

## »Time is pressing & there are shady sides everywhere«<sup>1</sup>

The Collection Abraham Adelsberger and the painting

*Fischerboote bei Frauenchiemsee* by Josef Wopfner.

Explanation of the research results and the fundamentals of restitution

**Johannes Gramlich**

### Introduction

In 2020, the Bayerische Staatsgemäldesammlungen are restituting an oil painting by Joseph Wopfner, *Fischerboote bei Frauenchiemsee* (fig. 1), to the heirs of Alfred Isay (1885-1948). The work belonged to the extensive art collection of the Nuremberg entrepreneur Abraham Adelsberger (1863-1940), who transferred it to his son-in-law Alfred Isay in 1932/33 as collateral for a credit.<sup>2</sup> Isay lived in Cologne with his wife Sophie (1897-1982), daughter of Abraham Adelsberger, and was active there as an entrepreneur in the textile trade. The estimated value of the painting at the time was between 250 and 600 RM.<sup>3</sup> Due to their Jewish origins, the Adelsberger and Isay families came under immediate pressure of persecution after the change of government in January 1933. In March 1933, Isay emigrated with his family to Amsterdam. The Adelsberger couple followed them in the course of 1939. The painting by Wopfner could be proven to be in Isay's possession for the last time at the end of March 1935.<sup>4</sup> On 26 March 1942, it reappeared at an auction of the Munich art auction house Adolf Weinmüller; Weinmüller had presumably contributed the painting from his own stock.<sup>5</sup> The architecture professor Heinrich Michaelis purchased it by auction there on behalf of Martin Bormann for an enormous 25,000 RM.<sup>6</sup> As head of the NSDAP party chancellery in Munich, Bormann had hundreds of art objects purchased to decorate party buildings, especially between 1937 and 1943.<sup>7</sup>

After the war, the American forces secured the work in the Austrian salt mine Altaussee, where it had been relocated during the war, and transferred it to the Central Collecting Point in Munich.<sup>8</sup> After the end of the war, the Americans brought thousands of works of art to this collecting point in order to be able to treat them conservationally, examine their origin and, if necessary, retribute them. However, they did not succeed in linking the painting *Fischerboote bei Frauenchiemsee* to the Adelsberger Collection. A respective application for restitution was also not filed.<sup>9</sup> Assets of the NSDAP, which according to the state of knowledge at the time were not liable to restitution, were to be transferred to the federal state in which they were located according to Allied legislation. Therefore, the Free State of Bavaria was able to transfer ownership of the painting to itself on 10 December 1956 and transfer it to the holdings of the Bayerische Staatsgemäldesammlungen.<sup>10</sup>

This paper will address the questions that, based on this fundamental information, are central to provenance research on Nazi art theft and should clarify whether the loss was

persecution-related: When, how, and why did Isay relinquish the work between March 1935 and March 1942? These questions exemplify the challenges that provenance research faces beyond this individual case. For it is principally not only concerned with reconstructing the mere succession of owners of an object. In the case of changes of ownership during the National Socialist era, it must also take into account the character of the assets transfers. While this seems comparatively simple in the case of direct expropriations by the state or the NSDAP - i.e. art theft in the narrower sense - the evaluation of (private) legal transactions that may have come into being under pressure or coercion is more complicated. In order to facilitate corresponding hypotheses and assessments, provenance research must also shed light on the context and motives on which a transaction was based. Consequently, it focuses not only on the history of the object but also on the biographies of the former owners. On the micro-level, it identifies mechanisms and practices of discrimination, exclusion and persecution. Above all, in this way, it makes visible the stories and fates of individuals and families who were expelled, interned, and murdered during the Nazi era.

In this case, during the research matters were complicated further by the fact that the former owners Adelsberger and Isay had fallen on economic hard times in the course of the global economic and banking crisis from 1929 onwards. Therefore, they strived to sell the painting even before the beginning of the Nazi regime, albeit unsuccessfully. From 1933 onwards, the financial difficulties then combined with social and political experiences of exclusion and discrimination, which had a massive impact on the realities of life for both families. The question of the motives for selling the painting was therefore particularly complicated. Moreover, since the painting functioned as collateral for a credit, the life's journeys of the debtor and the creditor, i.e. Abraham Adelsberger and Alfred Isay, had to be taken into account in equal measure in order to be able to determine which of the two was ultimately to be classified as the owner.

For possible answers to this question, the written (partial) estate of the Isay-Adelsberger family could be used, which is archived in the *Joods Historisch Museum* in Amsterdam.<sup>11</sup> Of particular relevance was the correspondence between Adelsberger and his son-in-law Isay from the 1930s, which has been preserved to a larger extent. In addition, the so-called reparation files of the Isay-Adelsberger family from the postwar period in the State Archive NRW in Duisburg and in the State Archive Nuremberg have been evaluated. In addition, the basic sources of provenance research were consulted, i.e. the acquisition documents of the Bayerische Staatsgemäldesammlungen, the information on the reverse side of the picture, literature, exhibition and auction catalogues, as well as the pertinent databases and source editions on the Internet.



Fig. 1: Josef Wopfner, *Fischerboote bei Frauenchiemsee*, 1884, oil on canvas, 50 × 72.8 cm. On the reverse side of the painting, among other things, the inventory numbers of Martin Bormann (B 304 / x u. J 1132) and the inventory number of the Munich *Central Collecting Point* (12190) can be seen.

### **Abraham Adelsberger and his art collection until 1933**





Fig. 2: According to plans by the architect Theodor Fischer, Adelsberger had a representative city villa built at Sigenastrasse 4 in Nuremberg - the *Haus Adelsberger* - by 1924.

Abraham Adelsberger was born on 23 April 1863 in Hockenheim, the son of Isaac and Sara Sofie Adelsberger (née Flegenheimer).<sup>12</sup> For at least two generations, the Adelsberger family had been active in commercial trade in Hockenheim, south of Mannheim. In 1893, Abraham Adelsberger married Clothilde Reichhold (1872-1949[?]), who hailed from Fürth. The couple settled in Nuremberg. Clothilde Reichhold-Adelsberger worked in Nuremberg's poor relief service from 1894 to 1914. During the First World War, she first played a leading role in establishing the Nuremberg War Communal Kitchen, and from 1917 she worked for the Red Cross, for which she was awarded the Bavarian King Ludwig Cross for "services to the homeland during wartime".<sup>13</sup> Abraham Adelsberger, together with his son Paul, was the owner of the tin toy factory H. Fischer & Co, founded in 1898.<sup>14</sup> Initially, the business was very successful and allowed the Adelsberger couple to build a city villa at Sigenastrasse 4 in Nuremberg (fig. 2). By 1926, Adelsberger was also able to build up an extensive and ambitious art collection,<sup>15</sup> which comprised over 260 paintings,<sup>16</sup> ceramics and arts and crafts objects.<sup>17</sup> The art objects furnished the residence of Clothilde and Abraham Adelsberger, which is said to have become a meeting place for Nuremberg's art life, in a manner befitting their social status.<sup>18</sup> A contemporary art magazine reported in September 1930 that Adelsberger had quietly assembled the works of art, but that his collection was no longer unknown in the meantime.<sup>19</sup> In addition, the couple provided patronage to needy artists and the Germanic National Museum in Nuremberg, which earned Abraham Adelsberger the title of Kommerzienrat (councillor of commerce).<sup>20</sup>

Among the important Old Master works in Adelsberger's collection were a landscape by Peter Paul Rubens (fig. 3), a *Stilleben mit Rebhühnern* by Jan Fyt, *Jupiter und Antiope* by Hendrik Goltzius and a *Tod Mariä* from the Dürer school. Adelsberger also collected paintings from the 19th century on a large scale, especially by exponents of the Munich School such as Heinrich Bürkel (fig. 4), Wilhelm Leibl (fig. 5), Franz von Lenbach, Carl Spitzweg (fig. 6), Wilhelm Trübner and Josef Wopfner. The old ceramics - earthenware (fig.

