

BEILAGENVERZEICHNIS

Zur Feststellungsklage der Erben Ferdinand Bloch-Bauers auf Herausgabe des Gemäldes
„Amalie Zuckermandl“ vorgelegt von E. Randol Schoenberg

./LA	Dokumentation Monica Mayer
./LB	Ruth Pleyer “The Portrait of ‘Amalie Zuckermandl’ by Gustav Klimt. “
./LC	Hubertus Czernin “Die Fälschung I”
./LD	Walcherreport zum Steuerverfahren
./LE	Ausstellungskatalog der Klimt-Gedächtnisausstellung 1928
./LF	Inventarverzeichnis Palais Bloch-Bauer 1932
./LG	Ausstellungskatalog Paris 1937
./LH	Hubertus Czernin „Die Fälschung II“
./LI	Lebenslauf Guido Walcher
./LJ	Gauakt Guido Walcher
./LK	Besichtigungsprotokoll vom 28. Januar 1939
./LL	Auflistung der Sicherstellungsbescheide
./LM	Akte der FLD Wien V 424/1955
./LN	Brief Dr. Führer an Posse vom 7.12.1940
./LO	Kaufvertrag Palais Elisabethstrasse
./LP	Amtliche Feststellung der Liquidation
./LQ	Gedächtnisprotokoll Dr. Frodl
./LR	Brief Budischowsky vom 18.2.2000
./LS	Lebenserinnerungen Dr. Künstler
./LT	Ausstellungskatalog der Wiener Akademie von 1948
./LU	Brief Robert Bentley vom 17. 2. 1979
./LV	Briefwechsel Nelly Auersperg und Mini Müller-Hofmann Ende der 80er Jahre
./LW	Schenkungsvertrag zwischen Dr. Vita Künstler und der Galerie Belvedere
./LX	Beschluss im Fall Altmann vom 18.6.2003
./LY	Beschluss im Fall Stiasny vom 10.10.2000
./LZ	Beschluss im Fall Lasus-Danilowitz vom 28.11.2000
./MA	Erläuterungen zum Kunstrückgabegesetz

./MB	Artikel Prof. Dr. Graf NZ 11/2005
./MC	Akte Gustav Rinesch
./MD	Schreiben Bundesdenkmalamt vom 25.10.1948
./ME	Schreiben FLD Salzburg vom 28.10.1948
./MF	Brief Bloch-Bauer an Kokoschka vom 2.4.1941
./MG	Deposition Emile Zuckerkandl
./MH	Akte Verkauf Palais Elisabethstrasse
./MI	Brief Dr. Führer an Posse vom 7.12.1940
./MJ	Übernahmebestätigung des Instituts für Denkmalpflege
./MK	Brief Städtische Sammlungen an Amt für Denkmalschutz vom 23.2.1939
./ML	Briefwechsel bzgl. Verkauf der Sammlung Bloch-Bauer
./MM	Brief Dr. Führer an Posse vom 7.12.1940
./MN	Brief Posse an Dr. Führer vom 13.12.1940
./MO	Brief an Dr. Führer vom 18.5.1940
./MP	Briefverkehr Bloch-Bauers in der Schweiz
./MQ	Brief Ruth Pleyer vom 31.3.2000
./MR	Brief Viktor Hofmann vom 13.5.2000
./MS	Aussage Karl Bloch-Bauer vom 24.8.1945
./MT	Heller-Rauscher, Rechtssprechung der Rückstellungskommissionen

Exhibit LA

./LA

Österreichische Galerie Belvedere

GUSTAV KLIMT
Amalie Zuckerkandl

Bearbeitet von Mag. Monika Mayer
25. Februar 2000

002308

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KOMMISSION FÜR PROVENIENZFORSCHUNG

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Dossier Portrait Amalie Zuckerkandl von Gustav Klimt in der Österreichischen Galerie Belvedere

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.1/LA

Österreichische Galerie Belvedere

GUSTAV KLIMT

Amalie Zuckerkandl

128 x 128 cm

IN 7700

1988 Schenkung Dr. Viktoria Künstler, Wien

Eintrag im Inventarbuch der Österreichischen Galerie Belvedere: Schenkung Dr. Vita Künstler, Cottageg. 19/c, 1180 Wien

Erwerbungsakt der Österreichischen Galerie Belvedere: Zl. 21/88

Klimt-Werkverzeichnisnummer 213 (Fritz Novotny, Johannes Dobai. Gustav Klimt, Salzburg 1967, S. 370): angegebene Provenienz - Sammlung Zuckerkandl, Wien; Sammlung Bloch-Bauer, Wien; Sammlung Prof. Müller-Hofmann, Wien; Privatbesitz, Wien

Provenienz: Sammlung Zuckerkandl, Sammlung Ferdinand Bloch-Bauer, — (?),

Müller-Hofmann (?), Dr. Viktoria Künstler, Wien

Ausstellungen: Klimtausstellung in der Wiener Secession 1928; Exposition d'Art Autrichien im Pariser Musée du Jeu de Paume 1937; Ausstellung österreichischer Kunst, Bern 1937;

Ausstellung „Entwicklung der österreichischen Kunst von 1897 bis 1938“ in der Wiener Akademie der bildenden Künste 1948

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Dokumentation:

1928

Klimt-Ausstellung in der Wiener Secession:

Katalognummer 58: „Damenbildnis. Besitz F. Bloch-Bauer“ (Beilage 1)

März 1932

Inventarverzeichnis des Palais Bloch-Bauer, Elisabethstraße in Wien mit der Angabe von Versicherungswerten:

„Schlafzimmer:

Klimt, Porträt (handschriftlicher Vermerk - Zuckerkandl) 40.000.- (Kronen)“ (Beilage 2)

1937

Exposition d'Art Autrichien im Pariser Musée du Jeu de Paumes:

Katalognummer 362: „Mme. M. Zuckerkandl ... Vienne, Coll. M. F. Bloch-Bauer.“
(Beilage 3)

1938

Emigration Ferdinand Bloch-Bauers nach Zürich

1939

Feststellung der Kunstsammlung im Palais Bloch-Bauer am 28. Jänner 1939:

„P.d. Freitag den 28. Jänner 1939 fand in Anwesenheit von Dir. Ruprecht, Dir. Ernst, Dr. Schlosser, Dr. Führer als Vertreter des Eigentümers, 2 Herren einer Treuhandgesellschaft (Dr. Peinsipp), eines Herrn der Geheimen Staatspolizei, ...Oberwalder und Referenten die Besichtigung der Wohnung Ferd. Bloch-Bauer, Wien I. Elisabethstrasse 18 statt. Als Vorgang war vereinbart worden, dass jene Stücke bezeichnet werden, für welche eine Ausfuhrbewilligung nicht erteilt werden kann. Dir. Ruprecht behielt sich vor, das Interesse des deutschen Musealbesitzes zu wahren. Als wichtige Gruppen fallen auf (...)
3. Eine Reihe von Bildern von G. Klimt. ... Es wäre zu verhindern, dass die Sammlungen Schenkungen annehmen, bzw. zu niedrigem Preis kaufen und ihre Anträge von dieser Erwerbsmöglichkeit abhängig machen.

An Kunstwerken wurden vom Referenten festgehalten

Gustav Klimt, Frau Zuckerkandl ...“ (Beilage 4)

Sicherstellung der Kunstsammlung (Sicherstellungsbescheide zur Sammlung Ferdinand Bloch-Bauer: Zl. 782/Dsch/39 und 1204/Dsch/39):

Die Aufstellung der sichergestellten Kunstwerke umfasst 43 Positionen (unter Nr. 43 ist die Porzellansammlung summarisch angeführt): unter den 3 vermerkten Werken Gustav Klimts (Nr. 33, Apfelbaum; Nr. 34, Birkenwald und ohne Nr. handschriftlich hinzugefügt Portrait der Frau Bloch-Bauer) scheint das Zuckerkandl-Bildnis nicht auf. (Beilage 5)

1940

Liquidation des Vermögens von Ferdinand Bloch-Bauer durch den Wiener Rechtsanwalt Dr. Erich Führer: „Ich habe in der Angelegenheit Bloch-Bauer, den ich seit 3 Jahren vertrete, nach mühevoller Arbeit eine Bereinigung der Steuerangelegenheit, wie ich wohl sagen kann, sowohl zur Zufriedenheit meines Klienten, als auch insbesondere des deutschen Reiches geführt, was in dem endgiltigen Vergleich vom 5. April 1940 ... seinen Niederschlag fand: ... Da ich in diesem Vergleich die Bildersammlung freibekam, ... darf ich Sie im einzelnen darum bitten, dass die nachfolgend angeführten, wie bereits erwähnten kleinen Kunstwerke, von mir erworben werden können, bzw. hat mir Bloch-Bauer mit Rücksicht auf 3jährige weitaus überdurchschnittliche Anwaltstätigkeit, für die ich selbstverständlich honoriert wurde, überdies einige dieser kleinen Bilder geschenkweise zugesichert.“ (Schreiben Dr. Erich Führer an Direktor Hans Posse, Staatliche Gemäldegalerie Dresden vom 7. Dezember 1940; Archiv des Bundesdenkmalamtes Restitutionsakten Bloch-Bauer, Karton 32, Fasz. Bloch-Bauer I, Zl. 2899/K/40; siehe dazu auch den unpublizierten Bericht der Kommission für Provenienzforschung zur Sammlung Bloch-Bauer, Wien 1999)

„Die Sammlung Bloch-Bauer wurde vom Finanzamt zur Gänze liquidiert - Ankäufe erfolgten von Seite des Kunstmuseum Linz, der Städtischen Sammlungen Wien und anderer öffentlicher Museen. Die Angelegenheit erscheint als abgeschlossen. Für ein Porträt von Kokoschka wurde eine Ausfuhrbewilligung gegeben.“ (Beilage 6)

(siehe dazu auch Hubertus Czernin, Die Fälschung. Der Fall Bloch-Bauer und das Werk Gustav Klimts, Band 2, Wien 1999, S. 398 f)

1942

Deportation der Amalie Zuckerkandl mit ihrer Tochter Nora Stiasny am 9. April 1942 nach Izbica im „Generalgouvernement“; spätestens im Oktober 1942 vermutlich im Vernichtungslager Belzec ermordet (Dokumentationsarchiv des österreichischen Widerstandes, Datenbank der Holocaust-Opfer)

1948

Ausstellung „Entwicklung der österreichischen Kunst von 1897 bis 1938“ in der Wiener Akademie der bildenden Künste:

S. 12 (ohne Katalognummer): „Bildnis Frau Z. (Neue Galerie)“ (Beilage 7)

1979

Schreiben Robert Bentley (Neffe von Adele und Ferdinand Bloch-Bauer) an den Wiener Rechtsanwalt Dr. Gustav Rinesch (Beilage 8):

„Dabei ist mir aufgefallen, was bisher nie `aufs Tapet` gebracht oder besprochen wurde. In Onkels Schlafzimmer in Wien, Elisabethstrasse hing Klimt's Bildnis: Frau Amalie Zuckerkandl ... Frau Amalie (Malschi) Zuckerkandl war eine intime Freundin meiner Tante Adele und Onkels Ferdinand. Ihre Tochter Minnie war mit Professor Mueller-Hoffman (sic !) verheiratet, deren Schicksal seit 1938 mir unbekannt ist. Onkel Ferdinand hat das Bildnis von Frau Zuckerkandl erworben. Das Bild ist in der Inventur von 1932 enthalten, zusaetzlich zu den 6 Klimt Bildern, welche jetzt im Besitze der Oesterreichischen Galerie sind. Onkel hat mir nie den Kaufpreis genannt, es war fuer 8.000 Schilling versichert; ... Nun steht in oberwaehtem Klimt Werk, dass das Portraet von Frau Zuckerkandl im Besitze der Sammlung Bloch-Bauer war. Nachher im Besitz von Prof. Mueller-Hoffman (sic !) und jetzt in (mir unbekannten) Privatbesitz. Es waere fuer mich hoechst interessant zu erfahren, wie das Bild in den Besitz von Mueller-Hoffman (sic !) uebergegangen ist und wer der jetzige Besitzer ist. In den Aufstellungen von Dr. Rinesch u. wahrscheinlich auch Dr. Erich Fuehrer wurde das Bild nie erwähnt.“

1988

Widmung an die Österreichische Galerie durch Vita Künstler

„Es war der Wunsch meines verstorbenen Mannes, Dr. Gustav Künstler, wie auch mein eigener, das in unserem Besitz befindliche Bild von `Gustav Klimt: Bildnis der Amalia Zuckerkandl ...` der Österreichischen Galerie in Wien zu widmen. Ich biete daher der Republik Österreich das Bild zur sofortigen Übernahme als Geschenk an.“ (Beilagen 9 und 10)

Kommentar:

Im Klimt-Werkverzeichnis, das Johannes Dobai für die 1967 mit Fritz Novotny publizierte Klimt-Monographie erstellt hat, ist unter der Nummer 213 (S. 370) Klimts Portrait der Amalie Zuckerkandl angeführt. Die angegebene Provenienz - Sammlung Zuckerkandl, Wien; Sammlung Bloch-Bauer, Wien; Sammlung Prof. Müller-Hofmann, Wien; Privatbesitz, Wien - läßt sich in Bezug auf die Sammlung Prof. Müller-Hofmann aufgrund der eingesehenen Akten nicht belegen; damit erscheint die tradierte Erwerbungs-geschichte mit dem Ankauf des Bildes aus dem Besitz Müller-Hofmann durch Frau Dr. Vita Künstler während des Zweiten Weltkrieges fraglich. Eindeutig nachvollziehen läßt sich die Provenienz des 1988 von Frau Dr. Vita Künstler der Österreichischen Galerie gewidmeten Portraits bis 1939 bzw. ab 1948.

Bereits 1979 äußerte Robert Bentley, ein Neffe von Adele und Ferdinand Bloch-Bauer, nach der Durchsicht der genannten Publikation Zweifel: „Nun steht in oberwachten Klimt Werk, dass das Portraet von Frau Zuckerkandl im Besitze der Sammlung Bloch-Bauer war. Nachher im Besitz von Prof. Mueller-Hoffman (sic !) und jetzt in (mir unbekannten) Privatbesitz. Es waere fuer mich hoechst interessant zu erfahren, wie das Bild in den Besitz von Mueller-Hoffman (sic !) uebergangen ist und wer der jetzige Besitzer ist.“ (siehe Beilage 8)

Das unvollendete Portrait der Amalie Zuckerkandl (ursprünglich im Besitz von Amalie und Otto Zuckerkandl) läßt sich seit 1928 in der Sammlung von Ferdinand Bloch-Bauer nachweisen: neben der Präsentation in diversen Ausstellungen (siehe dazu die Beilagen 1 und 3) scheint das Bild im Inventarverzeichnis des Palais Bloch-Bauer vom März 1932 auf (siehe Beilage 2). Nach der Emigration Ferdinand Bloch-Bauers nach Zürich im Jahr 1938 wird das Bild bei der Feststellung seiner Kunstsammlung im Palais Bloch-Bauer in der Wiener Elisabethstraße am 28. Jänner 1939 offiziell von einem Referenten des Instituts für Denkmalpflege registriert (siehe Beilage 4).

