

Please note this is an unauthorized translation of the original Dutch text of the recommendation
“*Advies inzake kunsthandel Katz (zaaknummer RC 1.90B)*”

Recommendation regarding art dealership Katz

(case number RC 1.90B)

This document presents the Restitutions Committee’s recommendation to the Minister for Education, Culture and Science on a claim by X.X. and Y.Y., also on behalf of other family members, to 189 works of art from the National Art Collection. They request restitution of these works of art, which they believe belonged to the trading stock of art dealership Firma D. Katz of Dieren (or N.V. Schilderijen en Antiquiteitenhandel v/h D. Katz) and were lost *involuntarily* during the Second World War. Firma D. Katz of Dieren had belonged to the brothers Nathan and Benjamin Katz, father and grandfather of X.X. and Y.Y., respectively, since 1930. The claimed 189 objects from the National Art Collection, enumerated in **lists I to IV** that are part of this recommendation, are on loan to a large number of Dutch museums and government bodies.

Under article 2 (paragraph 1 in conjunction with paragraph 4) of the Decree establishing the Restitutions Committee, the Committee’s task is to advise the Minister for OCW concerning decisions on applications for the restitution of items of cultural value of which the original owners involuntarily lost possession due to circumstances directly related to the Nazi regime. In this connection, the Committee must have regard for the relevant government policy based on the recommendations of the Ekkart Committee of 2001 and 2003.¹

This recommendation is structured as follows:

- A) The procedure
- B) Historical overview
 - a. Introduction
 - b. After the German invasion
 - c. Buyer Alois Miedl
 - d. *Führermuseum* in Linz: Buyer Hans Posse
 - e. Buyer Hermann Göring
 - f. Aryanisation of the art dealership
 - g. Travels to Switzerland
 - h. Departure plans
 - i. After Nathan Katz’s departure
 - j. The Katz family’s departure
 - k. Family members who remained behind
 - l. After the war
 - m. Investigation into economic collaboration
 - n. Request for restitution of recovered art
 - o. SNK affair

¹The recommendations can be consulted via <http://www.herkomstgezocht.nl>

C) Considerations

- 1: The applicants
- 2: Art dealership Katz
- 3: Items of cultural value involved
- 4: Admissibility
- 5 to 8 inclusive: Ownership
- 9 to 37 inclusive: Loss of possession
 - 9 to 14 inclusive: Sales to Alois Miedl / kunsthandel v/h J. Goudstikker N.V.
 - 15 to 24 inclusive: Sales to the *Sonderauftrag Linz*
 - 25 to 31 inclusive: Transactions with Hermann Göring
 - 32 to 40 inclusive: Other works of art

D) Conclusion

A. The procedure

In letters dated 1 December 2004, 13 June 2007 and 15 January 2010, the Minister for Education, Culture and Science (hereafter referred to as: the Minister) requested the Restitutions Committee (hereafter referred to as: the Committee) for advice about the applications for restitution by X.X. dated 13 September 2004 and 29 March 2007 as well as about the application for restitution by Y.Y. dated 14 December 2009. The Committee examined the relationship between these applications, combining them in RC file 1.90.

(RC 1.21) The first application for restitution by X.X. (hereafter referred to as: the applicant) concerned the painting NK 1789 and was submitted to the Committee on 1 December 2004. The Committee registered the application under case number RC 1.21 and contacted the applicant in a letter dated 9 December 2004, which was followed by a response from the applicant in a letter dated 5 August 2005. The Committee then instituted an investigation of the facts, the results of which were laid down in a draft investigatory report dated 21 August 2006. This report was sent to the applicant for comment. The applicant then requested various extensions of the response term, the last until 25 August 2007.

(RC 1.90) Meanwhile, in a letter dated 29 March 2007, the applicant submitted a second application for restitution to the Minister, relating to other works of art. This second claim was registered under case number RC 1.90. In consultation with the applicant, the Committee then decided to merge case RC 1.21 into case number RC 1.90 and instituted a fact-finding investigation of the provenance of these works, the circumstances surrounding the loss of possession during the war and the post-war handling of the claims.

During this investigation it emerged that various objects were also being claimed in other cases that have been brought before the Committee. The recommendations in these claims have been deferred and the claims were investigated in conjunction with each other. Partly in connection with the delay in other cases, the Committee decided on 18 August 2008 to split RC file 1.90 into two sub-files, viz. RC 1.90A and RC 1.90B.

The Committee closed RC file 1.90A with a negative recommendation dated 1 July 2009. This recommendation concerned 31 works of art, which, after investigation, were found not to have

belonged to art dealership Firma D. Katz or N.V. Schilderijen en Antiquiteitenhandel v/h D. Katz during the occupation years. The Committee refers for this to its recommendation regarding Katz with file number RC 1.90A.

During the procedure, the Minister withdrew his request for advice concerning a number of works of art in connection with the fact that it had emerged that they are no longer part of the National Art Collection due to a previous restitution, theft or loss. The current recommendation, RC 1.90B, thus concerns the remaining 189 claimed objects, enumerated in **lists I to IV** inclusive. These lists include two paintings that are also claimed by other applicants. These are NK 2655, also claimed by Mautner (RC 1.89B) and NK 2924, also claimed by Arnhold (RC 1.61B). These cases were investigated in conjunction with each other. During the procedure, the applicants in the different cases were able to mutually take cognisance of the relevant facts established by the Committee or the respective other parties. The recommendations regarding Mautner and Arnhold will be adopted at the same time as the current recommendation.

In letters dated 22 October 2008 and 25 November 2008, the applicant stated that she would henceforth be acting on behalf of the other heirs of her father Nathan Katz and on behalf of the heirs of Benjamin Katz. She also reported that these persons are represented by her lawyers Tina Talarchyk and Philip ter Burg. In response to this statement and in connection with the position held thus far by the applicant that the works of art should be regarded as Nathan Katz's private property, the Committee indicated in a letter dated 20 August 2009 that the heirs of Benjamin Katz could submit an independent application for restitution to the Minister.

On 14 December 2009, Y.Y. of V. (hereafter also referred to as: the applicant), grandson of Benjamin Katz, stated that he wished to be included as applicant in the RC 1.90B case. The minister submitted this request to the Committee for advice in a letter dated 15 January 2010, after which the Committee included it in the current RC file, 1.90B.

On 22 January 2010, lawyer Thomas Kline (Andrews Kurth LLP) of Washington DC informed the Committee that he had taken over the representation from the previous lawyers and would henceforth be acting on behalf of the joint heirs of the two owners of art dealership Katz, Benjamin and Nathan Katz. He also stated that he no longer held the position that the claimed works of art were Nathan Katz's private property. In a letter dated 30 June 2010, Thomas Kline then submitted copies of powers of attorney given to Y.Y. by sixteen persons referred to by Kline as Benjamin Katz's heirs.

Both the applicants and the Committee conducted extensive (archival) research in the Netherlands and abroad. Research was rendered more difficult because of the lack of administrative information about the Firma D. Katz. In connection with the investigation, an interview took place on 12 October 2011 with Z.Z., Nathan Katz's son, who was born on xx yy 1919 and who experienced the events during the war. **List V**, which is part of this recommendation, contains a justification of the investigation conducted and an overview of the main archives and sources consulted.

On 7 October 2010, the Committee sent a preliminary version of its investigatory report on RC 1.90B to the applicants for comment, specifically requesting more information about the ownership of the claimed works of art. After postponement had been requested and granted, the applicants responded to the draft investigatory report in a letter dated 29 April 2011, in which they provided more information, including a memorandum by Lynn Nicholas and a report by Dr Willi Korte. In part on the basis of this information, the Committee instigated a further

investigation. The Committee included the details in a revised version of the investigatory report, which was sent to the applicants in a letter dated 21 October 2011. On 16 December 2011, after postponement had been requested and granted, the applicants responded and submitted further documents, including a second memorandum by Lynn Nicholas. The applicant's responses are part of the Restitutions Committee's RC file 1.90B. After 16 December 2011, the Committee again conducted further investigation of a number of points, the results of which were sent to the applicants, most recently in a letter dated 25 September 2012.

The investigatory report on which this recommendation is based was adopted on 17 December 2012. Under B below is an overview of the established relevant facts. This overview is a summary of the Committee's investigatory report, which will not be published in connection with privacy-sensitive information and the Committee's duty of confidentiality with regard to data from various non-public archives.

R. Herrmann assisted the Committee in this case as advisor.

B. Historical overview

a. Introduction

At the beginning of the twentieth century, David Katz ran an antiques business in Dieren, a village near Arnhem. His four sons were also active in the art and antiques business. According to information in the 1930 trade register, two of them, Nathan and Benjamin Katz, continued their activities as a general partnership using the name of their father's business, which was said to have been discontinued by then. During the 1930s, this art dealership, Firma D. Katz, was established at various addresses in Dieren. Two other brothers, Abraham Katz and Simon Katz, were also active in the art and antiques business. As far as the Committee has been able to ascertain, they were not partners of Firma D. Katz of Dieren, but traded under their own name in Apeldoorn, Dieren and The Hague in the 1930s.

The brothers Nathan and Benjamin were very successful and the reputation of their flourishing business grew. Nathan was the driving force behind the trade in paintings, and the perspective moved beyond national borders. Paintings were purchased in England and other countries, such as works from the Cook collection, and there were intensive collaborations with art dealers in the United States. Nathan Katz also bought works on the instructions of collectors, such as in 1940 for example, when he bought various works from the Cook collection on behalf of the Rotterdam dock magnates D.G. van Beuningen, W. van der Vorm and others. Just before the German invasion in May 1940, the firm opened a branch at Lange Voorhout 35 in The Hague.

b. After the German invasion

In the years after the German invasion, the Dutch art market once again became an important market for German buyers due to the gradual abolition of trade and currency restrictions. Having had to deal for years with virtually unsaleable stocks as a consequence of the economic crisis of the 1930s, the art trade received an enormous boost. The art trade flourished and the price of paintings exploded. Both Adolf Hitler and Hermann Göring attached great importance to building a top-quality art collection and sent their representatives to Dutch art dealers. As far as is known, the first contact between these German buyers and the Katz brothers took place in the first weeks and months after the occupation. After the war, Benjamin Katz said about the mood at the time: *'Na de inval van de Duitsers waren wij angstig voor het verloren gaan van ons bezit*

omdat wij Joden waren. In sommige gevallen werden wij verplicht, maar dat was niet direct, om belangrijke stukken aan de Duitsers te verkopen’ [After the German invasion, we feared losing our property because we were Jews. In some cases we were forced, but not immediately, to sell key pieces to the Germans.]

The majority of the works of art that are the subject of the current claim were acquired by representatives of Adolf Hitler and Hermann Göring, and by Alois Miedl, a German speculator and trader with close ties to Göring.

c. Buyer Alois Miedl

In June or July 1940, the Katz brothers came into contact with Alois Miedl, who was involved in taking over art dealership J. Goudstikker N.V. in Amsterdam at the time. Miedl had informed Katz that he was interested in buying paintings and it appeared that the brothers were prepared to sell. The ensuing negotiations were held in Utrecht, with Nathan Katz acting as chief negotiator on behalf of Firma D. Katz. After the war, his brother Benjamin said the following about the progress of the discussions: *‘Mijn broer heeft met de Heer Miedl altijd prettig onderhandeld en, toen wij in begin Augustus 1940 het definitieve contract sloten, hadden wij geen bijzondere vrees voor enige actie zijnerzijds.*’ [My brother always had pleasant dealings with Mr Miedl, and when we concluded the final contract at the beginning of August 1940, we were not particularly worried that he would take any action]. On 2 August 1940, Miedl and the brothers concluded an agreement under which over 500 paintings, probably the bulk of the trading stock of Firma D. Katz, was purchased by Miedl for NLG 1,822,500. It can be concluded from a post-war investigation that this sum was credited to the business’s account a few weeks later.

After the war, Benjamin Katz said: *‘In het begin dachten mijn broer en ik, dat de Heer Miedl onze heele zaak leeg wilde kopen en naderhand is mij gebleken, dat dit niet het geval was, want dat Miedl slechts een deel van mijn voorraad wilde hebben. Het is dus niet zoo, dat de Heer Miedl onze heele voorraad wilde kopen en daardoor ons als Joden de mogelijkheid wilde ontnemen om verder onze kunsthandel te drijven*’. [Initially, my brother and I thought that Mr Miedl wanted to buy everything we had in the business and it later turned out this was not the case and that Miedl only wanted to buy some of my stock. So I cannot say that Mr Miedl wanted to buy up all our stock in order to rob us Jews of the opportunity of running our art dealership.] Benjamin Katz also stated that Miedl had indeed paid the purchase price of the transaction on 2 August 1940 and that the sum had been received: *‘De kooprijzen van de groote partij schilderijen, die wij op 2 Augustus 1940 aan Miedl verkochten, is ons betaald via de Amsterdamsche en Rotterdamsche Bank. Wij kregen bij die banken dus een bedrag van ruim f. 1.800.000.- op ons saldo bijgeschreven*’. [The purchase price of the large batch of paintings we sold to Miedl on 2 August 1940 was paid to us via the Amsterdamsche and Rotterdamsche Bank. In other words, our accounts with those banks were credited with more than NLG 1,800,000.]

After the war, Benjamin Katz said the following about whether any force was exerted during the sales: *‘De Heer Miedl heeft op mij en mijn broer nooit dwang uitgeoefend om schilderijen te verkopen, die mijn broer en/of ik niet wilde verkopen. De Heer Miedl heeft ons nooit bedreigd met de overigens wel door de Duitsers tegen de Joden genomen maatregelen*’. [Mr Miedl never coerced either me or my brother into selling any paintings we did not want to sell. Mr Miedl never threatened us with the measures which the Germans had indeed put into place with regard to the Jews.] The circumstances of the occupancy did, however, play a part in the decision whether to sell a large batch of paintings in one go. Benjamin Katz said about this: *‘Ik*

wil nog opmerken, dat ik - wanneer er in Nederland geen Duitse bezetting was geweest en wanneer er een willekeurige koper was gekomen - mijn broer en ik er niet over gedacht zouden hebben een zoo groote partij schilderijen bij één transactie te verkoopen'. [I would like to note that if the Netherlands had not been occupied by the Germans and a random buyer had contacted us, neither my brother nor I would even have considered selling such a large batch of paintings in a single transaction.] He also remarked: 'Wij waren er meer in het algemeen van overtuigd, dat er voor ons niets anders opzat dan te verkopen aan de Duitsers wat zij verlangden'. [More in general we were convinced that we had little option but to sell to the Germans what they wanted.]