7), faïences and porcelain (fig. 8) - which belonged to the collection in large numbers, also showed "a distinctly southern German character".<sup>21</sup> Overall, the collection thus bore witness to Adelsberger's regional rootedness - "a collector was at work here", it was reported in 1930, "who sought to surround himself with the ceramic creations of his closer native homeland out of affinity, without drawing the boundaries of his hobby too narrowly".<sup>22</sup>

However, the global economic and banking crisis put Adelsberger under financial pressure from 1929 onwards, which was not without consequences for his art collection. In 1926, he had reorganised the business operations of his toy factory, invested in production, increasingly produced in reserve and thus increased his need for capital. To this end, he raised a credit of around 600,000 RM from the Darmstadt and National Bank, which was merged into the Dresdner Bank in 1932. Consequently, the economic crisis hit him particularly severely, sales figures fell, and the company made increasing losses from 1929 onwards. The fact that his real estate, securities and material assets also lost considerable value in the course of the economic misery further intensified the situation.<sup>23</sup> Therefore, as early as 1928, Adelsberger offered some of his artworks for sale at the Hugo Helbing auction house in Munich.<sup>24</sup> Two years later, he put the majority of his collection up for auction there. However, potential buyers acted cautiously during the crisis. The agreed limits could not be achieved for just under two-thirds of the 198 paintings put up for sale at Helbing's auction on 8 October 1930.<sup>25</sup> Josef Wopfner's *Fischerboote bei Frauenchiemsee* also failed to find a buyer.<sup>26</sup> Since the art collection thus did not bring the hoped-for cash injection, Adelsberger subsequently used it to secure various credits.<sup>27</sup> In 1932, he assigned real estate, securities, rental income and 24 paintings, including the landscape by Rubens, probably the most valuable piece in his collection, to his largest creditor, the Dresdner Bank, as security.<sup>28</sup> In the same year, Immobilien AG Noris in Nuremberg received 73 paintings and 26 porcelains as security for debts amounting to 30,000 RM. As the estimated value of these objects significantly exceeded the amount of the debt, those works of art that were to remain after redemption of the debt were also promised to the Dresdner Bank from the outset.<sup>29</sup> A further 34 paintings - including the Wopfner painting from the Staatsgemäldesammlungen - acted as collateral for the *Amsterdamsche Crediet-Maatschappij*, a subsidiary of the Essen banking house Simon Hirschland. On 28 November 1932, these securities were transferred to *Wistri Gesellschaft für Wirk- und Strickwaren* in Cologne, in which Adelsberger's son-in-law Alfred Isay was a partner, presumably in connection with a debt restructuring. The *Wistri* assigned these collaterals to Isay personally on 7 November 1933, shortly after he had sold his shares in the *Wistri*.<sup>30</sup> These works of art were offset by outstanding accounts of presumably around 13,000 RM.<sup>31</sup>

## The persecution fate of Abraham Adelsberger during the Nazi era

Abraham Adelsberger tried to get to grips with his financial difficulties by, on the one hand, pushing ahead with further entrepreneurial activities and, on the other hand, seeking to settle his debts in long-standing negotiations, especially with his main creditor, the Dresdner Bank.



Fig. 3: Peter Paul Rubens, *Landschaft*, oil on wood, 71 × 98 cm. Adelsberger also offered the painting for auction in 1930 at Hugo Helbing in Munich, where it found no buyer. He then assigned it to the Dresdner Bank as collateral. Until 1914, the work had belonged to the collection of Baron Albert Oppenheim in Cologne.

In 1932, he founded or took over the *Streitberg Höhlen-Heil-Fango* company with funds from his son-in-law.<sup>32</sup> However, the municipality of Streitberg in Bavaria, where the company wanted to mine cave clay, "took up a fighting position" against Adelsberger as early as May 1933. "The Streitberg municipal council expressed unequivocally that it could not give its full support to the Fango company as long as the company is in Jewish hands. However, the support of the municipality cannot be dispensed with in the long run".<sup>33</sup> Around three months later, Adelsberger sold the company,<sup>34</sup> which subsequently must have achieved an "economically significant turnover".<sup>35</sup> The rise to power of the National Socialists also resulted in changes in Adelsberger's deficient Nuremberg toy factory. His son Paul emigrated to the USA in 1933, so that from then on Abraham Adelsberger was the sole owner of the company.<sup>36</sup>

The fact that the question of religious affiliation, which was now a question of "race" by the state, promptly gained immense importance in Adelsberger's everyday life was also evident in his negotiations with the Dresdner Bank. Even the selection of a legal representative at the beginning of 1934 was marked by corresponding considerations. Adelsberger's son-in-law strongly advised consulting a lawyer of Jewish origin. Firmly believing in the independence of German courts, he saw the danger that a judge might find it "offending" "if you take an Aryan lawyer, because in doing so you prove that you might doubt the objectivity. However, I recommend that you take a younger Jewish lawyer who has nerve and is elastic enough to

adjust to the spirit of the times".<sup>37</sup> Despite such tactical considerations, talks with Dresdner Bank proved increasingly problematic.<sup>38</sup> During the banking crisis, the German Reich had taken a majority shareholding in the company in 1932. After 1945, the American military government stated that "no other leading credit institution [...] had identified itself so completely with the goals of the NSDAP, the Nazi government and the SS".<sup>39</sup> Personnel changes were made early on in the Nuremberg branch relevant to Adelsberger.<sup>40</sup> Three members of the four-member branch directorate were recalled as early as 1933 because of their Jewish faith,<sup>41</sup> and the fourth director was transferred to Münster in 1935.<sup>42</sup> Against this background, Adelsberger complained early and repeatedly that the personnel rochades would hinder the settlement of his liabilities, lower the bank's willingness to cooperate, and noticeably worsen dealings with him.<sup>43</sup>

Although Adelsberger was able to significantly reduce his bank debts until 1935, still had significant assets hereafter, and a solution seemed possible at the time, a final settlement was not reached until his death in 1940. The main points of contention were the interest and commissions charged by the bank and its handling of the collateral. Adelsberger presumably wanted to wait with the sale of the assets until the general economic situation had improved and higher revenues could be achieved. In his opinion, however, the bank had "violate[d] every commercial custom" and sold two houses, building grounds and some paintings below value against his will.<sup>44</sup> In addition, Adelsberger protested against the fact that the bank did not grant him a subsistence minimum, although it was able to record steady income from his assets with the real estate and the corresponding rent payments.<sup>45</sup> From 1935 onwards, the bank apparently also stopped issuing account statements, so that Adelsberger was repeatedly not exactly aware of how high his current debt level had been.<sup>46</sup>

