

**NAZI GOLD ACCUMULATED IN
UKRAINE DURING WORLD WAR II**
A Survey of Archival Sources

by
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A few years ago, Ukraine demonstrated its support of the position of the World Community and its readiness for close cooperation towards the aim of a just solution of the division of Nazi assets of the Holocaust era. The issue was to provide proper living conditions for the victims of Nazism for the rest of their lives. The dissolution of Nazi assets must be based on confirmed documentary facts.

The ultimate goal of the research work conducted by Ukrainian specialists was to determine Ukraine's share of "Nazi gold." Initially, it was the main priority of our work as it would be impossible to proceed on a practical level without completing this first step.

In the early stages of our work, principles were established concerning the concept of "Nazi gold:" it is considered to be not only a definition of gold and other confiscated precious metals, but the broad characterization of the process of accumulation of the Third Reich's capital during World War II. Thus, it was necessary to take into consideration not only direct confiscation, but the financial policies imposed on occupied lands and the use of forced labor of the Ukrainian people which complicated the approach to the subject.

The decision to expand the definition of "Nazi gold" was confirmed at the Washington, D.C. Conference on Nazi Assets of the Holocaust Era, held in 1998.

Another vital point that determined our approach to the problem and thus, possible lack of convergence of our principles with that of other European countries, is the totalitarian system of the Soviet Union. Under this system, inhabitants of all but the Western part of the Ukrainian territory on the eve of Nazi Germany's invasion were deprived of private property, had no bank accounts or assets in bank safes and were not property owners or shareholders. The general population had rights only to individual property and not to significant financial assets. During World War II, millions of items of small treasures flowed in a steady stream of "gold" to the Reich's bank. These items included adornments, wedding rings, watches, crosses (jewelry) and dental crowns that were not the least in the accumulation of Nazi assets by the Reich.

On the other hand, the Western lands of Ukraine annexed by the Soviet Union in 1939–1940 demonstrated a similarity of institutions, inherent to the states to which they belonged. The guidelines that were used for citizens of other countries of Europe that went through the horrors of the war and

Holocaust, i.e., bank deposits and property insurance, are also applicable to the population of the territories of Halychyna (Galicia), Bukovyna and Transistria

In early 1998, a scientific-analytic group (including Hennadii Boriak, Natalia Makovska and Maryna Dubyk) was established by the Ukrainian National Foundation, "Mutual Understanding and Reconciliation" to study the question of "Nazi gold." This group conducted detailed research work in order to bring to light and analyze the complexity of archival documents concerning occupation policy on Ukraine's territory during 1941–1944, the annihilation of civilians, damage to both institutions and private persons (not only in occupied territories, but outside as well), in prisons, labor camps, concentration camps and annihilation centers.

It should be noted that such work had not been conducted previously. In the early post-war years, the Soviet Union refused to cooperate with Western allies in searching for solutions to the problem of the dissolution of Nazi gold and this subject was used solely for propaganda purposes. Also, the secret

Item No.	Tag der Einlieferung	Beschreibung des Wertgegenstandes	Menge	Beim Einlieferung	Werte
1	13.07.42	Abgabe von der Reichsbank des Reichsausschusses für den Judenbesitz	1/20,- 1/20,- 1/20,-	0,-	120,-
2		Abgabe von Goldmünzen	77/2,-	0,-	340,-
3		Abgabe von Goldmünzen	1/20,-	0,-	20,-
4		Abgabe von Goldmünzen	2/-	0,-	2

Partial register of confiscated gold from Jews in Ukraine, sent to the Trophy Reception Post, dated July 13, 1942 (source: Bundesarchive in Berlin, fond R-2104/70)

nature of the majority of the relevant archival materials led to the “absence” of the “Nazi gold” subject in Soviet historiography. The totalitarian state’s conditions have made impossible any “special position” by the Ukrainian SSR and, therefore, the conduct of any investigation in this direction.

Thus, the immediate task of the research group was to identify all relevant archival resources on this subject, both in Ukraine and abroad.