After the large transaction of August 1940, Nathan Katz and Miedl stayed in touch with one another. After the war, Benjamin Katz said that he himself had spoken to Miedl only a few times, but that his brother Nathan talked to him regularly. Benjamin Katz said that he had the impression 'dat Miedl en Nathan goede zakenvrienden van elkaar waren' [*that Miedl and Nathan were good business associates*]. Nathan Katz concluded various smaller transactions with Miedl, about which Benjamin Katz said after the war: 'Ook bij deze latere, veel kleinere, transacties, heeft de Heer Miedl voor zoover ik weet nooit pressie op mijn broer uitgeoefend of bedreigingen geuit' [To my knowledge, in the case of these later, far smaller transactions, Mr Miedl also never brought any pressure to bear on my brother or uttered any threats.] In 1941, Miedl was said to have helped Nathan Katz and his family escape during a raid. Miedl allegedly hid them in his house until it was safe to return to Arnhem. Benjamin Katz said about this after the war: 'In 1941 heeft de Heer Miedl zelfs eens mijn broer Nathan met vrouw en kinderen, toen zij door de Duitsers achterna gezeten werden bij een Jodenrazzia in den Haag, helpen ontvluchten'. [In 1941, Mr Miedl even helped my brother Nathan and his wife and children escape when they were being pursued by the Germans during a round-up of Jews in The Hague.]

d. Führermuseum in Linz: Buyer Hans Posse

At about the same time as Katz came into contact with Miedl, in the months after the German invasion, Dr Hans Posse made his first visit to the art dealership. Posse was a famous art historian and became director of the *Staatliche Gemäldegalerie Dresden* in 1910. In 1939, Posse had been given a special assignment by Adolf Hitler to assemble the collection for the *Führermuseum* which was to be set up in Linz. This assignment and the (informal) organisation set up to accomplish this were called the *Sonderauftrag Linz*. In the Netherlands, Posse was initially assisted by an employee of the *Auswärtiges Amt*, Felix Wickel. In the course of 1942, he also received assistance from a German art historian, Dr Erhard Göpel. Both were employed by the *Referat Sonderfragen*, a department of the *Generalkommissariat zur besonderen Verwendung*, headed by NSDAP delegate Fritz Schmidt. In practice, the department was engaged in influencing the relations between the Netherlands and Germany in the field of culture and in gathering information, such as for the *Sonderauftrag Linz*. Research has shown that the Nazi authorities regarded Nathan Katz as one of their chief contacts on the Dutch art market. It also emerged that the brothers were used as intermediaries for acquiring works of art from persons unwilling to trade (directly) with the occupying authorities, out of principle or for other reasons, but who were prepared to sell to a Jewish art dealer (see also below, under i).

On his first visit to art dealership Katz, Posse showed an interest in several dozens of works. On 29 June 1940, Katz sent Posse a quotation listing 25 paintings, and he wrote: 'Bezugnehmend auf Ihren geschätzten Besuch an unsere Filiale in Haag danken wir Ihnen noch sehr für die grosse Ehre, die Sie uns damit erwiesen haben'. Posse decided to actually purchase 17 of the 25

works of art. On 19 July 1940, Katz confirmed the purchase worth NLG 358,000, stating that he hoped for more business: *‘Wir danken Ihnen sehr für die Tätigkeit dieses Geschäftes und hoffen recht gern, dass solchens einen Anlass zu weiteren Geschäften geben wird’*. On 24 July 1940, Posse told Martin Bormann, Hitler’s private secretary, that he expected that the *‘neu angeknüpften Beziehungen [in the Netherlands] fortlaufend weitere Erwerbungs-möglichkeiten von bedeutenden Stücken ergeben werden’*.

More purchases did indeed follow. Until it was wound up in February 1941, the art dealership Firma D. Katz sold works worth over NLG 1.1 million to Posse for the *Führermuseum*. It can be concluded from post-war documents that the sales sums were transferred to and received by the firm. It can also be concluded from archival documents found that in the months following the winding-up of the firm, Posse and his assistants continued to make active use of the services of Nathan Katz for their assignment. Nathan Katz was expected, for instance, to provide information if he came across any interesting works of art, or to immediately buy such works for Posse. In October 1940, Nathan Katz had been instructed by Wickel to immediately notify Posse by telegram if he found anything special and to do so he was permitted to use the facilities at Wickel’s office. In addition, Posse was bent on purchasing the collection that belonged to Prof. Dr Otto Lanz, a surgeon of Swiss descent, who had died in Amsterdam in 1935. In the course of 1940, Nathan Katz was closely involved in negotiations about the possible sale of Lanz’s collection to Posse.

e. Buyer Hermann Göring

Reichsmarschall Hermann Göring also bought works of art from Firma D. Katz, albeit fewer than Miedl and Posse. Most transactions with Göring probably went through the latter’s purchasing agent, Walter Andreas Hofer, an art dealer who was very familiar with the Dutch art market, as he had been director of the The Hague art dealership of his Jewish brother-in-law, Kurt Walter Bachstitz, for some time in the 1920s. Hermann Göring visited the branch of Firma D. Katz in The Hague at least once in person, on which occasion he bought three valuable works from the collection of H.E. ten Cate of Almelo, with Nathan Katz acting as agent. This probably took place on or around 27 September 1940. In a conversation with the Committee, Nathan Katz’s son stated that the tension surrounding Göring’s visit had made his father feel unwell.

f. Aryanisation of the art dealership

In September 1940, rumours started circulating that the occupational administration was to start expropriating Jewish businesses. Posse and his assistants did, however, express their satisfaction with the services Firma Katz had rendered thus far. So as not to impede the delivery of paintings for Hitler’s collection, Posse saw to it that Firma D. Katz was registered with the *Wirtschaftsprüfstelle*, a department of the *Generalkommissariat für Finanz und Wirtschaft*, whose responsibilities included the registration of Jewish businesses, and that he was to be treated with restraint when the restrictive measures were introduced.

On 22 October 1940, Regulation 189/1940 was imposed, obligating all Jewish firms to register their businesses with the *Wirtschaftsprüfstelle* by 30 November 1940. On 12 March 1941, this regulation was followed by regulation 48/1941, the so-called *‘Wirtschaftsentjüdungs’* regulation. Shortly before this regulation came into force, the art dealership was aryanised on the orders of the *Wirtschaftsprüfstellen*. As a result, Firma D. Katz went into liquidation on 17 February 1941. The liquidator was the brothers’ lawyer, Cornelis de Kempnaer from Arnhem. The firm was wound up on 1 June 1943. At the same time as the firm was wound up, a new ‘aryan’ business was set up, the N.V. Schilderijen- en Antiquiteitenhandel v/h Firma D. Katz. On 19

May 1941, the establishment of the N.V. was announced in the supplement to the Netherlands Government Gazette. The N.V. was headed by the directors, Dr J.L.A.A.M. van Rijckevorsel and H.E. Tenkink, who had probably been approached for that reason by the brothers. The German Dr H.O. Behrens was appointed as supervisory director, who, as it emerged from documentation found, worked for the *Referat Sonderfragen*. Nathan and Benjamin Katz continued to work against payment as advisors to the company. One of the requirements of the *Wirtschaftsprüfstelle* was that the share of the Katz brothers in the profits of Firma D. Katz was to be placed in a blocked account at the *Vermögensverwaltungs- und Renten-Anstalt*.

Regulation 148/1941, known also as the first Liro regulation, took effect on 8 August 1941. This regulation stipulated that Jews had to make bank assets in excess of NLG 1,000 payable to the looting organisation Lippmann, Rosenthal & Co, Sarphatistraat in Amsterdam. Through the intercession of Posse, Nathan, Benjamin and Abraham Katz were temporarily exempted from this duty, initially for a one-month period.

g. Travels to Switzerland

To give fresh momentum to the discussions with the Lanz family in connection with the purchase on Posse's behalf of the Lanz collection as referred to under d, it was decided at the end of 1940 that Nathan Katz would have to go to Switzerland, where Lanz's widow lived. Wickel organised a visa for him at Posse's request. It was said that there was no danger that Nathan Katz would not return from Switzerland, because '*Das Vermögen von Katz sowie seine Frau und Kinder bleiben hier und befinden sich unter deutschem Zugriff*'. In early March 1941, two weeks after Firma D. Katz had gone into liquidation, Nathan Katz stayed in Basel for a week. It is possible that the brothers considered permanently fleeing the Netherlands, as the applicants sent the Committee a copy of a letter said to have been sent to a lawyer in the United States by one of the brothers on 1 March 1941 which reads: '*(...) if the situation with us becomes still worse, we have plans to come to America; in fact this might happen quite soon*'.

Shortly after Nathan Katz had returned to the Netherlands, Posse thought it desirable that Nathan Katz visit Switzerland again. In May 1941, thanks to the intervention of Hitler's right-hand man Martin Bormann and the head of the *Reichssicherheitshauptamt* (RSHA) Reinhard Heydrich, permission was granted. It took a while to get the formalities completed, but on 18 July 1941, Nathan Katz again left for Switzerland, where he stayed for a good two weeks. It can be concluded from correspondence that he was busy exploring the Swiss art market, amongst other things. He also attempted to have his son admitted to Basel University. Back in the Netherlands, on 9 August 1941, Nathan Katz reported his findings about the Swiss art market to Posse, including photos of paintings that were of possible interest to Posse. Among these was a painting by Rembrandt, described at the time as *Portrait of Raman*, in which Posse was greatly interested but which he could not buy because of an acute shortage of Swiss money.

h. Departure plans

Nathan Katz probably informed Posse or his staff in August or September 1941 that he wished to leave the Netherlands permanently (the formal emigration ban for Jews dates from October 1941). Whether Nathan Katz should be granted permission for that depended, according to Wickel, mainly on the extent to which Posse still needed him. On 19 September 1941, Wickel wrote to Posse, asking him to decide '*ob bezw. inwieweit und wie lange Sie N.K. [Nathan Katz, RC] hier noch nötig haben*'. Wickel noted that the most recent regulations of the Nazi administration were a substantial tightening-up of anti-Jewish measures so that Nathan Katz would need to be granted a further exemption to enable him to continue his work on Hitler's

behalf in a more or less normal manner. However, repeated requests submitted by Wickel on Posse's orders caused resentment in parts of the Dutch occupation administration. This left Wickel in a vulnerable position seeing as he was of part Jewish descent himself. On 8 October 1941, Posse wrote to Wickel: *'Sicherlich ist es weder für Sie noch für mich ein reines Vergnügen. Aber wir brauchen die Leute vorläufig noch im Interesse unseres Auftrags'*. Wickel suggested to Posse that Nathan Katz be allowed to leave the country within three to four months. His brothers Benjamin and Abraham were to be presented with a similar proposal and if they rejected this, they would be fully subject to the anti-Jewish regulations from 15 October 1941, according to Wickel. The first deportation trains left Vienna, Prague, Luxembourg and Berlin at around the same date.

The brothers probably agreed to the proposal. In November 1941, Nathan Katz tried to obtain a transit visa for Switzerland, aiming to travel from there via Cuba to the United States. As security, a guarantee requested by the Swiss authorities that he would not be a burden on the authorities, he transferred several large sums of money to Switzerland. On 13 November 1941, Nathan Katz wrote to Posse about his possessions in the Netherlands, *'das Ergebnis einer harten und mühevollen Lebensarbeit'*. He expected that he would have to leave most of his possessions behind in the Netherlands, but in his letter he asked if he were allowed to take a sum of money and various goods, varying from jewels to paintings, with him so that he could build a new existence. According to Nathan Katz the *'mir Ihrerseits stets erwiesene Hilfsbereitschaft'* had given him the courage to personally ask Posse to have his proposal looked upon favourably by the authorities in question. Nathan Katz argued that he assumed that *'meine Dienste auch in der Zukunft für Sie von Nutzen sein und von Ihnen in Anspruch genommen werden können'*, on the basis of which he hoped that Posse would manage to obtain permission from the responsible authorities.

A few days after receiving Katz's letter, Posse discussed the matter with *Generalkommissar* Schmidt, suggesting that Nathan Katz's departure be made as simple as possible. It was expected of Benjamin Katz, who remained behind in the Netherlands for the time being, that he continue to work for Posse. The completion of the formalities was held up a few times in the bureaucracy, but despite these setbacks, Posse continued his efforts to support the emigration plans of Nathan Katz and his family. After a request for an entry visa was rejected by the Swiss authorities on 16 January 1942, permission for a temporary stay was granted after all on 2 February 1942, initially for two weeks. Before he left, Nathan Katz had his household effects, which included paintings, put in storage at furniture warehouse De Gruyter in Arnhem. His family probably arrived in Switzerland on 11 February 1942, after a train journey Nathan Katz's son described as 'frightening'. A few weeks later, Posse visited Nathan Katz and the director of the Netherlands Institute for Art History (RKD), Dr Hans Schneider, who had meanwhile also travelled to Switzerland, reporting to Wickel on 30 March 1942 that Nathan Katz was working for him in Switzerland: *'Ich habe in der Schweiz eine ganze Menge sehr schöne dinge erworben. N.K. [Nathan Katz, RC] bin ich zweimal begegnet; er arbeitet für uns'*.

i. After Nathan Katz's departure

After Nathan Katz had left the Netherlands, his brother Benjamin took on work on Posse's behalf. On 10 April 1942, he reported to his brother: *'Ik heb nog eenige zeer belangrijke schilderijen kunnen krijgen voor Dr. P. en verwacht hem dan ook spoedig. Dus alles loopt goed'* [I have been able to get some very important paintings for Dr P. and expect him shortly. So everything is going well.] Meanwhile, Posse was found to be suffering from a serious form of cancer. In support of his assignment, he was assisted by Dr Erhard Göpel, who was to monitor

the art trade in the Netherlands. Posse welcomed this because he considered the Dutch art market to be of key importance: *‘Es wäre tief bedauerlich, wenn eine unserer schönsten Weiden infolge des Abflusses von NK [Nathan Katz, RC] trockengelegt und unsere Kühe infolgedessen keine Milch mehr geben würden’*. However, Benjamin Katz’s room to manoeuvre was very restricted by the anti-Jewish measures. Wickel reported to Posse *‘daß Juden keine Personenwagen mehr gebrauchen dürfen, sein Verfügungsrecht über sein Vermögen läuft demnächst ab; seine Erlaubnis zur Besichtigung von Ausstellungen, Museen etc. ist bereits abgelaufen, er benötigt seinen Sohn, da er die eine und andere Verbindung nicht allein aufrecht erhalten kann, und dieser braucht dann auch wieder Ausweise’*. Wickel also noted that on top of that, Jews were also obliged to wear a star. Because Posse had been unable to lend his support to attempts to get the required exemptions because of his illness, Wickel had been unable to ensure that they were in place on time.