Based on sources, Dresdner Bank further tightened its grip from 1937 onwards. Members of the Adelsberger family stated this on record in the reparation negotiations after 1945.<sup>47</sup>

Research has confirmed this finding for the behaviour of the Dresdner Bank as a whole.<sup>48</sup> An employee of its Nuremberg branch is even said to have agreed with Adelsberger in that year that dealings with him were not very collaborative and constructive and that "much more difficult and quite depressingly unfavourable cases for the Bk. [bank] were dealt with so and so often in a smooth and accommodating manner".<sup>49</sup> Adelsberger himself also stated that he had suffered and tolerated unspeakable things in the 'last year[s] and especially in 1936/37'.<sup>50</sup> The bank now also sold Adelsberger's city villa to the German Reich, without linking this to a final debt settlement.<sup>51</sup> Adelsberger commented resignedly on the sale to Isay: "According to the state of the whole - very aggravated - situation, I had to accept under duress & almost in desperation what could still be achieved".<sup>52</sup> A few weeks after the sale, the Adelsberger couple had to vacate the house "in deference of the party congress".<sup>53</sup>

From 1938 at the latest, Abraham and Clothilde Adelsberger's only concern was to be able to leave Nuremberg and the Nazi state. Alfred Isay appealed to his father-in-law to gather "all his time and power" and leave for the Netherlands as soon as possible. "Your other affairs there, such as paintings and other realisations, are also no longer of any interest, nothing can be saved one way or the other as a result".<sup>54</sup> Clothilde Adelsberger arrived at her daughter's family in Amsterdam at the beginning of April 1939.<sup>55</sup> Abraham Adelsberger presumably followed her in June or July of the same year. He died in Amsterdam on 24 August 1940 at the age of 77.

### **On the biography and persecution fate of Alfred and Sophie Isay-Adelsberger**

Adelsberger's son-in-law Alfred Isay was born in Cologne on 21 August 1885, the son of the Jewish merchant Moritz Isay (1851-1906) and his wife Bettina (1862-?, daughter of the merchant Gustav Schott)<sup>56,57</sup> In 1920, Alfred Isay married Sophie, the daughter of Clothilde and Abraham Adelsberger.<sup>58</sup> Sophie Isay was a trained laboratory assistant and worked in a military hospital during the First World War; she then worked in her father's toy factory in Nuremberg before joining her husband in Cologne in the course of her marriage in 1920.<sup>59</sup> Alfred Isay was a co-partner in the family-owned trading company *Gebrüder Isay (Brothers Isay)* and was involved in textile wholesale. He owned half of the company with his cousin Adolf Isay by the early 1930s at the latest. The company was based at Zeppelinstraße 4 in Cologne.<sup>60</sup>



Fig. 4: Heinrich Bürkel, *Rast*, oil on cardboard / paper, 41 × 52 cm. According to the art magazine *Weltkunst*, Adelsberger was able to sell this painting at the Helbing auction in 1930 for 800 RM.

Business was good, and in the summer of 1924, Alfred and Sophie Isay were able to purchase a villa in Cologne's upmarket Marienburg neighbourhood.<sup>61</sup> In the wake of the world economic and banking crisis, however, the company also ran into difficulties. Turnover is said to have "declined rapidly" from 1928 onwards.<sup>62</sup> In 1932, Adolf and Alfred Isay liquidated the open trading company in order to continue their business in the limited company *Wistri Gesellschaft für deutsche Wirk- und Strickwaren*.<sup>63</sup>

In view of his own financial difficulties, Isay must have had an interest in having his father-in-law's debts repaid in a timely manner. Together, the two decided to auction 30 paintings from Isay's collateral property at Lempertz in Cologne in November 1933. However, the economic plight had not yet improved decisively, and demand remained extremely restrained. Only five paintings were actually sold; the Wopfner was not among them.<sup>64</sup> Anti-Semitic prejudices were already widespread in the Weimar Republic. After Adolf Hitler's election as Reich Chancellor in January 1933, the National Socialists were able to swiftly consolidate their power. Early milestones were the last Reichstag election on 5 March and the Enabling Act of 24 March 1933. On the following 1 April, Jewish business establishments were boycotted and attacked throughout the Reich, followed a week later by a law removing Jewish civil servants from office.<sup>65</sup> Against this background, the number of emigrants was already high in 1933.<sup>66</sup> The Isay couple also felt the increasing anti-Semitic pressure of persecution first hand. Alfred Isay watched in horror as Jewish judges and lawyers were rounded up at the Cologne Higher Regional Court on the morning of 31 March 1933, dragged onto an open rubbish truck and driven through the city to police headquarters amid public ridicule.<sup>67</sup> That same day, the family - the couple had two children - abruptly left for Amsterdam. Sophie Isay explained the decision in retrospect as follows:

"He [Alfred Isay] could not endure the discrimination, harassment, blackmail, insulting telephone calls. On the day of his departure, he saw from his business premises how the judges and lawyers, still dressed in their gowns, were dropped off on a rubbish truck in the police building, rearview Zeppelinstrasse Cologne. We left Germany that very day: the fact that we had no valid papers for our two children may prove how little we were prepared. Nevertheless, the Dutch Marechaussee let us cross the border."<sup>68</sup>

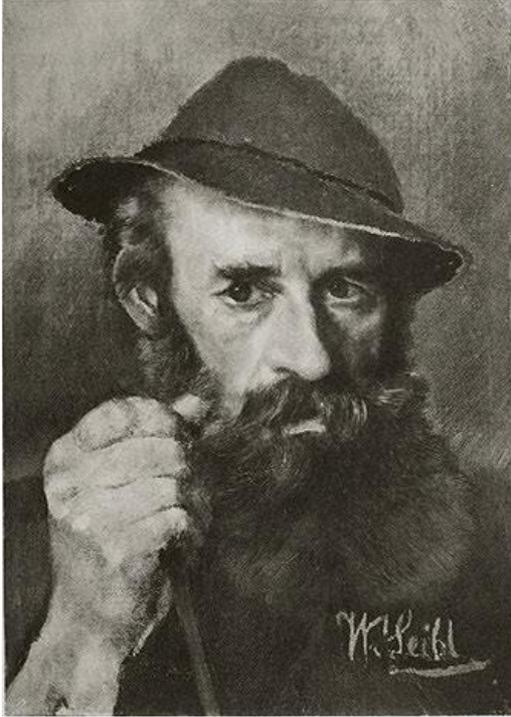


Fig. 5: Wilhelm Leibl, *Männerkopf*, oil on canvas, 25 × 18 cm. This painting was also part of the loan collateral of the Dresdner Bank from 1932.

