

COMPAGNIA DI SAN PAOLO

The EGELI collection held at the Historic Archive of the Compagnia di San Paolo di Torino is extremely rich and dense. The documentation it contains, currently being reorganised and consequently not easy to consult, concerns not only Jewish assets but also the management of enemy assets (which subsequently became Allied assets), German assets and enemy assets located in occupied French territories.

In addition to the relevant general documentation on “Jewish assets”, there are 374 personal files in the Management of Sequestered Jewish Assets (GES) series, 155 personal files in the Management of Confiscated Jewish Assets(GEC) series and 850 folders entitled Accounting Folders. On a first summary inspection made by staff of the Compagnia di San Paolo Historic Archive, the latter were shown to contain not only payment orders, receipts and statements, but also information on confiscated share deeds.

As it was not possible to make a precise and comprehensive analysis of all the papers, the work was restricted to inspecting documentary material of a general nature, cases relating to excess assets and some GEC cases.

The Land Bank of the San Paolo di Torino was appointed by the EGELI following decree of 9 June 1939 to manage and sell Jewish assets located in Piedmont and Liguria, transferred to it on the basis of rdl 126/1939 of 9 February.¹

On 23 February 1940 an agreement was drawn up between the bank and the EGELI by which the Land Bank of the San Paolo assumed responsibility for managing the assets in question and their sale, indicating possible buyers and conducting the relative sales negotiations. Regarding the latter, the EGELI reserved the right to decide. It could then provide directly both for the negotiations and the sale, though keeping the bank informed from the start.

The bank was then obliged to make checks on the legitimacy of the transfers of real estate to the person reporting their ownership, their freedom, the presence of real charges or the existence of any indebtedness “to be deducted from the value of the property in determining the sum owed to the Italian citizens of Jewish race”.²

Such services performed by the Land Bank and the EGELI were considered the fulfilment of a public duty and not made with the intention of procuring profit. The bank was in any case paid a fee to cover its administrative costs.

¹ F. Levi (edited by), *Le case e le cose. La persecuzione degli ebrei nelle carte dell'Egeli 1938-1945*, Compagnia di San Paolo, Quaderni dell'Archivio storico, Turin 1998, p. 49.

² ASSP, *Egeli*, fasc. “Convenzioni Egeli”, EGELI, agreement between the EGELI and the Istituto di San Paolo di Torino, 23 February 1940.

The agreement also regulated relations between the EGELI and the San Paolo from the time of the division of Jewish assets into “excess quota” and “allowed quota”. In the case of rents from properties not exceeding the annual sum of L.15,000 for residential city buildings, L.40,000 for those used as shops or offices and L.50,000 for farms, the San Paolo could directly provide for the signing of new rental contracts or the renewal of existing ones without any special authorisation from the EGELI.

The Land Bank was also required to take care of the management, both ordinary and special, of the assets and their maintenance, and to make a regular account of this on forms prepared for the purpose by the EGELI. The costs relating to inspections of the various properties were to be charged to the EGELI, those relating to central administration to the bank, while the management of each property was charged the costs incurred and the remuneration of any agents, custodians or administrators appointed by the bank. The fees that were to be paid to the EGELI appointed bank at the end of each year were set by agreement. The latter was to have ended as soon as the properties were sold, though the EGELI reserved the right to cancel its effects with six months’ notice.³

In a letter sent to the San Paolo on 8 March 1939, the EGELI urged the setting of some standards to which the bank would be obliged to keep, recognising the need to establish “a rational relationship”. The letter indicated both the method of taking possession and the management of farms and urban properties. It called for extreme care in filling out the appropriation reports, which had to be made in triplicate, and the drafting of a report on the general condition of the properties showing the best ways for them to be used and the works considered most urgent. The management of the assets had to be carried out according to criteria “of good and diligent administration”: the Administrative Council of the EGELI paid particular attention, notes the directive, to the running of directly managed farms, for which the criteria of a “capable farmer” using “prudent, modern techniques” were to be followed. Management of the real estate would in any case be of a temporary nature, in that the main purpose of the organisation’s activity was its sale. In order to improve the properties, both ordinary and special maintenance had to be effectively carried out.⁴ Still regarding the sale of the assets, the EGELI saw the possibility of selling the property at prices higher “than those that [had] served as the basis for payment of the equivalent to the previous owners”, in light of the upward trend in property prices.⁵

³ *Ibidem.*

⁴ *Ibid.*, letter attached to volume sent by the EGELI to the Istituto San Paolo, 8 March 1940, p. 1, p.