Bei der folgenden Sicherstellung der Kunstsammlung (Sicherstellungsbescheide zur Sammlung Ferdinand Bloch-Bauer: Zl. 782/Dsch/39 und 1204/Dsch/39, siehe Beilage 5) scheint das Zuckerkandl-Bildnis in der Aufstellung allerdings nicht auf (auch Kokoschkas Portrait des Ferdinand Bloch-Bauer, das während des Krieges in die Schweiz verbracht werden konnte, findet sich nicht unter den sichergestellten Kunstwerken). Auf diese Sicherstellung bezieht sich auch ein Schreiben des Finanzamtes Wieden an den Oberfinanzpräsidenten, Wien vom 21. Dezember 1940: „Ich lege ein Verzeichnis der bei Bloch-Bauer gepfändeten Gemälde mit dem Bemerkung vor, dass die Sammlung vierzig Gemälde enthält.“ (Bundesarchiv Koblenz, B 323, Zl. 118).

Zur Abdeckung angeblicher „Steuerschulden“ erfolgte die Liquidation des gepfändeten Vermögens von Ferdinand Bloch-Bauer durch den Wiener Rechtsanwalt Dr. Erich Führer:

„Die Sammlung Bloch-Bauer wurde vom Finanzamt zur Gänze liquidiert - Ankäufe erfolgten von Seite des Kunstmuseum Linz, der Städtischen Sammlungen Wien und anderer öffentlicher Museen. Die Angelegenheit erscheint als abgeschlossen. Für ein Porträt von Kokoschka wurde eine Ausfuhrbewilligung gegeben.“ (Beilage 6)

Mit der erfolgreichen Ausfuhr des Kokoschka-Portraits für Ferdinand Bloch-Bauer in die Schweiz argumentierte Dr. Führer auch 1947 in seinem Strafverfahren am Volksgerichtshof in Wien (weitere Kunstwerke wurden in seiner Rechtfertigung vor Gericht nur summarisch, aber nicht namentlich angeführt):

„Dem Grossindustriellen Präsident Bloch-Bauer habe ich anlässlich der Verwertung seines Vermögens wertvolles Silber und wertvolle Bilder unter der Motivierung, sie zu verkaufen, zurückbehalten und ihm überbracht. So habe ich insbes. einen wertvollen Kokoschka in die Schweiz gebracht, der sich heute im Züricher Museum befindet. Ich habe mit Bloch-Bauer in der Schweiz ganz öffentlich verkehrt bis 1944 und habe mich nie darum gekümmert ob mein Verhältnis zu Bloch-Bauer, wie die Reichsdeutschen sagten, mit einem sogenannten 'Deutschen Blick' angesehen wurde und ob die Gestapo dahinter steht.“ (Beilage 11)

Eine Vermittlung bzw. Weitergabe des Zuckerkandl-Portraits aus dem Besitz Bloch-Bauer durch den Rechtsanwalt Dr. Führer, der mit Urteil des Landesgerichts für Strafsachen 1947 wegen Verbrechens des Hochverrates zu drei Jahren schweren Kerkers verurteilt wurde, läßt sich aufgrund der eingesehenen Volksgerichtshofakten nicht belegen. Auch in der erhaltenen Korrespondenz Dr. Führers mit Ferdinand Bloch-Bauer (bzw. in Schreiben zur Verwertung von dessen Sammlung), die bruchstückhaft im Restitutionsakt Bloch-Bauer im Archiv des Bundesdenkmalamtes überliefert ist (Abschriften ad Zl. 1716/48, Karton 32) findet das Klimt-Portrait keine Erwähnung.

Damit ist auch eine mögliche Übergabe bzw. ein Verkauf des Bildes durch Dr. Führer an die Familie Müller-Hofmann (im Auftrag Ferdinand Bloch-Bauers ?, der ja ein enger Freund von Amalie Zuckerkandl war) nach der offiziellen Registrierung des Bildes im Jänner 1939 im Palais Bloch-Bauer, von der die publizierte Provenienz bei Novotny-Dobai ausgeht, quellenmäßig nicht verifizierbar.

Hermine Müller-Hofmann, die Tochter der portraitierten Amalie Zuckerkandl, konnte als Ehefrau des Malers Wilhelm Müller-Hofmann den Krieg in Übersee (Oberbayern) überdauern (siehe dazu auch den Akt der Finanzlandesdirektion zu Nora Stiasny, der Schwester Hermine Müller-Hofmanns; in diesem Aktenbestand scheint auch Frau Müller-Hofmann als Miteigentümerin des Sanatorium Purkersdorf auf: als „Nichtjüdin“ versuchte sie noch im März 1943 ihren 9/60 Anteil am Sanatorium zu verkaufen; Beilagen 12 und 13).

In einem Gespräch, das Ruth Pleyer am 23. Februar 1999 mit der über 90 jährigen Frau Müller-Hofmann in Wien führte, bestätigte diese, „daß Ferdinand Bloch-Bauer dies (die Übergabe des Klimtportraits) nach seiner Emigration aus dem Exil veranlaßt habe.“ (siehe dazu Hubertus

Czernin, S. 397, Anm. 436). In einem folgenden Gespräch mit dem Direktor der Österreichischen Galerie Belvedere, Dr. Gerbert Frodl, am 2. Juni 1999 konnte Frau Müller-Hofmann sich „jedoch nicht an den Zeitpunkt der Übergabe erinnern ebensowenig daran, wer ihr das Bild übergeben hat. Sie erzählte, das Bild sei 'lang' bei ihr gewesen und sei dann von Frau Dr. Vita Künstler erworben worden.“ (Beilage 14)

Mit der Präsentation des Portraits in der Ausstellung „Entwicklung der österreichischen Kunst von 1897 bis 1938“ in der Wiener Akademie der bildenden Künste im Jahr 1948 läßt sich das Bild nach 1939 erstmals wieder eindeutig belegen. Im Ausstellungskatalog ist es als „Bildnis Frau Z.“ und der Besitzangabe „Neue Galerie“ publiziert (siehe Beilage 7). Entgegen dieses Besitzhinweises ist anzunehmen, daß das Bild als private Leihgabe von Frau Dr. Künstler gezeigt wurde. Frau Dr. Vita Künstler hatte nach der Emigration Otto Kallir-Nirensteins die Geschäfte der von diesem gegründeten Neuen Galerie in Wien übernommen.

Hildegard Bachert, Mitarbeiterin Otto Kallirs in der Galerie St. Etienne in New York seit 1940, ging in einem Gespräch mit der Bearbeiterin am 6. Juli 1999 davon aus, daß Frau Dr. Vita Künstler das Portrait der Amalie Zuckermandl während des Krieges privat angekauft hatte; das Bildnis war laut Frau Bachert nie im Besitz der Neuen Galerie in Wien.

Auch Frau Dr. Alice Strobl, pensionierte Vizedirektorin der Albertina, bestätigte in einem Telefonat am 6. Juli 1999 als langjährige Freundin Dr. Künstlers den Ankauf des Klimt von Frau Hermine Müller-Hofmann während des Krieges.

Nach 1945 erfolgte laut Dr. Strobl ein Rückkaufangebot durch Dr. Vita Künstler an Frau Hermine Müller-Hofmann, das von dieser nicht wahrgenommen worden sei.

Auch in der von Frau Dr. Künstler tradierten Erwerbungs geschichte wird der Ankauf des Bildes aus dem Besitz der Familie Müller-Hofmann bestätigt (siehe dazu das Schreiben des Neffen von Frau Dr. Künstler, Ing. Erwin Budischofsky, Beilage 15)

Eine Erwerbung des Bildes aus dem Besitz Müller-Hofmann durch Frau Dr. Künstler läßt sich quellenmäßig allerdings nicht belegen: auch im Archiv der Neuen Galerie (heute im Archiv der Österreichischen Galerie Belvedere) sind keine Erwerbungsunterlagen vorhanden.

Rechtsanwalt Randol E. Schoenberg vermutete daher nach seinem Gespräch mit Hermine Müller-Hofmann im Mai 1999 (siehe dazu auch Hubertus Czernin, S. 399), daß das Zuckermandl-Portrait durch Dr. Führer nicht an die Familie Müller-Hofmann übergeben worden sei, sondern von diesem direkt an Frau Dr. Künstler verkauft wurde: „Although we cannot know for certain, it is my very strong suspicion that Mrs. Kuenstler obtained this portrait, not from the Mueller-Hoffmanns (who were hiding in Bavaria during the war) but from Dr. Fuehrer. If this is true, then the portrait must be returned under the second prong of the new law.“ (Beilage 16)

Benutzte Archive:

Archiv der Österreichischen Galerie Belvedere

Im Archiv der Neuen Galerie (Österreichische Galerie Belvedere) sind keine Erwerbungsunterlagen vorhanden.

Archiv des Bundesdenkmalamtes, Restitutionsakten Bloch-Bauer

Dokumentationsarchiv des österreichischen Widerstandes

Archiv des Bundesministeriums für Finanzen, Akten der Finanzlandesdirektion (Nora Stiasny, .
Zl. 19.608, mit Dokumenten zu Hermine Müller-Hofmann)

Literatur:

Hubertus Czernin, Die Fälschung. Der Fall Bloch-Bauer und das Werk Gustav Klimts,
Band 2, S. 368 ff, Wien 1999

Fritz Novotny, Johannes Dobai. Gustav Klimt, Salzburg 1967

25. Februar 2000

Zusammengestellt von Monika MAYER

Archiv der Österreichischen Galerie Belvedere in Wien (Tel+Fax: 795 57-131)

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Beilagen:

1. Katalog der XCIX. Ausstellung in der Wiener Secession
Klimt-Gedächtnis-Ausstellung, 27. Juni - 31. Juli 1928
2. Inventar März 1932
Eine Kopie wurde von E. Randol Schoenberg zur Verfügung gestellt.
3. Katalog der Exposition d'Art Autrichien im Pariser Musée du Jeu de Paumes
Mai - Juni 1937
4. Aktenvermerk Dr. Josef Zykan, Zentralstelle für Denkmalschutz vom 2. Februar 1939
Archiv des Bundesdenkmalamtes, Restitutionsakten Bloch-Bauer, Karton 32, Zl. 782/39
5. Sammlung Ferdinand Bloch-Bauer, Sicherstellungsbescheide: Zl. 782/Dsch/39 und
1204/Dsch/39
Archiv des Bundesdenkmalamtes, Karton 8/1
6. Aktenvermerk Dr. Herbert Seiberl, Institut für Denkmalpflege vom 24. Februar 1943
Archiv des Bundesdenkmalamtes, Restitutionsakten Bloch-Bauer, Karton 32, Zl. 808/K/41
7. Katalog der Ausstellung „Entwicklung der österreichischen Kunst von 1897 bis 1938“
in der Wiener Akademie der bildenden Künste, März bis April 1948
8. Kopie des Schreibens Robert Bentley an Gustl (vermutlich Dr. Gustav Rinesch, Anm.
der Verf.) vom 17. Februar 1979
Eine Kopie wurde von E. Randol Schoenberg zur Verfügung gestellt.
9. Schreiben Dr. Viktoria Künstler an das Bundesministerium für Wissenschaft und Kunst
vom 15. Dezember 1987
Archiv der Österreichischen Galerie Belvedere, Zl. 21/88
10. Schenkungsvertrag Dr. Viktoria Künstler an das Bundesministerium für Wissenschaft
und Kunst vom 17. März 1988
Archiv der Österreichischen Galerie Belvedere, Zl. 21/88
11. Landesgericht für Strafsachen Wien, Protokoll der Hauptverhandlung in der Strafsache
gegen Dr. Erich Führer am 9. September 1947

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Dokumentationsarchiv des österreichischen Widerstandes, Zl. 19.130/3; Landesgericht Wien,
Zl. Vg 11 Vr 5418/46 (Kopie)

12. Abschrift der Spezialvollmacht vom 5. September 1939

Archiv des Bundesministeriums für Finanzen, Akten der Finanzlandesdirektion, Nora Stiasny,
Zl. 19.608

13. Schreiben Rechtsanwalt Dr. Robert von Schießler an den Oberfinanzpräsidenten
Dr. Finsterbusch vom 26. März 1943

Archiv des Bundesministeriums für Finanzen, Akten der Finanzlandesdirektion, Nora Stiasny,
Zl. 19.608

14. Gedächtnisprotokoll von Dr. Gerbert Frodl vom 2. Juni 1999

15. Kopie des Schreibens Ing. Erwin Budischofsky an E. Randol Schoenberg vom
18. Februar 2000

16. Kopie des Schreibens E. Randol Schoenberg an Dr. Vita Künstler vom 9. Dezember 1999

DOKUMENTATION „AMALIE ZUCKERKANDL“ VON GUSTAV KLIMT

1924:

Amalie Zuckerkandl übersiedelt in die Grünangergasse 1.

1928:

Klimt-Ausstellung in der Wiener Secession; Katalognummer 58: „Damenbildnis – Besitz F. Bloch-Bauer“

März 1932, Inventarverzeichnis des Palais Bloch-Bauer

Schlafzimmer: Klimt, Porträt (handschriftl. Vermerk – Zuckerkandl).....40.000 Kronen

1937, Ausstellung im Jeu de Paumes, Paris:

Katalognummer 362: Mme M. Zuckerkandl....Vienne, Coll M.F. Bloch-Bauer

15. März 1938:

Flucht von Ferdinand Bloch-Bauer nach Prag

27. April 1938:

Einleitung eines Steuerstrafverfahrens der Finanzbehörden gegen Ferdinand Bloch-Bauer.

Frühjahr 1938:

Hitlers Kunstberater Ernst Schulte-Strathaus holt im Beisein Robert Bloch-Bauer (später Bentley) drei Bilder Rudolf von Alts aus dem Palais Bloch-Bauer

14. Mai 1938:

Sicherstellungsauftrag der Steuer- und Finanzbehörden über das gesamte österr. Vermögen von Bloch-Bauer. Ab diesem Moment hatte Ferdinand B.-B. keinen Zugriff mehr auf seine Vermögenswerte.