Another contemporary witness reported that the business premises of Isay's textile company *Wistri* were searched by the SS shortly afterwards.<sup>69</sup> The same fate befell the private residence of Alfred's business partner and cousin Adolf Isay.<sup>70</sup> Such house searches took place at the time "at a number of Jews in Cologne".<sup>71</sup> Moreover, following a private denunciation, the *Wistri's* business books are said to have been checked by the foreign exchange control office in autumn 1933.<sup>72</sup>

On 26 June 1933, Alfred Isay sold his share in the Cologne company.<sup>73</sup> After Sophie Isay and her two children had stayed in Cologne once more in the meantime, presumably to arrange and organise a few things, they finally emigrated to the Netherlands in February 1934; the inventory of their Cologne home and probably 16 of the paintings that Abraham Adelsberger had transferred as collateral were now also transferred to Amsterdam.<sup>74</sup> The Isay couple also took Josef Wopfner's *Fischerboote bei Frauenchiemsee* with them to the Netherlands. There Sophie and Alfred Isay initially lived in a guesthouse, and the two children went to boarding school. Isay took a share in the Amsterdam textile company *EMKA* and was again able to record regular income. In February 1936, the couple moved into a house in Amsterdam's Schubertstraat 66.<sup>75</sup> Even though this move is an expression of the fact that Alfred Isay's economic and social situation in the Netherlands was becoming more relaxed, his income remained far below the income he had previously been able to earn in Germany.<sup>76</sup> To Adelsberger, he complained that Holland remained "a difficult chapter [...] in

business".<sup>77</sup> At least, Isay was also able to transfer part of the monthly co-income for the Cologne headquarters of the *Wistri* to the Netherlands.<sup>78</sup> His financial situation during the Nazi era was thus much more positive than that of his father-in-law, whom he was able to support with his emigrant blocked account at the Cologne bank Sal. Oppenheim with 200 RM per month and some singular payments.<sup>79</sup>



Fig. 6: Carl Spitzweg, *Heilige Nacht*, oil on canvas, mounted on cardboard, 36 × 27 cm. The painting found no buyers at the Helbing 1930 and Lempertz 1933 auctions. It belonged to the loan collateral of Adelsberger's son-in-law Alfred Isay.

The German occupation of the Netherlands from 10 May 1940 on changed the living situation of the Isay family and the Adelsberger couple, who in the meantime lived with them in Amsterdam, severely. Alfred Isay had already stated in April 1939 that the "overall situation in Europe, even for Holland [...] was very, very critical".<sup>80</sup> The *EMKA* company immediately began to make preparations for its "Aryanisation", which were implemented in 1941.<sup>81</sup> Alfred Isay consequently no longer had a regular income, and the financial situation of his family was correspondingly precarious. From May 1942, the family members had to wear the Jewish star.<sup>82</sup> They initially avoided deportation because Alfred Isay was a member of the *Amsterdam Judenrat*.<sup>83</sup> In 1943, he was then deported to the *Westerbork transit camp* and released after twelve days. He was then imprisoned again in 1944 for eight days in an Amsterdam prison. His wife Sophie had been imprisoned for 20 days in 1943.<sup>84</sup> Her mother Clothilde Adelsberger was deported from the *Westerbork transit camp* to the *Bergen-Belsen concentration camp* on 15 February 1944, where she survived the war. In March 1944, Alfred and Sophie Isay had to go into hiding and lived in illegality in the attic of an Amsterdam house until the liberation of the Netherlands on 5 May 1945.<sup>85</sup> Their two children were also able to go into hiding elsewhere.<sup>86</sup> In September 1944, the furnishings of their Amsterdam

residence were confiscated.<sup>87</sup> After the war, the family kept their centre of life in Amsterdam. Alfred Isay died there on 3 June 1948 at the age of 62 as a result of several years of illness.<sup>88</sup> Sophie Isay-Adelsberger died on 28 October 1982.

### **Conclusions: Sale of the painting by Wopfner between 1935 and 1942**

In this case, it was already problematic to determine whether Isay or Adelsberger was to be considered the owner of the painting. The fact that Isay took the work with him to the Netherlands in 1934 and, according to his own statements, also paid the Reichsfluchtsteuer (Reich Flight Tax) for it,<sup>89</sup> is indicative of the fact that he already considered himself the owner at that time. Moreover, the research showed that Adelsberger's financial problems could no longer be solved during the Nazi era.



Fig. 7: Knabe mit Widder (17.2 cm), Knabe mit Brotkorb (18 cm), Knabe mit Bütte voll Trauben (16.4 cm), each Strasbourg, end of the 18th century, without mark. Adelsberger offered these stone figures for auction at Hugo Helbing in 1930.

Thus there are no indications in the family estate that he was able to settle the debts to his son-in-law before his death in 1940 and to take back the art objects that had been transferred by way of assignment as security. Since, according to sources, it is unlikely that the National Socialists confiscated and expropriated the work in Amsterdam,<sup>90</sup> it can be assumed that Isay sold the painting on the art market between 1935 and 1942.

In order to be able to assess whether the sale of an artwork is to be considered Nazi persecution-related, the federal government, the states and the municipalities have agreed on guiding questions in implementation of the fundamental *Washington Principles* of 1998, which are based on the Allied restitution legislation of the post-war period.<sup>91</sup> The basic question to be examined is whether the seller was persecuted under National Socialism, which was undoubtedly the case with Isay. Furthermore, it must be clarified whether the

sales price was appropriate and at the seller's free disposal. In the case of legal transactions that were concluded after the "Nuremberg Laws" of 15 September 1935, which is at least likely in the present case, it must also be elicited whether the transaction would have taken place even without the Nazi regime. In general, the obligation to produce proof lies with the museums and cultural institutions.<sup>92</sup>

The price for which Isay sold the painting and whether the proceeds were freely available to him could not be determined due to the lack of corresponding sources. Thus, it was primarily necessary to assess whether the sale could be attributed to the circumstances of persecution, i.e. whether it took place, for example, due to a financial emergency caused by the persecution. In the post-war compensation negotiations, which were not concerned with the painting, the authorities in Cologne recognised that Isay had suffered considerable loss of income as a result of emigration. He was therefore awarded payments for "damage to his professional advancement".<sup>93</sup> Nevertheless, he had initially been able to consolidate his economic situation in the Netherlands to some extent. Initially, he was not under direct pressure to sell. When he moved into his new residence in Amsterdam, which, according to an acquaintance, was furnished to a considerable standard,<sup>94</sup> Isay would have had use for the work again from February 1936 at the latest. For these and the following reasons, it is highly likely that Isay only sold the painting in the course of the German occupation. For example, he would not have been able to obtain an adequate price for a painting by a representative of the Munich School in the Netherlands before the German invasion; if he had sold it in Germany, the proceeds would not have been at his free disposal due to his emigration, but would have gone into his emigrant blocked account. Isay and Adelsberger also discussed and communicated the sale of various art objects in their correspondence, but a sale of Wopfer's painting is not reflected there.<sup>95</sup> This also suggests that this object was only sold after Adelsberger emigrated to the Netherlands in 1939 or died in 1940. Although Isay mentioned Wopfner one last time in a letter to Adelsberger at the end of March 1935 and expressed intentions to sell it, this also applies to other works that he provably or likely sold only after 1940.