⁵ *Ibid.*, p. 29.

All sales had to be previously approved by the EGELI, and in general the buyers, apart from undertaking to meet the costs, had to pay the agreed sum in cash when the contract was signed. Prior authorisation from the Ministry of Finance was required if payment was to be deferred.⁶

Although no set rules had been established for the duration of any rental contracts, and it was more or less left up to the bank to decide, these were to have been for the shortest term possible. It was suggested that this not exceed three years for urban buildings and five for farms, as there was no wish to create any obstacle to the sale and the rents were to have been kept in line with the general price trends.

Both urban and rural real estate had to be insured. The former against fire and the latter against hail. Although the choice of insurer was up to the managing bank, the EGELI reserved the right “to indicate” companies that would have offered favourable conditions “partly because of the considerable property holding that [would have had] to be insured”.⁷ It seems clear that the activities of the bank representing the EGELI in managing the “expropriated assets” were subject to a strict form of control.

The paperwork seen on assets to be “expropriated” as they exceeded the “allowed quotas” include the appropriation reports for two properties in Turin, one in Genoa and one in Saluzzo, made between 18 December 1940 and 15 May 1944.⁸

As far as can be ascertained, in only one case was the “expropriated” property sold. Marco Moisè Segre had assets consisting of two housing complexes with shops and a farmhouse, of which he had full ownership and whose overall taxable income was L.21,400, included in his “allowed quota”; and another building, also in Saluzzo, that was part of the “excess quota”. The taxable income of the latter was L.1,350 and its value, according to art. 20 of rdl 126/1939 of 9 February, was L.27,000. This division was made, also at Segre’s own request, mainly so as not to cause any economic damage to the properties, it having been decided that the properties included in the “excess quota” were not to be split up. The “owner Segre” thus retained properties with a taxable income 7% more than the allowed quota, but within the accepted margin of 10% more or less.⁹

⁶ *Ibid.*, p. 29-30.

⁷ *Ibid.*, p. 15.

⁸ *Ibid.*, Serie D, fasc. “38 D Loria Amos”, s.fasc. “Verbali”, Istituto di San Paolo di Torino, report of release and appropriation of real estate included in the excess quota of the property holding of Amos Loria, son of Ugo, 20 January 1942; *ibid.*, fasc. “209-210 D Sacerdote dr. Paolo Emilio e ing. Giorgio”, s.fasc. “Verbali”, Istituto di San Paolo di Torino, report of appropriation of assets falling within the excess quota of the property holding of Dr Paolo Emilio and Giorgio Sacerdote, brothers, sons of Alberto, in Turin and Grugliasco, dated 15 May 1944 and subsequent days; *ibid.*, fasc. “85 D Vitale Raffaele Alfonso”, s.fasc. “Verbali”, Istituto di San Paolo di Torino, report of release and appropriation of real estate included in the excess quota of the property holding of Raffaele Alfonso Vitale, 17 June 1941; *ibid.*, fasc. “3 D Segre Marco Moisè”, EGELI, report of release and appropriation of real estate included in the excess quota of the property holding of Marco Moisè Segre, son of Giacomo, 18 December 1940.

⁹ *Ibid.*, fasc. “3 D Segre Marco Moisè”, EGELI, copy of the division of the real estate holding. Art. 10 of 1728/1938 of 17 November stated that Jews could not be owners of urban buildings with an overall taxable income of L.20,000. A difference of 10% more or less in determination of the excess quota was, however, permitted according to art. 19 of rdl 126/1939 of 9 February, when division would have caused damage to the property.

On 6 March 1942 an offer of L.60,000 was sent to the management of the San Paolo for purchase of the property taken into ownership by the EGELI, valued at L.45,000. The offer was accompanied by a sum corresponding to 10% of the offer, as required. But it could not be taken into consideration by the EGELI, as this body advised the bank, as it had already made an agreement for the same sum with another company which, it seems, it had negotiated directly. But notice of the negotiation under way had in any case also been given at the time to the Land Bank of the San Paolo.¹⁰ The deed relating to the sale of the property was drawn up on 3 April 1942, and on 23 September 1942 the building was consigned to the new owners, the brothers Nicola and Giuseppe Panivello.