1938:

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Im Sicherstellungsbescheid der Kunstsammlung taucht das Bildnis Amalie Zuckermandl nicht auf.

5. April 1940:

Erich Führer schließt mit der Finanz einen Vergleich ab. Der Verkauf der Kunstsammlung zur Abdeckung von behaupteten Steuerschulden in der Höhe von 1,43 Millionen RM.

9.2. 1941, Mini aus Wien II, Augarten-Palais, an Viktor Zuckermandl, Wellesley bei Boston, USA:

Lieber Viki. Heute ist nach sehr langer Pause Dein Brief an Mama angekommen und sie hat ihn uns Mittag zum Lesen mitgebracht. (...) Bei uns ist alles ruhig und unverändert, nur ist Willi leider durch sein alten Leiden in der Arbeit weiter behindert, aber trotz der Behinderung hat er doch einiges Gute gemacht und hofft im Sommer weiter zu tun, da er ja am Land jetzt ein schönes Atelier hat und genug Pläne, die er ausführen will. Unsere Wohnung draußen ist ein großer Lichtblick und auch das Zusammensein mit den Freunden in der Nähe sehr schön. Ich habe vor, mir heuer einen üppigen Blumen- und Gemüsegarten zu ziehen. Mama war im vorigen Sommer nicht dazu zu bringen hinaus zu kommen, obwohl sie es nötig hätte, (sich hält sich trotz aller Aufregungen erstaunlich gut, hat nur sehr abgenommen, und die Nerven versagen oft, aber an Tagen, wo wie heute Dein Brief, eine gute Nachricht kommt, ist sie von grossem Optimismus erfüllt) und heuer hofft sie ja reisen zu können, was ich ihr von Herzen wünschen würde, aber ich sehe es noch nicht, in diesem Fall käme ich dann nach Wien, um ihr behilflich zu sein. Wenn es nur schon so weit wäre, auch für Nora, die einem leid tun kann. Aber darüber will ich mich nicht weiter auslassen, das tut ja Mama von Überzeugung.

4.6.1941, aus Haspeting, Bayern, and Viktor Zuckermandl, Wellesley College, Massachusetts (von Wehrmacht geöffnet):

Lieber Viki. Heute nur ein paar Zeilen, um die Bedingungen, unter denen Mamas Reise zu Euch stattfinden kann, einmal klar auszusprechen. Nachdem ich hier einige Briefe von Mama erhalten habe, verstehe ich, wieso unausgesetzt Missverständnisse entstehen müssen, denn sie drückt sich so verworren aus, daß man sich schwer auskennen kann, besonders wenn sie und da etwas verloren geht.

Um das Visum zu bekommen, muß sie einen gebuchten und bezahlten Schiffsplatz für ein bestimmtes Datum haben; und zwar muß sie eine Photokopie oder sonst eine gültige Bestätigung in Händen haben, um einwandfrei dadurch zu beweisen, daß dieser Platz richtiggehend für sie reserviert ist. Damit und mit dem Pass, den sie sich besorgen muß, geht sie dann aufs Konsulat und bekommt außer ihrer Quote ihr Visum und kann reisen. Anders geht es ausgeschlossen. (...) Mit Nora, die hoffentlich diesmal fortkommt, hätte sie wohl auf keinen Fall fahren können, denn man spricht hier, daß alle Plätze bis Weihnachten belegt seien und Noras Platz soll schon für Juli sein. Ich kann mir denken, daß die Aufbringung des Geldes keine leichte Sache war und du tust mir schon leid, aber es muß wirklich sein, daß beide reisen, denn wir hatten viel Aufregung diesen Winter. *Was sagst Du zu dem unerhörten Verhalten Ferrys, der ihr jetzt die Unterstützung entzieht, obwohl er noch sehr wohlhabend sein soll und recht gut lebt.* Wir werden inzwischen das Nötige hergeben und hoffen, daß

Wohnadresse von Amalie Zuckerkandl seit 1924: Grünangergasse 2 – Vis-à-vis befand sich die Neue Galerie (Grünangergasse 1)

Herbst 1938:

Flucht Ferdinand Bloch-Bauers von Prag nach Paris.

27.12.1938, Postkarte an Viktor Zuckerkandl, Schweden:

Weihnachten war Nora u. Mama bei uns, Nora mit Übernachten und Hund, es war ganz gemütlich. Nora geht wahrscheinlich nach Nicaragua, der Wermutstropfen ist dabei Paul, den sie nun glücklich los war, aber sie muß ihn benützen, da er bereits in dem Komitee ist.

28. Jänner 1939:

„Kunstbeschau“ im Palais Bloch-Bauer. Anwesend Gestapo, Vertreter der Museen und des Denkmalamtes, einer Versicherungsgesellschaft sowie der komm. Verwalter des Vermögens, Erich Führer. „An Kunstwerken wurde vom Referenten festgehalten: *Gustav Klimt, Frau Zuckerkandl*“ (...)

19. September 1939:

Einreise Ferdinand Bloch-Bauers in die Schweiz, Zürich.

25.9.1939, Postkarte aus Haspeting an Viktor Zuckerkandl:

(...) Von Mama habe ich jetzt, wo Nora endlich untergebracht ist, sie wohnt bei Frau Lenk, gute Nachricht, wenn die ewige Sorge mit Nora nicht wäre, wär überhaupt alles für sie leichter, aber hoffen wir, daß jetzt einige Ruhe eingetreten sein wird, nachdem Purkersdorf verkauft ist.

Herbst 1939, Mini M-H. Brief an Viktor Zuckerkandl:

(...) Eine für uns erfreuliche Begebenheit, wir haben die gewünschte Wohnung ins Haspeting (nahe von Bergen) gemietet. Eine ganz wunderbare Lage und Landschaft und das angenehme ist, daß sie uns das ganze Jahr zur Verfügung steht, vorläufig wollen wir aber nur die 5-6 Sommermonate draußen sein; auch wegen Mama, daß sie nicht solange allein ist. Ich mach mir wegen ihr Sorgen, da *die Pension von Ferry* so ungewiss ist, man weiß von Monat zu Monat nicht, ob sie sie bekommt, aber hoffen wir das Beste. Unsere Pension ist leider auch um 30 M gekürzt, eine neue Steuer, aber man bringt es durch sparsames Leben wieder herein.(...)

1939:

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Heinrich auch etwas gibt. Wenn Nora einmal fort ist, ist dies alles leichter. Aber jetzt genug von diesen unerfreulichen Dingen.

26. 11. 1941:

Abmeldung aus Grünangergasse.
NEUER Wort Grundlgasse 1, 1020 Wien

9.4. 1942:

Deportation von Amalie Zuckerkandl und Nora Stiassny.

24. März 1943:

Denkmalamt hält die vollständige Liquidierung der Sammlung Bloch-Bauer fest. Nicht inkludiert: Kokoschka und Klimts Unterach am Attersee. Keine Erwähnung von Amalie.

13. November 1945:

Ferdinand Bloch-Bauer stirbt in Zürich.

1948, Ausstellung Akademie der bildenden Künste:

S. 12: Bildnis Frau Z. (Eigentümer: Neue Galerie)

AUSSAGEN MINI MÜLLER-HOFMANN:

Februar 1999 gegenüber Ruth Pleyer:

Ferdinand B.-B. habe die Übergabe/Schenkung des Bildes nach seiner Emigration veranlaßt.

Mai 1999 gegenüber Randol Schoenberg:

Sie könne sich nicht erinnern, daß Bild während des Krieges besessen zu haben.

2. Juni 1999 gegenüber Frodl:

Sie könne sich nicht an den Zeitpunkt der Übergabe erinnern, ebenso wenig, wer ihr das Bild übergeben habe. Das Bild sei lange bei ihr gewesen und dann von Vita Künstler erworben worden.

Die Kunsthistorikerin Alice Strobl bestätigt die Darstellung, daß V. Künstler während des Krieges von Müller-Hofmanns das Bild erworben und daß Mini Müller-Hofmann nach 1945 den Rückkauf nicht wahrgenommen habe.

Undatierte Aktennotiz der Israelitischen Kultusgemeinde Wien, entstanden im Mai 1940

Archiv der IKG Wien, Anlaufstelle, Ordner „D“ („Aktennotizen, Beschlüsse, Verfügungen“ 1940/41)

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Exhibit LB

COPY

The „Portrait of Amalie Zuckerkandl“ by Gustav Klimt
Provenance: Documentation and Comments

Vienna, January 2003

Ruth Pleyer



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Introduction

The following summary of my research on the "Portrait of Amalie Zuckerkandl" by Gustav Klimt and its provenance was written for the descendants and heirs of both Amalie Zuckerkandl and Ferdinand Bloch-Bauer in December 2002/January 2003. It contains a compilation of the sources available at this point and reflects my personal thoughts on the provenance of the painting, a position to which I have come after nearly four years of continuous research and thorough study of the material available.

As I am trying to outline what happened to the painting before and particularly after March 1938 I feel I cannot do so without also describing the fates of those involved at least to a certain extent. Since the story of the Bloch-Bauer family has already been the subject of Hubertus Czernin: *Die Fälschung*, my summary rather draws on the documents concerning Amalie Zuckerkandl and her children (especially Minnie – alternatively spelt Mini - Müller-Hofmann and her family) since most of them were unknown to both Hubertus Czernin and me when *Die Fälschung* was first published in 1999. The conclusion I have come to draws from all documentation on the painting's history available to me. I do, however not exclude the possibility of further material existent that could possibly entirely clarify the matter (see below).

I have tried to translate documents as precisely as possible and I have included photocopies of essential originals where available to me for those of you who do speak/read German (see Annex 1). The provenance of each document is listed. Needless to say, this research would not have been possible without the work and help of many others, in particular, of course, Hubertus Czernin's groundbreaking interest and thoughts on the matter, and the contributions of the diligent Monika Mayer at the Austrian Gallery without whom Austrian provenance research would not stand were it does. She has shared all her information and been most cooperative in every possible detail.

I consider the following compilation background information for the families involved and their representatives only and therefore private and confidential. Please kindly understand my not wanting to be quoted without my prior consent. The views expressed are entirely mine as are any mistakes. Any additional information and clarifying evidence will be highly appreciated.

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Gustav Klimt: The Portrait of Amalie Zuckerkandl - Provenance

Catalogue raisonné Fritz Novotny, Johannes Dobai: Gustav Klimt. Salzburg: 1967. p. 370, No 213

Provenance listed: Collection Zuckerkandl, Wien; Collection Bloch-Bauer, Wien; Collection Prof. Müller-Hofmann, Wien; Private property, Vienna (*recte*: Dr. Victoria Künstler, Vienna; Dr. Gustav Künstler, Vienna; Dr Victoria Künstler, Vienna – see below).

Currently property of the Austrian Gallery, Vienna (bequest of Dr. Vita Künstler).

Shortly before the outbreak of the First World War Gustav Klimt made his first sketches for a portrait of Amalie Zuckerkandl (née Schlesinger) who had married Otto Zuckerkandl, a well-known urologist in 1885. Otto Zuckerkandl in his turn was a brother of Victor Zuckerkandl, builder of the Sanatory House in Purkersdorf that had been designed by Josef Hoffmann, and a preeminent promoter of the modern Austrian Arts around the turn of the century. Another brother of Otto and Viktor, Emil, was married to Bertha Zuckerkandl-Szepe, a cousin of the portrayed Amalie Zuckerkandl, and an eminent journalist of her times.

The Zuckerkandl family had been friends with Gustav Klimt since well before the turn of the century. In 1915, after the outbreak of World War I, Otto Zuckerkandl - who in 1912 had been promoted head of the Surgery Department of the Rothschild Hospital, the Jewish community's hospital in Vienna - and his wife Amalie moved to Lemberg where Otto Zuckerkandl served in a military hospital. His wife worked in the same hospital as a Red Cross aid. The completion of the portrait was such interrupted, and Klimt only took up painting again in 1917. Due to the artist's untimely death in 1918, the portrait remained unfinished and was later hanging in the couple's apartment on Möllwaldplatz in Vienna. (Cf.: Alice Strobl: Gustav Klimt. Die Zeichnungen 1912-1918. Band III.)

In 1919, Amalie and Otto Zuckerkandl had a divorce. Otto Zuckerkandl died in 1921, and the portrait remained in his wife's property. Already during the 1920ies Amalie Zuckerkandl sold the painting to Ferdinand Bloch-Bauer. In February 1999, Hermine Müller-Hofmann, then the couple's only surviving child, told the author of this summary that Ferdinand Bloch-Bauer had

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even purchased the painting twice, implying that he had such wanted to support her widowed mother. No later than 1928, when it was shown as number 58 – “Portrait of a Lady” - („*Damenbildnis Besitz F. Bloch-Bauer*“) during a Klimt exhibition at the *Secession*, the “Portrait of Amalie Zuckerkandl” had become property of Ferdinand Bloch Bauer. (Klimt- Gedächtnis-Ausstellung 27. Juni 1928 bis 31. Juli 1928. XCIX. Ausstellung der Vereinigung Bildender Künstler Wiener Secession.) Annex A. During the 1930ies it was part of the interior of Ferdinand Bloch-Bauer’s house in Vienna, Elisabethstrasse. According to an inventory dating from March 1932, the portrait was hanging in his bedroom and insured for 40 000 Czech Crowns. (“Inventar 1932”. Bloch-Bauer Family Archives)

Otto and Amalie Zuckerkandl had three children: Eleonore, called Nora, was married to Paul Stiasny, the director of the Sanatory House in Purkersdorf. The Sanatory House was owned in shares by different members of the family (Nora Stiasny, Minnie Müller-Hofmann, Emil Zuckerkandl and Amalie Redlich, the only sister of the Zuckerkandl brothers) since their uncle Victor Zuckerkandl’s death in 1927. Nora moved to the Sanatory House in the late 1930ies.

Amalie and Otto's son, also called Viktor Zuckerkandl, was a musicologist. Their youngest daughter Hermine, called Mini, married Wilhelm Müller-Hofmann, a painter and teacher at the Viennese “School – later “Academy”- of Applied Arts” (*Wiener Kunstgewerbeschule*) where he was to succeed Kolo Moser as the head of the Department of Painting.