Although the confiscation of Nazi Gold applied to all citizens of Ukraine, because the Jewish population was singled out for annihilation, a significant amount of the items confiscated belonged to the Jews of Ukraine. Among the approximate 4,000 individuals who registered their valuables during 1945–1946, a majority of them were Jews who survived the War, in spite of the fact, that so many Jews were killed. It should be noted that research in this area is ongoing and this 4,000 figure is expected to increase significantly. Many Jewish names can be found in the lists published in Volume II of “Nazi Gold.”

The Ukrainian researchers, with the active help and support of regional archivists, investigated collections of three Central State archives, the Central State Archive of Autonomous Republic of Crimea, nineteen State Oblast Archives, State Archives of the Russian Federation (Moscow),

Center for Historical-Documentary Collections Preservation, Moscow (formerly Center for the Preservation of Historical Documentary Collections); and The Federal Archive in Berlin (Germany). Approximately 500 archival collections representing about 500,000 folios (pages) of documents have been studied.

As a result of the analysis conducted, it was determined that five main groups of archival documents were relevant to the subject of “Nazi gold.”

- Archives of the supreme organs of authority and government;
- Archives of regional organs of authority and government;
- Archives of occupation authority;
- Archives of partisan movement in Ukraine; and
- Collections of documents.

The first group of documents presents directive materials including correspondence of the superior Party and Soviet leaders of the Ukrainian SSR concerning the registration of losses during the Nazi occupation of Ukraine, mass annihilations of civilians and prisoners of war; and the deportations of people for forced labor to Germany. Among this group of documents, there are materials about the registration of crimes and losses in Ukraine’s regions,

ЛЬВІВСЬКА ОБЛАСТЬ					
Державний архів Львівської області, ф. Р-221, оп. 2; ф. Р-2022, оп. 1; ф. Р-1887, оп. 1; ф. Р-648, оп. 1					
Прізвище, ім'я та по-батькові записника	Адреса	Конфискаційні цінності з золотом та сріблом (шт.)	Грошовий ек- вівалент (грб.)	Джерело	
214	Абрахамович Меґр Азон [?]	Львівська обл., м. Львів, пл. Бернар- дницька 2/7		20000	ф. Р-221, оп. 2, спр. 78, арх. 261
	Айзенштейн Борух Якубович	Дрогобицька обл., м. Борислав, вул. Окулярна, 1	5	20000	ф. Р-2022, оп. 1, спр. 116, арх. 260
	Айльфертіг Іда Лейбівна	Дрогобицька обл., м. Самбір, вул. Ягелоника, 3	30	4000	ф. Р-2022, оп. 1, спр. 122, арх. 18
	Александрович Катерина Петрівна	Дрогобицька обл., Старосамбір- ський р-н, с. Фельштин		15000	ф. Р-2022, оп. 1, спр. 47, арх. 180
	Альбах Давид Юзефович	Дрогобицька обл., м. Борислав, вул. Лозини, 45	1	10000	ф. Р-2022, оп. 1, спр. 115, арх. 178
	Андзю Михайло Томович	Дрогобицька обл., Старосамбір- ський р-н, с. Фельштин		10000	ф. Р-2022, оп. 1, спр. 47, арх. 207
	Андрісчко Стефан Іванович	Дрогобицька обл., Старосамбір- ський р-н, с. Гуменець	10	2000	ф. Р-2022, оп. 1, спр. 48, арх. 163
	Андрусейко Степан Тимкович	Дрогобицька обл., Сколівський р-н, с. Нижня Стинана		5600	ф. Р-2022, оп. 1, спр. 151, арх. 236

Compiled list of those whose property was confiscated. Highlighted entry is for Boruch Yakovich Aizenshtein, residing at ul. Okulna 1, Borislav (Drohobych Oblast); items confiscated: 5; value: 20,000 rubles. (Source: Lviv Oblast Archives, Fond R-2022, opis 1, file 116, document 260)

including the destruction and loss of plants and factories, organizations, institutions, citizens, information on the plunder of church/synagogue property, museums, scientific, educational institutions; and the removal of material and cultural valuables to Germany and Rumania. In the collections of some People's Kommissariats, there is information about losses in various branches of the economy, health service, culture; statements on registration of losses and other data.