The former owner, Mario Moisé Segre, was arrested in Saluzzo on 24 April 1944, held in Turin prison, then moved to the Fossoli camp from where he was deported on 16 May 1944 to Auschwitz, where he was killed on arrival. His brother Lelio Leone Davide and the latter's son, Roberto, did not return from the death camps either.¹¹

After the War the special trustee of Segre's assets, nominated by the Turin court, sued among others the buyers of the property, the EGELI and "its representative for Piedmont and Liguria at the Land Bank of the San Paolo [...] in the person of the solicitor Carlo Paietta, Special Commissioner of the Istituto di S. Paolo di Torino".¹² Reconveyance of the property and restitution of the management profits from the property during the period it was managed both by the EGELI and the Panivello brothers were requested, along with declaration of nullity and attribution of no juridical effect to all the deeds concerning the transfer of the property and its sale. From the action in question it would seem that the buyers of the Segre property responded in the negative to the request to reconvey the property.

The summons shows that Segre had agreed by private contract of 15 October 1940 to sell other assets included in the "allowed quota" for a total sum of L.180,000 to Ettore and Lucia Bergese. It was agreed that the sale would take place on 29 March 1944 and Segre was paid part of the agreed sum in several instalments, though without interest. Segre had also nominated a special trustee in January 1944 to arrange the sale of the assets and, indeed, the real estate was transferred by deed of 18 January 1944. Segre subsequently consigned L.320,000 on fiduciary deposit to one of the two buyers between January and February 1944 for fear of being robbed, with responsibility for consigning part of it to his grandsons. The summons calls for the private contract signed in October

¹⁰ *Ibid.*, s.fasc. "Corrispondenza", letter from the Director General of the EGELI to the Head Office of the Istituto di San Paolo's Land Bank, 26 February and 11 March 1942; purchase offer of Filippo Pratis forwarded to the Head Office of the Istituto di San Paolo, 6 March 1942; *ibid.*, s.fasc. "Verbali, provvedimenti", valuation signed "head of department" (possibly the technical department) and dated 6 March 1942. The latter was sent by Alfredo Longo, Chief Executive of the Istituto di San Paolo to the EGELI on 8 March 1942; *ibid.*, s.fasc. "Corrispondenza".

¹¹ *Ibid.*, letter from the head of the technical department of the Istituto di San Paolo to the Land Bank, 7 October 1942; L. Picciotto Fargion, *Il libro della memoria. Gli ebrei deportati dall'Italia (1943-1945)*, Mursia, Milan 1991, p. 540-541.

¹² ASSP, *Egeli*, Serie D, fasc. "3 D Segre Marco Moisé", s.fasc. "Documenti vari", copy of the summons, 20 May 1946.

1940 and the public deed of 18 January 1944 to be declared null and of no juridical effect, the property returned and the sum repaid.¹³ The documentation available does not show the conclusion of the case.

On 10 June 1945 the Special Commissioner of the EGELI, in sending the Turin State Lawyer's Office the summons along with a request to defend the organisation, pointed out that reconveyance of the assets, on which he was ready to act, should have been made in accordance with rdl 26/1944 of 20 January and dllgt 222/1945 of 12 April. The revenue decrees of attribution and the transfer of title deeds could not however be declared null: on the contrary, legal directives stated that such deeds were valid, so both the EGELI and any third parties were "considered legitimate owners for the period during which they were in possession of the assets".¹⁴ Charges and income on the properties to be reconveyed were due to the heir or heirs of Segre from the date on which the request for reconveyance had been made. Interest on the special bearer certificate, which was to compensate for the income from the expropriated assets for the period in which these were not "in the ownership of the Jewish citizen", was not to be returned to the EGELI.¹⁵

Three adjacent rooms on the ground floor of a building were assigned to the "excess quota" of Amos Loria of Turin. The property was valued at L. 37,500 when the appropriation report was drawn up by an official of the bank's technical department on 20 January 1942.¹⁶ But the head of the San Paolo Technical Department pointed out that, given the current market situation, marked by what he described as a "frantic search for real estate investment", such a valuation could have been largely exceeded. In reference to a purchase offer that had been increased to L.32,000 by the Società Anonima Immobiliare Italbeni, the Director General of the EGELI wrote that the corporation did not fix the sale price of the properties, but assessed each offer individually. In the case in question, however, offers of less than L.45,000 would not be considered.¹⁷

The property expropriated from Amos Loria was not then sold. He died in December 1944, leaving his possessions to the Turin Jewish Community and reserving the right to their usufruct by his mother, Ida Loria Moscati, who had, however, already died in exile on 27 February 1944. On 22 July 1946 Eugenio Norzi, president of the Turin Jewish Community, requested reconveyance of the

¹³ *Ibid.* Art. 6 of dlg 2/1944 of 4 January declared any deed regarding the transfer of ownership of Jewish assets made after 30 November 1943 null.