Come March 1938. Amalie Zuckerkandl had converted to Judaism when she had gotten married to Otto Zuckerkandl in 1895. Like all citizens who were declared Jewish under the „Nuremberg Laws“ and who owned property exceeding the value of 5000.- Reichsmark (RM), she had to file an „asset declaration“ (*Vermögensanmeldung*) in the early summer of 1938. Amalie Zuckerkandl's „asset declaration“, one of approximately 50 000 such declarations surviving in the Austrian State Archives, is dated July 15th, 1938 and reveals only very scarce information. Her pension – a voluntary benefit paid by the “Jewish Community” (*Kultusgemeinde*) – was 800 RM a year. In comparison the average worker’s income in the German Reich - where wages were a little higher - in 1937 was 1.856 RM a year. (Frank Bajohr: *Parvenüs und Profiteure. Korruption im Nationalsozialismus*. p.235.) The average German worker’s income was thus more than twice Amalie Zuckerkandl's modest pension. Additionally, Amalie Zuckerkandl declared she was receiving financial support „from friends“ amounting to 133.33 RM a month,

which – she stated – were paid on a voluntary basis and would soon cease to be paid out altogether. (Vermögensanmeldung Amalie Zuckerkandl VA 34 764, Österreichisches Staatsarchiv, Archiv der Republik, Abteilung Finanzen, Vermögensverkehrsstelle. Annex B). In *Die Fälschung* Hubertus Czernin has pointed out that this voluntary payment came from Ferdinand Bloch-Bauer, an assumption later confirmed by correspondence between Mini Hofmann and her brother Viktor Zuckerkandl (see below).

Amalie Zuckerkandl's children had been living good if not outrageously prosperous lives until the *Anschluss*. Their situation was completely changed after March 1938. Victor Zuckerkandl, her son, was in Sweden and later went to the US. He remained in exile until the war was over. Nora Stiasny's husband Paul and their son Otto fled to Czechoslovakia immediately after the *Anschluss*. Nora's property was in Purkersdorf was robbed, confiscated and put up for forced sale in early summer 1938. (Nora's fate has been subject of *Die Fälschung: Der Fall Bloch-Bauer und das Werk Gustav Klimts*, vol. II., p. 380 ff.) The Sanatory House, which was estimated at a value of over 400 000 Reichsmark in 1938, was „aryanised“ by the *Kontrollbank*. None of the owners ever got a single Reichsmark out of the sale. („Arisierungsakt“ Sanatorium Purkersdorf, Österreichisches Staatsarchiv, Archiv der Republik, Abteilung Finanzen, Vermögensverkehrsstelle.) Nora Stiasny remained in Purkersdorf, bereft of her assets, waiting for an emigrant visa.

Minnie Müller-Hofmann, who had converted to Catholicism at the time of her marriage, evaded filing an „asset declaration“ in 1938 because – as her son Victor Müller-Hofmann told the author in the summer of 2001 – the family had managed to bribe an official in charge. For a little while longer, Mini Müller-Hofmann maintained there was „no reason known to her why she should be considered Jewish under the Nuremberg Laws“ („Arisierungsakt“ Sanatorium Purkersdorf, Österreichisches Staatsarchiv, Archiv der Republik, Abteilung Finanzen, Vermögensverkehrsstelle), a position she was not able to hold up for a very long time. She was found out already in 1939. Wilhelm Müller-Hofmann's so-called „Gauakt“, a file on his political „behavior“ during the Nazi Era has survived in the Austrian State Archives, and contains a card from a „card-index of adversaries“ („*Gegnerkartei*“) that is dated with December 2nd, 1939 and states that he „is married to a Jewess and considered an outspoken adversary of the movement.(...)“ („Gauakt“ Wilhelm Müller-Hofmann, Zahl 49296, Österreichisches Staatsarchiv, Archiv der Republik, Bundesministerium für Inneres. Annex C) The couple's two sons, Victor

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and Rudolf Müller-Hofmann were sent into exile to Sweden in February 1939. Wilhelm Müller-Hofmann, who had been promoted head of the Department for Painting at the Academy in November 1937, had to quit his job in March 1938 after the *Anschluss* and was forced to retire in November 1938. His work of art of two decades was destroyed at the Academy as „degenerate“ („*entartet*“) as he wrote in a letter to the Ministry of Culture in 1947. (Personalakt Wilhelm Müller-Hofmann. Österreichisches Staatsarchiv, Archiv der Republik, Bundesministerium für Unterricht und Kunst.) His application for acceptance into the *Reichskulturkammer* that was to monitor all cultural activities for the years to come was refused on grounds of his political beliefs and his Jewish wife. He was granted a small pension but unable to gain a living in whatsoever way during the next seven years, yet at the same time financially responsible for a growing circle of dependants.

Shortly after the *Anschluss*, on March 15th, 1938, Ferdinand Bloch-Bauer, the owner of the „Portrait of Amalie Zuckerkandl“, fled to Prague. On April 27th, 1938 the Finance Authorities launched a persecution against Ferdinand Bloch-Bauer accusing him of tax evasion in several instances in the years between 1927 and 1937. Subsequent confiscation of his property was ordered only a month later on May 14th, 1938. It was then that the „liquidation“ of Ferdinand's personal assets was initiated by his lawyer Erich Führer, a process that resulted in robbing one of the most prolific Austrian collectors of this century of all the works of art he had collected over the decades, leaving him but one – his own portrait by Oskar Kokoschka.

In 1939, Ferdinand Bloch-Bauer organized *“that the painting was given back to us (the Zuckerkandl-Müller-Hofmann family) when already in exile”* according to Mini Müller-Hofmann's accounts in 1999. (Quoted in Hubertus Czernin: *Die Fälschung. Der Fall Bloch-Bauer und das Werk Gustav Klimts*. vol. II, p. 397.) On first sight, this might seem rather unlikely. Yet if one studies the fate of not only one, but several Austrian collections of art confiscated by the National Socialists, the picture is quite a different one. On January 28th, 1939, the agents of the Federal Monuments Authorities, by then *“Zentralstelle für Denkmalschutz”*, came to the Bloch-Bauer Palais in Elisabethstrasse. The minutes of their visit surviving in the *“Federal Monuments Office”* explain the purpose of their visit: *„The procedure that had been agreed upon was that those pieces for which an export permit could not be granted were to be marked („gekennzeichnet“).“* All of the paintings in Ferdinand Bloch-Bauer's house are then listed - and most of them, except for four paintings and a couple of drawings, are numbered

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(„gekennzeichnet“?), probably because, as mentioned above, export permits for them were to be refused. The two portraits of Adele Bloch-Bauer by Klimt were not numbered, neither was Amalie Zuckerkandl's portrait (or, for that matter, Ferdinand's own portrait by Kokoschka.) Each one of the oil paintings that had been left unnumbered was a family portrait. (Aktenvermerk Dr. Josef Zykan, „Zentralstelle für Denkmalschutz“. Archives of the „Federal Monuments Office“ - Bundesdenkmalamt, Restitutionsakten Bloch-Bauer, Karton 32, ZI 782/39 Annex D) If we are sure that the „Portrait of Amalie Zuckerkandl“ was in Ferdinand Bloch Bauer's house in Elisabethstrasse on January 28th, we know that it is not mentioned again in the decrees on the seizure of the Bloch- Bauer property , ZI. 782/Dsch/39 and 1204/Dsch/39. It has to be assumed that the painting was taken out of the house in Elisabethstrasse sometime in 1939 and most probably taken to Amalie Zuckerkandl's apartment in Grünangergasse. None of the other family portraits (neither two Klimts of Adele Bloch-Bauer nor the Kokoschka) is mentioned in the the decrees on the seizure of the Bloch- Bauer collection either. (Sammlung Ferdinand Bloch-Bauer, Sicherstellungsbescheide ZI.782/Dsch/39 and 1204/Dsch/39. Archives of the „Federal Monuments Office“ - Bundesdenkmalamt, Karton 8/1)

Even though Klimt was a highly estimated painter by standards of the Third Reich, his portraits of Jewish ladies were not immediately an object of – national – desire. All in the contrary, the author of the present study does not know a single case in which export permits would have been refused for family portraits in 1938/39. The fact that many of these works of art, for which an export permit had been granted to begin with were nevertheless confiscated later, was due to changing laws and financial politics. If we take the – very similar – case of the affluent Lederer family (of Hungarian descent), we can see that their whole collection of art was confiscated in Vienna in 1938/1939. Yet the confiscation lists at the Federal Monuments Office contain remarks on two works of art: A „Portrait of a Lady in a White Dress with Black Hair“ – being Klimt's „Portrait of Serena Lederer“ and a „Portrait of a Boy“ by Egon Schiele featuring Erich Lederer. „Als Familienbild zurückgeblieben“ it says in each case meaning that the two paintings - having been family portraits – had been exempt from confiscation. (Aktenvermerk „Zentralstelle für Denkmalschutz“, Archives of the „Federal Monuments Office“ - Bundesdenkmalamt, Restitutionsakten Lederer, Karton 9, ZI 75514/39. Annex E.) Nevertheless, the two Lederer family portraits that had been stored in shipping crates with an agency in Vienna, were later confiscated as „alien property“ by the Gestapo (Vugesta) and sold off.

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Similarly, an export permit was granted in Berlin for the „Portrait of Paula Zuckerkandl“ by Gustav Klimt. The shipping crate which contained the painting, however, remained in Berlin until the war had started when shipments into foreign countries were more or less stopped. The „Portrait of Paula Zuckerkandl“ is said to have been destroyed in the shipping company during an air-raid in the early 1940ies. (Personal communication to the author from a descendant of Dr. Käthe Freund, niece of Paula Zuckerkandl and owner of the portrait after Paula Zuckerkandl's death, 2001.)

The members of the Zuckerkandl family who remained in Vienna after the *Anschluss* came under growing financial pressure. Already in the fall of 1939, Mini Müller- Hofmann had written to her brother Viktor Zuckerkandl: „(...) The good news is that we have been able to rent the desired apartment in Haspeting (close to Bergen). Setting and landscape are wonderful, the pleasant aspect being that we can use the apartment all year round. For the time being we are however only going to spend the 5-6 months in summer here, especially because of mother („Mama“) so that she does not have to be on her own all too long. I worry about her as the pension being paid by Ferry is so insecure, every month again one does not know whether the money will arrive. However, we do hope for the best. Our own pension has unfortunately also been cut down by 30 RM, some new sort of tax, but one can make up for it by living economically.“ (Letter from Minnie Müller-Hofmann to her brother Viktor Zuckerkandl. Estate of Viktor Müller-Hofmann. Annex F)

In Mai 1940, the weekly reports of the “Jewish Community” in Vienna (from which Amalie Zuckerkandl had up to this point received her pension) note that „Frau Professor Zuckerkandl is to be invited and to be questioned whether she receives any State or other form of pension in which case her pension from the Community is to be cut down...“. (Undated minutes - May 1940. Archiv der Israelitischen Kultusgemeinde Wien, Anlaufstelle, Aktenordner „D“, „Aktennotizen, Beschlüsse, Verfügungen“ 1940/41. Annex G) Already June 1939, the Jewish Community had been providing 50 000 bowls of soup to the needy every day. Most of them had not had any income whatsoever since March 1938. The *Kultusgemeinde* had become unable to provide more than absolute necessities to its members.

In June 1941, Mini Müller-Hofmann wrote to her brother Viktor at Wellesley College, Massachusetts on the subject of her mother again : „Dear Viki, just a few words to clarify the

conditions under which Mama's trip to you can take place. After receiving a couple of letters from Mama I do know why misunderstandings have to come about. She expresses herself in such a confused manner that one can hardly follow, especially if details do get lost sometimes. In order to be granted her visa, she has to have a passage on a boat that is both booked and paid for for a special date. To be precise she has to have a photocopy or any other valid confirmation in order to prove that the booking has been made specifically for her. With her confirmation and with the passport she has to get she can then go to the consulate where she gets her visa in addition to her quota and can then travel. There is no other way. (...) She could not have gone with Nora - who will hopefully get away this time - one way or the other as the rumor goes that all the seats are booked. Nora's reservation is supposedly for July. I can imagine that coming up with the money was probably not easy for you and I do feel sorry. It is, however, absolutely necessary that they both leave as we have had a lot of excitement („Aufregungen“) this past winter. What do you say about Ferry's unheard-of behavior („unerhörtem Verhalten“)? He has suspended his payments to her although he is supposedly very wealthy and living well. However, we will provide all that is necessary in the meantime and we hope that Heinrich will also make a contribution. Once Nora will be gone, things will get easier. (...)“ (Letter from Minnie Müller-Hofmann, Haspeting, Bavaria, to her brother Viktor Zuckerkandl, Wellesley College, Massachusetts - opened by the Wehrmacht - dated June 4th, 1941. Estate of Viktor Müller-Hofmann. Annex H)

Probably in the year of 1942, Wilhelm Müller-Hofmann sold the „Portrait of Amalie Zuckerkandl“ to Vita Künstler, the former assistant of Otto Kallir, who had „aryanised“ Otto Kallir's *Neue Galerie* in Grünangergasse. According to Victor Müller-Hofmann, Wilhelm's son, the family had been friends with Otto Kallir ever since he remembered, which is how they had probably met Vita Künstler, Kallir's former assistant. Vita Künstler and her husband Gustav Künstler were not affiliated with the Nazi movement. Gustav Künstler's „Gauakt“, the file on his political “behavior” during the Nazi Era contains the following notice dating from December 1942: „His political attitude is not nationally oriented. His wife has taken over a Jew's art gallery. Both have decent incomes and yet they donate very little. They are still partisan to Jews and the monarchy.“ („Gauakt“ Dr. Gustav Künstler, Österreichisches Staatsarchiv, Archiv der Republik, Bundesministerium für Inneres.) The *Neue Galerie* in Grünangergasse in the center of Vienna was across the street from the house in which Amalie Zuckerkandl lived from 1924 until she was

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forced into a an apartment with many others ("Sammelwohnung") in the 9th district, Grundlgasse 1/2, in November 1941.

Many years after the sale, Vita Künstler wrote an – as far as I can see – undated essay entitled „Erinnerungen an die Neue Galerie“ that states „During the war I was also offered a painting by Klimt by Prof. Müller-Hofmann, who also needed money. The painting in question was the unfinished portrait of his mother-in-law, Mrs. Amalia Zuckerkandl. I purchased the painting for the Galerie for the negotiated amount of 1600.- RM. Around the same time my husband's book „Kleiner Führer zu Kunst und Kultur in Wien“ had been published and he had received a payment of 2000.- RM from the publishing house. Of course my husband soon came to the gallery to see the painting and fell in love to the extent that he proposed to buy the painting for his recently received 2000.- RM so that I could at least book a small profit which was essential to continue my business. It was such that the painting first came into my husbands office at the Berglandverlag at Schwarzenbergplatz and was later brought to our apartment. After the end of the war I asked Mrs. Müller-Hofmann – whose husband had meanwhile died – whether she wanted to have the painting back. She replied that it would have been bombed in their apartment in the Augartenpalais, that she was happy it had been saved and that she did not grudge us the painting ("gönne es uns")." (Victoria Maria a.k.a. Vita Künstler: "Erinnerungen an die Neue Galerie." p. 16b. Undated typescript. Property of Vita Künstler's family. Annex I) As Gustav Künstler's book was published in 1942, it is very likely that Vita Künstler purchased the painting that very year and sold it to her husband around the same time.