On 17 May 1942, Benjamin Katz wrote to his brother in Switzerland that things were going as planned, *‘maar veel zorgen in deze tijd. Dat begrijp je wel. Dat ik overal alleen voor sta als er wat te regelen is, valt dit niet mee. Het wordt natuurlijk slimmer en dat drukt (...) Ik hoop dat ik je spoedig de hand kan drukken, want ik ben erg moe, maar zal proberen door te zetten’* [but this is a worrying time. You’ll understand that. It’s not easy for me that when it comes to organising things, as I’m on my own. It’s obviously getting worse and that weighs me down (...) I hope I will be able to shake your hand soon, because I’m very tired but I will try to persevere.] On 26 June 1942, a friend of Nathan Katz’s wrote him a letter in which he said about Benjamin Katz: *‘Gisteren was je oudste broer even bij me, om eens bij te praten. Hij ziet er beter uit, maar vindt de geregelde reizen naar het Haagje [Den Haag, RC] niet bijzonder prettig. Hij kan zich nu beter begrijpen, dat jij daar een moeilijke tijd hebt gehad’* [Your eldest brother dropped in yesterday to catch up. He is looking better but does not like the regular trips to The Hague. He’s now better able to understand that you had a hard time there.] The first major deportations started in the Netherlands in the weeks following that. The first transport from Westerbork to extermination camp Auschwitz-Birkenau took place on 15 July 1942.

It can be concluded from documentation found that Benjamin Katz obtained various exemptions from the German administration to enable him to work, including an exemption from the obligation to wear a star. However, repeatedly securing exemptions for Benjamin Katz became increasingly difficult. In June 1942, *Generalkommissar* Schmidt was aiming to obtain an extension for an indefinite period but *Reichskommissar* Seyss Inquart only permitted a month’s extension of the dispensation. The brothers also had to submit a detailed specification of assets within a few weeks. Based on this, Seyss-Inquart decided in August 1942 that they had to hand in a quarter of their assets to the looting organisation Lippmann, Rosenthal & Co, Sarphatistraat (analogous with the original regulation concerning payment of *Reichsfluchtsteuer* in Germany). It was only with a great deal of difficulty that Göpel was eventually able to extend the exemptions until 1 October 1942. In a letter, Göpel elucidated this objective: *‘Die Privatmittel von Herrn B. Katz dienen vorläufig noch immer zu Vorfinanzierungen gewisser Ankäufe, die diskret erfolgen müssen, und ohne daß die Holländer erfahren, wer hinter diesen Käufen steht. Die Erfahrungen des letzten Monats haben leider bestätigt, daß dieser Umweg immer noch eingeschlagen werden muß’*.

j. The Katz family’s departure

On 5 August 1942, Göpel wrote that the emigration of all 25 Katz family members was envisaged and that this proposal had, in principle, been approved but that the practical implementation of the plans would probably prove to be quite complex. In this period, various

people, including those linked to art dealership Katz, were attempting to enable Jews to emigrate to or via Switzerland in exchange for paintings. Among the people who wished to leave the country in this way was probably Dr A.B. de Vries, the later director of the Stichting Nederlands Kunstbezit (the Dutch Art Heritage Foundation, SNK) and his family (see below under n). Members of the Lanz family and Dr Hans Schneider were presumably involved in the plans, which were probably changed on countless occasions and about which it is not known whether they were actually carried out in the end.

At the end of September 1942, Benjamin Katz presumably promised Posse Rembrandt's *Portrait of Raman* that Nathan Katz had shown Posse earlier in Switzerland and which he wished to have (see under g), if he and his family could leave the country safely. Eventually, an exchange did indeed take place (see for the post-war restitution of the *Portrait of Raman* under n).

The wholesale deportations and raids where Jews were picked up and taken from their houses were meanwhile in full swing. It can be concluded from letters that Benjamin Katz was under heavy pressure at this stage: '*Mijn kop zit totaal vol. Zoveel komen bij mij om te helpen, maar dat kan niet allemaal*' [*My head's completely full. So many people come to me for help but I can't do it all*]. On 23 September 1942, Martin Bormann's assistant wrote Posse a letter saying that Benjamin Katz and 25 members of the family had been allowed to travel to Switzerland, but urgency was called for because the situation could change rapidly. Meanwhile, the brothers' lawyer tried to arrange for the emigration of various friends and acquaintances and a request was made to Nathan Katz to make funds available and to organise visas. In addition to Benjamin Katz, this also caused great tension and uncertainty among other members of the family. On 13 October 1942, Schneider said the following about Nathan Katz to Wickel: '*Die Sorge um seine Verwandten setzt ihm furchtbar zu und hofft er, dass diese und namentlich seine Schweigereltern inzwischen geschützt wurden und davon auch Kenntnis erhalten haben*'.

Although they were initially to emigrate to Switzerland, the group with Benjamin Katz eventually travelled by train to Spain on 20 October 1942. Nathan Katz had arranged for the necessary visas from Switzerland. Like his brother, Benjamin Katz also put his household effects in storage with the firm of De Gruyter in Arnhem. The group was accompanied on their journey to Spain by the deputy head of the *Zentralstelle für Jüdische Auswanderung* in Amsterdam, Ferdinand Hugo Aus der Fünften, and the head of the SD in Amsterdam, Willy Lages, two of the most important individuals in charge of implementing the deportation of Jews from Amsterdam. Their presence was probably meant as a guarantee and intended to ensure that the family did indeed reach their intended destination, otherwise the painting would not be released in Switzerland. From Spain, the group took a boat to Jamaica. In the course of 1943 and 1944, some of them returned to Great Britain to join the army or work for the Dutch government. On 9 November 1942, Schneider wrote a letter to Posse thanking him on behalf of Nathan Katz for his support. After the brothers' departure, the *Referat Sonderfragen* used the The Hague branch of the art dealership for the storage and transit of works of art.

k. Family members who remained behind

Nathan Katz had also requested permission for his parents-in-law to come to Switzerland. However, it emerged that they had not been included on the list of individuals who had been given permission by the German authorities to leave the Netherlands. Schneider subsequently attempted to arrange for this permission via Posse. From August 1942, Posse's condition continued to deteriorate and he communicated more and more through telegrams with Wickel

and Göpel from the *Landhausklinik* in Berlin. He died on 8 December 1942. After several anxious months, Nathan Katz's parents-in-law joined their family in Switzerland, probably in mid-December 1942. During his stay in Switzerland, Nathan Katz offered financial support to stateless refugees.

After the group with Benjamin Katz had left the Netherlands, a few family members remained behind, among whom was Eva Katz-Franken, the brothers' mother. A brother of Nathan and Benjamin, Simon Katz, also stayed behind in the Netherlands, with his wife Roosje. As agreed, they initially received protection against deportation but at the end of 1943 they were arrested on the orders of the SD and taken to Westerbork. On 18 October 1943, *Reichskommissar* Seyss-Inquart, *Generalkommissar zur besonderen Verwendung* Ritterbusch, envoy Otto Bene, commander of the *Sicherheitspolizei* and the SD Erich Naumann, the head of *Gestapo Referat IV B 4* in The Hague Wilhelm Zöpf, head of the *Referat Sonderfragen* Ruoff and Dr Erhard Göpel convened in a meeting about the Katz family. After a lengthy discussion, Seyss Inquart and Naumann eventually agreed to exempt Nathan and Benjamin's aged mother from wearing the Star of David and allow her to stay in Dieren. The four remaining members of the family stayed in Westerbork but '*werden jedoch wie die Frederiks-Juden behandelt, vom Abtransport zurückgestellt*'. They would be given permission to emigrate '*wenn die Einreise für ein anderes Land beschafft worden ist*'. As Nathan Katz had stated that in that event he was prepared to make a painting available, further negotiations about the family members' emigration were conducted by Posse's successor, Prof. Hermann Voss.

It can be concluded from correspondence found in the *Bundesarchiv Koblenz* that as late as 1944, while he was in Switzerland, Nathan Katz had attempted to get his family freed by making works of art available to the *Sonderauftrag Linz*. The elderly mother of the brothers, Eva Katz-Franken, probably died in the Netherlands on 9 November 1944. Family members who had been interned at Westerbork were deported later after all, to concentration camp Bergen-Belsen. When the Germans evacuated this camp ahead of the Red Army advance, they ended up in the so-called 'lost transport', a packed train that drifted in between enemy lines for weeks. Benjamin and Nathan Katz's eldest sister did not survive this and she died in April 1945, near Schipkau in Germany.

1. After the war

After the liberation, Benjamin Katz returned to the Netherlands and continued the art dealership in Dieren. His brother Nathan remained in Switzerland with his family. In 1946, the Dutch government awarded Nathan Katz the silver *Erkentelijkheidsmedaille* [Medal of Appreciation] for his support of refugees.

Shortly after the liberation, an employee of art dealership Katz visited the De Gruyter furniture warehouse in Arnhem, where the brothers had stored their respective household effects before leaving the country. Much had been destroyed and stolen: '*maar er zit nog aardig wat, ook van Heer Bey [Benjamin Katz, RC], veel lijkt er door elkaar, panelen ingetrapt, sloten opengebroken, schilderijen zijn er bij waar zij dwars door het doek hebben geslagen*' [there is still quite a bit, also of Mr Bey's (Benjamin Katz, RC), a lot seems jumbled up, panels kicked in, locks forced, there are some paintings whose canvasses have been hit right through the middle]. Benjamin submitted a request for damages to the German authorities via Stichting JOKOS, which was granted. However, due to a misunderstanding between Nathan Katz's widow and her civil-law notary, the request for damages for the loss of Nathan Katz's very

valuable household effects was not submitted until after the statutory term had lapsed, so that only a fraction of the total claimed amount could be paid out.

m. Investigation into economic collaboration

After the liberation, the fact that art dealership Katz had supplied large quantities of art to the Germans during the occupation caused quite a stir. The Political Intelligence Department launched an investigation into the art dealership on suspicion of trading with the enemy or economic collaboration. In December 1947, the investigators reported on the attitude and activities of Benjamin and Nathan Katz. They concluded that the brothers had indeed supplied paintings to the Germans. Nathan Katz was said to have acted as ‘*Sachverständiger*’ for the Germans, for which he received a salary. It was not possible to ascertain whether these activities were conducted voluntarily. Within the Special Criminal Jurisdiction this was regarded as a complicated case. The investigation should therefore focus on the period before the liquidation of Firma D. Katz in February 1941. It would be difficult to prove that there had been no duress on account of the brothers’ Jewish origins after this period. The case was eventually dismissed.

n. Request for restitution of recovered art

After the war, several hundred works of art that the brothers Katz had supplied to the Germans were recovered from Germany and Austria. No declaration forms completed by Kunsthandel Katz for paintings that the art dealership had lost possession of during the war were found in the SNK archive. SNK director Dr A.B. de Vries, a good acquaintance of Nathan Katz’s from his Swiss period, was said to have granted the art dealership exemption because the administration of art dealership Katz was no longer available.

The brothers submitted a first application for restitution relating to two paintings on 15 May 1946, through their lawyer, Cornelis de Kempenaer. According to the brothers’ lawyer, he himself had been obliged to transfer the profits of the works to Lippmann, Rosenthal & Co, Sarphatistraat (Liro). Two paintings were returned in exchange for assignment of a debt of NLG 127,000 owed to the former Liro bank. The Rembrandt, which had been given to Posse in exchange for Benjamin Katz and his family leaving the country (see under j), was returned too. On 19 February 1947, Katz’s lawyer then requested the return of 26 other paintings, in respect of which advance talks had probably been held between SNK director De Vries, the Katz brothers and their lawyer. To support this application for restitution, Katz’s lawyer submitted, amongst other things, statements by the former director of the RKD, Dr Hans Schneider, and by art historian Prof. Dr J.G. van Gelder, both of whom said that the Germans had coerced the brothers, also naming Posse by name. Van Gelder stated that:

Bij alle moeilijke gevallen is ondergeteekende vaak te hulp geroepen; telkens weer moest hij vaststellen, dat tegen overmacht niets te doen was en dat onder pressie kunstwerken moesten worden verkocht, wilde het leven van de familie Katz niet in gevaar komen. (...) De leiding had aanvankelijk Dr. Posse, Dr. Voss met zijn vertegenwoordiger Dr.E.Göpel en ambtenaren van diens bureau. Alleen onder grooten druk zijn een aantal kunstwerken verkocht; een zeer grote rol heeft hierbij gespeeld de angst voor het wegvoeren van familieleden. Van een vrijwillige verkoop is nooit sprake geweest, temeer niet, daar tegenover verkoop van goederen elke mogelijkheid voor inkoop van goederen ontbrak. Achteraf kan worden geconstateerd, dat de tactiek van de Heeren Katz juist is geweest, wat nooit van tevoren kon gezegd worden; zoals bekend zijn ruim 30 familieleden uiteindelijk gered door vertrek naar het buitenland.