¹⁴ *Ibid.*, s.fasc. "Corrispondenza", letter from the **Special Commissioner** of the EGELI to the State Lawyer's Office in Turin, 10 June 1943.

¹⁵ *Ibidem.*

¹⁶ *Ibid.*, fasc. "38 D Loria Amos", s.fasc. "38 D Loria Amos fu Ugo", EGELI, copy of the division of the property holding, 31 March 1940; s.fasc. "Verbali", Istituto di San Paolo di Torino, report of the release and appropriation of real estate assets coming within the excess quota of the property holding of Amos Loria, son of Ugo, 20 January 1942.

¹⁷ *Ibid.*, s.fasc. "Corrispondenza", letter from the Chief Executive of the San Paolo to the EGELI, 16 March 1942, with enclosed valuation used to decide the value of the property exceeding the allowed quota of Amos Loria, Italian citizen of Jewish race, and relative appropriation report dated 20 January 1942, 11 March 1942; offer from the director of the Società Anonima Immobiliare Italbeni to the San Paolo, 8 and 21 March 1942; letter from the Director General of the EGELI to the Head Office of the San Paolo Land Bank, 15 April and 8 June 1942.

expropriated assets and on 8 June 1949 an official of the San Paolo, acting as special procurator nominated by the EGELI, and the president of the local Jewish Community signed the reconveyance deed before a notary.¹⁸

On 5 October 1945 the EGELI sent the San Paolo a circular concerning the reconveyance of the Jewish assets “expropriated” in accordance with rdl 126/1939. This was to be initiated only on presentation of a request by those entitled, which could also be sent to the managing bank. If the property had since been sold to third parties, the request had to be sent to the new owner or holder, with a copy also sent to the EGELI. Restitution was to take place by public deed and no compensation was to be granted for arbitrary appropriations, either past or future. Payment of the six-monthly interest on the special bearer certificates was to be calculated from the day the property had been appropriated to that of the reconveyance request, whether the certificates had been issued or not. The final management balance had to be drawn up by the managing bank on the date the reconveyance request was presented. It had to show the suspended debits and credits, and the expenses incurred by the EGELI for improvements and special repairs.¹⁹

The reconveyance reports for the assets of Giorgio and Paolo Emilio Sacerdote were signed on 28 January 1949. They did not have to return the special bearer certificates, as these had never been consigned to them. Raffaele Vitale’s assets were reconveyed on 9 October 1946.²⁰

On 16 November 1944 Leopoldo Pazzagli, President of the EGELI, and Giuseppe Murion, Commissioner for the special administration of the bank of San Paolo, signed an agreement for the management of confiscated and sequestered Jewish assets. The bank was charged with taking all the assets in consignment, apart from commercial and industrial companies, managing them, advising of any purchase proposals for the properties and concluding the sale on approval by the EGELI. The San Paolo Land Bank was then required to carry out the duties assigned to it “with the diligence of a good family father, and manage the farms according to the directives in force for the development of agriculture”.²¹ Like the agreement signed in March 1940, it also gave detailed instructions on how the appropriation reports were to be drawn up, on possible insurance policies and on maintenance of the property. The bank was granted permission to appoint and dismiss porters, custodians, guardians and gardeners. The appointment and dismissal of other staff had to be made

¹⁸ *Ibid.*, letter from Eugenio Norzi to the EGELI, 22 July 1946; letter from the Chief Executive of the San Paolo to the EGELI, 7 July 1949; *ibid.*, s.fasc “Riconsegne da fare”, copy of the building reconveyance deed, Rep. N. 14162/7888, 8 June 1949. Lilitana Picciotto Fargion indicates that Ida Moscati died on an unknown date in an unknown place; L. Picciotto Fargion, *op. cit.*, p. 432.