On April 9th, 1942, Amalie Zuckerkandl and her daughter Nora were forced into a train to nowadays Poland. Their names are listed in the deportation lists of the Finance Authorities ("Oberfinanzpräsident Wien") for the 17th transport to Izbica. (Deportationslisten des "Oberfinanzpräsidenten Wien", Finanzlandesdirektion Wien, Archiv der Republik, Österreichisches Staatsarchiv.) It is assumed that they both perished in Belzec. Nora's husband Paul and their son Otto who had fled to Czechoslovakia were caught in Prague and perished in Auschwitz. Amalie Redlich, Viktor Zuckerkandl's sister and one of the other owners of the Purkersdorf Sanatory House where she and Nora Stiasny had been neighbors, was taken to the camps together with her daughter Tilda Jorisch. Neither of them would come back.

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No later than (but possibly already before) March 1942 Hermine Müller-Hofmann was forced to carry an identity card marked "Jew". (*"Deutsches Reich. Kennkarte J"*. Hermine "Sara" Müller née Zuckerkandl. Issued by the Polizeipräsident Leopoldstadt, Vienna, March 2nd, 1942. Property of the Müller-Hofmann family. Annex J) In September 1942, the *Gaustabsamtsleiter* wrote a letter to the Director of the "Central Agency for Jewish Emigration" (*"Zentralstelle für Jüdische Auswanderung"*) SS Hauptstuf. Pg. Brunner on the subject of the Müller-Hofmann couple. Eichmann's *"Zentralstelle für Jüdische Auswanderung"* had originally been founded to rob the Austrian Jews of their remaining belongings during the process of obtaining papers for emigration. Since the beginning of the war it had taken to organizing the transports to the camps. SS Hauptstuf. Pg. Brunner was in charge of deportations and would eventually send around 50 000 people to the camps. A copy of the letter from the *Gaustabsamtsleiter* to Brunner survived in Wilhelm Müller-Hofmann's *"Gauakt"*. It says: *"As it is unbearable that a „mixed couple“ („Mischehepaar“) are still tenants in an apartment in the Augarten Palais at this stage I do ask you for their evacuation. The wife is Jewish by decree of the „Racial Authorities of the Region“ („Gausippenamt“) and is currently working as an aid of the Sisters of the Parish St. Leopold in the 2nd district where she is helping out in the subject of religious instruction. The husband is of German blood but one of those ill-famed subjects from the previous regime („Systemzeit“) some of whom are still living in the Augarten Palais."* (*"Gauakt"* Wilhelm Müller-Hofmann, Zahl 49296, Österreichisches Staatsarchiv, Archiv der Republik, Bundesministerium für Inneres Annex K). *"Evacuation"* - *"Aussiedlung"* - was the codeword for deportation and synonymous with death. No later than this very September 1942, Wilhelm Müller-Hofmann and his wife seem to have gone to Bavaria for the rest of the war. They barely survived.

On March 24, 1943 the Bloch-Bauer file at the "Federal Monuments Office" (then *"Institut für Denkmalpflege"*) was closed: *"The Bloch-Bauer collection has been liquidated in total by the finance authorities."* (Aktenvermerk Dr. Herbert Seiberl, Institut für Denkmalpflege dated February 24th, 1943. Archives of the Federal Monuments Office – Bundesdenkmalamt, Restitutionsakten Bloch-Bauer, Karton 32, Zl.808/k/41.) A Kokoschka portrait of Ferdinand Bloch-Bauer was the only painting of the entire collection that was exported to its owner's exile in Zurich.

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Hermine Müller-Hofmann, née Zuckerkandl and her husband Wilhelm in Bavaria during the war.

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In February 1943, an exhibition of Klimt's work opened in what had formerly been the *Secession* and was now "*Ausstellungshaus Friedrichsstraße*". A file containing material on the preparation of the exhibition has survived in the Archives of the "Austrian Gallery". Among other papers, the file contains an undated hand-written list (of potential donors to the exhibition?) which lists the name Müller-Hofmann. (Handwritten List - of potential donors?-, Akt zur Klimtausstellung 1943, Archiv der Österreichischen Galerie Belvedere Annex L) The name is, for whatever reason, crossed off. It seems that the person who wrote up the list knew that the Müller-Hofmanns had a painting by Klimt and only found out by inquiring further that they did not any longer. Where the original information had come from remains unclear, however, Erich Führer, Ferdinand Bloch-Bauers lawyer had also been contacted in the course of the preparation of the exhibition. He gave Adele Bloch Bauer's portrait that he had secured for himself on loan for the exhibition. It might very well have been him who had told the organizers of the exhibition that the "Portrait of Amalie Zuckerkandl" had been given back to the Zuckerkandl/Müller-Hofmanns.

Another – type-written – list in the same file contains insurance values for the paintings on loan. One of the donors listed on this type-written list is the *Neue Galerie* owned by Dr. Vita Künstler. Under the heading of *Neue Galerie* we find the titles of two paintings: "Portrait of a Lady" ("*Damenbildnis*") and "Waldinneres". There is no reason to doubt that the "Portrait of a Lady" was identical with the "Portrait of Amalie Zuckerkandl", which had been purchased by Dr. Künstler in 1942. The painting was to be insured for 10.000 RM., but is crossed off for it ended up not being exhibited. (Insurance List. Akt zur Klimtausstellung 1943, Archiv der Österreichischen Galerie Belvedere. Annex M)

Shortly after the end of the war, Wilhelm Müller-Hofmann wrote to the "Academy of Applied Arts" from Bavaria. His personal file in the Archives of the Ministry of Culture contains the fragment of a letter that says: *.... sister of my wife to Poland. Their whereabouts have been unknown since the summer of 1942. I was only able to save my wife from running the same fate through a stay in Bavaria by keeping my address strictly secret. When her existence became known to the Gestapo nevertheless last year (1944) the destruction of the infrastructure of both postal services and transportation had already progressed to such an extent that the measures taken in order to liquidate us could not be carried out. Resulting from the constant pressure I have been exposed to over the past seven years, I am suffering from a severe heart condition. Currently the Augarten Palais where my apartment used to be is under Russian occupation. All of my personal belongings have been looted except for the most primitive necessities which are*

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in my Bavarian place of hiding, they could have been saved had I not been forced to leave (Vienna) to begin with. I am thus currently without apartment, without furniture, without sufficient clothing or even underwear. The Third Reich has severely punished me for disliking the Second Reich to begin with. " (Personalakt Wilhelm Müller-Hofmann. Österreichisches Staatsarchiv, Archiv der Republik, Bundesministerium für Unterricht und Kunst.) He applied for readmittance into the services of the "Academy of Applied Arts" as of Oct 18th, 1945.

On November 13th 1945, Ferdinand Bloch-Bauer died in Zurich.

On April 8th, 1946, Wilhelm Müller-Hofmann – who had so far been on the other side of the line of demarcation and therefore unable to travel - finally arrived in Vienna to join the Academy again. However, the couple's economic situation remained very tense. As they had lost their apartment, their furniture and all other property, Wilhelm Müller-Hofmann applied for an advance on his salary to the Ministry as a loan for the "purpose of reconstruction" in Mai 1948. The advance of Austrian Shillings 5 100.- that he asked for was granted and to be paid back in twenty monthly installments of ATS 500.-. On September 4th, he was to be promoted to the post of a Professor at the then "Academy of Applied Arts". „*Professor Müller-Hofmann is a well-respected teacher of great merit*", the decree says. (Personalakt Wilhelm Müller-Hofmann. Österreichisches Staatsarchiv, Archiv der Republik, Bundesministerium für Unterricht und Kunst.) His promotion was late, too late. Wilhelm Müller-Hofmann had passed away on September 2nd, 1948. His widow Minnie was granted a monthly pension of ATS 538,35 as of October 1st, 1948. The ATS 538.- pension just covered the ATS 500.- payments on the advance Wilhelm Müller-Hofmann had received for the "purpose of reconstruction". (Bescheid des Zentralbesoldungsamtes vom 15. Nov. 1948. Personalakt Wilhelm Müller-Hofmann. Österreichisches Staatsarchiv, Archiv der Republik, Bundesministerium für Unterricht und Kunst. Annex N)

In 1946, Erich Führer, Ferdinand Bloch-Bauer's former lawyer was tried in Vienna. On hundreds of pages of testimony, the portrait of Amalie Zuckermandl is not even mentioned once. (Strafsache gegen Erich Führer 11Vr 5418/46. Landesgericht für Strafsachen, Wien.)

In March/April 1948 the "Portrait of Amalie Zuckermandl" was shown in an exhibition at the "Academy of Fine Arts" in Vienna. The painting ran under the heading of "*Bildnis Frau Z.*", the

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Neue Galerie is listed as owner, probably not entirely correctly as Vita Künstler had already sold the painting to her husband around 1942/43 (*Entwicklung der Österreichischen Kunst von 1897 bis 1938. Akademie der Bildenden Künste. März/April 1948*)

In 1979, Robert Bentley, né Bloch-Bauer, nephew of and heir to Ferdinand Bloch-Bauer wrote a letter to an unidentified gentleman by the name of „Gustl“ about his uncle Ferdinand. „(...) In his bedroom in Vienna, Elisabethstrasse, uncle had Klimt's painting: Mrs. Amalie Zuckerkandl, No. 213, plate 105 in the catalogue raisonné. Mrs. Amalie (Maltschi) Zuckerkandl was an intimate friend of my aunt Adele and uncle Ferdinand. Her daughter Minnie was married to Professor Müller-Hofmann. I am ignorant of what happened to her since 1938. Uncle Ferdinand purchased the painting from Mrs. Zuckerkandl. It is included in the inventory of 1932 in addition to the six paintings which are in the Austrian Gallery today. Uncle never told me the purchase price. It was insured for 8.000 Shillings, the four landscapes for 10.000 Shillings each. It was such a low value that Klimt's work was attributed to in pre-war Shillings. The catalogue raisonné mentioned above states that the portrait of Amalie Zuckerkandl had been property of the Bloch-Bauer collection, that it was afterwards owned by Professor Müller-Hofmann and that it is currently owned by a private unknown to me. I would be very interested to find out how the painting came into the property of Müller-Hofmann and who the current owner is. In Dr. Rinesch's lists the painting is never mentioned, probably not in Dr. Erich Führer's, either. So from whom and how and when did Müller-Hofmanns acquire the painting? Who did the current owner purchase it from?“ (Letter from Robert Bentley to an unidentified gentleman by the first name of “Gustl”, dated February 17th, 1979. Family Archives Bentley/Altmann. Annex O)

It has so far been assumed that the letter was written from Robert Bentley to Gustav Rinesch. Yet it was not. Had it been addressed to Gustav Rinesch, Robert Bentley would not have written „in Dr. Rinesch's lists“ but „your lists“. But who is the so far unidentified „Gustl“? In any case he must have been someone who had followed the Bloch-Bauer family very closely. Might he have been identical with Gustav de Leon, Robert Bentley's cousin? Does an answer from the unidentified „Gustl“ maybe exist in the Robert Bentley estate, and does this letter maybe confirm the story of the painting we already know?

In 1986, Hermine Müller-Hofmann answered a letter from Louise Gattin, née Bloch-Bauer, Ferdinand Bloch-Bauer's niece in Canada who had contacted her. „Dear Luise“, it says,

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"although we have not seen each other for such a long time I certainly have not forgotten you – I can picture you, at your unforgettable mother's place and then later, after your marriage.(...) I was very happy to receive your letter and I can hardly imagine that you are 78 years old and that I am 84. (...) Mama's portrait is in possession of a certain Dr. Vita Künstler, an art historian who has acquired the painting through Kalir. She called me recently and told me that she has decided to bequeath the painting to the Austrian Gallery by will. I can live with that." (Undated letter from Mini Müller-Hofmann to Luise Gattin, née Bloch-Bauer. Property Dr. Salomon Grimberg, Dallas, Texas. As Hermine Müller-Hofmann wrote the letter at the age of 84 and was born on May 16th, 1902, it can be dated between May 1986 and May 1987. Annex P) If one reads Hermine Müller-Hofmann's letter carefully, one has to assume that Luise Gattin had asked what had become of the "Portrait of Amalie Zuckerkandl", which implies that she knew that the Müller-Hofmanns had taken over the painting from Ferdinand Bloch-Bauer's estate at some point (and had probably accepted the explanation how they acquired it.) Luise Gattin might have even assumed that Minnie Hofmann still had the painting. Had Ferdinand Bloch-Bauer himself told his niece that he had asked for the painting to be given back to Amalie Zuckerkandl/ the Müller-Hofmanns? Had Robert Bentley found out by writing to the unidentified "Gustl" in 1979 and told Luise Gattin who then later contacted Minnie Müller-Hofmann when an acquaintance of her's, Dr. Saomon Grimberg came to Vienna? However, Luise Gattin knew the transaction had happened and had at least not wondered about it when she wrote to Minnie Hofmann in 1986/87. Otherwise the reply would have been a different one.

In 1988, the „Portrait of Amalie Zuckerkandl“ was donated to the Austrian Gallery by Vita Künstler under the condition that it remained in her house for her lifetime. In May 2000, Hermine – called Minnie - Müller-Hofmann died in Vienna at the age of 98. In the year of 2001, Dr. Viktoria Maria – called Vita - Künstler died in Vienna at the age of 101 years. The „Portrait of Amalie Zuckerkandl“ has been in the Austrian Gallery since.

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Conclusion

There is no reason to doubt that the „Portrait of Amalie Zuckerkandl“ was acquired by Ferdinand Bloch-Bauer from the sitter herself in the 1920ies and that it remained his property until at least January 28, 1939, when it was registered in his house in Elisabethstrasse by the agents of the *Zentralstelle für Denkmalschutz*. We also know that in the decrees on the seizure of the Bloch-Bauer property dating from 1939 there is no further mention of the painting. (None of the other family portraits - neither two Klimts of Adele Bloch-Bauer nor the Kokoschka - is mentioned in the the decrees on the seizure of the Bloch- Bauer collection either.) We can assume that the „Portrait of Amalie Zuckerkandl“ transferred from the house in Elisabethstrasse to the Zuckerkandls sometime in 1939.