[I was called in to assist in all difficult cases, and each time, I was forced to conclude that there was nothing you could do about a situation of force majeure and that the paintings had to be sold under duress if the lives of the Katz family were not to be endangered. (...) Initially, Dr Posse, Dr Voss with his representative Dr E. Göpel and officials from his office were in charge. It was only under considerable

duress that a number of works of art were sold. The fear that members of the family would be deported played a major part in this. This was never a voluntary sale, especially not since the sale of goods was never matched by the purchase of goods. With hindsight it can be concluded that Mr Katz's tactics were right, something that you never know beforehand. As we know, over 30 members of the family were saved by going abroad.]

Schneider stated:

Destijds kon ik alles zeer van nabij volgen, omdat ik bij de inval der Duitschers de gebroeders Katz behulpzaam ben geweest bij het verbergen van hun belangrijke schilderstukken. Toen zij later door den genoemden opkoper Posse in 't nauw werden gedreven, kwamen zij telkens bij mij het hart lichten. Ik heb hen aangeraden alle transactie's zoo veel mogelijk te traineeren en er vooral naar te streven, dat zij aan eventuele verkoop hunner stukken de conditie van "loskoop" voor hun zelf en hun familieleden annex konden maken. In dien zin heb ik dan ook persoonlijk bij den heer Posse gepleit - en succes ermee gehad.

[At the time I was able to follow everything from close by because I had helped the Katz brothers to hide their most important works of art when the Germans invaded. Every time they were cornered by the said buyer Posse, they came to me to pour out their woes. I advised them to delay all transactions wherever they could, and especially to attach to the sale of any of their works the condition of a "ransom" for themselves and their family members. I also argued that personally with Mr Posse, and was successful.]

SNK director De Vries's opinion about the paintings for which an application for restitution had been submitted was that while duress certainly did play a part, it was still unclear whether there had been a quid pro quo. Because of this unclarity, Katz's lawyer had suggested paying a sum of money and donating some important paintings to Dutch museums in reciprocation of the return of the work, an uncommon regulation in those days. With the consent of such authorities as the Netherlands Property Administration Institute (NBI) and the Ministry of Education, Arts and Sciences, 25 works of art were returned to the Katz brothers on payment of a sum of NLG 289,000 and the donation of three of the works - what were at the time called the Bicker portraits by Maarten van Heemskerck and a Rubens oil sketch - to the State of the Netherlands.

o. SNK affair

In the course of 1948, a judicial investigation was launched into the activities of the director of the SNK, seeing as there was a suspicion that various irregularities had occurred at the foundation. During this investigation, the works returned to Katz were also looked into. The suspicion arose that De Vries had given undue preference to the Katz brothers when returning the paintings. On 8 July 1948, Dr A.B. de Vries and Benjamin Katz were arrested in connection with this and interrogated for several days. The public prosecutor charged with corruption cases, W.H. Overbeek, formally opened the investigation on 12 July 1948. The arrest caused quite a stir in the press. Some newspapers conducted a fierce campaign against De Vries and certain issues were greatly magnified. Various witnesses were heard in the following years, including the German Alois Miedl, who had fled to Spain just before the liberation. At the request of the Dutch authorities, who provided him with a letter of safe-conduct and a reimbursement of expenses, Miedl visited the Netherlands from the end of August to mid-September 1949 in order to give evidence against De Vries and Katz. Action was also brought against Katz's lawyer, C. de Kempnaer, after it emerged that the debt of NLG 127,000 with Liro had not come about as a result of the sale of paintings, as he had previously claimed. Nathan Katz died in Switzerland on 29 August 1949, before he could be interviewed.

The investigation dragged on for a while and was wound up on 10 January 1951. Public prosecutor Overbeek recorded his findings in a detailed final report, in which he concluded that

De Vries had acted out of personal sympathy for the Katz brothers and with a view to Dutch museological interests, and that he had not been motivated by any personal gain. Overbeek saw Katz's lawyer as the driving force behind the largest of the contested claims, and he doubted the latter's good faith on certain points. Overbeek also reported on Nathan and Benjamin Katz's activities during the occupation. In his view, compared to other Jews in the Netherlands, the brothers were in a very privileged position and the firm had greatly benefitted from the flourishing of the art market at the beginning of the war due to the German's interest in buying art. As to the extent to which coercion had been at issue, Overbeek considered the following: *'Het zal moeilijk zijn precies een onderscheid te maken tussen de hierbij gebleken koopmansgeest en het begrijpelijke gevoel van angst, dat bij hen tegenover de bezetters bestond'*. [It will be difficult to distinguish exactly between the business sense that was in evidence and the understandable feeling of fear they would have felt with regard to the occupying authorities].

Because in De Vries's case the investigated facts were on the *'grens van het strafrechtelijke en de beleidssfeer'* [border between what was criminal and what was policy] and the lingering case had caused considerable suffering, Overbeek regarded further action against De Vries not desirable. As the charges against Benjamin Katz could not be proved, and his brother Nathan had meanwhile died, Overbeek recommended not prosecuting Benjamin Katz any longer either. The public prosecutor followed the advice with regard to Benjamin Katz, who *'inmiddels een volslagen wrak [is] geworden, zo zelfs, dat zijn verhoor nog nauwelijks heeft kunnen plaats grijpen'* [has meanwhile become such a wreck that an interrogation has hardly been possible at all] but on 28 February 1951, Dr A.B. de Vries was handed a notice to the effect that prosecution would be continued. On 18 April 1951, by order of the district court, De Vries was granted immunity from further prosecution because of insufficient evidence of guilt.

Once the decision was taken to drop the case against Benjamin Katz, the Ministry of Finance did investigate whether it was possible and desirable to annul the return of paintings to Katz or else claim sums of money from him. The state advocate investigated the case but concluded that various difficulties would first have to be overcome. After all, the element of uncertainty with regard to the quid pro quo received had deliberately been included in the equation when concluding the agreement (of amical restoration of rights) between Katz and the SNK, and the element of 'force' in the sale to the Germans was not easy to refute, in part because in a previous case concerning the sale made by a private Jewish individual to Miedl, the Council for the Restoration of Rights had decided that this had been an enforced transaction. Nonetheless, negotiations took place between the State of the Netherlands and the Katz family, which eventually resulted in payment to the State of the Netherlands of NLG 183,250.20 plus interest by way of a settlement, thus bringing the case to a close.

Finally, in connection with a supposed embezzlement of money and mismanagement, the Katz family instituted a further action against their former lawyer, De Kempnaer. On 11 December 1952, the district court of Arnhem sentenced him to render account of his actions, as the Katz family demanded. The district court refrained from passing judgement on any sum he might have to pay. The proceedings dragged on until 1958, when the High Court decided that the lawyer was not obliged to pay a sum to Katz. Benjamin Katz died in 1962. The family continued the art dealership for a while, after which it was wound up and discontinued on 1 January 1974.

C. Considerations

The applicants

1. Applicant X.X. of B., United States, stated that she is the heir of her father Nathan Katz (1893-1949) and that she is acting on her own behalf and that of three other heirs of Nathan Katz, viz. Z.Z. of B., Switzerland, A.A. of T., France, and B.B. of S., France. Applicant Y.Y. of V. states that he is entitled to the estate of his grandfather, Benjamin Katz (1891-1962). He acts on his own behalf and that of sixteen other descendants of Benjamin Katz, viz. C.C., D.D., E.E., F.F., G.G., all of C., Venezuela, H.H. of H., I.I. of A., J.J. of H., K.K. of A., L.L. of L., United Kingdom, M.M. of N., United Kingdom, N.N. of A., France, O.O. of A., P.P. of D., Q.Q. of A. and R.R. of D..

The Committee sees no reason to doubt the status of applicant X.X. as person (partly) entitled to the estate of Nathan Katz, nor that of Y.Y. as person (partly) entitled to the estate of Benjamin Katz.

Art dealership Katz

2. Nathan and Benjamin Katz, of Jewish descent, were the only partners in the partnership set up by them in 1930, Firma D. Katz of Dieren, in name a continuation of the art dealership set up by their father. From 1940 on, the firm also had a branch in The Hague. In connection with anti-Jewish measures, Firma D. Katz went into liquidation on 17 February 1941 and was formally wound up on 1 June 1943. In order to enable continued trading, the occupying authorities ordered the establishment of N.V. Schilderijen en Antiquiteitenhandel v/h D. Katz on 19 May 1941. Non-Jewish business relations were appointed directors. After the war, these directors stepped down and Benjamin Katz continued the business. According to the applicants, the shares were distributed to Benjamin and Nathan Katz (50% each), on the basis of which the applicants stated that Benjamin and Nathan Katz were in actual fact the owners of N.V. Schilderijen en Antiquiteitenhandel v/h D. Katz. As a result of bogus constructions in connection with the occupation, it is now no longer possible to reconstruct what the actual legal and financial relationship was between the brothers, Firma D. Katz and N.V. Schilderijen en Antiquiteitenhandel v/h D. Katz during and after the war. Based on the available data, the Committee deems that Nathan and Benjamin Katz should be regarded as the economic stakeholders in Firma D. Katz and the aforementioned N.V., both of which will be jointly referred to in this recommendation as ‘art dealership Katz’.

Items of cultural value involved

3. The applicants have in mind the return of **189** works of art, primarily paintings, of which it is stated that they were part of the trading stock of art dealership Katz, as included in **lists I to IV inclusive** which are appended to this recommendation. The majority of these works were returned to the Netherlands from Germany after the Second World War, following which the State of the Netherlands incorporated them in their national art collection. The works do not include any of the works stored at De Gruyter in the Netherlands during the war (see the Historical overview under 1). In 2012, the majority of the works were on loan to various Dutch museums and government bodies under NK inventory numbers.

Admissibility

4. The first question the Committee has to answer is whether the applicants are admissible in their application, or are not as a result of a previous definitive settlement of the claim. In its recommendations to the government in 2001, the Ekkart Committee restricts the notion of a ‘settled case’ to those cases ‘*in which the Council for the Restoration of Property Rights or another competent court has pronounced judgment or in which a formal settlement was made between the lawful owners and the bodies which in hierarchy rank above the SNK.*’ In response to this, the government stated that the notion of a ‘formal settlement’ can lead to uncertainty and decided that a case will be considered settled ‘*if the claim for restitution has intentionally and deliberately resulted in a settlement or the claimant has explicitly withdrawn the claim for restitution.*’

In this context, the Committee refers to the factual account as summarised under n and o of the Historical Overview. This suggests that while the Katz brothers and the Dutch restitution authorities reached an amical settlement after the war whereby the brothers received some thirty works of art against payment of a sum of money, that this arrangement only pertained to the works in question. With regard to the currently claimed paintings, the contact between the Katz brothers and the Dutch restitution authorities did not lead to a judicial ruling or a settlement. Nor can it be concluded that after the war, the Katz brothers explicitly waived their claim to the return of the works as included in this case. During its investigation, the Committee has not found any such explicit statement.

The Committee notes that in part due to the actions of the Dutch restitution authorities, the settlement of the procedure was so confused that it would not seem opportune to regard this post-war handling in the current procedure as an impediment to launching an investigation in the current claim.

The Committee decides that the applicants’ claim is admissible and will investigate the claim in more detail below.

Ownership

5. The next question the Committee has to answer is whether the title to the claimed works of art has been proved with a high degree of probability and there are no indications to the contrary. The Ekkart Committee’s eighth recommendation from 2001 includes this as a condition for restitution. The question of whether loss of possession of the claimed objects was *involuntary* cannot be addressed until it has been ascertained that art dealership Katz was owner of these works. The Committee found no indications that there were paintings among the claimed works that belonged to Nathan or Benjamin Katz’s private collection.
6. The investigation into the ownership of the works of art was made more difficult by the fact that the applicants were not able to submit the chief source of information, i.e. the records of Firma D. Katz up until aryanisation in March 1941, nor was this administrative data found elsewhere. As a result, the Committee has had to base its judgement on the provenance investigation into individual works in the Netherlands Art Property Collection by the Origins Unknown Agency (BHG) and more secondary on documentation found during the Committee’s and the applicants’ investigation. A great many sources were consulted, including exhibition and auction catalogues, invoices of buyers from and sellers to art dealership Katz, statements of accounts and information gathered by the Allied Forces after the war and now kept in various national and international archives (see for an overview of the chief sources consulted **list V**). Due to the absence of the art dealership records

themselves, it has proven extremely difficult, if not impossible, to establish ownership of art dealership Katz in the relevant period.

7. Moreover, when assessing the ownership issue, the fact alone that the Katz brothers sold a work of art does not automatically indicate that they owned the object in question. In this context the Committee refers to the following circumstances:
 - Art dealership Katz, in particular Nathan Katz, regularly acted as agent in the sale of paintings on behalf of *other* owners. The Katz brothers also regularly purchased works of art on behalf of third parties (sometimes from their own funds) to then pass them on to their clients. After the art dealership had sold a major part of its trading stock to German entrepreneur Alois Miedl in August 1940, and was no longer able to draw from a large stock of its *own*, this role became even more important.
 - During the war, Nathan and Benjamin Katz were called in by the *Sonderauftrag Linz* to monitor the Dutch art market and buy works of art for the *Führermuseum* that was to be set up. Irrespective of whether or not, and if so, the extent to which the Katz brothers had freedom of choice when it came to working for the *Sonderauftrag Linz*, it must be concluded that they were, in a sense, employed as an extension of the occupation authorities' acquisition policy. Even after the 'aryanisation' of the company in February 1941, the Katz brothers remained active on the art market, during which they enjoyed temporary protection from anti-Jewish measures so that they could continue their work for the occupying authorities.

This way of dealing meant that there was often just a short window between the acquisition of a work, either in their own name or on behalf of a third party, and the sale or resale by the Katz brothers.

In light of the above, the Committee concludes that with regard to most of the claimed works nothing *more* has been ascertained than that art dealership Katz was *involved* in their sale during the occupation. That involvement does not, as a matter of course, prove that art dealership Katz did in actual fact own the works in question.

