakia). The name <i>Kristallnacht</i> has its origin in the untold numbers of broken windows of synagogues, Jewish-owned stores, community centers, and homes plundered and destroyed during the pogrom.
	December 3	Nazi authorities instruct the <i>Länderbank Wien</i> to purchase all available shares of ÖZAG and nominate Clemens Auer and <i>Martin Brinkmann A.G.</i> of Hamburg as potential ultimate purchasers.
	December 5	The <i>Länderbank</i> advises Auer and Brinkmann that the Property Control Office ( <i>Vermögensverkehrsstelle</i> ) wished “to utilize the status of uncertainty” created by the criminal tax proceedings “for the aryanization and repatriation of the enterprise” and therefore instructs them to submit bids to procure the majority of the shares as soon as possible.
	December 17	The Bank transmits a copy of the <i>Länderbank</i> ’s letter concerning the purchase of ÖZAG shares to the Syndicate members.
	December 20	Clemens Auer writes a letter to the <i>Länderbank</i> instructing it to acquire the ÖZAG shares for his account. He authorizes the <i>Länderbank</i> to offer RM 70.00 or, in the event that more than 20,000 shares (25% of the total) could be obtained, RM 75.00 per share, and sets December 29, 1938 as the deadline for his offer.
	December 22	<p>In a letter, the Bank notifies the Syndicate members of Auer’s offer, noting that Director Pilgrin of the <i>Länderbank</i> had informed the Syndicate that there was considerable discussion favoring the nationalization of the factory and that, in that event, it was doubtful whether a similar offer would be forthcoming.</p> <p>In its letter, the Bank writes that “we were unable to achieve the unanimous agreement of the syndicate during the conferences on the sale, while some members of the syndicate, did not find the Vienna offer worthy of discussion, other members appeared not averse to a sale in the event of an improvement of the offer.” ...</p>

		<p>“Not only in case of these difficulties is the continuation of the syndicate hard, but also because the addresses of several members of the syndicate are no longer known. Because of these difficulties and also because the situation has changed since the foundation of the syndicate we should like to propose the syndicate be dissolved according to the decision made at the beginning of March 1938. If we have not received information to the contrary by 15 January 1939 we shall assume your approval.”</p>
	December 22	<p>Therese Bloch-Bauer renounces her late husband’s legacy in an effort to gain permission to leave Austria.</p>
	December 30	<p>Clemens Auer purchases 26,480 ÖZAG shares from the Bank for RM 75.00 per share. These shares included 16,480 shares owned by the Graetz family and 10,000 shares owned by <i>Sapafin A. G. Chur</i>, which was wholly owned by Otto Pick.</p> <p>Auer also acquires an additional 10,567 shares for RM 75.00 per share. Of these 10,567 shares, 6,500 had been held at the Bank in Zurich by <i>Sapafin A.G. Chur</i> through Pick’s agents, Davies and Lloyd, and 3,687 shares had been held by Pick directly and had been deposited at the <i>Länderbank</i> in Vienna. The provenance of the remaining 380 shares is not known. The proceeds of the sales were credited by the <i>Länderbank</i> to the debt that Pick allegedly owed it.</p> <p>The <i>Länderbank</i> also informs Auer that it has a firm offer for an additional 3,300 shares.</p> <p>These acquisitions bring Auer’s holdings in ÖZAG to 40,347 shares and secures for him a majority holding of the company.</p>
<b>1939</b>	January 15	<p>Deadline set by the Bank for responses to its letter of December 22, 1938 proposing the dissolution of the Syndicate.</p>
	January 22	<p>Dr. Rinesch is appointed trustee for Therese’s and Gustav’s five children. He declares that four of the five children renounce the inheritance and that the fifth, Luise Baroness Gutmann, who is a citizen of Yugoslavia, is the sole beneficiary.</p>
	February 25	<p>A flight tax of RM 172,238.00 is assessed against Luise Gutmann, even though, as a Yugoslavian citizen, she is not subject to the Reich’s jurisdiction.</p>
	March 31	<p>The Vienna Finance Office confiscates 21,665 shares of ÖZAG belonging to the Löw group and 3,300 shares belonging to Ferdinand Bloch-Bauer, all of which had been held in Vienna, in</p>

		connection with criminal tax proceedings.
	June 16	Pursuant to an order of the Vienna Finance Office, 2,335 shares belonging to Gustav Bloch-Bauer that were deposited in the <i>Creditanstalt Bankverein</i> in Vienna are seized in connection with flight tax assessed against Gustav's widow, Therese Bloch-Bauer.
	June 28	Auer acquires, through the <i>Länderbank</i> , 7,215 shares of ÖZAG that were held in Zurich by the Bank on behalf of Ferdinand Bloch-Bauer (6,270 shares), Gustav Bloch-Bauer (440 shares), Robert Bloch-Bauer (305 shares) and Maria Altmann (the Claimant) (200 shares) for RM 83.33 per share.
	August 28	Clemens Auer purchases 24,965 ÖZAG shares from the Vienna Finance Office ( <i>Finanzamt für Verkehrssteuern, Wien</i> ) for RM 90.00 per share. These shares include 21,665 shares that had been owned by the Löw group and the 3,300 shares owned by Ferdinand Bloch-Bauer, all of which had been held in Vienna and had been seized on March 31, 1939 pursuant to orders of the Vienna Finance Office in connection with ongoing tax proceedings.
	October 13	Auer acquires 2,335 shares formerly belonging to Gustav Bloch-Bauer for RM 92.00 per share. These shares had been held in Vienna and had been seized by the Vienna Finance Office on June 16, 1939 in connection with flight tax assessed against Gustav's widow.
	November 8	Nazi authorities conclude the tax suit against ÖZAG.
<b>1942</b>	October 8	Ferdinand Bloch-Bauer writes in his will that he was illegally taxed in Vienna and his entire estate was confiscated.
<b>1944</b>	March 31	Clemens Auer transforms <i>Brucker Zucker</i> from a sole proprietorship into a limited partnership and names Karl Rigal as an active partner.
<b>1945</b>	October 22	Ferdinand Bloch-Bauer executes his last will, leaving his estate to three of his nieces and nephews: Robert Bentley (25%), the Claimant (25%), and Luise Guttmann (50%).
	November 13	Ferdinand Bloch-Bauer dies in Zurich, never having recovered any of his property.
<b>1946</b>	March 31	Leopold Bentley (formerly Leopold Bloch-Bauer) submits a statement to Gustav Rinesch describing the circumstances of his