It has been laid out that although Gustav Klimt was a highly estimated artist in Austria in 1938, not a single incident has yet come to the knowlegde of the author of the present study in which an export permit for a Klimt family portrait would have been refused in 1938/1939. This indicates that the portraits of „Jewish“ ladies were not considered of national interest under the 1920 law in the first year or so after the „Anschluss“. If we look at comparable confiscations of Austrian collections of art, we can see that family portaits were often exempt. Nevertheless, these portraits were in high demand from the beginning of the 1940ies again.

Hermine Müller-Hofmann's stated that the painting was given back to her family on initiative of Ferdinand Bloch-Bauer. There is evidence that Ferdinand Bloch-Bauer stayed in touch with Amalie Zuckerkandl from his exile in Zurich and that continued supporting her – financially - at least into the first half of 1941.

It has been established that the members of the Zuckerkandl and the Müller-Hofmann family were subject to both racial and political persecution just like the members of the Bloch-Bauer family were. Of all the members of the Zuckerkandl family who had not been able to reach a safe exile, Hermine Müller-Hofmann was the only one who managed to survive the Holocaust in the German Reich by living in hiding.

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It has been established by various sources that it was Wilhelm Müller-Hofmann who sold the "Portrait of Amalie Zuckerkandl" to Vita Künstler in 1942 for 1600.- RM.

It is established by Vita Künstler's own account that she sold the painting to her husband Gustav Künstler a little later for 2000.- RM.

In the files on the preparation of the Klimt exhibition in 1943, the name Müller-Hofmann features on a hand-written list (of potential donors). The name is crossed of.

It has been established that in 1943, an unfinished „Portrait of a Lady“ owned by Vita Künstler was to be insured for 10.000.- RM for the Klimt exhibition in the *Ausstellungshaus Friedrichsstraße*. It ended up not being exhibited.

During the Bloch-Bauer family's restitution efforts in the postwar years, the "Portrait of Amalie Zuckerkandl" was never mentioned.

It has been established that the painting was exhibited in 1948 as property of the *Neue Galerie*, probably not an entirely correct provenance as Vita Künstler claims to have sold the painting to her husband in 1942 or shortly after.

Vita Künstler credibly stated that she had asked Minnie Müller-Hofmann whether she wanted the painting back after 1948. However, no postwar settlement was reached on the purchase of the portrait.

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Interpretation

Austrian post-war restitution legislation uses the term "invalid (legal) transaction" ("nichtiges Rechtsgeschäft") frequently. (*Annulment Act, Federal Law of 15 May 1946 concerning the Annulment of Legal Transactions and other Legal Acts during the German Occupation of Austria*; Federal Law Gazette 1946/106.) The conditions under which such a transaction has to be considered invalid are laid down in the various Restitution Acts. Under the conditions set forth in the 3rd Restitution Act, *Federal Law of 6 February 1947 Concerning the Annulment of Property Seizure*; Federal Law Gazette 1947/54, (3. Rückstellungsgesetz, Bundesgesetz vom 6. Februar 1947 über die Nichtigkeit von Vermögensentziehungen; BGBl 1947/54; zuletzt geändert mit BGBl 1954/252), which applies to transactions between individuals, a legal transaction that involved at least one party that was subject to (political) persecution under "German occupation" is to be considered invalid under various conditions, the most important being that a) the seller was not able to freely choose the buyer and/or b) the purchase price was not adequate.

The „Portrait of Amalie Zuckerkandl“ was subject of three different legal transactions between and March 1938 and May 1945. The first of these three transactions is an assumed transfer from the estate of Ferdinand Bloch-Bauer to the Zuckerkandl/Müller-Hofmann family. As evidence leads us to assume that such a transaction took place on a voluntary basis, condition a) (the seller was not able to freely choose the buyer) does not apply. As evidence also leads us to assume that this first legal transaction did not involve the transfer of money, condition b) (the purchase price having been inadequate) cannot be applied either. The transfer of the painting from Ferdinand Bloch Bauer's estate to the Zuckerkandl/Müller-Hofmann family cannot be considered an invalid transaction under the conditions set forth in the 3rd Restitution Act.

The second legal transaction the painting was subject to between March 1938 and May 1945 was the sale from Wilhelm Müller-Hofmann to Vita Künstler, presumably in 1942. According to a decree dating from April 27th, 1938, individuals considered Jews under the "Nuremberg Laws" and their "aryan" spouses had to register their property with the "Asset Registry" ("Vermögensverkehrsstelle"). (VO über die Anmeldung des Vermögens von Juden. RGBl. I S.414 /GblÖ 102/38) The property of the painting had not been registered with the "Asset Registry" in 1938 when Amalie Zuckerkandl had filled out her „asset registration“ because it had

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then been Ferdinand Bloch Bauer's property. (Hermine Müller-Hofmann had not registered her property altogether and was facing severe punishment if found out.) It was forbidden for individuals considered Jews under the "Nuremberg Laws" to freely sell objects made from precious metals, jewellery and works of art with a value of over 1000.- Reichsmark after December 1938. (*Verordnung über den Einsatz jüdischen Vermögens vom 3.12.1938* (RgBl I S. 1709 - GblÖ 633/38.Art IV §14 (1)). Wilhelm Müller-Hofmann thus had to sell the painting to someone he knew. We cannot assume that he was in a position to freely choose the buyer. The transaction from Wilhelm Müller-Hofmann to Vita Künstler can therefore be considered as invalid.

Evidence (Vita Künstler's own "*Erinnerungen*") leads us to believe that the painting was purchased by Vita Künstler for 1600 RM in 1942. When the painting was to be included in the Klimt exhibition in 1943, it would have been insured for 10.000 RM, presumably the market value in 1943. (In comparison, most of the drawings exhibited were insured for 2000 RM. Insurance values of the other oil paintings ranged as high as 200.000 RM) As Robert Bentley still remembered in 1979, the painting had been insured for ATS 8000.- before the war. The purchase price in 1942 had thus only been a fraction (roughly a seventh) of the market value not even a year later. The purchase price by no means being adequate, the transaction from Wilhelm Müller-Hofmann to Vita Künstler can be considered invalid under the conditions of the 3rd Restitution Act.

The third legal transaction the "Portrait of Amalie Zuckerkandl" was subject to between March 1938 and May 195 was the sale for 2000. RM from Vita Künstler to her husband Gustav Künstler sometime in 1942.

Under the "*Federal Law of 4 December 1998 concerning the Return of Works of Art from Austrian Federal Museums and Collections*", Federal Law Gazette 1998/I/181 (*Bundesgesetz vom 4. Dezember 1998 über die Rückgabe von Kunstgegenständen aus den Österreichischen Bundesmuseen und Sammlungen*; BGBl 1998/I/181) works of art that have been acquired by a Federal Museum or Collection through a valid legal transaction but had before been subject to a legal transaction considered invalid under the various Restitution Acts are to be returned to their previous owners or their descendants under the condition that they have not previously been subject to a postwar settlement. Vita Künstler reported that after the war she "asked Mrs. Müller-

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Hofmann – whose husband had meanwhile died - whether she wanted to have the painting back." (Vita Künstler: *"Erinnerungen an die Neue Galerie."* Undated typescript. Property of Vita Künstler's family. p. 16b.) Yet Vita Künstler had sold the painting to her husband in 1942 as she herself reported later and was therefore not the proprietor. No terms or conditions under which the painting was to be given back were discussed or mentioned. Even if the painting had been Vita Künstler's property, Hermine Müller-Hofmann, who remained under extreme economic duress the first years after the war resulting from damages caused by her family's persecution and extinction during the Holocaust, was not in the position to freely negotiate a settlement.

Under the *"Federal Law of 4 December 1998 Concerning the Return of Works of Art from Austrian Federal Museums and Collections"*, the *"Portrait of Amalie Zuckerkandl"* which became property of the Austrian Gallery through a donation by Vita Künstler in 1988 is to be restituted to the heirs of the late Wilhelm and Hermine Müller-Hofmann.

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Exhibit + LC



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Die Fälschung

Der Fall Bloch-Bauer
und das Werk
Gustav Klimts

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DIE FÄLSCHUNG
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DIE FÄLSCHUNG

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Krankenschwester zu arbeiten.⁴⁰⁸ Lemberg war Frontgebiet, die russische Armee hatte die Hauptstadt Galiziens schon bald nach Kriegsbeginn eingenommen, ehe sie im Frühsommer 1915 von der Zweiten k. u. k. Armee zurückerobert worden war.⁴⁰⁹

Erst zwei Jahre später kehrte Amalie Zuckerkandl mit ihrem Mann nach Wien zurück. Otto Zuckerkandl, der seit 1912 der chirurgischen Abteilung des Rothschildspitals vorgestanden war, wurde 1917 zum Primar der urologischen Abteilung der Wiener Allgemeinen Poliklinik berufen. Klimt nahm die Arbeit am Porträt bald wieder auf. Gegen Ende des Jahres erhielt er von Zuckerkandl zwei Akontozahlungen von jeweils 2.000 Kronen.⁴¹⁰ Doch zwei Monate nach der letzten Zahlung starb der Meister. So blieb Amalies Porträt unvollendet und hing von nun an in der Wohnung der Zuckerkandls am Möllwaldplatz in Wien-Wieden.

1919 ließ sich das Ehepaar scheiden: Nach der Erinnerung von Emile Zuckerkandl, eines Großneffen Ottos, war der Arzt eine Beziehung zu einer Schauspielerin eingegangen.⁴¹¹ Zwei Jahre nach der Scheidung starb Otto Zuckerkandl am 1. Juli 1921 und wurde auf dem Zentralfriedhof beigesetzt.

Nach der Trennung von ihrem Mann scheint Amalie unter anderem auch von Ferdinand Bloch-Bauer unterstützt worden zu sein: Da und dort ein Geschenk, hin und wieder eine nette materielle Geste. Auch für Amalies Töchter Nora und Hermine – die eine mit Paul Stiasny, der die Geschäfte des Pukersdorfer Sanatoriums führte, die andere mit dem Maler und Akademie-Professor Wilhelm Müller-Hofmann

verheiratet – dürfte es nach dem Tod ihres Onkels Victor Zuckerkandl im Jahre 1927 einige finanzielle Erleichterungen gegeben haben. Das Sanatorium Pukersdorf, das Victor Zuckerkandl seit der Jahrhundertwende besessen und das Josef Hoffmann entworfen hatte, wurde auf sechs Erben aufgeteilt: auf Vectors Schwester Amalie Redlich, Paulas Bruder Ernst Freund, Bertas Sohn Fritz; der Witwe nach Robert Zuckerkandl Therese sowie Ottos Kinder Victor Zuckerkandl, Nora Stiasny und Hermine Müller-Hofmann.⁴¹²

Irgendwann in den 20er Jahren, spätestens Anfang der 30er Jahre, hat dann Amalie Zuckerkandls Porträt den Eigentümer gewechselt. Ferdinand kaufte es der Freundin ab und hängte das Bild in sein Schlafzimmer. Nach dem Inventar von 1932 war es das einzige Gemälde in diesem Raum.

Vor dem „Anschluß“ wurde das Bild zweimal öffentlich gezeigt: 1928 in der in der Secession abgehaltenen Gedächtnisausstellung zum 10. Todestag Gustav Klimts, und 1937 in Paris im Rahmen einer Großausstellung der österreichischen Kunst. Der letzte Hinweis, der in der Zeit vor Ausbruch des Zweiten Weltkrieges auf das Porträt von Ferdinands Freundin deutet, stammt vom Jänner 1939: Anlässlich der am 28. Jänner dieses Jahres durchgeführten Begehung der von der NS-Finanz sichergestellten Wohnung in der Elisabethstraße wird das Bildnis „Frau Zuckerkandl“ als allererstes registriert. Vier Jahre später, im Februar 1943, hält der Leiter des Institutes für Denkmalpflege, Herbert Seiberl, die vollständige Liquidierung der Sammlung Bloch-Bauer fest: Alles, bis auf Kokoschkas Ferdinand-Porträt, sei verkauft

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nachgegangen. Sie handelte auch, wie Wolfgang G. Fischer schreibt⁴³², mit Arbeiten von Egon Schiele, die sie an den Berliner Kunsthändler Wolfgang Gurlitt verkaufen konnte. Das war in der NS-Zeit natürlich nicht ihr Hauptgeschäft: Wie die anderen Kunsthändler der Stadt partizipierte Vita Künstler auch an dem wahnwitzigen Projekt des Linzer Führermuseums. In den umfangreichen Aktenbeständen des Bundesdenkmalamtes taucht ihr Name bisher nur selten auf. So etwa, als sie 1943 einen von Hans Makart in vier Einzelgemälden gemalten Plafond aus der Sammlung Reininghaus an das Führermuseum verkaufte.⁴³³ Aber sie war im Markt präsent, so wie andere Kunsthandlungen auch.

Wenige Monate nach Kriegsende, im September 1945, präsentierte Vita Künstler die erste Ausstellung in der Neuen Galerie – sie galt den Zeichnungen und Grafiken von Egon Schiele, Oskar Kokoschka und Gustav Klimt, von dem sie 46 Arbeiten präsentierte, die zum Teil aus der Albertina, zum anderen aus nicht näher definiertem Privatbesitz stammten.⁴³⁴

In dieser Zeit hatte auch Emile Zuckerkandl Wien besucht. Obwohl Purkersdorf sowjetische Zone war, gelang es ihm als französischem Staatsbürger, den alten Familienbesitz zu besuchen. Vieles war devastiert. Die Russen hätten das gemacht, wurde ihm erklärt. Dennoch fragte er den „Aristeur“ auch nach dem Verbleib von Klimts *Mohnwiese*. „Morgen ist sie da“, lautete die Antwort. Und tatsächlich wurde das Gemälde am nächsten Tag restituirt. Emile Zuckerkandl deponierte *Die Mohnwiese* bei „Mini“ Müller-Hofmann. Ausfüh-

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aufzuziehen versucht hat. Damals waren ambitionierte Privartgalerien, die der zeitgenössischen Kunst den ihr gebührenden Platz einräumen wollten, noch selten: „Leider mangelt es an einheitlichen radikalen Kunstsalons, da solche sich unmöglich über Wasser halten können, wenn sie nicht nebenbei alte Meister und andere Antiquitäten oder was ärger, Kirschbilder und ähnliches verkaufen“. Dieser – hier etwa von Carry Hauser anno 1921 beklagten⁴³⁰ – Situation suchte Otto Nirenstein Abhilfe zu schaffen. Neben der Galerie Würthle wurde die Neue Galerie zu einem der wichtigsten Umschlagplätze und Treffpunkte der Avantgarde in Wien. Darüber hinaus betätigte sich Nirenstein, der sich auch der Kunstgeschichte widmete – 1930 verfaßte er etwa das erste Schiele-Werkverzeichnis –, als Verleger: 1919 gründete er den Verlag „Neue Graphik“ und vier Jahre später die mit Sitz in Wien und New York registrierte „Johannes Press“. Hier veröffentlichte er unter anderem das graphische Werk Koschkas, Kubins und natürlich Schieles.