8. All things considered, with regard to the claimed individual works of art in the current case, the Committee is of the opinion that it can only be said that '*the title to the claimed works has been proved with a high degree of probability and there are no indications to the contrary*' is the case if:
 - convincing indications have been found that works were already owned by Firma D. Katz before the German invasion; and that in addition
 - there are convincing indications that at the time of the loss of possession during the war, art dealership Katz was (still) the owner of the works in question.

Loss of possession

Sales to Alois Miedl / kunsthandel v/h J. Goudstikker N.V.

9. Among the claimed works of art are **101** objects that were sold during the German occupation of the Netherlands by or through art dealership Katz to Alois Miedl or to the art

dealership v/h J. Goudstikker N.V. run by him. The largest transaction with Miedl took place on 2 August 1940, but transactions did take place after that too. In the context of this recommendation, the Committee regards the works in question as a single category. These works will hereafter be referred to as ‘Miedl works’ and have been included in **list I**. The Committee refers to the Historical Overview under c. for the relevant facts.

10. With reference to considerations 5 to 8 inclusive, the Committee concludes that insufficient information was found about the majority of these objects to be able to determine that art dealership Katz’s title to them has been proven with a high degree of probability. In view of the following opinion about the nature of the loss of possession, a detailed specification of this category is not necessary.
11. Pursuant to restitution policy regarding the art trade, as laid down in the Recommendations for the art trade by the Ekkart Committee in 2003, loss of possession is in any case involuntary if objects were stolen, confiscated or sold under duress. The Committee concludes that the Katz brothers sold works of art to Miedl and that there was no question of theft or confiscation with regard to any of the Miedl works. The most important transaction concerned a sale by Firma D. Katz of over 500 paintings at a sale price of NLG 1,822,500 on 2 August 1940.
12. To assess the nature of the loss of possession, it is essential to explain recommendation 5 of the Ekkart Committee of 2003, which states the following: *Generally, it is hard to determine when sales of artworks by art dealers during the war were voluntary or involuntary. The fact that decades have passed and the information can now only be obtained from people who were not actually present at the time makes it necessary to in any case make optimum use of that which those involved or their immediate surviving relatives recorded immediately after the war.* With regard to the latter, the Ekkart Committee refers in particular to the SNK declaration forms filled in by the art dealer or their heirs themselves. Declaration forms such as these are missing in the current case (see the Historical Overview under n). Post-war statements by Benjamin Katz relating to the sales to Miedl were found, however (see Historical Overview under c).
13. When it comes to assessing the nature of the loss of possession, the Committee considers Benjamin Katz’s post-war statements of importance:
 - *‘De Heer Miedl heeft op mij en mijn broer nooit dwang uitgeoefend om schilderijen te verkopen, die mijn broer en/of ik niet wilde verkopen. De Heer Miedl heeft ons nooit bedreigd met de overigens wel door de Duitschers tegen de Joden genomen maatregelen’.* [Mr Miedl never coerced either me or my brother into selling any paintings we did not want to sell. Mr Miedl never threatened us with the measures which the Germans had indeed put into place with regard to the Jews.]
 - *‘Mijn broer heeft met de Heer Miedl altijd prettig onderhandeld en, toen wij in begin Augustus 1940 het definitieve contract sloten, hadden wij geen bijzondere vrees voor enige actie zijnerzijds’* [My brother always had pleasant dealings with Mr Miedl, and when we concluded the final contract at the beginning of August, we were not particularly worried that he would take any action].
 - *‘De koopprijs van de groote partij schilderijen, die wij op 2 Augustus 1940 aan Miedl verkochten, is ons betaald via de Amsterdamsche en Rotterdamsche Bank. Wij kregen bij die banken dus een bedrag van ruim f. 1,800,000.- op ons saldo bijgeschreven’.* [The purchase price of the large batch of paintings we sold to Miedl on 2 August 1940 was

paid to us via the Amsterdamsche and Rotterdamsche Bank. In other words, our accounts with those banks were credited with over NLG 1,800,000.]

- During an interrogation, Benjamin Katz confirmed that after the major transaction, his brother had concluded various other deals with Miedl during which there was also no question of his having been coerced by Miedl: '*Ook bij deze latere, veel kleinere, transacties, heeft de Heer Miedl voor zoover ik weet nooit pressie op mijn broer uitgeoefend of bedreigingen geuit*' [To my knowledge, in the case of these later, far smaller transactions, Mr Miedl also never brought any pressure to bear on my brother or uttered any threats].
- Benjamin Katz also stated that Miedl and his brother had been on good terms: '*Voor zoover ik weet sprak mijn broer Nathan de Heer Miedl nogal eens en mijn indruk was, dat Miedl en Nathan goede zakenvrienden van elkaar waren. Ik heb hem zelf maar een paar keer gesproken*'. [As far as I know, my brother talked to Mr Miedl fairly often and my impression was that Miedl and Nathan were good business associates. I myself spoke to him only a few times].

14. With regard to the nature of the loss of possession of the Miedl works, the Committee considers that in the case of a sale by an art dealer, the single fact that the purchasing party was part of the Nazi regime or had close dealings with them, such as Miedl, does not suffice to conclude that the transaction was involuntary, especially not if these were transactions for which prices that were in line with the market would seem to have been paid, as with the Miedl works. In addition, no indications of direct threat or force were found in this category. As Benjamin Katz himself said after the war, although the Katz brothers had to work under pressure as a result of the general exigencies of war, Miedl did not bring any pressure to bear on them during these transactions (see above, consideration 13, and Historical Overview under c).

The Committee concludes that the Miedl works were the subject of business transactions appropriate to the point of departure of policy for the art trade formulated by the Ekkart Committee '*that the art trade's objective is to sell the trading stock so that the majority of the transactions, even at the Jewish art dealers' in principle constituted ordinary sales*', and will recommend rejecting the claim to this category of works.

Sales to the *Sonderauftrag Linz*

15. It appears that **65** of the currently claimed works of art ended up via sales through the agency of art dealership Katz in the collection of the *Führermuseum* in Linz that was to be established. Art dealership Katz probably started supplying works to the *Sonderauftrag Linz* in July or August 1940. Various German officials, in particular the director of the *Gemäldegalerie Dresden*, Dr Hans Posse, purchased the paintings referred to in the Netherlands. The Committee is handling these works of art as a single category. They will henceforth be referred to as 'Linz works' and are enumerated in **list II**. The Committee refers to the Historical Overview under d, f, g, h, i, j and k for the relevant facts.

16. With regard to the title to the Linz works and with reference to considerations 5 to 8 inclusive, the Committee considers that for the majority of these objects insufficient information has come to light to be able to determine that art dealership Katz's title to them

has been proved with a high degree of probability, so that in this regard the required criteria for restitution have not been met. As for those Linz works with regard to which art dealership Katz's title has been proved with a high degree of probability, the fact that loss of possession occurred as a result of consequences directly related to the Nazi regime must likewise be proved with a high degree of probability. In light of the following, a detailed discussion of the title to the individual works can be omitted, except for what is stated under 22 and 23.

17. The documentation found during the investigation indicates that after the German invasion of the Netherlands, the Katz brothers remained very active on the art market. One of their chief customers besides Alois Miedl was Dr Hans Posse, director of the *Gemäldegalerie* in Dresden, who Hitler had made responsible for building the collection of the planned *Führermuseum*. In order to acquire interesting new works on the Dutch art market, Posse frequently called on the expertise of the Katz brothers, who in return were given temporary protection from anti-Jewish measures for themselves and members of their family. Thanks to this temporary protection, the Katz brothers were still able to trade on the art market with a relative degree of freedom, even after the introduction of anti-Jewish measures. On various occasions, Nathan Katz also travelled to Switzerland from the Netherlands in order to act in the interests of the *Sonderauftrag Linz*. The Committee finds that although there was a disproportionate balance of power between the Katz brothers and Posse, it can be concluded from documentation found that over time, a working relationship was established with some of the staff of the *Sonderauftrag Linz*. Although the pressure on the brothers and their family built up steadily during the occupation as a consequence of increasing anti-Jewish measures by the Nazi regime, the Katz brothers enjoyed a special position as long as they continued supplying art to Posse.
18. The Committee is convinced that the occupation authorities linked the uninterrupted protection of the Katz brothers and their families to their willingness to continue putting their expertise at the disposal of the *Sonderauftrag Linz*. The Committee notes that as time went on, the brothers have to be regarded not so much as independent traders, as they were increasingly restricted by the dictates of their clients, but that they operated more as intermediaries. In other words, they bought art in order to pass it on to Posse, and did less and less business with their own stocks. As a result of the deterioration of circumstances as the war continued, and the increasing threat that their protection would come to an end, both Nathan Katz and Benjamin Katz at some point made it known that they wished to leave the Netherlands, an aim which was endorsed by Posse and his assistants. Eventually, Nathan Katz left with his family for Switzerland in February 1942, while his brother Benjamin left Europe via Spain for South and North America with a group of 24 family members in October 1942. Nathan Katz's parents-in-law left for Switzerland in December 1942. This could not have been done without the intervention of Posse and his assistants.
19. Considering the results of the investigation as summarised under B, the Committee finds that it is difficult to determine the dividing line between normal business activities in a flourishing art market and involuntary sales. For this purpose, reference is made to the ruling of public prosecutor W. Overbeek, who conducted intensive investigations into the sales of Firma D. Katz to German buyers shortly after the occupation, in connection with possible fraud concerning the post-war restitutions to the firm, voicing his opinion in his final report: *'Het zal moeilijk zijn precies een onderscheid te maken tussen de hierbij gebleken koopmansgeest en het begrijpelijke gevoel van angst, dat bij hen tegenover de bezetters*

bestond' [It will be difficult to distinguish exactly between the business sense that was in evidence and the understandable feeling of fear they would have felt with regard to the occupying authorities] (see the Historical Overview under o). Although the Committee does take into account the fact that the Katz brothers entered into transactions with or on behalf of the *Sonderauftrag Linz* at some point under the influence of the circumstances of war, so that they could count on protection from anti-Jewish measures and eventually leave the Netherlands with a large number of family members, it does not regard the transactions in question - except for what is stated under 22 and 23 - as involuntary loss of possession within the framework of restitution policy.

20. The Committee considers the following in this regard. In this case, declaration forms as referred to in recommendation 6 of the Recommendations for the restitution of artworks of art dealers are missing. Hence for restitution to take place according to that recommendation, there must be indications proving with a high degree of probability that sales took place under duress. Where appropriate in this case, such indications would, in any case, include threats with reprisals and promises to supply passports or letters of safe conduct as part of the transaction. The Committee has not found any indications of this nature, also not in relation to the currently claimed works sold for the *Sonderauftrag Linz* after the introduction of anti-Jewish measures. Moreover, with regard to several of these works, art dealership Katz's title has also not been proved with a high degree of probability. The Committee has also taken into consideration the premise formulated in the restitution policy that the point of departure for the art trade is to sell the trading stock so that the majority of the transactions even at the Jewish art dealers' in principle constituted ordinary sales. Furthermore, on the basis of source material found, it is likely that the Katz brothers received prices for their deliveries to the *Sonderauftrag Linz* that were, by and large, in line with market prices. In the case of the art trade, the single fact that the purchasing party was part of the Nazi regime does not suffice to conclude that transactions were involuntary.
21. As such, the required high degree of probability of involuntary sales has not been sufficiently established. The statements made by Dr Hans Schneider, Prof. J.G. van Gelder and Benjamin Katz quoted under B, letter n, do not hold enough weight to conclude otherwise.
22. The Committee does, however, see reason to depart from the above in one case. This concerns the painting *Man with high cap* by F. Bol (NK 1668), which art dealership Katz sold to the *Sonderauftrag Linz* on 19 November 1941. Nathan Katz acquired this work before the war, in March 1940, from the Cook collection, via art dealership Thomas Agnew & Sons of London (see Historical Overview under a). This art dealership's administrative records show that this transfer of title took place and this was also confirmed to the Committee in an interview with the son of the London art dealer. There are no indications that Nathan Katz purchased the current NK 1668 on behalf of a third party or that he had again lost possession of the work in the intervening period. The ownership criterion as set out in considerations 5 to 8 has therefore been met. The Committee believes that the sale of NK 1668 is directly connected to the Katz family's departure, in respect of which it considers the following circumstances to be of overriding importance:
- From the autumn of 1941, Nathan Katz had been making preparations to leave the country, for which he was trying to arrange a transit visa. In order to enter Switzerland, the authorities required him to transfer large sums of money as security.

- The goodwill towards the Jewish family Katz, on the basis of the brothers' usefulness, threatened to come to an end on 15 October 1941. This is evidenced in a letter dated 19 September 1941 from Felix Wickel of the *Referat Sonderfragen* to Posse (see Historical Overview under h). In this letter, Wickel asked Posse to decide '*ob bezw. inwieweit und wie lange Sie N.K. [Nathan Katz, RC] hier noch nötig haben*'. Wickel noted that the most recent orders of the Nazi administration were a substantial tightening-up of anti-Jewish measures, so that Nathan Katz would need to be granted a further exemption to enable him to continue his work on Hitler's behalf in a more or less normal manner. In his letter, Wickel also wrote about Nathan's brothers Benjamin and Abraham Katz. The brothers were given the opportunity to leave the Netherlands, but they were also issued with a clear ultimatum. If they stayed in the Netherlands, they would be fully subjected to persecution measures from 15 October 1941 onward.
- As background to this, the Committee refers to the general emigration ban for Jews that was to take effect in the Netherlands from October 1941, and to the first deportations of Jews in central Europe from October 1941.

23. NK 1668 was sold to Posse on or about 19 November 1941. In the Committee's opinion, there are indications that make it highly probable that this sale took place under duress. These indications include first of all the fact that the anti-Jewish measures that had now come into force threatened to apply in full to the brothers, leaving them in a very vulnerable position. Also, in order to leave the country, the brothers were entirely dependent on Posse and his assistants. In addition, they could not leave without financial means required for exit visas, funds and securities to facilitate and pay for dozens of members of the Katz family to travel.