The second group consists of documents of the regional organs of authority and government including registers, statements of the Regional Commissions on Assistance to the Extraordinary State Commission of the USSR on the ascertainment and inquest of crimes of the occupiers, applications of citizens on losses, lists of destroyed villages, towns and cities; executed citizens, those deported to Germany for forced labor; and information on the concentration camps and ghettos on the territory of Ukraine.

The third group of documents is the most important for the study of the occupation policy. There are documents of the organs of authority—Security Service of the Reich, Reichsministries of Finance, Labor, Occupied Eastern Territories, Reichskommissariat of Ukraine, District of Halychyna (Galicia); local authorities—General-Kommissariats, Hebitkommissariats, Stadtkommissariats, municipal and regional councils, archives of banks, police, various enterprises and organizations. Among them was the Reich Main Cash Department, the Trophy Reception Post (institution that was created to register valuables confiscated in the East), German Reichsbank, economic banks in Ukraine, agricultural banks, the Association of the Reich on inspection of plants and factories of occupied Eastern regions of the Soviet Union and materials on concentration camps.

The fourth group includes documents of the Ukrainian Headquarters staff of the Partisan Movement, partisan formations, detachments, brigades and regiments. There is also information about Nazi atrocities, violence and robberies.

The fifth group consists of materials of a diverse character and describes the Nazi occupation regime on the occupied territory of Ukraine, results of the investigation of crimes and ascertainment of the losses and the general conclusion of the republic's Extraordinary State Commission.

In general, the foregoing sources contain a sufficient amount of information for scholarly research of this subject.

During the research process, a system was devised to formulate Ukraine's share of the Reich's capital.

The Nazis implemented a financial policy on occupied territories. One of the main principles of this policy was the removal of precious metals and foreign currency by way of obligatory sales pursuant to the Special Decree of January 1942. The fixed rate for buying gold and gold coins was far below that for recomputation in the German Reichsbank.

A new monetary currency (*Karbowanets*) was put into circulation on the territory of Ukraine. The total amount of exchanged Soviet Rubles in April 1943 was more than two billion. In a conversion to Reichsmarks, it was 200 million RM. Additionally, all payments were made in *Karbowanets*.

The system of exchange of Soviet Rubles was carried out in wasteful conditions. For example, in Transnistria, the exchange rate of the Soviet ruble was half of that for conversion at the Reichsbank along with the wide-spread practice of securities selling. Buying bonds was obligatory for the population. So, in Bukovyna (Rumanian occupation zone) from 1941, the required "State-Loan" was in effect.

We located documents of the local financial organs including lists of persons who were forced to buy the bonds.

Another source of the accumulation of Nazi gold from Ukraine was the imposition of fines, taxes and other obligatory payments. According to incomplete information of the ESC of the USSR, the total sum of these payments was more than 2.5 billion Rubles; in accordance with data from the Council of Ministers of the Ukrainian SSR, it was more than 2.6 billion Rubles or more than 46 million Reichmarks, 195 million *Karbowanets*, or 14.5 million zloty (Poland's currency).

Functioning of the banking system in the various territorial formations of Ukraine is also considered to be one of the methods for accumulation of capital. An analysis of the indices of activities of banks, other structures and institutions makes it possible to determine the amount of the accumulated capital. At present, we have a general view of the functioning of the banking system in the Reichskommissariat of Ukraine. The research