¹⁹ ASSP, *Egeli*, fasc. “Norme e disposizioni da archiviare in raccolta”, circular of the **Special Commissioner** of the EGELI, 5 October 1945.

²⁰ *Ibid.*, Serie D, fasc. “209-210 D Sacerdote dr. Paolo Emilio e ing. Giorgio”, s.fasc. “Imposte e documenti vari”, copies of the reconveyance deeds, Rep. n. 25383, 28 January 1949 and Rep. n. 25384, 28 January 1949; *ibid.*, fasc. “85 D Vitale Raffaele Alfonso”, s.fasc. “Corrispondenza”, the Chief Executive of the Istituto di San Paolo to the Genoa branch, 9 March 1948.

²¹ *Ibid.*, *Egeli*, fasc. “Convenzioni Egeli”, s.fasc. “Convenzioni definitive”, copy of the Agreement for the Management of Confiscated or Sequestered Jewish Assets entrusted to the EGELI for Administration, 16 November 1944, p. 3.

with the prior agreement of the EGELI, except in cases of urgency. The Land Bank was also authorised to cancel and renew existing rental agreements and to draw up new ones. In the case of farms larger than 30 hectares and rentals from urban buildings of more than L.30,000, the bank was required to send proposals to the EGELI in advance.

Article 15 reads: “When a property is occupied by its former Jewish owner, with the agreement of the competent authority, the occupant is personally responsible as far as possible for the taxes and maintenance under the supervision of the managing bank”.²²

Management statements had to be sent to the EGELI every six months, on 30 June and 31 December each year. All the sums paid out or received for the various management positions had to be debited or credited to either the general confiscated Jewish assets current account or the sequestered Jewish assets account. The accounts of the companies were to be numbered progressively, with different sequences for confiscated and sequestered companies. The accounting number had to be followed by the initials of the province and the letters “GEC” for confiscated Jewish goods and “GES” for sequestered goods.²³

As noted above, it was not possible to catalogue the material or make a complete consultation due to the quantity of documentation held. It was therefore decided to proceed using a sampling criteria, viewing the files in the GEC series relating to owners whose surnames begin with the first three letters of the alphabet.

From what could be ascertained, the individual personal files are carefully arranged and are more or less complete. They firstly contain a comprehensive, analytical description of the confiscated assets, as required by art. 5 of the Agreement for the Management of Confiscated or Sequestered Jewish Assets Entrusted to the EGELI for Administration. The descriptive list was usually made by a representative of the EGELI, appointed to appropriate the asset (or assets) confiscated in favour of the State on the decree of the Head of Province. It usually contained a description of the property (buildings, apartments, shops, land, farmhouses), cadastral information, boundaries, size and information on provenance (inheritance, sales deed or other). There was also usually information on tenants and their relative rental contracts, a description of furnishings, information on insurance, charges and taxes, on administrators, creditors and debtors, war damage suffered and the mortgage situation. If the confiscated asset was a rural property, the description included information on crops, administration, type of management (such as tenant farming), animals, machinery, equipment, stores and buildings.

The report concluded with the value of the asset or assets in lire.²⁴

²² *Ibid.*, p. 3; pp. 6-8.

²³ *Ibid.*, pp. 8-9.

²⁴ *Ibidem*; GEC series, miscellaneous files.

The appropriation reports, to which an additional report containing further information was usually also added, had to be drawn up diligently and precisely. If any parts of them were regarded as being imprecise, no doubt by the bank's technical department, or if there was some lack of information, a criticism of the method employed by the person responsible was sent to the Director General. The author of the report was then asked to make the necessary alterations to the text.²⁵

Some files contain reports of the reconveyance of the asset and reports signed by the head of the EGELI Management Department, in which note is made that the former Jewish owners, returned after having fled or been deported, had resumed possession of their property "without informing or requesting the prior intervention" of a representative of the San Paolo. In such cases, the EGELI, and the San Paolo on its behalf, thought itself exempt from any responsibility for restitution of the property.²⁶

The apartment in Genova Quinto confiscated from the sisters Valeria and Ernestina Borgetti by decree of the Head of Province of Genoa dated 21 April 1944 had been inhabited by the women's mother, Faustina Artom, widower of Borgetti, who had the usufruct of the property, until 15 April 1944, the date of her capture.²⁷ After that date the house was occupied only by the housemaid, until the Podesta asked the authorities to settle a widow and her daughter there. The latter remained from 21 May 1944 until 21 December 1944, paying a monthly rent of L.150. The housemaid herself, who also collected the rent, then rented the property on her own initiative under the same conditions from November 1944. In order to check the income from the apartments rented in that building, the surveyor appointed by the San Paolo to appropriate the property made an investigation among the various joint-owners and tenants, establishing that the average monthly rent was L.200. The bank's technical department informed its Genoa headquarters that the rent paid by the two tenants was not only inadequate, it had also been set by a person "not having the right to do so". It asked that a more equitable price be agreed, having recourse to the city council rent commission if necessary. The rent was increased to L.200 a month and also backdated.