		arrest by the Gestapo in March 1938.
	April 16	The Soviet Union appoints a Communist to oversee the <i>Brucker Zucker</i> factory, as it considered the factory to be a German asset and thus claimed it as reparations.
	July	The First Restitution Act is passed in Austria. It covers expropriated property which had been expropriated by an act of authority and was now in the hands of the state.
	November 15	Registration form for confiscated assets is submitted to Vienna Magistrate District Court.
	December 13	Otto Pick submits affidavit providing an account of the arrest of his son-in-law, Leopold Bloch-Bauer (Bentley), by the Gestapo in March 1938.
<b>1947</b>	February	The Second Restitution Act is passed in Austria, which standardizes the restitution of property that had fallen to the Austrian Republic as a result of the Nazi-prohibition or war-crimes law. On the same day, the Austrian parliament passed the Third Restitution Act, which is the key one for the victims of Nazism. It created the legal basis for the reclaiming of property that had not been subject to expropriation by an act of authority or was not in the hands of public bodies. The Third Restitution Act limited the extent to which claims for restitution could be inherited. According to this Act, property for which only very remote heirs existed should be made available to successor organizations.
	July 17	Dr. Gustav Rinesch prepares a report regarding a timeline of what happened to the Bloch-Bauers before and during World War Two.
	Early October	Dr. Rinesch is advised by a Soviet representative that the Soviet Government considered the factory at Bruck to be a German external asset and that, unless it could be proven that direct physical force had been used to acquire the shares or that shareholders had received no compensation whatsoever, the Soviet Government had no further interest in restitution claims.
<b>1947 - 1949</b>		Between 1947 and 1949, four further restitution acts were passed in Austria. They concerned a broad range of issues – from the restitution of expropriated trade marks and patents to company names which had been changed or deleted.
<b>1955</b>	May 15	The Austrian Treaty restores sovereignty to Austria.

<b>1956</b>	March 3	Dr. Gustav Rinesch submits a statement to the Vienna Restitution Commission regarding the ownership of ÖZAG shares and their consideration.
	May 3	The Vienna Restitution Commission issues a partial decision ( <i>Teilerkenntnis</i> ) regarding the restitution of ÖZAG shares.
	July 28	Dr. Gustav Rinesch sends a letter to the District Court of Vienna enclosing a copy of the Draft Settlement.
	October 16	Interim settlement reached regarding restitution of ÖZAG shares and other confiscated assets.
<b>1957</b>	February	Restitution Claimants sell their interests in ÖZAG to a sugar consortium.
	October	ÖZAG is formally reestablished.
<b>1958</b>	January	Definitive settlement regarding restitution of ÖZAG shares and other confiscated assets is finalized.
<b>1998</b>	October 1	The Austrian Historical Commission is established.
<b>2001</b>	15 February	The Republic of Austria establishes the General Settlement Fund, which is endowed with \$210 million and which is administered by the National Fund of the Republic of Austria. The purpose of the Fund is to acknowledge, through voluntary payments, the moral responsibility for losses and damages inflicted upon Jewish citizens and other victims of National Socialism as a result of or in connection with the National Socialist regime. Under the Fund, applications for <i>in rem</i> restitution of real estate (land) and buildings (in case of Jewish organizations also tangible movable property) which on January 17, 2001 were owned by the Federal Government or the City of Vienna may be filed with an Arbitration Panel established with the Fund.
<b>2002</b>		Publication of the report, conducted under the auspices of the Austrian Historical Commission, on changes in ownership in Austrian industry from 1938 to 1945, which includes Berthold Unfried's chapter regarding aryanization and restitution in the Austrian sugar industry.
<b>2002</b>		Publication of the report, conducted under the auspices of the Austrian Historical Commission, on the Austrian <i>Finanzprokuratur</i> and the restitution of assets from 1945 to 1960, written by Peter Böhmer, Ronald Faber and Michael

		Wladika.
<b>2003</b>	January 24	The Austrian Historical Commission submits its Final Report.
<b>2004</b>	August 31	The Austrian government, as represented by the <i>Finanzprokuratur</i> , submits a position paper to the Arbitration Tribunal for restitution in kind regarding the Claimant's claim for <i>in rem</i> restitution of property owned by her relatives.
<b>2004</b>	November	Antoinette Bentley, formerly Bloch-Bauer, née Pick, passes away.