ТЕРНОПІЛЬСЬКА ОБЛАСТЬ
Державний архів Тернопільської області, ф. Р-274, оп. 1, 2

Прізвище ім'я та по-батькові записаних	Адреса	Кількість різнородних предметів та речей (шт.)	Грошовий еквівалент (грб.)	Джерело
Аксельрод Сабіна Струвіна	м. Скалат Скалатського р-ну	2	4000	оп. 1, стр. 94, арк. 59
Альбін Марія Візантіанівна	м. Скалат Скалатського р-ну	0, 20	150	оп. 1, стр. 94, арк. 255
Амброзюк Йосип Семенович	с. Іванів Герішнів Великоголобещького р-ну	79		оп. 1, стр. 1, арк. 97.
Амброзюк Никола Семенович	с. Іванів Герішнів Великоголобещького р-ну	1	2000	оп. 1, стр. 1, арк. 65
Акадерман Жигмонд Ісаакович	м. Чортків Чортківського р-ну	2	11000	оп. 1, стр. 113, арк. 119
Антошкін Олексій Петрович	с. Цалівка Товстенького р-ну	1	1200	оп. 1, стр. 109, арк. 86, 87
Бабій Поліферія Сидорівна	с. Заруддя Вишнівського р-ну	1	1500	оп. 1, стр. 9, арк. 49
Баранська Марія Франківна	с. Великої Ходачків Коляцького р-ну	1	2000	оп. 1, стр. 42, арк. 114
Бартосевич Владислав	м. Чортків Чортківського р-ну	9	21000	оп. 1, стр. 114, арк. 21
Басарбонч Софія Сергіївна	м. Скалат Скалатського р-ну	1	2000	оп. 1, стр. 94, арк. 167
Бергмон Герц Лейбович	м. Чортків Чортківського р-ну	19	76525	оп. 1, стр. 113, арк. 16

List of those whose property was confiscated. Highlighted entry is for Gersh Leibovich Bergmon, living in Chortkiv. Number of items: 19; value: 76,525 rubles. Source: Ternopil Oblast Archives, Fond R-274, opis 1, file 113, document #16.

group obtained data about the increase of the level of financial activities of local banks and the Central Economic Bank (CEB) by the end of the occupation. The liabilities of the CEB were not paid to the creditors and they were remitted by the end of the occupation to the German Reichsbank. We have not yet identified the specific plants, factories and accounts, but it is known that the liability of the CEB was 7,290 million Karbowanets in 1943. There was a network of economic banks and the creditors of these banks did not receive more than 5.5 billion Karbowanets or 550 million Reichsmarks.

It is significant to take into consideration the use of captives (Ostarbeiters) monies through the bank system. These people were forced to remit their wages from the Reich to Ukraine; however, in reality, there were not only extremely unjust conditions of the remittance, but a suspension of payments to their rightful owners. For example, in the Central Economic Bank of Ukraine, the amount of unpaid funds to the Ostarbeiters was 191.1 million Karbowanets, or 19.11 million Reichsmarks (or the equivalent of 57.33 million DM at the rate of exchange in 1997 or about \$30 million dollars).

Further, the use of Ostarbeiter labor in the Reich should be stressed. The wages withheld were not great for each worker, but they were inadequate for hard labor. In fact, the majority of the Ostarbeiters were used as slaves.

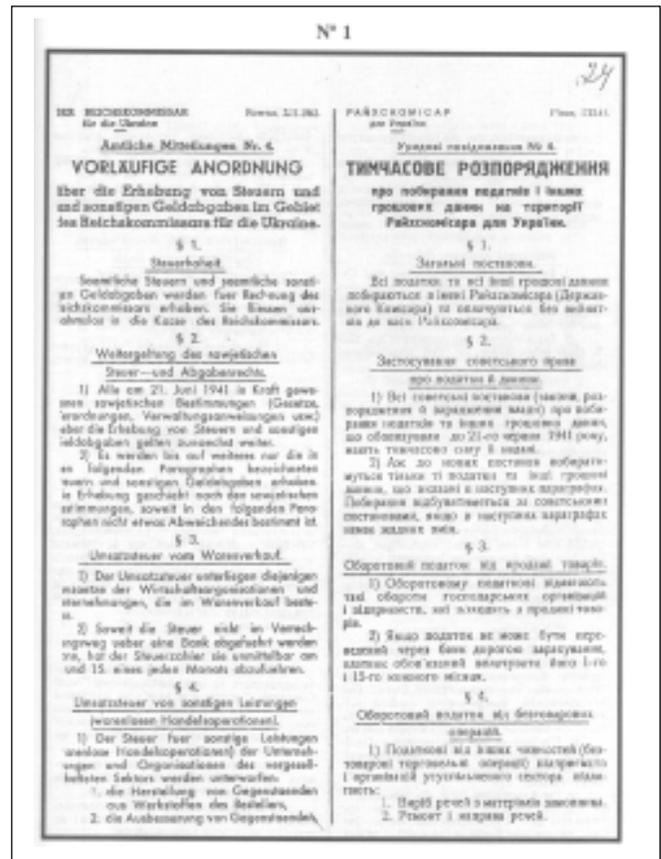
Another method of accumulating assets was the payment of obligatory insurance of workers. By Order of the Reich's Minister in April 1942, every employer had to pay for medical insurance in local funds (4 Reichsmarks) monthly for every worker. The total sum of the payments for the Ostarbeiters was approximately 200 million Reichsmarks or equivalent to 600 million DM. Since these payments were withheld from worker's wages, this sum should be included in the demands for compensation of the Ostarbeiters, resulting from their servitude at hard labor.