The descriptive list of properties confiscated from the Borgetti sisters shows that members of the SS Command had taken furniture from the apartment on 19 August 1944, leaving a standard receipt.²⁸

²⁵ *Ibid.*, fasc. "332 Ge 1098 GEC – Abolaffio Simone e Levi Germana Immobili in Genova", s.fasc. "Corrispondenza", letter from the technical department of the Istituto di San Paolo to the Genoa branch, 10 January 1945.

²⁶ For example: *ibid.*, fasc. "14 Ge 226 GEC Amar Speranza ed Orvieto Guido – alloggio in via Lazzaro Gagliardo n. 9 – Genova", report of owner having taken possession without asking for the presence of an official of the managing bank, 5 November 1945; *ibid.*, fasc. "222 Ge 1208 GEC", s.fasc. "Verbali", restitution report, 22 November 1945.

²⁷ *Ibid.*, fasc. "222 Ge 1208 GEC – Borgetti Sorelle – alloggio in Genova", s.fasc. "Verbali", Istituto di San Paolo di Torino, descriptive list of real estate assets owned by the sisters Ernestina Sacerdote, *née* Borgetti, and Valeria Borgetti, daughters of Adalberto, in the province and city of Genova Quinto, 4 December 1944, with enclosed additional report. According to Liliana Picciotto Fargion, the woman was captured at Casale Monferrato on 13 April 1944, imprisoned at Fossoli and killed on arrival in Auschwitz. L. Picciotto Fargion, *op. cit.*, p. 114.

²⁸ ASSP, *Egeli*, Serie GEC, fasc. "222 Ge 1208 GEC Borgetti sorelle, alloggio in Genova", s.fasc. "Verbali", Istituto di San Paolo di Torino, descriptive list of real estate assets owned by the sisters Ernestina Sacerdote, *née* Borgetti, and Valeria Borgetti, daughters of Adalberto, in the province and city of Genova Quinto, dated 1, 2 and 3 December 1944, with enclosed additional report; *ibid.*, s.fasc.

The assets of Vittorio Artom, in Asti, were confiscated by decree dated 25 August 1944, while the descriptive list of assets was drawn up by the San Paolo official between 30 January and 1 February 1945.²⁹ The bank noted that the rent paid by the tenants was quite low and made investigations, discovering that the rents had been set by the sequestrator on the precise orders of the local Prefecture, as the tenants were mainly government officials or evacuees. The EGELI was therefore asked directly for instructions.³⁰

The papers relating to Vittorio Artom's assets also show that assets found in the homes of Jews had been consigned to the 206th Regional Military Command in Turin on the orders of the Head of Province of Turin. Furnishings owned by Vittorio Artom were also sent, as the Asti branch of the San Paolo reminded the Head Office on 30 April 1945.³¹ The Asti Agency for the Recovery of Jewish Assets wrote to the bank saying it had carried out checks and noted that many pieces of furniture owned by Artom were missing. In view of the imminent move of the Command and concerned that other furniture would be lost, the San Paolo was asked to provide for its recovery and return to its owner.³²

In October 1945 some of the furniture taken was returned at different times to a representative of the senator Vittorio Artom. The assets confiscated from Vittorio Artom were returned to him with a report dated 14 June 1946.³³

An apartment owned by Speranza Amar and Guido Orvieto confiscated on 20 March 1944 was requisitioned by decree of the Head of Province of Genoa and used for service accommodation by an employee of the Autonomous Consortium for the Port of Genoa. The person in question, however, had not taken possession of the property or made contact with the bank, despite being repeatedly urged to do so.³⁴ The Technical Department of the Jewish Assets Management of the San Paolo, on learning of the situation, asked the Genoa branch several times to persuade the person to come to the bank. If not, the Prefecture would have to be asked for authorisation to rent the

"Corrispondenza", letter from the technical department of the Istituto di San Paolo to the Genoa branch, 27 January 1945; communication from the Genoa branch of the Istituto di San Paolo to the Head Office technical department, 6 March 1945.