In contrast to NK 1668, which has been established as having been the property of the art dealership before the war, the title to the other works that the art dealership Katz sold to Posse from the end of September 1941 has not been established. The Committee will recommend the restitution of NK 1668.

24. The Committee has considered whether restitution should be subject to an obligation to pay. It can be concluded from an invoice found during the investigation that the Katz brothers received a sum of NLG 60,000 for the current NK 1668. Under the fourth recommendation of the Ekkart Committee of 26 April 2001, the obligation to repay a sum received only applies if the former seller was able to freely dispose of the proceeds. Pursuant to government policy, there are no grounds for repayment if it is likely that the sum was used in attempts to escape Nazi persecution.

The Committee considers that it is unlikely that the Katz brothers or their heirs could actually dispose of the sums freely. However, the Committee does take into account the fact that the Katz brothers had to pay large sums of money to leave the Netherlands with their family, not only for exit visas and the required transfer of significant funds to Switzerland, but also because in the end, the Nazi authorities forced the brothers to credit a quarter of their capital to an account with the looting bank Liro controlled by the occupying authorities. For this reason, the Committee does not consider it justified to impose a payment obligation in return for NK 1668.

Transactions with Hermann Göring

25. It has been established that **14** of the claimed works ended up in Hermann Göring's art

collection via art dealership Katz. These works will hereafter be referred to as ‘Göring works’ and have been included in **list III**. The Committee refers to the Historical Overview under e for the relevant facts.

26. With regard to the title to the Göring works and with reference to considerations 5 to 8 inclusive, the Committee considers that insufficient information has come to light about the majority of these objects to be able to determine that ownership by art dealership Katz has been proved with a high degree of probability. With regard to the Göring works, the title to which can be considered proven to a high degree, the Committee must decide whether the loss of possession of these works was involuntary as a result of circumstances directly related to the Nazi regime.

27. The following categories apply to the Göring works:

- a) The works NK 1600, NK 1824, NK 1825 were sold on or about 28 July 1940. This applies in all likelihood to NK 2716 too.
- b) The works NK 1695, NK 1751, NK 2465 and NK 2608 were sold on or about 27 September 1940.
- c) The work NK 1890 was sold in January 1941.
- d) The works NK 2575, NK 2777, NK 2826, NK 2923 and NK 3103 were part of a group of paintings for which Göring paid by delivering a painting by Meindert Hobbema to Nathan Katz in Switzerland.

28. The Committee considers the following with regard to the paintings under the categories a and c.

Based on the documentation found, which includes invoices and receipts from art dealership Katz to art dealer W.A. Hofer, who acted as Hermann Göring’s buyer, the Committee assumes that these works were acquired for Göring on the said dates. The sales took place during the first eight months of the German occupation of the Netherlands when the Katz brothers were active on the art market and were doing a lot of business, as outlined in the Historical overview. With regard to the sale of these works, no indications were found during the investigation to suggest financially unbalanced business transactions or a situation in which Hofer directly threatened or coerced art dealership Katz.

The Committee therefore concludes with regard to these works of art that an involuntary loss of possession is not probable to a high degree. In this regard, the Committee again refers to the point of departure of the art trade policy *‘that the art trade’s objective is to sell the trading stock so that the majority of the transactions even at the Jewish art dealers’ in principle constituted ordinary sales’*.

The Committee concludes that the claim to the works in the categories a and c cannot be allowed.

29. The works in category b were sold by or through art dealership Katz for Hermann Göring’s art collection on or about 27 September 1940. Because the note *‘Betrag dankend erhalten’* was found on an invoice from Firma D. Katz addressed to W.A. Hofer, and because no indications were found that the works were not paid for, the Committee assumes that art dealership Katz received the money for the paintings in question.

30. The Committee concludes that Hermann Göring personally visited art dealership Katz in The Hague at the same time as the current works were sold. In an interview with the Committee, Nathan Katz’s son described this visit, remembering in particular the tension

and the fact that his father was unwell for a while as a result.

The following is stated about the above visit in an American intelligence agency's post-war document: *'KATZ, Nathan – Dieren bei Arnheim, The Hague, Lange Voorhout 35 (...) GOERING went to KATZ's shop on one occasion when pictures were being bought through him from ten CATE'*. During the investigation, the Committee found invoices for the paintings in question *'from ten Cate'* showing that Göring bought three works of art, including the currently claimed NK 2608, which belonged to the art collection of H.E. ten Cate, an industrialist from Almelo. During an interrogation, Göring himself referred to the aforementioned visit: *'For instance, art dealer Katz, from whom I once purchased three pictures (...)'*.

Although the above sources mention the purchase of three paintings from the Ten Cate collection (not property of the art dealership Katz) during Göring's visit, the Committee does not deem it impossible that the other paintings in category b were also sold during Göring's visit. Should a sale of that kind have taken place, with Göring actually purchasing work from a Jewish dealer in person, an involuntary loss of possession would not be unlikely. The Committee cannot, however, decide on this seeing as no indications were found that make it probable to a high degree that all the works in category b were owned by art dealership Katz.

31. With regard to the paintings in category d, a report written by the American intelligence agency was found during the investigation which suggests that these works were part of a transaction agreed with Nathan Katz on 22 March 1941, which would seem to have elements of an exchange. This concerns the delivery of nine works of art by art dealership Katz for which at some point, probably 1942, Nathan Katz received compensation in the form of a painting by Meindert Hobbema from Göring's art collection. It can be concluded from documentation found that a German diplomatic courier delivered the Hobbema painting to Nathan Katz in Switzerland in 1942. No indications were found during the investigation that would suggest that any form of coercion was exercised on Nathan or Benjamin Katz by Hofer or on his behalf.

Other works of art

32. Under the claimed works of art are nine (9) objects that cannot be classified in the above transactions or concerning which special circumstances existed. These works are enumerated in **list IV**. The Committee considers it advisable to describe the individual works of art in this category in more detail. These works are NK 2603, NK 2823, NK 1815, NK 2633, NK 2172, NK 2207, NK 2655, NK 2711 and NK 3292.
33. During the investigation it became clear that the paintings with inventory numbers NK 2603, NK 2823 and NK 1815 were (possibly) sold by art dealership Katz to the Amsterdam art dealership P. de Boer. In the BHG's provenance reconstruction of NK 2603, the name 'Katz' and the year 1940 were found next to the painting. P. de Boer of Amsterdam was said to have bought the work, possibly from art dealership Katz, in December 1941. Art dealership Katz sold NK 2823 and NK 1815 to art dealership P. de Boer in September 1940. It has not been proved to a sufficiently high degree that any of the three works were owned by art dealership Katz. In addition, the Committee assumes that the sale to the Dutch art dealership P. de Boer was an ordinary sale in the context of the normal business activities of art dealership Katz.

34. The Committee considers the following with regard to the work with the current inventory number NK 2633. Documentation consulted suggests that this work was delivered for transport to the The Hague branch of art dealership Katz in October 1940, as part of a sale by a third party to the *Sonderauftrag Linz*. The applicants state the following about NK 2633: *'There seems essentially no connection to Katz. It is possible that this work was taken to the Katz premises to be shipped to Posse along with other items leaving Holland at this time'*. No indications were found that suggest that art dealership Katz was in any other way involved in the sale of the painting so that the criteria for restitution as worded in the restitution policy have not been met.
35. The investigation of NK 2172 has not provided any certainty as to it being owned by art dealership Katz nor as to the circumstances of the loss of possession. The name 'N. Katz' and the year 1941 were found in the BHG's provenance reconstruction. The investigation into the provenance of the work was complicated by the fact that, during the occupation, several paintings whose description is very similar to NK 2172 changed hands. Nor was any information found as to who the owner of the work was, when and in what way it was lost and to whom. The applicants were also unable to provide the Committee with any relevant information on this. Given that it is not clear how art dealership Katz was involved in this painting, the restitution criteria have not been met.
36. With regard to NK 2207, the Committee considers that provenance information found suggests that Firma D. Katz sold this painting to art dealership Malmedé of Cologne in March 1941. Documentation found also suggests that the purchase price owed was paid to Firma D. Katz in liquidation. However, during the investigation, no indications were found that prove to a high degree that art dealership Katz owned NK 2207, nor were any indications found that indicate enforced loss of possession. The criteria for restitution have therefore not been met.
37. The current NK 2655 is also part of an application for restitution in the Mautner case (RC 1.89B). Investigations have shown that NK 2655 ended up in Germany in 1943/1944, but it is not clear whether art dealership Katz was involved in this. In response to the Committee's investigation of NK 2655, the applicants agreed on this conclusion, saying that *'[T]here is no strong documentation for Katz involvement'*. The criteria for restitution have therefore not been met. As such, a more detailed assessment of the respective applications for restitution in the Katz and Mautner cases is not necessary. With regard to NK 2655, the Committee refers to its recommendation regarding Mautner (RC 1.89-B) that was adopted at the same time as the current recommendation.
38. With regard to NK 2711, the Committee concludes that there is insufficient proof that art dealership Katz owned NK 2711 and for that reason alone, the restitution requirements have not been met. All that is known about this painting is that it was taken to the Frederik Muller auction house in Amsterdam, after which it came into the possession of Dr H. Posse. The name Katz is mentioned in the BHG's provenance reconstruction for the period between when the work went to auction and when Posse was said to have bought it. It has not become clear what role Katz may have played in this, however.
39. With regard to NK 3292, indications were found during the investigation suggesting that art dealership Esher Surrey in The Hague sold the work to Alois Miedl on 26 July 1940.

Although the BHG provenance reconstruction mentions the name Katz and links it to the date 11 September 1940, based on its own investigation findings, the Committee believes that this reference is a mistake.

40. As such, there are no works in this category that qualify for restitution.

D. Conclusion

The Restitutions Committee advises the Minister for Education, Culture and Science to return the painting *Man with high cap* by Ferdinand Bol (NK 1668) to the rightful heirs of Benjamin Katz and Nathan Katz and to reject the rest of the claim.

Adopted at the meeting of 17 December 2012 by W.J.M. Davids (chair), J.Th.M. Bank, P.J.N. van Os, D.H.M. Peepkorn, E.J. van Straaten, H.M. Verrijn Stuart, I.C. van der Vlies (vice-chair), and signed by the chair and the secretary.

(W.J.M. Davids, Chair)

(E. Campfens, secretary)

An explanation of the lists of works of art

The objects enumerated below in lists I, II, III and IV are the subject matter of recommendation RC 1.90B. The lists have been compiled using a list of 227 objects that the former Netherlands Institute for Cultural Heritage sent to the Minister for OCW on 14 August 2007. In the RC 1.90A case, the Committee has already recommended rejecting the restitution of 31 works of art. In letters dated 15 January 2010 and 22 September 2010, the Minister withdrew the request for advice on several works because the list also included missing and stolen works. The Minister informed the applicants about this. The remaining objects itemised below were included in the investigation and the relevant investigation details were incorporated into the draft investigatory report that was sent to the applicants for comment.

The lists I, II and III concern works of art that were in all likelihood purchased from art dealership Katz by the said person or organisation. List IV concerns objects that were hard to classify in the above categories. Each object has been given a date. These dates come from a range of different sources dating from before and after the occupation, such as invoices, receipts, inventory books and correspondence. Seeing as each of these documents had a different purpose, e.g. the registration of payment, delivery or stock, the date given should be regarded as being no more than an indication of a point in time in a period during which a transaction took place. The starting point taken is the last date that the Origins Unknown Agency (BHG) mentions in the provenance history of a particular work of art at art dealership Katz. If information has been found following additional investigations conducted by the Committee that makes another date more plausible, then that date has been noted. '00' has been used if information about the month or the day is missing. If, for instance, '00-00-1942' is noted, nothing more about the work is known except that a sale probably took place in 1942.

List I - Works of art that came into the possession of Alois Miedl / kunsthandel v/h J. Goudstikker N.V.