With the German occupation, however, his living situation changed abruptly. From 1941 onwards, Isay was without income, whereupon he is said to have expressed that he and his family would be "doomed" if they ran out of cash.<sup>96</sup> In this context, Isay was now recognisably striving to turn his available material assets into money. He sold his share in the headquarters of the former Cologne company *Wistri* in March 1941.<sup>97</sup> In February of the same year, he had already sold the oil painting *Jupiter und Antiope* by Hendrick Goltzius to the Amsterdam art dealer Hoogendijk.<sup>98</sup> Two landscapes by the German-Austrian artist Anton von Stadler, which had also been part of Isay's collateral property, turned up in the Amsterdam art trade in November 1941.<sup>99</sup>

From the Munich art auction house Adolf Weinmüller, which sold Wopfner's painting at auction in March 1942, some traces also lead to the Netherlands and to Alfred Isay. According to an annotated copy of the auction catalogue, Weinmüller had brought the work into the auction from his own inventory.<sup>100</sup> After the war, he did state to the American art protection officers that the work came from "private property at Tegernsee".<sup>101</sup> However, his daughter Maria Dietlinde and he himself had a residence there. In this respect, the two pieces of information do not contradict each other. It is possible that Weinmüller was expressing himself to the Americans intricately, since it had actually been forbidden for auctioneers to include objects of art from their own property in their auctions. In any case, Adolf Weinmüller and his daughter maintained connections to the art trade in the occupied Netherlands. They were in contact with the National Socialist *Dienststelle Mühlmann*, which looted, bought and sold works of art there on official orders.<sup>102</sup> Adolf Weinmüller was personally on site at least once to acquire works of art. His daughter even stayed in the Netherlands several times in 1942 and 1943 to buy art objects. She was in contact with various Dutch art dealers such as Hoogendijk, Weinberg and Goudstikker.<sup>103</sup> These three Amsterdam art houses in turn were involved with the works of Hendrick Goltzius and Anton von Stadler from Isay's collateral property. Thus, a network of relationships between art dealers can be identified here, in which Weinmüller was integrated and which has points of contact with Isay's works of art.

All this is circumstantial evidence that Isay sold Wopfner's painting during the German occupation in the Netherlands. 75 years after the end of Nazi rule, provenance research often has to deal with cases that cannot be clarified down to the last detail despite extensive research. The responsible lawyers, museum directors and museum institutions are then faced with the difficult task of weighing up circumstantial evidence and probabilities and making decisions. The *Washington Principles* of 1998, the fundamental agreement under international law for dealing with art and cultural objects seized as a result of Nazi persecution, explicitly state that "due to the elapsed time and the special circumstances of the Holocaust, gaps and ambiguities in the question of [a work of art's] provenance are unavoidable".<sup>104</sup> They call for this circumstance not to be interpreted to the detriment of possible restitution beneficiaries. That a sale in the Netherlands after the German invasion is to be considered persecution-related is beyond question. Already under the Allies, the painting would have been restituted if they had had the corresponding information.



Fig. 8: Wütender Harlekin, Meissen porcelain, modeller: Johann Joachim Kändler, c. 1740, height 18.6 cm. The Adelsberger collection included a comprehensive inventory of European and East Asian ceramics, including over 50 objects of Meissen porcelain.

In this sense, the Dutch *Ekkart Committee*, a governmental institution for provenance research, recommended in 2001 that all sales by Jewish private owners in the occupied Netherlands be considered persecution-related.<sup>105</sup> In the present case, it also had to be taken into account that other conceivable sales scenarios would not have been unsuspecting with regard to the circumstances of persecution, the appropriateness of the sales price and the free availability of the same. The Bavarian State Ministry of Science and Art has therefore followed the recommendation of the Directorate of the Bavarian State Painting Collections and has decided, on the basis of the available research results, that the prerequisites for the restitution of the painting to the heirs of Alfred Isay are fulfilled in accordance with the principles of the Washington Principles as well as the "Declaration of the Federal Government, the States and the Municipal Head Associations on the tracing and restitution of cultural property seized as a result of Nazi persecution, especially from Jewish ownership" of December 1999. The handover will take place in a timely manner on the premises of the Jewish Religious Community of Munich and Upper Bavaria.

---

<sup>1</sup> Abraham Adelsberger to Alfred Isay, 10.3.1939, in: Joods Historisch Museum Amsterdam (*hereafter*: JHM) D017189.

<sup>2</sup> Declaration of assignment of securities of Wistri to Alfred Isay, 7.11.1933, in: JHM D017142.

<sup>3</sup> These values were mentioned in connection with an auction at Lempertz in November 1933 and the effort for a free sale at the end of March 1935; cf.: H. Fischer & Co. to auction house Lempertz, 20.11.1933; auction house Lempertz to Alfred Isay, in: JHM 017142; Alfred Isay to Abraham

---

Adelsberger, 31.3.1935, in: JHM 017143. In October 1930, the painting had received a highest bid of 1,200 RM at the Hugo Helbing auction house in Munich; however, since the limit was 1,500 RM, the work was not sold. (cf. note 26).

<sup>4</sup> Alfred Isay to Abraham Adelsberger, 31.3.1935, in: JHM D017143.

<sup>5</sup> Auction cat., Adolf Weinmüller, Munich, 26. / 27.3.1942, No. 577 (w. ill.); cf. also p. 108.

<sup>6</sup> Invoice art auction house Adolf Weinmüller for Prof. Michaelis to Reichsleiter Bormann, 26. / 27.3.1942, Bundesarchiv Koblenz (*hereafter*: BArch), B 323 / 12, fol. 274.

<sup>7</sup> The invoices of his purchases have been preserved to a large extent, cf.: BArch B 323 / 12.

<sup>8</sup> Property Card No. 12190 of the Munich *Central Collecting Points*, in: BArch B 323 / 666 (online at: <http://www.dhm.de/datenbank/ccp>).

<sup>9</sup> The fact that the Isay and Adelsberger families did not apply for restitution of the painting may have several reasons. Since they most likely sold the work on the (Dutch) art market, they could not know where it was after the end of the war and thus to which authority they would have to submit a corresponding application. Moreover, Adelsberger and Isay had died in 1940 and 1948 respectively, so that they could no longer provide their knowledge of the process.

<sup>10</sup> Transfer document 2107/ V to the Free State of Bavaria, 10.12.1956, No. 230 of the annex, in: BStGS, Registry, 20 / 5c "Transfers from State Property", bundle: Property of the former NSDAP and the Party Chancellery (in the meantime handed over to the Bavarian Main State Archives).

<sup>11</sup> The Dutch *Restitutiecommissie* has digitised the estate for its own use and has gratefully made the more than 6000 digital copies available to the Bayerische Staatsgemäldesammlungen.

<sup>12</sup> Cf. corresponding birth and marriage certificates in: JHM D017132– D017134.

<sup>13</sup> Curriculum vitae of Clothilde Reichhold-Adelsberger, n. d.; certificate for the award of the *König Ludwig-Kreuz*, 3.11.1918, in: JHM D017139.

<sup>14</sup> In two passages in his written legacy, Adelsberger mentions that the company had existed since 1898, cf.: Abraham Adelsberger to Alfred Isay, 15.4.1935, enclosed draft letter, in: JHM D017139; Abraham Adelsberger to Dresdner Bank, 24.4.1935, in: JHM D017148.