Therefore, the research group concluded that unpaid labor of the the general population of Ukraine (both in the Reich and in the occupied territories) was one of the main ways of accumulating Nazi gold. This discrimination in wages included both Jews and Ukrainians as opposed to ethnic Germans who worked in Ukraine.

An important aspect of the Nazi accumulation of capital was the use of Ukraine's material resources. [Note: this subject requires a special focus of research and hopefully will be explored in depth in the near future.]

Another very common method for accumulating Nazi capital (gold and other precious metals) was spontaneous and scheduled robberies during arrests, the extermination of Jews and others, deportations to concentration camps and other punitive actions. A portion of these valuables were officially registered at the Post for receipt of the confiscated valuables attached to the Reich Main Cash Department. These valuables were sent to the Post by military units of the German army and camps in various countries including the Soviet Union. The foregoing data on the captured materials was recently published in a two-volume series (see below).

Included in the data is information about the registered valuables from the Soviet Union and that which belonged to Soviet citizens in the camps of Poland, Germany and the occupied territories. Cash and gold sent from the Post to the German Reichsbank was confirmed by German documents. The problem with estimating the total amount of the valuables is that (as a result of recomputation of different currencies to Reichsmarks) there were concrete figures, but jewels were not valued (at that time) and were registered as individual pieces or in kilograms without a monetary estimate of their value. Therefore, it is necessary to separate gold articles from silver and other metals in the sum total. The general figure of currencies and gold coins registered from the Soviet Union was 1.8 million RM. It is also necessary to take into consideration the great number of jewels that were registered. The total amount consists of more than 1,213 tons and 123,525 separate units of jewelry. The majority of these valuables were confiscated from the Jews in Ukraine and were registered at about 70,000 gold Rubles, together with other gold coins in the sum of more than 33,000 RM. The sum total was about 660,000 RM. It should be added also that more than 7,000 units, 588 gold articles and more than 110 kilograms of jewels were registered separately. The actual number of valuables from Ukraine is much greater as the



Decree on Taxation in the Reich's Commissariats of Ukraine, 1941 (source: Central State Archives of Highest Organs of Government and Administration of Ukraine, Fond 3206, opis 4, delo/file 7)

majority of the items have no identifying marks as to their owner. Undoubtedly, not all valuables reached the Reich Main Cash Department (because some were stolen enroute), but an analysis of the archives of the Post for the receipt of confiscated valuables is of great importance for the determination of corresponding indices. Further research of these documents should be conducted so that a database of confiscated items may be established.

The next group of sources examined consists of materials, collected by the "Extraordinary State Commission to Investigate and

Establish War Crimes of the German Fascist Invaders' (ESC)." Authenticity of these documents has given rise to doubt Western research results for decades. However, the investigation of this subject would be incomplete without taking into consideration a comparative analysis of this data with archives of the occupation authorities and other German institutions.