1938 wurde Nirenstein vertrieben. Zuerst emigrierte er nach Paris, wo er die Galerie St. Etienne gründete, schließlich ließ er sich in New York nieder. Seine Kunsthandlung in der Grünangergasse wurde von seiner Mitarbeiterin Vita Maria Künstler „arisiert“. Die „Entjudung“ wurde im Juni 1938 vollzogen, wobei das Vermögen der Neuen Galerie mit einem Passivsaldo von rund 14.000 Schilling abgegeben wurde.⁴³¹

Vita Künstler, die im Lager der Kunsthandlung Bilder und Blätter Schieles, aber auch Richard Gerstls verbarg, ist ihren Geschäften den geänderten Bedingungen entsprechend

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Exhibit LD

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**Report First Part on the Auditing of the
Business Books and Profits of the Austrian
Sugar Industry A.G. Wien I, Elisabethstr. 18**

**Auditor
Engineer
Comm. G. Walcher**

This audit took place by order of Dr. Rudolf Freiherrn Von Koenig-Mühlbach during the time April 28 until May 20, 1938 in the offices of the aforementioned company.

1. It was the purpose of this audit to find out whether the business books agreed with the legal decrees and whether all expenditures are approved.

2. Whether the balance includes the whole business of the company and was made out on the consideration of the legal prescriptions with regard to tax matters with the care of an ordinary business man.

3. Whether the business results of the balances complied with facts.

For the leg of material this report was divided into two parts, the first part includes item 1 and 2 while item 3, the second part of the report, will explain the business economic investigation. The enclosures to the individual reports are appended. The following report is being made out by myself on the carried out investigation of the business years 1937/38 until 1937/38 on the basis of the books and documents of the company and on the explanations and the proofs submitted by Director Victor Pfeiffer.

R E P O R T

Documents for the auditing investigation (all books of the company)

For the auditing of the business account only the books for last four years were taken into consideration as the auditing of the last annual balance was carried out by special investigation, the commission for the Making out of Statutes.

LEGAL CONDITIONS

The Oesterreichische Sugar Industry A.G. has its home in Vienna I, Elisabethstrasse 18. The factory is located in Bruck a. d. Leitha. The share capital amounts according to the last balance sheet of July 31, 1937 to \$ 10,000,000 in 20,000 bearer shares at par value of \$ 100.- per share. The last increase of the share capital from \$ 8,000,000 \$ to 10,000,000 \$ was agreed upon in the last general regular meeting of September 7, 1936 through conversion of reserves in the amount of \$ 2,000,000.-. The conversion was made out in a way that the par value of the individual shares was increased from 100.- \$ to 125.- \$.

On occasion of the annexation of Austria to the German Reich, the former cashier of the company, Mr. Walter Malak, was appointed Director of this company, according to letter of March 18, the current year. At the same time he was also chosen into the Board of Administration and was also appointed as Commander Administrator. Since May 10 of the current year, Director Rudolf Henninger is Commander Administrator. Furthermore decisive changes have been made in the Board of Administration. The business year always begins

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with August 1st and closes down 31 July of each year.

ACQUISITION OF THE A.G. FUER LANDWIRTSCHAFTLICHE

BETRIEBE.

Among others there were also in possession of the company the shares of the A.G. fuer Landwirtschaftliche Betriebe, the offices of which are located in the same building in which the offices of the Sugar Industry. The shares of this company, i.e., 25,000 shares were bought during the time December 22, 1931 till July 31, 1932 from miscellaneous owners for the total price of \$ 1,298,686.30, by the Oesterreichische Zucker Industrie. Therefore, the average price for one share of the A.G. fuer Landwirtschaftliche Betriebe, amounted to \$ 51.92.

The banking institution Aupitz Lieben & Co., acquired on December 22, 1931 7,796 shares at a total price of \$ 382,000.-. Member of the Board of Administration Wilhelm Loew bought on July 31, 1932 2,207 shares at \$ 80.- \$ 176,560.-. The proofs of the documents of the Oesterreichische Zucker Industrie A.G. do not show by whom the remaining shares were purchased. In the year 1932 the shares of the A.G. fuer Landwirtschaftliche Betriebe were written off to \$ 1,000,000.- and in the year 1934 a further \$ 100,000.- were written off so that the shares of the A.G. fuer Landwirtschaftliche Betriebe appear in the last balance of Oesterreicher Zucker Industrie A.G. and \$ 900,000.

Furthermore, it would have to be mentioned that the A.G. fuer Landwirtschaftliche Betriebe is in possession of 49,628 shares out of 50,000 shares of the Vereinsmolkerei A.G. Wien. So that the Oesterreicher Zucker Industrie A.G. is through the share possession of the A.G. fuer Landwirtschaftliche Betriebe, also owner of the Vereinsmolkerei A.G. Wien.

1. Concerns bookkeeping and documents.

General.

Investigation of the business books and proofs it was ascertained that not only repeatedly evasures in the books but also changes in the text of the documents were carried out. To illustrate this fact reference is made to cash voucher 354 of November 23, 1934 belonging to the voucher 354 of January 29, 1935 (Enclosure No. 1) six bottles of radiator fluid were bought. To make the bookkeeping as unclear as possible there were several times accounts transfer carried out; also it could be ascertained that in the books of the Oesterreicher Zucker Industrie the credit accounts of the members of the Board of Administration were booked to the debit of the business calculation while in the books of the A.G. fuer Landwirtschaftliche Betriebe these credit accounts were booked as money payments to the persons concerned.

There also were several times invoices which were made out by a supplying firm for the purpose of an advance payment booked as real bills and the amount was taken out of the cash to the debit of the business calculation. Special reference is being made to the fact that this manipulation, which would be called fraud, began to a greater extent in the year 1931 when the group Bloch-Bauer, after the breakdown of the banking house Aupitz Lieben & Co., had acquired the share majority through purchase of the shares from this banking institution.

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According to letter of September 15, 1931 from Dr. Rudolf Bienenfeld addressed to the Oesterreicher Zucker Industry A.G. Dr. Bienenfeld supports information that he had to hand over as follows the shares of the Oesterreicher Sugar Industry taken over from Rothschild, Oesterreicher, Credit Anst fuer Handel und Gewerbe Bank- und Gesellschaft and from Auspitz Lieben & Co.

from Dr. Arthur Loew	20,188 shares
" Ferdinand Bloch-Bauer	6,980 shares
" Gustav Bloch-Bauer	2,926 shares
Total	30,094 shares

At the breakdown of the banking house Auspitz Lieben & Co., the Oesterreicher Zucker Industry A.G. had, according to the minutes of June 28, 1937 and according to a letter of June 28, 1937 from Dr. Ludwig Draxler, granted an allowance of \$ 1,442,482.60. According to these minutes there was still a remainder of \$ 114,746.22 outstanding. Also an allowance of \$ 20,000 granted for this amount according to aforementioned minutes.

In the following years there were various book entries made to the debit of the business calculation but those amounts were not cancelled but taken out by Karl Bloch-Bauer presumably for own purposes or graft. Therefore, not only the business results were made worse by these manipulations and as a result of this less taxes were not paid, but also the shareholders had to suffer damage for these amounts taken out.

To make the bookkeeping as unclear as possible it may be for tax reasons or to be able to book illegal drawings from the cash various accounts and methods were used. The endowments for these accounts took place in the form that partial amounts were directly booked to the accounts concerned to the debit of various business accounts, and partly through the fact that amounts were credited to these accounts as payments. For various expenditure items only insufficient proof is available. These insufficient proofs do not show signatures of receivers of payment but only the initials of the member of the Board of Administration Karl Bloch-Bauer or another person (?).

In order to illegally restore money from the cash they used fictitious invoices or double accounting of advance payments. Further they withdrew money from the cash in such a way that incoming money resulting from reimbursement of excess payments was not booked at all. Further they illegally took the interest reimbursement of the Laenderbank, which according to a statement of Director Pfaffner, Director Karl Bloch-Bauer had these amounts which were reimbursed each half year, paid to himself personally by the Laenderbank.

EXPOSURES

The purpose of all these manipulations was obviously to use various amounts for another purpose than the one which was stated and also to make the business accounts appear smaller for tax reasons so that through these smaller taxes had to be paid. Erasures and changes in the text and the carrying out of wrong book entries were not only used as false proofs but also several times erasures and changes in the text took place as, for instance, in the ledger, page 15, of the Nov. 6, 1927, the text was left out. On page 141 of the same ledger on the account of transfer Amalie Zucker Kassel, an acquaintance of President Bloch-Bauer, the text on December 31, 1927 and on the same account on November 28, 1927 also the amount has been erased. (Other incidents were cited).

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On March 14, 1928 there is also the text erasing, but it was done badly that one could see that formerly there was the word "payment".

Management of Cash

(Incidents cited were changes in the figures when the books were made.)

Futures

It can not be ascertained how far such futures business were carried out in the business books of the company with regards to this the following book entries were made in years 1928/30.

Hidden Accounts

Hidden Account of President Ferdinand Bloch-Bauer

The following hidden accounts were carried for his account: "August Mueller, Praha" (See enclosure 8). The endowment of this account took place by transfer in Czech Crowns. In February 1928 according to cash ledger, page 138 of February 14, 1928, there is a payment of \$ 40,000 to August Mueller shown. The bill comes from the Boden-Oranst and reads "to Ferdinand Bloch-Bauer". The turnover on this accounts amounts to 2,000,000 Crowns, that is \$ 420,000.

R. Bloch-Bauer, Vienna (enclosure 6)

This account begins with balance carried forward on August 1, 1927 in the amount of \$ 74,118.44 or \$ 524,068.05. Furthermore, the Swiss Francs account R. Bloch-Bauer Vienna which appears on August 1, 1927 was a balance carried forward in the amount of Swiss Francs 100,511.11 or \$ 137,448.80. Both of these aforementioned accounts were liquidated on December 31, 1927 and on the same day the account R. Bloch-Bauer, New York was opened at \$ 100,000.--, that is \$ 707,400.--. The liquidation of this account took place through repayment on Nov. 29, 1929 (see enclosure 6). No interest are accounted on the account R. Bloch-Bauer, New York. According to the documents discovered on July 31, 1928 there were \$ 32,247.32 paid for interest for R. Bloch-Bauer, New York to the debit of the interest account. This document is only signed by the former Director, Mr. Fitcher. To the hidden account for "Verkaufsgesellschaft Der W.O. Zucker Fabriken, Wien, Ayrstrungs-Rueben-Karte 1932/33". (Enclosure 7), \$ 261,721.-- were accredited to the debit of the Russian account on July 30, 1932. The text says \$0,000 4 kopecks 1931/32. The entries in the text took place on the back of document No. 158 in the primary notes, page 164. In November and December 1932 and on February 1, 1933 there took place drawings to the debit of this account. The referring cash bills are partly signed by Ferdinand Bloch-Bauer and partly by Karl Bloch-Bauer. These bills do not show the signature of the person who has actually received the money.

A further hidden account is to be found in the balance account 18 on page 228 (enclosure 9) under the name "Kuchen-Klempere-dusenten Karte 1931/32". This account was opened on July 31, 1932 with \$ 115,000.--. The transfer in the books of this account was carried out into two special accounts. One, \$ 75,000.-- paid according to bill No. 124 for freight and transporting expenses and according to bill No. 126 for Rabits freight \$ 25,000.-- under the same bill number. The aforementioned amount total \$ 115,000.-- was drawn out during the

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time November 30, 1932 till June 30, 1933 in four partial amounts. The bills referring to these show the initials of Karl Bloch-Bauer. Furthermore, there exists a hidden account under the name A.G. fuer Landwirtschaftliche Betriebe Konto septo" (enclosure 9); which on July 31, 1933 according to primary note document 193 endowed to the debit of the tests account. Also the drawings to the debit of this account took place in four partial amounts during the time November 18, 1932 to December 7, 1932. The bills referring to these are signed by Ferdinand and by Karl Bloch-Bauer. No corresponding account was found with the A.G. fuer Landwirtschaftliche Wien.

Hidden Account - Director Karl Bloch-Bauer

He used the account, Karl Berger Wien which was opened on May 24, 1932 with payment of \$ 80,000.- (enclosure 10). This account remained unchanged until January 4, 1933. On this day a further \$ 5,000.- were accreted to this account according to Wiener Kasse, page 18. From this total amount of \$ 85,000.- there were \$ 80,000.- drawn out in three partial payments during the time October 30 until November 17, 1932 and the remaining balance of \$ 5,000.- is still open according to balance account. A further hidden account for Karl Bloch-Bauer was carried under the name Karl Baumann (enclosure 11). This account was opened on January 19, 1932 with the payment of \$ 12,000.- though the account was increased to \$ 90,000.- through investments during the years 1932, 1933 and 1935. On January 23, 1936 \$ 80,000.- were taken out. The remaining balance of \$ 10,000.- was on March 26, 1936 by order of the Commissar Manager, Mr. Malak, used for the covering of a cash debit of Ferdinand Bloch-Bauer. A further hidden account for Director Karl Bloch-Bauer was carried under the name Kurt Brieglar, Bern (enclosure 12). This account begins on January 2, 1930 with investment of Sw.Frs. 10,380.97, that is \$ 15,000.-. This account was increased to Sw.Frs. 45,192.- that is \$ 61,733.31 (as of May 26, 1933) through further investments in the years 1930 and 1931 and also through a crediting of the interests. On May 25, 1933 this credit account was drawn out at once. While the interest for starting the second quarter 1931 were always accreted to the account on July 31 and December 31, 1930 and July 31, 1931, the payment of interest took place direct through the cash. The interest amounted to \$ 3,384.35.

Hidden account of Dr. Gustav Bloch-Bauer.