<sup>15</sup> Abraham Adelsberger to Alfred Isay, 15.4.1935, enclosed draft letter, in: JHM D017139.

<sup>16</sup> The 1930 auction catalogue of the Adelsberger painting collection contains 197 numbers with 198 works. In addition, there are object lists in the family estate which suggest that the collection included over 260 paintings; auction cat. Hugo Helbing, Munich, part 1, 8.10.1930; list of pictures from H. Fischer & Co. assigned by way of security to the Isay brothers, 22.1.1930, in: JHM D017188; list of assignments by way of security from Abraham and Paul Adelsberger to Noris AG and Dresdner Bank, 15.11.1932, in: JHM D017148; declaration of assignment of securities of Wistri to Alfred Isay, 7.11.1933, in: JHM D017142; Abraham Adelsberger to Hugo Helbing, list of art objects, 10.9.1937, in: JHM D017148.

<sup>17</sup> Auction cat. Hugo Helbing, Munich, part 2, 9.10.1930.

<sup>18</sup> Curriculum vitae of Clothilde Adelsberger, n. d., in: JHM D017139.

<sup>19</sup> *Der Kunstwanderer* 12 (1930), 1 / 2. volume September, p. 29.

<sup>20</sup> Curriculum vitae of Clothilde Adelsberger, n. d., in: JHM D017139.

<sup>21</sup> Auction cat. Hugo Helbing, Munich, part 2, 9.10.1930, n. p. [preface].

<sup>22</sup> *Ibid.*

<sup>23</sup> Not stated. A. [Abraham Adelsberger], draft letter, n. d. [end of 1934 at the earliest], in: JHM D017139.

<sup>24</sup> A list of the works offered and not sold at two auctions at Helbing in 1928 (5.6. and 3./4.7.1928) can be found in JHM D017148.

<sup>25</sup> On the one hand, the figure is based on information from the art magazine *Weltkunst*, which listed the works sold after the auction. On the other hand, documents were also taken into account that show which works of art were still owned by Adelsberger after the auction; because by no means all the works listed by *Weltkunst* were actually sold; cf.: Price Reports, in: *Die Weltkunst* 4 / 44 (1930), p. 6.

<sup>26</sup> According to the price list in *Weltkunst*, the Wopfner painting was sold for 1,200 RM. However, the agreed limit was apparently not reached with this price. Thus, in an annotated copy of the auction catalogue, the price 1,500 RM - presumably the limit - is noted in handwriting on the left-hand page next to the Wopfner (catalogue no. 188). In contrast to other numbers in the catalogue, no buyer's name or highest bid is noted to the right side beneath no. 188. The annotated copy of the auction catalogue can be found in the library of the Kunsthaus Zurich.

<sup>27</sup> In March 1930, before the Helbing auction, Adelsberger had already transferred 157 paintings, porcelain and faïences as collateral to the company of his son-in-law Alfred Isay, the general partnership Brothers Isay in Cologne. However, Abraham Adelsberger presumably repaid the loan of over 130,000 RM by the end of 1930, as agreed, so that the works of art were free again. At least, nothing more can be found about this loan in the documents of the family estate; moreover, Adelsberger was subsequently able to dispose of the art objects transferred by way of security again;

---

cf.: Security transfer agreement between H. Fischer & Co and Gebr. Isay, 22.3.1930, in: JHM D017188.

<sup>28</sup> List of the pictures that Adelsberger transferred to Dresdner Bank as collateral, 15.11.1932, in: JHM D017148.

<sup>29</sup> Contract between Immobilien-AG Noris and Abraham and Paul Adelsberger, 15.11.1932, in: JHM D017148.

<sup>30</sup> Declaration of assignment of securities of Wistri to Alfred Isay, 7.11.1933, in: JHM D017142.

<sup>31</sup> Wistri to Alfred Isay, 3.5.1935, in: JHM D017188.

<sup>32</sup> Contract between Alfred Isay and Abraham Adelsberger, 6.12.1932, in: JHM D017145.

<sup>33</sup> Otto Jochem to Abraham Adelsberger, 15.5.1933, in: JHM D017145.

<sup>34</sup> Abraham Adelsberger / Otto Jochem jun. and sen., Purchase contract, 8.8.1933, in: JHM D017145.

<sup>35</sup> Christian Schöffel, *Der »Streitberger Höhlen-Heil-Fango«*, in: *Natur und Mensch. Jahresmitteilungen der Naturhistorischen Gesellschaft* (anniversary issue) 2001, p. 169–180, here p. 172.

<sup>36</sup> Abraham Adelsberger to Alfred Isay, 15.4.1935, enclosed draft letter, in: JHM D017139; Paul Adelsberger to *Revindicatio Düsseldorf*, 9.1.1952, in: JHM D017183. Paul Adelsberger is said to have had close relations with the USA before and to have lived there for a time, cf.: Emil Levy, Note, 10.10.1952, in: JHM D017148. However, the fact that Paul Adelsberger did not actually emigrate until 1933 is proven by a letter from Alfred Isay to Menzel dated 10.7.1933, which states that "Paul Adelsberger [...] will disappear after the passport formalities in Nuremberg have been settled", in: JHM D017142.

<sup>37</sup> Alfred Isay to Abraham Adelsberger, 18.2.1934, in: JHM D017142.

<sup>38</sup> Although no documents on this matter are to be found in the bank's archives, it was continuously addressed in the correspondence between Adelsberger and Isay. An enquiry to the responsible historical archive of the Commerzbank did not yield any results. During the post-war reparation negotiations, the Bavarian Bank for Trade and Industry, initially the successor to Dresdner Bank, stated that with regard to the art collection, "further details [...] cannot be determined due to the destruction of our documents"; Bavarian Bank for Trade and Industry to Reparation Authority Upper/Middle Franconia, 16.11.1950, in: State Archive Nuremberg, Reparation Authority, III-a 5739.

<sup>39</sup> Cited after: Klaus-Dieter Henke, *Die Dresdner Bank 1933–1945. Ökonomische Rationalität, Regimenähe, Mittäterschaft*, Munich 2006, p. 2.

<sup>40</sup> Overall, the bank quickly dismissed its Jewish employees from 1933 onwards, also because as a Reich-owned company it had to apply the provisions of the Professional Civil Servants Act of 7 April 1933; cf.: Henke, *Dresdner Bank* (as note 39), p. 49.

<sup>41</sup> Dieter Ziegler, *Die Dresdner Bank und die deutschen Juden*, Munich 2006, p. 35.

<sup>42</sup> Research confirms that "the erosion of commercial and ethical norms" at Dresdner Bank "in its dealings with its Jewish business partners" became apparent very early on - "Dresdner Bank [...] took an active part in the economic persecution of the Jews only a few months after the establishment of the Nazi dictatorship". Henke, *Dresdner Bank* (as note 39), pp. 68-69.