²⁹ *Ibid.*, fasc. "738 At 4813 GEC – Artom Vittorio Immobili in Asti", s.fasc. "Verbali", Istituto di San Paolo di Torino, descriptive list of real estate assets owned by Artom Vittorio, son of Israel, in Asti (Asti province), written between 30 January and 1 February 1945.

³⁰ *Ibid.*, s.fasc. "738 At 4813 GEC, Artom Vittorio fu Israele", letter from the technical department, Management of Jewish Assets, of the Istituto San Paolo di Torino to the Asti branch, 16 March 1945; letter from the Asti branch to the Head Office, technical department, Management of Jewish Assets, 18 April 1945; letter from the Chief Executive of the Istituto di San Paolo di Torino to the EGELI, 25 April 1945.

³¹ *Ibid.*, list of objects owned by Artom Vittorio, son of Israel, previously in Asti, at via Alinetti, 9, which had been taken by the former 206th Regional Military Command stationed in corso Duca di Genova, 29, 30 January 1945; letter from the Asti branch of the San Paolo to the Technical Department, Head Office, 30 April 1945; letter from the Chief Executive of the San Paolo to the Territorial Military Command, 23 May 1945.

³² *Ibid.*, letter from the Asti Recovery of Jewish Assets Agency to the Asti branch of the San Paolo, 11 August 1945.

³³ *Ibid.*, s.fasc. "Verbali", copies of three reconsignment reports dated 5, 10 and 15 October 1945; reconsignment report, 14 June 1946.

³⁴ *Ibid.*, fasc. "14 Ge 226 GEC Amar Speranza ed Orvieto Guido, Alloggio in via Lazzaro Gagliardo 9, Genova", s.fasc. "Verbali", Istituto di San Paolo, descriptive list of real estate owned by the citizens of Jewish race Amar Speranza, son of Marco, and Orvieto Guido, son of Laudadio, in the province and city of Genoa, with additional report enclosed, 2 May 1944.

apartment to third parties. The papers found do not show whether the apartment was occupied by anyone or not.³⁵

In 1947 the San Paolo, on behalf of the EGELI, requested the management costs from those to whom assets had been reconveyed. According to dlgt 393/1946 of 5 May, owners of assets sequestered or confiscated under the RSI were to be charged the sums paid out for the normal management and conservation of the properties, for their expansion or improvement, and the management fees. Furthermore, current account interest on the credits and debits prior to restitution of the assets was also calculated.³⁶

The properties of Lidia Vitale Calderoni had been confiscated and assigned to the San Paolo for administration on behalf of the EGELI by decree dated 20 March 1944.³⁷ The assets were returned to her, at her request, on 16 October 1945. But in July 1947 the management account had still not been liquidated and closed. In explaining the situation that had arisen, the Chief Executive of the bank stated that until that date definitive instructions regarding the management statement had not been sent by the EGELI. The EGELI, on its part, constantly pressed by the bank following the “rightful complaints of the Jewish owners”, was itself awaiting the issue of a legislative decree that would regulate the reconveyance of previously confiscated and sequestered assets. Up to that time, the bank had sent provisional statements and often also liquidated the remaining balances. At a certain date, however, the latter had been stopped, according to the San Paolo, because “it seemed that regulations, confirmed as being of imminent publication, should make considerable changes to the criteria previously set by the EGELI on the charging of compensation to the managing banks”.³⁸ The regulations governing the compensation due to the managers and contained in the previously cited dlgt 393/1946 were to have been supplemented by specific instructions issued by the EGELI in agreement with the Treasury. Without such instructions, the management positions could not be defined.³⁹ It is not possible to establish whether these directives were issued or not.

On 15 December 1947 the Genoa branch of the San Paolo informed the Head Office that Lidia Vitale Calderoni refused to pay the sum of the debit management balance she owed, enclosing a copy of the letter sent by the woman. The latter had written: “I received your esteemed letter [...] with the enclosed ‘definitive statement’ relating to the management of my property previously

³⁵ *Ibid.*, s.fasc. “Corrispondenza”, Istituto di San Paolo, Technical Department, Management of Jewish Assets to the Genoa branch, 30 June 1944 and 25 March 1945.