For Dr. Gustav Bloch-Bauer the account Gaston Brangard, Brussel was carried. This was a Konto septo Schilling account (enclosure 13) and dollar account (enclosure 14). Before August 1, 1927 the Konto septo was carried with the balance of \$ 16,337.80 (enclosure 14-a) and was drawn out on December 31, 1927 with \$ 10,337.80. The Schilling account begins on August 1, 1927 with a balance of \$ 50,699.09 and was also drawn out on December 31, 1927. The dollar account begins on August 1, 1927 with a balance of \$ 23,000. that is \$ 177,712.50. A payment of \$ 17,000.- took place on December 31, 1927 and a transfer of \$ 23,000.- took place on October 2, 1928 this account. The highest state of this account was August 1, 1929 with \$ 48,000.- that is \$ 425,887.55. This account was drawn out in various partial amounts in the year 1930 and 1931. On March 2, 1931 the equivalent of \$ 44,800.- that is \$ 315,083.50 was booked under expenditures as transfer. No accreted amounts of interest appear on this account, but a bill that is cash bill 142 of July 31, 1929 was found according to which \$ 2,200.41 and \$ 700.40, that is \$ 2,900.81 (enclosure 15) were paid out for interest to Gaston Brangard Brussel. This bill does not show any signature and was booked direct to the debit of the interest account. After cancellation of the dollar account Gaston Brangard, Brussel on March 2, 1931, the account Schweizer Bankverein Zurich was the continuation. This account was opened on March 2, 1931 with the payment of Sw.Frs. 230,000.-

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that is \$ 118,100.- as of February 28, 1931. The highest state of this account was on August 1, 1934 with \$ 367,347.55. Repayments were started in October 1934 and on December 17, 1937 the account was closed when the last repayment of \$ 72, 969.86 was made.

Furthermore, another hidden account was carried for Dr. Gustav Bloch-Bayer under the name of Franz Freyer Wien (enclosure 18). This account was started on December 29, 1931 with the payment of \$ 400,000; after this account was drawn out into late on June 7, 1933, \$ 80,000.- were paid in again. On October 21, 1933 this account plus interest was drawn out and the account was cancelled.

Hidden Account for Mrs. Rita Georg

According to enclosure 19, three hidden accounts were carried for Mrs. Rita Georg. The account Rita Joseph Berlin was opened on January 15, 1931 as an investment of \$ 2,000.20, that is \$ 21,937.50.

Another account was opened in the name of Goldmann Sachs & Co., New York on 27 August 1931 with the payment of \$ 9,000.-, that is \$ 63,913.95. --- After the cancellation of the account Goldmann Sachs & Co., November 11, 1933, of the account was changed to Rudolph Josephi and the state of the account as of April 1, 1938 after various investments and repayments had taken place was \$ 6,281.82.

Hidden Account of Fritz Stockinger, Minister of Commerce

For the firm Frits Stockinger, the account "Johann Gabler Vorn.Jakob Czerny" was carried. For Stockinger personally an enabling account was opened on the books of the company in name Franz Gradler Vienna on January 4, 1936 with an investment of \$ 40,000 (enclosure 21).

Illegal Drawings

The payment for the above mentioned hidden accounts were made partly in cash, partly by crediting interest or remittances. These amounts, which were credited under the title such seem to be amounts which were booked in the form of fictitious invoices, accounts of double advance payments, payments of freight charges for which there exist no proofs, payment of fictitious invoices for sacks and cases, etc. Further these amounts seem to have been taken from the fictitious payments which were supposed to have been paid for reimbursement of drainage works, repairs of beet scales, for premiums to various big and small beet growers. All these proofs don't show any signature which could be considered as correct receipt, chiefly the initials of Karl Bloch-Bayer. On examination of the proofs which show the remark "Payment of freight charges" it was ascertained by the freight book that freight amounts shown in the proofs concerned were never paid and that they are therefore fictitious items.

The particulars of these illegal accounts can be seen in the enclosures No. 22 to 26 for the years concerned. The tax authorities were informed and the part of these amounts already on April 7, 1938 of the balance and of April for the purpose of cancelling the corporation cancellation of all these illegally obtained amounts was carried out in the books of the company to the debit of Dispositions from and Kente (enclosure 21-2). The amounts illegally drawn out to

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the debit of the corporation account on the basis of fictitious invoices submitted in the individual business years to, according to enclosure 22, in:

1923	1922/23	\$	4,000.00
1924	1923/24	"	5,000.00
1925	1924/25	"	387,182.00
1926	1925/26	"	258,851.54
1927	1926/27	"	412,833.18
1928	1927/28	"	402,841.83
1929	1928/29	"	437,044.98
	1929/30	"	1,000.00
1930	1929/30	"	348,530.43
	1930/31	"	28,417.43
1931	1930/31	"	217,208.68

Total \$ 2,513,417.77

Remarks to the business year 1929/30:

In the year 1929 according to document 373 of Nov. 22, 1928 there were \$ 2,400.- under the title of freight compensation Zucker Fabrik and according to document 379 of Nov. 23, 1928 for freight compensation Siegenhof \$ 1,500.- shown as cash expenditure. The corresponding proofs show only signature of Karl Bloch-Bauer.

Explanation for year 1930/31:

According to proof 388 there are two documents available under one number on Oct. 24 and 27, 1930 which show the remark Propaganda by order of President Ferdinand Bloch-Bauer, \$ 2,500.- signature illegible. Further without any text he signed as aforementioned \$ 2,800.- to come to \$ 5,000.-.

Explanation of business year 1934/35:

According to document 105 of May 2, 1935 there was an amount of \$ 1,000 account to the debit of the operation account without any explanation.

Explanation of business year 1938/39:

Besides the cash entries which are shown in enclosure 29 there were booked through the primary Note and cancelled in the year 1938.

For best expenses	\$ 10,681.01
For sacks and packing material	" 27,768.48
Total	" 38,449.49

Therefore these two entries are also to be separated. The way in which these illegal withdrawals were carried out as well as the way in which they were accounted, is to be seen from the enclosures so that it is not necessary to show them here once again. Reference is being made to the double accounting of advance payments.

In the year 1936 to 1937 there was an amount of \$ 4,200.- accounted to the debit of the account for best expenses. For advertising basis according to proof 201 of September 10, 1936. The original proof is only signed by Karl Bloch-Bauer. It is remarkable that a receipt for \$ 25,000.- for best advertising is appended to this original proof. This receipt shows the signature of Hitler (see enclosure 7).

Reimbursement of Excess Freight Not Booked

The Oesterreicher Bundesbahnen granted various reimbursements of which two amounts were not booked in the cash book according to enclosure 21 were reimbursed but not booked \$ 5,498.- on November 3, 1933. On January 10, 1934 the Postsparkasse received the amount of \$ 28,000.- according to voucher 36/273. This amount, however, was not booked at the Postsparkasse. On 11 January 1934 the check was written out amounting to \$ 132,000.- but on the Postsparkasse's account only \$ 103,000.- were booked whereby the amount of \$ 29,000.- disappeared. All together \$ 34,388.- for reimbursement for excess freight were not booked.

Interest reimbursement of the Laenderbank was not entered in the books. The Laenderbank reimbursed semi annually interest which in the individual years amounted according to statements of Director Pfeifer (enclosure 32) 1933/34 \$ 15,368.07

1934 - 35	\$ 18,076.09
1935 - 36	3 80,804.38
1936 - 37	6 14,862.30

Total \$ 130,210.84

Those amounts were withheld from the cash in the way that according to statements made by Director Pfeifer, Karl Bloch-Bauer had the Laenderbank paying him personally semi-annually these sums and did not deliver them to cash of the company.

Charity Contributions

The amounts paid out by the company under the title "Charity Contributions" are considerable higher in the large individual years. They amounted, for instance, according to enclosure 33 in 1927 till 1933 to \$ 21,376.46.

Enclosure 33 - 1927-35	21,376.46	Thereof gone to the share of the Central Charity Contribution Fund
" 34 - 1933-34	18,608.87	
" 35 - 1934-35	139,517.88	107,800.-
" 36 - 1935-36	144,618.88	85,672.-
" 37 - 1936-37	206,455.-	173,516.-

Especially large are the payments made to the Central Charity Contribution Fund. It would have to be found out for which purpose these Charity Contributions were used. (This Contribution Fund is said to be administered by the Leipzig-Lundenburger).

It also would be interesting that Dr. Emil Hoffmannthal received contributions of \$ 2,000.-, as Dr. Hoffmannthal belonged to the Board of Directors of the shareholders society, which society represented the interests of the small shareholders the contribution given to the aforementioned persons seemed to have served for special purposes.

(The following paragraph disclosed contributions to a fund which campaigned for reelection of Schussnig).

Paragraph 2

Subject: Bookkeeping with reference to tax payments:

As it can be seen from the aforementioned explanation the deterioration of the balance results which were made through fictitious invoices and other manipulations are also of influence to the tax payments. This is not only tax concealment, but also embezzlement. This

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refers not only to the tax conditions of the company, but also especially to the tax conditions of the individual members of the Board of Administration and those persons which received payments under hidden names. It would have to be investigated by the tax authority whether Mr. Pitts, as well as all the other owners of hidden accounts declared their interests from the accounts with the company and whether they paid the taxes referred heretofore as, for instance, income and rent and capital taxes. The tax concealment and evasion took place in the way that not only fictitious invoices were entered in the books for the purpose of falsifying balance results but also in the form that when estimating the stocks the value were put in at a very low rate or that individual items of the stocks were not taken into consideration at all.

The following breakdown shows what differences there exist in the valuation of the stock:

Business Year	Actual Inventory according to valuation of the factory	Balance sheet Figures	Under valuation in Percentage
1932 - 33	5,263,188.96	4,578,278.61	13.070
1933 - 34	5,847,644.93	5,314,812.83	9.366
1934 - 35	9,480,978.14	8,458,119.56	10.746
1935 - 36	12,577,561.22	10,186,967.55	18.900
1936 - 37	9,826,146.21	7,180,734.27	18.642

If the company informed the tax administration in its answers of the fact that the inventory was estimated at the rate of 5 percent below the market price and that no other depreciations from these values took place this is not true, as it can be seen from the foregoing breakdown the undervaluation amounts to approximately 9.6% to 18.9% in the individual years.

Furthermore, it has to be taken into consideration that the estimation basis of the individual tax years was made smaller because of illegal withdrawals and fictitious entries which have been mentioned in the first part of this report. According to the corporation tax payment order a copy of which is enclosed the former taxation basis would have to be increased not only for the undervaluation in the inventory estimation, but also for the illegal withdrawals, as follows:

Enclosure No	For Year	Basis for the taxation according to pay order	Amounts for which the estimation basis was reduced	Int. not booked	Reimb. for excess fr. not booked
			Fictitious Items		
1938	1938/39	1,349,000.-	4,000.-	-	-
1939	1939/40	242,000.-	5,000.-	-	-
1940	1940/41	3,244,000.-	387,152.-	-	-
1941	1941/42	2,379,706.25	259,233.94	-	-
1942	1942/43	3,547,644.93	412,332.18	15,348.07	34,489.-
1943	1943/44	34,788.10	-	-	-
1944	1944/45	3,402,017.61	403,281.53	12,076.09	-
1945	1945/46	5,856,000.-	437,044.86	80,904.78	-
	1946/47	-	246,847.86	14,843.30	-

The corporation tax loss which in this way was not delivered to this government, without taking into consideration undervaluation

of the inventory, amounts to \$ 559,509.25 for the time 1929-30 until 1935-37. No final estimation is available for the last year. Large statements of accounts and explanations are enclosed to the former answers but the aforementioned fictitious debits and illegal withdrawals for which the estimation basis was reduced are not mentioned.

On April 8, 1938 a partial correction of the corporation taxes for the year 1934-35, 1935-36, 1936-37 was made by the company in appeal to the tax administration. On the basis of this appeal (see enclosure 1 of the Interim Report No. 1), the tax authority increased the original estimation basis of the year 1935-36 from \$ 256,000 by

490,687.36
\$ 746,687.36

The differences from cash proceeds and interest reimbursement which were not entered in the books as ascertained in the course of this revision, are not yet included in this correction. These accounts, as well as differences of the other years, were only later in the beginning of May declared by the company to the tax authority but not only is the corporation tax seen to have been reduced for the aforementioned accounts but also the income tax declarations of the persons in question were seemingly made out incorrectly. As today it is not any more to be ascertained who received the bribes and gifts from the illegal withdrawals, it has to be assumed that these withdrawals must be added to the income of the family Bloch-Bauer. The same is to be said with regard to the crediting of interests for the hidden accounts if they are not contained in the tax declarations of the individual persons.

SUMMARY:

The total bookkeeping can by no means be considered as regular bookkeeping because of irregularities, erasures and washings which were made especially in the years prior to 1931, furthermore because of false book entries and repeated cancellations. For the aforementioned reasons this bookkeeping also can not be considered as fully able to bring proof. Some manipulations are of a kind that one can call them fraud against the state and the shareholders. The founder of all these manipulations seemed to have been Karl Bloch-Bauer. He was described by employees as being rough, selfish, always thinking of his own advantage, one who does not take into consideration his surrounding, also seemed to have forced his employees, by constantly threatening them with dismissal, to carry out such manipulations. According to information given him, Karl Bloch-Bauer was able to visit Schumanig, Steckinger and other members of the government without previous notification. The aforementioned person was therefore under the protection of the former system government and it would have been in vain to enter a claim under the former system under these circumstances. It is to be explained by the aforementioned reasons that when the employees did know of these manipulations and did not ask for legal proceedings against the persons concerned. It has to be said that only through the detailed explanations given by Dr. Victor Pfeifer and the other employees, it was possible to carry out the investigation of the business books of the years 1927/28, 1937/38 in this considerably short time. It was possible to bring a part of the shares of the company to foreign countries only due to the fact that Karl Bloch-Bauer as counsel could always bring over the binders luggage which was not to be controlled. Thus the removal of property to foreign countries was simplified. The tax authorities will have to find out to what extent the tax concealments and the defrauding by the persons concerned was carried out.

According to statements given by Director Pfeifer large amounts are said of having been given to Mrs. Dolfuss and the children of Dolfuss. It could be ascertained that Steckinger and Reither

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received advertising money (1) legal retention. Reference to this has been made in this report. The government had to suffer damage for the value and the shareholders for their dividends in the following amounts:

1. For the 1. legal withdrawal in the amount of \$ 2,512,417.77
2. For not booked reimbursement of amounts
Freight \$ 34,200.-
3. For interest not booked \$ 120,216.84
4. For a difference from the futures which
is not any more to be ascertained

Finally, it is to be remarked that through these manipulations not only the government and the shareholders had to suffer damage but that also the whole economy had to suffer through this corruption. As it is proved in the second part of this report on the operation around the sugar price could have been reduced without the best price having to be reduced. Through this a service would have been rendered not only to the agricultural but also to the whole economy.

The Auditor
Engineer Guido Walcher
Wien, May 20, 1938.

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