While investigating and using this compendium of sources, one should bear in mind that generalizing data on the losses of citizens and the crimes perpetrated against them, as collected and published by the ESC, cannot be considered as complete (or final) because of a number of reasons, including: imperfection of methods in the loss calculation resulting from inconsistent tabulations and descriptions in the various districts as it concerns so-called "other losses;" lack of precise figures in summary data (a "general column" often left blank) although the archival documents verify confiscations from the inhabitants. Other factors to keep in mind include the calculation of losses of gold and silver items, other jewels, works of art, valuable books in the different units of measure (in currency, weight or by the piece), when in summary data, the sum total is in *Karbowanets*; lack of all materials (for example, in Ivano-Frankivsk Oblast the documents on losses of the citizens have survived only for the town of Stanislav); lack of proper coordination of activities between the ESC of the USSR and Republican Com-

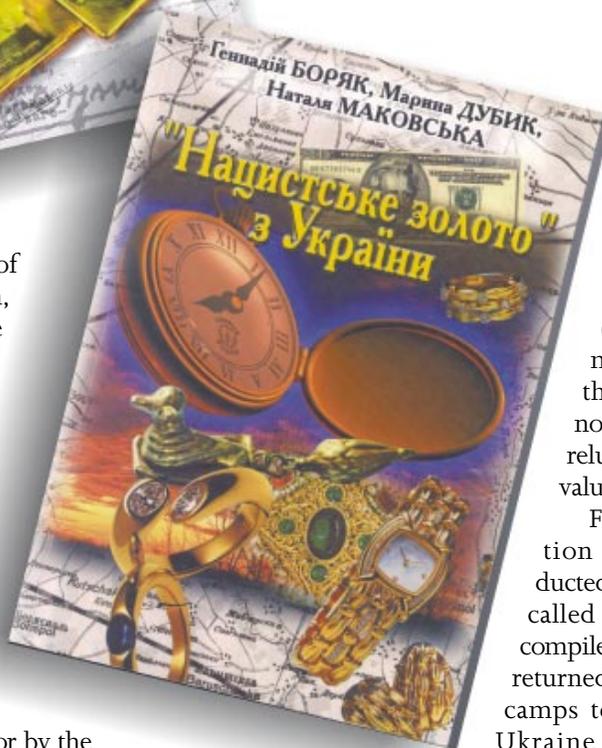
missions when summarizing results of investigations and determining the losses and crimes; and priority of ideological approaches. [Note: in other words, because the confiscated items were sometimes described in kilograms, sometimes by the number of items and sometimes by financial value, there was no way to use one term of total evaluation.]

An extensive analysis of the **initial** statements of local commissions for assistance to the Extraordinary State Commission can provide not only concrete figures on robberies, but the extent of the losses of both Jews and others in Ukraine.

The research work of the group is on-going. The focus and agenda include the compiling of a comprehensive list (in a database) of citizens who made declarations to the ESC after the war regarding the confiscation of valuables



Boriak, Hennadii, Maryna Dubyk, Natalia Makovska. "Nazi Gold" from Ukraine: In Search of Archival Evidence, Part 1. Kyiv, 1998.



Boriak, Hennadii, Maryna Dubyk, Natalia Makovska. "Nazi Gold" from Ukraine: In Search of Archival Evidence, Part 2: Materials for a Register of Valuables Confiscated from the Population. Kyiv, 2000

by the Nazis. [Note: it took great courage to declare these valuables with the local authorities (under the Communist regime at that time) because normally people were reluctant to have their valuables known.]

Further investigation should be conducted regarding the so-called "Filtration Files" compiled on citizens who returned from slave labor camps to their homes in Ukraine and witnessed conditions of labor and living conditions in Germany. The documents include more than 1,300,000 files deposited in the State Archives. Without these documents, it is impossible to estimate the scale of oppression of the people.

Список власників облигацій із Дубно

R2104/21/301-328 (реєстр 1622/R930/308)
арк.317-319: 6% облигації народової позики Польщі, Варшава, 2.1.1934.