- 001 - 14-05-1940 – NK 2426 – M.J. van Mierevelt, Maerten Harpertsz. Tromp (1598-1653)
002 - 08-07-1940 – NK 2467 – A. van Borssum, Interieur van de Pieterskerk in Leiden
003 - 08-07-1940 – NK 2634 – J.I. van Ruisdael, Rotslandschap met waterval
004 - 08-07-1940 – NK 2544 – J.J. van Goyen, Gezicht op Rhenen
005 - 08-07-1940 – NK 2574 – Onbekend (Meester van de Verloren Zoon), Elia door de raven gevoed
006 - 15-07-1940 – NK 2601 a-b – Meester van de Aanbidding te Antwerpen, De presentatie van Christus in de tempel (binnenzijde) en de Annunciatie (buitenzijde)
007 - 02-08-1940 – NK 1508 – F. de Hulst, Strandtafereel bij Scheveningen
008 - 02-08-1940 – NK 1536 – Onbekend, Romeinse capriccio
009 - 02-08-1940 – NK 1590 – J. de Wit, Allegorie van jacht en muziek
010 - 02-08-1940 – NK 1625 – A. van Dijck, Oude vrouw in de bijbel lezend
011 - 02-08-1940 – NK 1626 – H.W. Wieringa, Portret van een man, mogelijk Jan de Stomme, genaamd Voogelesang (1615-1657/58)
012 - 02-08-1940 – NK 2196 – A. van der Neer, Een vergezicht bij maanlicht
013 - 05-08-1940 – NK 1738 – A. Cuyp, Heuvelachtig landschap met reizigers, herders en vee
014 - 05-08-1940 – NK 2004 – P. Claesz; R. Koets I, Stilleven met zalmoot en fruitmand
015 - 05-08-1940 – NK 1620 – I. Jouderville, Judas brengt de zilverlingen terug
016 - 05-08-1940 – NK 3294 – J.J. van Goyen, Winterlandschap met schaatsers op ijsvlakte
017 - 05-08-1940 – NK 2613 – G. Dou, Een astroloog
018 - 05-08-1940 – NK 2195 – E.L. van der Poel, Astronoom met armillaire sfeer
019 - 05-08-1940 – NK 2694 – S. Koninck, Oude man met baard
020 - 05-08-1940 – NK 2427 – M.J. van Mierevelt, Jonkvrouwe Cornelia Teding van Berkhout (1614-1680).
021 - 06-08-1940 – NK 1531 – P. van Dijk, Cornelia Boddaert (gest. 1747). Echtgenote van Samuel Radermacher
022 - 06-08-1940 – NK 1416 – P. Coecke van Aelst, Drieluik: Aanbidding der wijzen (midden); Maria in aanbidding voor het Christuskind (links); presentatie van Christus in de tempel (rechts)
023 - 06-08-1940 – NK 1862 – J.F. van Douven, Jachtgezelschap rustend aan de zoom van een bos
024 - 06-08-1940 – NK 1864 – P. Mulier I, Zeilschepen op een woelige zee
025 - 06-08-1940 – NK 1909 – A. de Gelder, Edna zegent Tobias en Sara
026 - 06-08-1940 – NK 1910 – H. Goltzius, Diana en haar nimfen ontdekken de zwangerschap van Callisto
027 - 06-08-1940 – NK 1911 – P. de Molijn, Landschap met een wolfabriek
028 - 06-08-1940 – NK 1933 – G. Hainz, Stilleven met vaas bloemen in nis
029 - 06-08-1940 – NK 2583 – J.J. van Goyen, IJsgesicht met schaatsers bij een dorp
030 - 06-08-1940 – NK 2824 – Meester van 1518, Aanbidding der koningen
031 - 06-08-1940 – NK 3276 – J. Liss, Een schilderes schildert het portret van een vrouw in haar atelier
032 - 06-08-1940 – NK 1967 – J. Victors, Lot en zijn dochters
033 - 06-08-1940 – NK 2091 – P.F. de Hamilton, Stilleven met dood wild
034 - 06-08-1940 – NK 1968 – Onbekend, Deftig gezelschap in een slotpark
035 - 06-08-1940 – NK 2000 – J. van de Cappelle, Schepen op de Merwede bij Dordrecht
036 - 06-08-1940 – NK 1903 – Navolger van C. van Mander I, Christus aan het kruis met Maria, Johannes en Maria Magdalena
037 - 06-08-1940 – NK 1584 – G. van Berleborch, Stilleven met druiventrossen en roemer
038 - 06-08-1940 – NK 1586 – M. van Musscher, Een schilder in zijn atelier
039 - 06-08-1940 – NK 1534 – S. Scott, Piazza San Marco in Venetie
040 - 06-08-1940 – NK 1598 – F. Granacci, De Heilige Familie en Johannes de Doper
041 - 06-08-1940 – NK 1642 – J. Spilberg II, De verafgoding van Koning Salomo
042 - 06-08-1940 – NK 1718 – T. Heeremans, IJstafereel aan de rand van een dorp
043 - 06-08-1940 – NK 1768 – A. Cuyp, Rotsachtig landschap met de vlucht naar
044 - 06-08-1940 – NK 1657 – M. Simons, Stilleven met kreeft op een schaal, fruit en roemer
045 - 06-08-1940 – NK 1832 – M.J. van Miereveld (kopie naar), Frederik Hendrik (1584-1647), Prins van Oranje
046 - 07-08-1940 – NK 1506 – C.G. Decker, Huisje aan het water
047 - 07-08-1940 – NK 1509 – B. Fabritius (navolger van), Man met baard
048 - 07-08-1940 – NK 1510 – F. Bol, Vrouw zittend in stoel met boek

- 049 - 07-08-1940 – NK 1535 – Kopie naar P.H. Subleyras, Maria Magdalena zalft de voeten van Christus
- 050 - 07-08-1940 – NK 1587 – F. van Mieris I, Man in oosters kostuum
- 051 - 07-08-1940 – NK 1588 – P. van Dijk, Samuel Radermacher (1693-1761)
- 052 - 07-08-1940 – NK 1550 – J. van der Ulft, Het Colosseum te Rome
- 053 - 07-08-1940 – NK 1582 – N. Maes, Johanna van den Brande (1668-1691). Echtgenote van Daniël Radermacher II
- 054 - 07-08-1940 – NK 1595 – N. Maes, Daniël Radermacher II (1664-1708)
- 055 - 07-08-1940 – NK 1638 – J. van Bijlert, De verleiding
- 056 - 07-08-1940 – NK 1682 – E. Vonck, Jongen met dode vogel en haas
- 057 - 07-08-1940 – NK 1812 – J. van de Velde III, Stilleven met roemer, bierglas en oesters
- 058 - 07-08-1940 – NK 1761 – C. Bonavia, Romeins landschap met grafmonument
- 059 - 07-08-1940 – NK 1877 – N. Knüpfer, Gyges doodt Kandaulus
- 060 - 07-08-1940 – NK 1907 – J.A. Berckheyde, Straattaafereel
- 061 - 07-08-1940 – NK 2311 – G. van den Eeckhout, Christus voor de schriftgeleerden
- 062 - 07-08-1940 – NK 2332 – J. van Rossum, Godard Adriaen (1621-1691), baron van Reede van Amerongen te paard
- 063 - 07-08-1940 – NK 2383 – H. van Streek, Interieur van de Oude Kerk te Delft
- 064 - 07-08-1940 – NK 1908 – Onbekend, Portret van twee kinderen van de familie De Potter
- 065 - 07-08-1940 – NK 2075 – Kopie naar Rembrandt van Rijn, Oude man in een fantasievol kostuum met een stok
- 066 - 07-08-1940 – NK 2090 – A. van Ostade, Een dorpsfeest
- 067 - 07-08-1940 – NK 2167 – J.H. Steen, Ruziënde boeren voor een herberg ("Het krakeel")
- 068 - 07-08-1940 – NK 2429 – W. van Nieulandt II, Romeinse capriccio met het Septizodium, de Tombe van Porsenna en de Tempel van Vesta
- 069 - 07-08-1940 – NK 2499 – J.H. Steen, De kwakzalver
- 070 - 07-08-1940 – NK 2516 – M. de Hondecoeter (school van), Vogelconcert
- 071 - 07-08-1940 – NK 2542 – F. Bol (stijl van), Portret van een jonge man
- 072 - 07-08-1940 – NK 2543 – P. van Dijk, Portret van een man
- 073 - 07-08-1940 – NK 2629 – N. Maes, Everhard Ruytenbeeck (gest. 1716)
- 074 - 07-08-1940 – NK 2772 – F. van Mieris I, De vioolspeler
- 075 - 07-08-1940 – NK 2650 – P.D. van Santvoort, Heuvelachtig landschap met een zandweg
- 076 - 07-08-1940 – NK 2654 – E.L. van der Poel, Interieur van een schuur met een boer die een vrouw het hof maakt
- 077 - 07-08-1940 – NK 2657 – J. Verkolje I, Interieur met een man die een vrouw het hof maakt
- 078 - 07-08-1940 – NK 2878 – A. Houbraken, Portret van een meisje
- 079 - 07-08-1940 – NK 2910 – H.G. Pot, Portret van een vrouw
- 080 - 07-08-1940 – NK 3106 – J.G. Cuyp, Adriana Passier (geb. circa 1591)
- 081 - 07-08-1940 – NK 3388 – J. de Momper II, Rotslandschap met ruiters
- 082 - 13-08-1940 – NK 2873 – R. Carriera, Een muze
- 083 - 13-08-1940 – NK 2874 – R. Carriera, Een muze
- 084 - 14-08-1940 – NK 2924 – Q.G. van Brekelenkam, Interieur met kaartspelers
- 085 - 14-08-1940 – NK 3105 – B.G. Cuyp, Man met globe
- 086 - 14-08-1940 – NK 1517 – J.J. van Goyen, Gezicht op Rhenen
- 087 - 14-08-1940 – NK 1518 – J.J. van Goyen, Gezicht op het Valkhof te Nijmegen
- 088 - 14-08-1940 – NK 1621 – Anoniem, Landschap met Jozef verkocht door zijn broeders
- 089 - 21-08-1940 – NK 2403 – N. Maes, Portret van een man, mogelijk Herpert Tromp (1627-1691)
- 090 - 06-09-1940 – NK 2773 – J. van Kessel (navolger), Dorp op heuvel in de winter
- 091 - 11-09-1940 – NK 683 – Onbekend, Tapisserie van wol met voorstelling van Bathseba in het bad
- 092 - 11-09-1940 – NK 687 – Onbekend, Tapisserie van wol met voorstelling van de dood van Lucretia
- 093 - 19-09-1940 – NK 1479 – J.P. Schoeff, Landschap
- 094 - 09-11-1940 – NK 1513 – J. van Son, Stilleven met verguld zilveren beker, oester en een geschildte citroen
- 095 - 23-12-1940 – NK 2855 – Onbekend, B. van Orley, Maria met het Christuskind aan de borst
- 096 - 00-00-1941 – NK 2305 – Onbekend, Lezende man
- 097 - 06-12-1941 – NK 1511 – A. van Dyck (in de stijl van), Maria Henriëtta Stuart (1631-1661), Koningin van Engeland weduwe van Willem II, Prins van Oranje
- 098 - 06-12-1941 – NK 2490 – M. de Hondecoeter, Hoenderhof
- 099 - 06-12-1941 – NK 1544 – J.H. Steen, De verdrijving uit de tempel
- 100 - 23-04-1942 – NK 1974 – Onbekend, Een gezelschap in een interieur
- 101 - 23-04-1942 – NK 2261 – School van Rembrandt, Opwekking van Lazarus (fragment)

List II - Works of art that came into the possession of the Sonderauftrag Linz

- 01 - 00-00-1940 – NK 2580 – G.A. Berckheyde, Landgoed Elswout te Overveen nabij Haarlem
- 02 - 00-00-1940 – NK 2685 – E. de Witte, Interieur met een vrouw die op een virginaal speelt
- 03 - 19-07-1940 – NK 2479 – Navolger van J. H. Steen, Een Roker
- 04 - 19-07-1940 – NK 1678 – S.J. van Ruysdael, Riviergezicht met kanaalschip en zeilboten
- 05 - 19-07-1940 – NK 1669 – D. van Tol, Een oude vrouw in een venster geeft een plant water
- 06 - 22-07-1940 – NK 2453 – J. van Streek, Stilleven met fruit, Chinese schaal en andere objecten
- 07 - 08-08-1940 – NK 1650 – J.I. van Ruisdael, Boslandschap met vijver
- 08 - 08-08-1940 – NK 1651 – A. van Ostade, Een lierdraaier
- 09 - 08-08-1940 – NK 1789 – S.J. van Ruysdael, Rivierlandschap met veerboot
- 10 - 13-08-1940 – NK 2591 – Kopie naar J.I. van Ruisdael, Strandtafereel bij Egmond
- 11 - 13-08-1940 – NK 2549 – G. A. Berckheyde, Interieur van de St. Laurenskerk, Rotterdam
- 12 - 04-09-1940 – NK 2276 – G. van den Eeckhout, De edelmoedigheid van Scipio
- 13 - 17-09-1940 – NK 1647 – Kopie naar Rembrandt van Rijn, Oude man met Baard
- 14 - 17-09-1940 – NK 2714 – N. Knüpfer, De prediking van Johannes de Doper
- 15 - 27-09-1940 – NK 2445 – N. Maes, Een straatmuzikant speelt de draailier voor een huisdeur
- 16 - 27-09-1940 – NK 2359 – J. van de Velde III, Stilleven
- 17 - 27-09-1940 – NK 2696 – J.M. Molenaer, Musicerende kinderen
- 18 - 27-09-1940 – NK 2621 – G. Horst, Genezing van de blinde Tobias
- 19 - 27-09-1940 – NK 1746 – A. van der Neer, Een zandweg met valkenier en kasteel in de verte
- 20 - 27-09-1940 – NK 1680 – D. Mijtens II, Meleager geeft de kop van het zwijn aan Atalanta
- 21 - 27-09-1940 – NK 1701 – F. Bol, Portret van familie in gedaante van Venus, Mars en Cupido
- 22 - 05-10-1940 – NK 1809 – D. Maas, Jachtstoet passeert een fontein
- 23 - 31-10-1940 – NK 2388 – J. van Son, Stilleven met kreeft en fruit
- 24 - 08-11-1940 – NK 1705 – M. van Musscher, Portret van vrouw en haar dochter met een papegaai
- 25 - 08-11-1940 – NK 2616 – S.J. van Ruysdael, Paardenmarkt te Valkenburg (Zuid-Holland)
- 26 - 08-11-1940 – NK 1720 – G. J. Sibilla, Bathseba badend
- 27 - 05-12-1940 – NK 1750 – D. Teniers II, Rustende veehoeder met vee bij een taveerne
- 28 - 05-12-1940 – NK 1793 – Onbekend, De Heilige Verwantschap
- 29 - 05-12-1940 – NK 1811 – W. van Mieris, Interieur met man die een pijp stopt en vrouw met kan
- 30 - 05-12-1940 – NK 1747 – P. de Neyn, Boerderij aan het water
- 31 - 00-00-1941 – NK 2367 – W. van de Velde II, Zeeslag tussen een Hollandse en een Franse vloot
- 32 - 24-01-1941 – NK 2450 – Ph. Wouwerman, Een schimmen met rustende boeren voor een school
- 33 - 06-02-1941 – NK 1659 – In de stijl van A van Dyck, Aanbidding door de herders
- 34 - 06-02-1941 – NK 1660 – G. Hainz, Stilleven met bierkan met deksel, schaal en bord met citroen en suiker
- 35 - 06-02-1941 – NK 2722 – J. Cornelisz van Oostsanen, Aanbidding der herders
- 36 - 06-02-1941 – NK 1666 – A.J. Klomp, Kudde bij een boerderij
- 37 - 06-02-1941 – NK 2452 – J.J. van Goyen, Gezicht op de Merwede bij Dordrecht; gezicht op de Batsentoren, Zeeland
- 38 - 10-02-1941 – NK 1652 - W. van Mieris, De Poelier
- 39 - 13-02-1941 – NK 2422 – H. van der Burgh, Moeder en kind bij een raam
- 40 - 22-03-1941 – NK 1926 – Onzekere toeschrijving I. van Ostade, Interieur van een stal met boer en een paard
- 41 - 23-04-1941 – NK 2727 – J.H. Steen, De waarzegster
- 42 - 23-04-1941 – NK 1688 – H. de Fromantiou, Stilleven met bloemen in een vaas, oosters tapijt en eekhoorn
- 43 - 23-04-1941 – NK 2589 – H.G. Pot, Vanitas
- 44 - 25-04-1941 – NK 2523 – C. Netscher, Portret van een man en vrouw
- 45 - 23-04-1941 – NK 1810 – Kopie naar G. ter Borch, Willem Everwijn (1617-1673)
- 46 - 28-04-1941 – NK 1794 – Onbekend, De Visitatie
- 47 - 06-05-1941 – NK 2631 – Brusselse meester van 1520, Lamentatie over de dode Christus door Maria, Johannes en Maria Magdalena
- 48 - 25-06-1941 – NK 2393 – S.J. van Ruysdael, Stad aan een rivier
- 49 - 25-06-1941 – NK 2560 – N. Maes, De Luistervink
- 50 - 29-09-1941 – NK 2738 – P.C. van Slingeland, Familie in een interieur
- 51 - 29-09-1941 – NK 1648 – Kopie naar Rembrandt van Rijn, Christus als hovenier