<sup>43</sup> In July 1934, Adelsberger described the actions of "the newer masters" as "more and more unpleasant[,] more and more inconsiderate, yes even with trifles I only find a cold shoulder". In September 1935, he wrote to Alfred Isay that the mood and consideration towards a Jewish customer was "getting worse and more miserable from month to month[,] from day to day". In October 1935 he complained about the "continuous rage for change" from which he had "of course already suffered a lot". It was also confirmed from other quarters that the "frequent personnel changes in Nuremberg [naturally] [...] do not contribute to a rapid settlement of the matter". The situation was complicated by the fact that regulations concerning Adelsberger's debts had to be approved by the Berlin headquarters of the Dresdner Bank and that the Reich Ministry of Economics also claimed the right to have a say in the matter.; cf.: Abraham Adelsberger to Alfred Isay, 15.2. and 22.7.1934, in: JHM D017142; Ego [?] to Alfred Isay, 6.6.1935; Abraham Adelsberger to Alfred Isay, 19.9. and 6.10.1935, in: JHM D017143; Abraham Adelsberger to Alfred Isay, 4.6.1937; Ludolf Marx to Abraham Adelsberger, 2.7.1937, in: JHM D017144.

<sup>44</sup> Dresdner Bank to Abraham Adelsberger, 19.9.1935, in: JHM D017148; Abraham Adelsberger to Alfred Isay, 23.5.1937, in: JHM D017144.

<sup>45</sup> Abraham Adelsberger, Letter fragments, n. d. [presumably June and September 1935]; Alfred Isay to Abraham Adelsberger, 15. and 16.9.1935, in: JHM D017143; Abraham Adelsberger to Alfred Isay, 8.5.1937, in: JHM D017144.

<sup>46</sup> Abraham Adelsberger to Alfred Isay, 9.2.1935, in: JHM D017142. On 4.6. 1937, Adelsberger wrote to Isay that an employee of the Dresdner Bank had "after a long back and forth [...] ascertained" that the account was debited with 392,000 RM, in: JHM D017144.

<sup>47</sup> Investa Aktiengesellschaft to Bavarian Bank for Trade and Industry, 18.7.1952, in: JHM D017148.

<sup>48</sup> Henke, *Dresdner Bank* (as note 39), pp. 63-64.

<sup>49</sup> Abraham Adelsberger to Alfred Isay, 16.6.1937, in: JHM D017144.

- 
- <sup>50</sup> Abraham Adelsberger to Alfred Isay, 1.4.1937, in: JHM D017144.
- <sup>51</sup> Investa Aktiengesellschaft to Revindicatio Düsseldorf, 5.3.1952, in: JHM D017183.
- <sup>52</sup> Abraham Adelsberger to Alfred Isay, 6.8.1937, in: JHM D017148.
- <sup>53</sup> Alfred Isay to Ludolf Marx, 29.7.1937; Abraham Adelsberger to Ludolf Marx, 22.8.1937, in: JHM D017148.
- <sup>54</sup> Alfred or Sophie Isay to Abraham Adelsberger, 7.3.1939, in: JHM D017189.
- <sup>55</sup> Alfred Isay to Paul Adelsberger, 16.4.1939, in: JHM D017189.
- <sup>56</sup> Birth certificate in: JHM D017137.
- <sup>57</sup> Birth certificate in: JHM D017137.
- <sup>58</sup> Hugo Emmerich to Registry Office Nuremberg, 20.11.1935, in: JHM D017140.
- <sup>59</sup> Expertise on Sophie Isay-Adelsberger by Karl Ernst, 1956, in: State Archive NRW, BR 2182, No. 11065.
- <sup>60</sup> Partnership agreement Brothers Isay, 1.7.1908, in: JHM D017149.
- <sup>61</sup> Cf. corresponding documents in: JHM D017140.
- <sup>62</sup> Protocol of the public session of the 1st Reparation Chamber at the Regional Court of Cologne, 8.1.1953, in: State Archive NRW, Rep. 266, No. 1385.
- <sup>63</sup> Dr. Knott to Reparation Chamber at the Regional Court of Cologne, 3.1.1953; protocol of the public session of the 1st Reparation Chamber at the Regional Court of Cologne, 8.1.1953, in: LANRW, Rep. 266, No. 1385.
- <sup>64</sup> Auction cat. Kunsthaus Lempertz, Cologne, 23.11.1933, No. 239; H. Fischer & Co. to Kunsthaus Lempertz, 20.11.1933; Kunsthaus Lempertz to Alfred Isay, [before 23.11.1933]; Kunsthaus Lempertz, Accounting for Mr Adelsberger, 23.11.1933, in: JHM D017142.
- <sup>65</sup> David Jünger, Jahre der Ungewissheit. Emigrationspläne deutscher Juden 1933–1938, Göttingen 2016, pp. 61-62.
- <sup>66</sup> Ibid., p. 59.
- <sup>67</sup> Michael Löffelsender, Kölner Rechtsanwälte im Nationalsozialismus, Tübingen 2015, pp. 13-14.; Klaus Luig, »... weil er nicht arischer Abstammung ist«. Jüdische Juristen in Köln während der NS-Zeit, Cologne 2004, p. 29; Heiko Morisse, »Die Tage unseres Berufes sind gezählt«. Zu Kurt F. Rosenbergs Ausschluss aus der Rechtsanwaltschaft und seinen beruflichen Überlebensstrategien, in: Beate Meyer / Björn Siegel (ed.), Kurt F. Rosenberg. »Einer, der nicht mehr dazugehört«. Tagebücher 1933–1937, Göttingen 2012, pp. 26–40, here pp. 29-30.
- <sup>68</sup> Sophie Isay, Affidavit, 7.8.1958, in: State Archive NRW, BR 2182, No. 10980.
- <sup>69</sup> Protocol of the public session of the 1st Reparation Chamber at the Regional Court of Cologne, 8.1.1953, in: State Archive NRW, Rep. 266, No. 1385.
- <sup>70</sup> Brinkmann to Reparation Chamber at the Regional Court of Cologne, 8.5.1951, in: State Archive NRW, Rep. 266, No. 1384.
- <sup>71</sup> Dr. Knott to Reparation Chamber at the Regional Court of Cologne, 23.5.1952, in: State Archive NRW, Rep. 266, No. 1385.
- <sup>72</sup> Ibid.
- <sup>73</sup> Bruno Potthast, Paul Wiedemann, Application for restitution concerning widow Alfred Isay, 10.2.1949, in: State Archive NRW, Rep. 266, No. 261.
- <sup>74</sup> Kunsthaus Lempertz to Alfred Isay, 8.2.1934; Alfred Isay to Abraham Adelsberger, 18.2.1934, in: JHM D017142; Survey Report, 25.2.1936, in: JHM D017146.
- <sup>75</sup> Documents on this in JHM D017146; cf. also Alfred Isay to Abraham Adelsberger, 18.2.1936, in: JHM D017144.
- <sup>76</sup> The District President, Note, Cologne, 29.1.1958, in: State Archive NRW, BR 2182, No. 10980.
- <sup>77</sup> Alfred Isay to Abraham Adelsberger, 18.2.1936, in: JHM D017144.
- <sup>78</sup> Fritz Bojunga to Reparation Chamber Cologne, 30.10.1951, State Archive NRW, Rep. 266, No. 1382.
- <sup>79</sup> Alfred Isay to Ludolf Marx, 9.7.1937, in: JHM D017144.
- <sup>80</sup> Alfred Isay to Paul Adelsberger, 16.4.1939, in: JHM D017189.
- <sup>81</sup> B. J. Franken to Hr. Meijs, 25.2.1950; chronology of the development, n. d. [after 1945], in: JHM D017169; file note EMKA, 9.12.1941, in: JHM D017176.
- <sup>82</sup> The District President, Note, Cologne, 29.1.1958, in: State Archive NRW, BR 2182, No. 10980; Ludwig Mengel-Otten, Declaration, 29.4.1970, in: State Archive NRW, BR 2182, No. 11043.
- <sup>83</sup> From 1939 onwards, the National Socialists set up "Judenräte" ("Jewish Councils") in the occupied territories to enforce their anti-Semitic measures and to cooperate in the deportations. The Amsterdam "Judenrat" was established on 12 February 1941; cf.: Dan Michman, »Judenräte« und »Judenvereinigungen« unter nationalsozialistischer Herrschaft. Aufbau und Anwendung eines verwaltungsmäßigen Konzepts, in: Id., Die Historiographie der Shoah aus jüdischer Sicht. Konzeptualisierungen, Terminologie, Anschauungen, Grundfragen, Hamburg 2002, pp. 104–117.