Айзенберг Лейбши	Ajzenberg Lejbisz
Біалез Йосель	Bialez Joel
Вайсберг Шулім	Wajsberg Szulim
Волвусрес Лейб	Wolwusres Lejb
Гидра Мехель	Hydra Mechel
Гінсбург Фалік	Ginsburg Falik
Глуз Естер	Gluz Estera
Гольдубер Ривка	Golduber Rywka
Грімшпан Рикля	Grinszpan Rykla
Губерман Шая Герш	Huberman Szaja Hersz
Гуртенштайн Шимон	Gurtensztejn Szymon
Зигельман Шмул	Zygielman Szmul
Зильбертест Рикля	Zylbertest Rykla
Краут Шимон	Kraut Szymon
Лейзун Мошко	Lejzun Moszko
Мейзлер Герш	Mejzler Hersz
Мейзлер Еля	Mejzler Ela
Мендельсон Хаїм	Mendelson Chaim
Райз Хаї	Rajz Chaja
Резник Абрам	Reznik Abram
Сандельбойм Шмул	Sandelbojm Szmul
Санізон Йєк	Sanizon Jeck
Скаринський Станіслав	Stanislaw Skarzynski
Соколовська Майка	Sokolowska Majka
Стард Янкель	Stard Jankiel
Стензерієр Ідель	Stenzeryerr Idel
Тейтельбойм Янкель	Tejtelbojm Jankiel
Тененбойм Ідель	Tenenboim Idel
Теттельбойм Йона	Tettelbojm Jojna
Теттельбойм Мейєр	Tetelbojm Mejer
Флакс Якоб Лєк	Flaks Jakob Lcek
Фрідман Ейнох	Frydman Ejnoch
Фрідман Шія	Frydman Szyja
Фрісберг Ривка	Frysberg Rywka

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List of Jews from Dubno who were “forced” to make loans to Poland, dated January 2, 1934 (source: Archive of Trophy Reception Post, Bundesarchive in Berlin, fond 2104, opis 21 delo/files 301–328)

We plan the fullest investigation of documents in the State Archive of Security Service of Ukraine, Archives of the Ministry of Foreign Affairs and Ministry of Defense. In particular, the focus is on files of interrogations of prisoners of war and persons who were in the service of the occupation authorities. The experience of our Byelorussian colleagues confirms the existence of documents on this subject.

The results obtained to date confirm the legitimate right of Ukraine to take part in the division of Nazi assets, on the basis of archival documents. In any event, by identifying and publishing this information in both the foregoing guides and the future database, the memory of the Holocaust victims and their losses will be immortalized forever.

The two Guides on “Nazi Gold” from Ukraine, published in Kyiv in 1998 and 2000, comprise a comprehensive memorial directory on the subject. The second Guide lists thousands of people by name who suffered as victims of the Holocaust. The books are also available from the publisher, Ukraine National Foundation of Mutual Understanding and Reconciliation, <http://www.unf.kiev.ua/>.

In the United States, these volumes can be found at the Library of Congress, Washington, D.C.; Ukrainian Research Institute at Harvard University; YIVO Institute at the Center for Jewish History, New York; and the U.S. Holocaust Memorial Museum, Washington, D.C. To request copies of any documents in the Guides, please contact the appropriate archive (listed in the books).

For further information, contact:
U.S. Holocaust Memorial Museum
100 Raoul Wallenberg Place SW
Washington, D.C. 20024-2150
<http://www.ushmmp.org/assets/>



Dr. Hennadii Boriak was born in Kyiv and graduated from the Taras Shevchenko Kyiv State University (history) in 1978; Institute of History, Academy of Sciences of Ukraine, post-graduate studies from 1978–1982; Candidate of Sciences, History, 1987 (Historical Geography of Ukraine, XV-XVI cent.; and Doctor of History, 1996 (National Archival Information System). Previous positions include Deputy Director, M. Hrushevskyy Institute of Ukrainian Archeography and Source Studies, National Academy of Sciences of

Ukraine, Kyiv, Ukraine (1991–2000); Senior Researcher, Institute of History, Academy of Sciences of Ukraine, 1988–1991. In April, 2000, Dr. Boriak became Deputy Director, State Committee on Archives of Ukraine. Dr. Boriak is the author of numerous articles and publications including his two most recent books on “Nazi Gold.”