- 52 - 29-09-1941 – NK 1716 – D. Teniers II, Landschap met twee reizigers en huizen langs rivier
- 53 - 18-11-1941 – NK 1725 – M. de Hondecoeter, Pluimvee
- 54 - 18-11-1941 – NK 1691 – Navolger van A. van Beijeren, Stilleven met rode kreeft en zilveren kan
- 55 - 18-11-1941 – NK 1756 – G. Lundens, Interieur van een herberg met jagers en andere figuren
- 56 - 18-11-1941 – NK 2083 – T. de Keyser, Anna Hunthums (1595-1639)
- 57 - 19-11-1941 – NK 1729 – R. Brakenburg, Vrolijk gezelschap in een herberg
- 58 - 19-11-1941 – NK 1668 – F. Bol, Man met hoge baret
- 59 - 28-11-1941 – NK 1654 – G. Flegel, Stilleven met kazen, glaswerk en speelkaarten
- 60 - 28-11-1941 – NK 1662 – Anoniem, Dorpsstraat met muzikant (de liereman)
- 61 - 23-02-1942 – NK 2468 – R. Brakenburg, Vrolijk gezelschap
- 62 - 30-03-1944 – NK 2519 – C.H.J. Leickert, Gezicht op Nijmegen
- 63 - 30-03-1944 – NK 2309 – A.J. van der Croos, Landschap nabij Alkmaar
- 64 - 30-03-1944 – NK 2550 – P. Codde, Paar in interieur
- 65 - 30-05-1944 – NK 2365 – A. Storck, Imaginaire haven aan de Middellandse Zee

List III - Works of art that came into the possession of Hermann Göring

- 01 - 00-00-1940 – NK 2716 – P. Koninck, Vergezicht met wandelaar
- 02 - 28-07-1940 – NK 1600 – A. van Beyeren, Stilleven met schotel, bokaal, Chinese kom en andere voorwerpen
- 03 - 28-07-1940 – NK 1824 – Kopie naar A. van Dyck, Mary Feilding (1613-1638), Markiezin van Hamilton
- 04 - 28-07-1940 – NK 1825 – Kopie naar A. van Dyck, James Stuart (1612-1655), Hertog van Lenox en Richmond
- 05 - 25-08-1940 – NK 2465 – B. van Orley, Drieluik
- 06 - 27-09-1940 – NK 1695 – J.G. Cuyp, Michiel Pompe van Slingelandt (1643-1685) op zesjarige leeftijd, met een valk, geplaatst tegen een landschap
- 07 - 27-09-1940 – NK 1751 – N.E. Pickenoy, Elisabeth Cobbault (1588-1655). Echtgenote van Pieter de Schilder
- 08 - 27-09-1940 – NK 2608 – Atelier van Rembrandt van Rijn, Saskia van Uyenburch (1612-1642).
Echtgenote van de schilder
- 09 - 00-01-1941 – NK 1890 – J.J. van Goyen, IJstafereel bij Dordrecht
- 10 - 22-03-1941 – NK 2575 – Onbekend, Triptiek met Christus aan het kruis
- 11 - 22-03-1941 – NK 2923 – P. Aertsen, Christus voor Pontius Pilatus
- 12 - 22-03-1941 – NK 3103 – J.C. Vermeyen, Portret van een man
- 13 - 22-03-1941 – NK 2826 – J. Cornelisz. Van Oostsanen, Calvarieberg
- 14 - 22-03-1941 – NK 2777 – C.C. van Haarlem, Fruitooft (herfst; Pomona ontvangt de fruitooft)

List IV - Other works of art

- 01 - 00-00-1940 – NK 2603 – J.S. Mancadan, Rotsachtig landschap met Ruiter
- 02 - 00-09-1940 – NK 2823 – P. Wouwerman, Paardenmarkt te Valkenburg
- 03 - 00-09-1940 – NK 1815 – Q.G. van Brekelenkam, Interieur met man en vrouw
- 04 - 00-10-1940 – NK 2633 – P.P. Rubens, Jan Neyen (1568-1612)
- 05 - 26-07-1940 – NK 3292 – N. Molenaer, Ijsgezicht met schaatsers bij een stadsmuur
- 06 - 00-00-1941 – NK 2172 – Meester van de Jaren Veertig, Portret van een man
- 07 - 28-03-1941 – NK 2207 – Navolger van J.G. Cuyp, Portret van een meisje met een geit
- 08 - 00-10-1941 – NK 2711 – J.D. de Heem, Stilleven met glas, glasstandaard en muziekinstrumenten
- 09 - 00-00-1943 – NK 2655 – J.H. Steen, Rivierlandschap met figuren en een wagen voor een toren

List V - Archives and literature consulted

Selection of archives consulted

Federal Archives in Berlin:

Personal records in the Political Archive of the Federal Foreign Office

The Federal Archives in Koblenz:

B323, inv. nos: 39, 102, 110, 111, 112, 113, 114, 145, 146, 151, 152, 156, 164, 574, 575, 1213, 1214, 1215

Archive of the Dutch province of Gelderland:

Trade Register of the Chamber of Commerce and Industries in Arnhem

File numbers 1312, 11234

Trade Register of the Chamber of Commerce and Industries in Deventer

File 2693

National Archives of the Netherlands:

Trade Register of the Chamber of Commerce and Industries in The Hague 1921-1969 (entry 3.17.13.03)

Files 23742, 27751, 46628

Ministry of Justice: Central Archives for Special Criminal Jurisdiction (entry 2.09.09)

Files 52780, 76957/1, 90589, 107699, 108770, 108590 / 15765 (component 99291)

Ministry of Justice in London (entry 2.09.06)

Inv. nos. 13064, 13125, 13063, 795, 1320

Ministry of Finance: General index (entry 2.08.78)

Ministry of Finance / Department of the General Secretariat (entry 2.08.52)

Inv. nos. 277, 278

Swiss Legation (entry 2.05.49)

Inv. nos. 863, 873

Dutch Ministry of Foreign Affairs, Code Archive (entry 2.05.117)

Inv. no. 8063

Chancellery of Netherlands Orders, 1815-1994 (entry 2.02.32)

Inv. nos. 508, 882

Ministry of Defence in London, Ministry of War in London and settlement thereof, 1941-1947 (entry 2.13.71)

Inv. nos. 2519, 1411, 1413, 1414

National Security Agency (entry 2.04.80.01)

Inv. no. 2392

Archive of the Public Prosecution Service at The Hague Court of Justice (entry 3.03.89)

Inv.no. 503 (old inventory number: VI 419)

Netherlands Property Administration Institute (NBI), Special Management Office (entry 2.09.16)

Inv. nos. 851-883 ('Goldsticker Miedl')

Netherlands Art Property Foundation (2.08.42)

Miscellaneous, in particular inv. nos. 154, 227, 393, 433, 717, 851, 865, 1042, 1044, 1061, 1037, 1160

Archive of the *Reich Commissariat for the Occupied Dutch Territories - Enemy Property Management, 1940-1945* (entry 2.08.68)

Inv. no. 406

Archive of the Council for the Restoration of Rights (entries 2.09.48.01, 2.09.48.02),

Inv. no. 180

Municipal Archive of Rotterdam:

Archive of Museum Boijmans Van Beuningen (also Boymans), entry number: 181, dates 1848-1991

NARA, Washington DC, VS:

O.S.S. Art Looting Investigation Unit Consolidated Interrogation Reports (CIR),

Report No. 2, The Goering Collection, September 1945

M1944. Records of the American Commission for the Protection and Salvage of Artistic and Historic Monuments in War Areas, 1943-1946; Reports compiled 1944-1946; liaison-Dutch; catalogue ID 1518796; roll 0008

NIOD Institute for War, Holocaust and Genocide Studies:

Notes for Historical Work, entry 785, inv. no. 54

General security commissioner (senior SS and police official, north west area), entry 077, inv. no. 1308

Netherlands Institute for Art History (RKD):

Exhibition catalogues of Firma D. Katz of Dieren, 1933-1939

Various archives and (documentation) collections

Amsterdam City Archives:

JOKOS file nos. 60191, 13139

Various:

Oral history interview with Kate (Mrs. Hanns S.) Schaeffer, 1975 June 18, Archives of American Art, Smithsonian Institution

Documents from the personal archives of the Katz family

Interview with Z.Z. in B., 2011

Interview with S.S. in L., 2011

Selection of literature consulted

Thomas Buomberger, *Raubkunst - Kunstraub: Die Schweiz und der Handel mit gestohlenen Kulturgütern zur Zeit des Zweiten Weltkriegs* (Looted art: Switzerland and the trade in stolen cultural assets during the Second World War) Zürich, 1998.

Elon Danziger, 'The Cook collection, its founder and its inheritors' in: *The Burlington Magazine*, volume CXLVI, no. 1216, pages 444, 458.

Günther Haase, *Die Kunstsammlung des Reichsmarschalls Hermann Göring: eine Dokumentation ; mit Faksimiles sowie einem Dokumentenanhang* [Reich Marshall Hermann Göring's art collection: a documentation; with facsimiles and appendix] (Berlin, 2000).

Dirk Hannema, *Beschrijvende catalogus van de schilderijen uit de kunstverzameling Stichting Willem van der Vorm, Westersingel 66, Rotterdam* [Descriptive catalogue of the paintings in the art collection of Stichting Willem van der Vorm, Westersingel 66, Rotterdam] (Rotterdam, 1962).

Dirk Hannema, *Flitsen uit mijn leven als verzamelaar en museumdirecteur* [Glimpses of my life as collector and museum director] (Rotterdam, 1973).

Kathrin Iselt, *Sonderbeauftragter des Führers. Der Kunsthistoriker und Museumsmann Hermann Voss (1884-1969)* [Special envoy of the Führer. The art historian and museum man Hermann Voss 1884-1969] (Cologne, 2010).

Lou de Jong, *Het Koninkrijk der Nederlanden in de Tweede Wereldoorlog* [The Kingdom of the Netherlands during Second World War] (various years).

Hans Kooger, *Joods leven in Dieren, Rheden en Velp* [Jewish life in Dieren, Rheden and Velp] (Zutphen, 1987).

Hanns Christian Löhr, *Das Braune Haus der Kunst. Hitler und der Sonderauftrag Linz* [The Brown House of Art. Hitler and the Special Commission: Linz] (Berlin, 2005).

Jonathan Lopez, *The Man who made Vermeers*, Orlando, 2009.

Joggli Meihuizen, *Noodzakelijk Kwaad. De bestrafing van economische collaboratie in Nederland na de Tweede Wereldoorlog* [Necessary evil. Punishing economic collaboration in the Netherlands after the Second World War] (Amsterdam, 2003).

Pauline Micheels, *De vatenman. Bernard van Leer (1883-1958)* [The barrel man Bernard van Leer (1883-1958)] (Amsterdam, 2002).

Bob Moore, *Slachtoffers en overlevenden. De nazi-vervolging van de joden in Nederland* [Victims and Survivors: The Nazi Persecution of the Jews in the Netherlands] (Amsterdam, 1998).

Eelke Muller and Helen Schretlen, *Betwist Bezit. De Stichting Nederlands Kunstbezit en de teruggave van roofkunst na 1945* [Contested Ownership. The Netherlands Art Property Foundation and the restitution of looted art after 1945] (Zwolle, 2002).

Saam Nijstad, *Van antiquair tot kunsthandelaar. Leven en werk van Saam Nijstad en zijn ontmoeting met de Nieuwe Wereld* [From antiques dealer to art dealer. The life and work of Saam Nijstad and his encounter with the New World] (Zwolle 2004).

Ruth and Max Seydewitz, *Die Dame mit dem Hermelin* [The Lady with the Ermine] (Berlin, 1963).

Coen Stuldreher, *De legale rest* [The legal rest] (Amsterdam, 2007).

Adriaan Venema, *Kunsthandel in Nederland 1940-1945* [The Art trade in the Netherlands 1940-1945] (Amsterdam, 1986).

Adriaan Venema, *Schrijvers, uitgevers en hun collaboratie* [Writers, publishers and their collaboration with the enemy] part 3B, S. Vestdijk (Amsterdam, 1991).

Harry van Wijnen, *Grootvorst aan de Maas. D.G. van Beuningen 1877-1955* [Grand Duke of the Maas. D.G. van Beuningen 1877-1955] (Amersfoort 2004).

Nancy Yeide, *Beyond Dreams of Avarice: The Hermann Goering Collection* (Dallas, 2009).

Bettina Zeugin, Thomas Sandkühler: *Die Schweiz und die deutschen Lösegelderpressungen in den besetzten Niederlanden. Vermögensentziehung, Freikauf, Austausch 1940-1945. Beitrag zur Forschung* [The Swiss and the German ransom demands in the occupied Netherlands. Financial confiscation, ransom, exchange 1940-1945] (Bern, 1999 – Zurich, 2011)