---

<sup>84</sup> Karl Ernst, Expertise on Sophie Isay-Adelsberger, 10.11.1956, in: State Archive NRW, BR 2182, No. 11065.

<sup>85</sup> Christina Kampschreur, Affidavit, 15.7.1953, in: JHM D017155; Sophie Isay, Affidavit, 7.8.1958, in: State Archive NRW, BR 2182, No. 10980; Ludwig Mengel-Otten, Declaration, 29.4.1970, in: State Archive NRW, BR 2182, No. 11043 and documents in *ibid.*, No. 11042.

<sup>86</sup> Ludwig Mengel-Otten, Declaration, 29.4.1970, in: State Archive NRW, BR 2182, No. 11043.

<sup>87</sup> Sophie Isay to Revindicatio Düsseldorf, 16.1.1958, in: JHM D017185.

<sup>88</sup> Sophie Isay, Affidavit, 7.8.1958, in: State Archive NRW, BR 2182, No. 10980.

<sup>89</sup> Isay expressed to an art dealer that he had paid the Reichsfluchtsteuer (Reich Flight Tax) for all the paintings he had taken with him to Amsterdam; cf.: Alfred Isay to Dr. J. Schönemann [draft], 3.7.1934, in: JHM D017142. On 4 July 2018, the State Archive NRW informed us in response to an enquiry that it could not find any references to Alfred Isay's Reich Flight Tax in its inventories and finding aids and that the files of the Foreign Exchange Office at the Cologne State Tax Office had been destroyed in 1944.

<sup>90</sup> The furnishings of the Isay family's Amsterdam house were confiscated in September 1944, but at that time, the painting in question was definitely no longer the property of Alfred Isay. Moreover, the painting is not listed in the so-called "Vlug Report" of the Allies of 25 December 1945, which reconstructs the activities of the Dienststelle Mühlmann (Mühlmann Office), which was responsible for art theft in the Netherlands, and lists confiscated objects in detail; cf.: Report of the Dutch Captain Jean Vlug on Art Objects removed to Germany from Holland, Belgium and France during the German Occupation on the Countries, 25.12.1945, online at: <https://www.lootedart.com/NITGVN553841> and in BArch, B323 / 200.

<sup>91</sup> Die Beauftragte der Bundesregierung für Kultur und Medien (ed.), Handreichung zur Umsetzung der »Erklärung der Bundesregierung, der Länder und der kommunalen Spitzenverbände zur Auffindung und zur Rückgabe NS-verfolgungsbedingt entzogenen Kulturgutes, insbesondere aus jüdischem Besitz« from December 1999, new version from December 2019, pp. 33–42, esp. p. 38.

<sup>92</sup> *Ibid.*, pp 35–39.

<sup>93</sup> Cf. the documents on the compensation negotiations in Cologne in: State Archive NRW, BR 2182, No. 10980, 11065 u. 11066.

<sup>94</sup> Ludwig Mengel-Otten, Declaration from 29.4.1970, in: State Archive NRW, BR 2182, No. 11043.

<sup>95</sup> The correspondence reveals that of the paintings that belonged to Isay's collateral, a painting by Spitzweg and a painting by Wenglein were sold in March 1935, and a painting by Trübner in November 1935. A painting by Goltzius, for which there had already been intentions to sell from 1933 onwards, was not sold by Isay until 1941 in the Netherlands.

<sup>96</sup> Ludwig Mengel-Otten, Declaration from 29.4.1970, in: State Archive NRW, BR 2182, No. 11043. Mengel-Otten had visited Isay and his family when he was passing through Amsterdam on his way to a military post in North Holland in November 1941.

<sup>97</sup> [Lawyer Potthast], Note, 20.7.1954, in: JHM D017181.

<sup>98</sup> Dossier of the Dutch Restitutiecommissie, online at:

[http://www.restitutiecommissie.nl/en/recommendations/recommendation\\_191.html](http://www.restitutiecommissie.nl/en/recommendations/recommendation_191.html) (25.9.2018).

<sup>99</sup> Both paintings were sold in November 1941 by the Amsterdam art dealer Weinberg to the "aryanised" art dealer Goudstikker; whether Weinberg had acquired the works directly from Isay, however, has not yet been proven; cf.: Dossier of the Dutch Restitutiecommissie, online at: [http://www.restitutiecommissie.nl/en/recommendations/recommendation\\_191.html](http://www.restitutiecommissie.nl/en/recommendations/recommendation_191.html) (25.9.2018).

<sup>100</sup> The information from the annotated catalogues of the art auction house Adolf Weinmüller in Munich is accessible in a database online at [www.lostart.de](http://www.lostart.de). The corresponding information was also confirmed to the Bayerische Staatsgemäldesammlungen by Meike Hopp, who was instrumental in the digitisation of the annotated Weinmüller catalogues.

<sup>101</sup> Cf.: Property Card No. 12190 of the Munich *Central Collecting Points*, in: BArch B 323/666 (online at: <http://www.dhm.de/datenbank/ccp>).

<sup>102</sup> Vlug-Report (as note 90), p. 34, pp. 78–91; cf. also: Meike Hopp, *Kunsthandel im Nationalsozialismus. Adolf Weinmüller in München und Wien*, Cologne et al. 2012, pp. 193–197, pp. 281–284.

<sup>103</sup> USS Office of Strategic Services, Art Looting Investigation Unit: Consolidated Interrogation Report No. 4, Linz: Hitler's Museum and Library, 15.12.1945, p. 45 and p. 56, in: National Archives and Records Administration, RG 260, M1946, Roll 139 (online at: <https://www.fold3.com/image/283755477>).

<sup>104</sup> The Washington Principles of 1998 are retrievable online at: <https://www.kulturgutverluste.de/Webs/DE/Stiftung/Grundlagen/Washingtoner-Prinzipien/Index.html> (14.2.2020).

<sup>105</sup> Cf. 3rd Recommendation of the Eckart Committee on private property, online at: [https://www.restitutiecommissie.nl/en/2001\\_private\\_property.html](https://www.restitutiecommissie.nl/en/2001_private_property.html) (14.2.2020).