³⁶ *Ibid.* Dlgt 393/1946 of 5 May, “Claims for assets that were confiscated, sequestered or in any case seized from racially persecuted citizens under the rule of the self-styled Repubblica Sociale Italiana”.

³⁷ ASSP, *Egeli*, GEC, fasc. “13 Ge 224 GEC Calderoni Lidia in Vitale, Immobili in Genova”, s.fasc. “Corrispondenza”, letter from the Genoa branch of the Istituto di San Paolo to Ettore Peyrignet, 27 May 1944; s.fasc. “Verbali”, Istituto di San Paolo, descriptive list of real estate owned by the Jew Lidia Vitale, née Calderoni, daughter of Giuseppe, located in the province and city of Genoa, 25 April 1944.

³⁸ *Ibid.*, s.fasc. “Verbali”, letter from Edy Lidia Vitale Calderoni to the Turin branch of the Istituto di San Paolo, 21 August 1945; reconignment report, 16 October 1945; letter from the Chief Executive of the Istituto di San Paolo to Mario Vitale, 4 July 1946.

³⁹ *Ibidem*.

confiscated ‘at my loss in application of the provisions adopted under the rule of the self-styled government of the Italian Social Republic’. I have literally transcribed the words of your letter, which fully justify and explain my surprise at seeing that I owe a sum, and a relatively large one, in addition to interest on that sum from 16 October 1945, for a management I never requested or wanted, but which was imposed in my absence ‘at my loss’ by a ‘self-styled government’ as you yourself state”.⁴⁰

Germana Abolaffio Levi wrote to the Turin bank in December 1947 saying she “did not recognise the sum charged for the provisions adopted under the rule of the self-styled government of the Italian Social Republic” and therefore refused to pay it.⁴¹ Emilio Caffaz, heir to the property of Darma Caffaz Campagno, sent a letter with a decidedly sharp tone to the San Paolo on 9 December 1947, declaring that he was prepared to pay the current management costs, but refused to pay “what is contrary to common law”, that is, the administration charges and relative interest.⁴²

Some files contain declarations that were evidently prepared in advance by the bank to be signed by owners who regained possession of their property, if they had paid the debit balance of the management position on this. None of these declarations, however, carry any signature. Esmeralda Bachi, owner of a residential property sequestered in Vercelli, was bound to pay the sum of L.6,784.86;⁴³ while Emma Ancona was bound to pay the debit balance of L.796 for EGELI management. She owned a fifth of some land in the district of Buronza in the province of Vercelli, which had been confiscated on 10 March 1944.⁴⁴

From what can be inferred from the latter file, in the case of a property having more than one owner, all had to request its restitution, “such demands being necessary to discharge the [...] responsibility of the bank, manager of the assets, which can and must respond only to reconsignments requested by those entitled”.⁴⁵ Although the property is a sole entity, different and separate confiscation management positions corresponded to the various owners.⁴⁶

⁴⁰ *Ibid.*, letter from the Genoa branch of the Istituto di San Paolo to the Head Office of the San Paolo, EGELI Management Department, 15 December 1947, with enclosed copy of the letter sent to the Genoa branch of the San Paolo by Lidia Calderoni Vitale, 9 December 1947. The underlining shown is in the original.

⁴¹ *Ibid.*, fasc. “332 Ge 1098 Abolaffio Simone e Levi Germana, Immobili in Genova”, s.fasc. “Corrispondenza”, copy of the letter from Germana Abolaffio to the EGELI administration, Management of Jewish Assets, of the Istituto di San Paolo, 15 December 1947.

⁴² *Ibid.*, fasc. “280 Ge 2322 GEC Carpagnano Darma, Alloggio in Genova”, s.fasc. “Corrispondenza”, letter from the Genoa branch of the Istituto di San Paolo to the Head Office of the San Paolo, EGELI Management Department, 12 December 1947, with enclosed copy of the letter sent to the Genoa branch of the San Paolo by Emilio Caffaz, 9 December 1947.

⁴³ *Ibid.*, fasc. “286 Vc 2328 GEC, Bachi Esmeralda ved. Cingoli”, s.fasc. “Corrispondenza”, prepared declaration for Esmeralda Bachi; letter from the Istituto di San Paolo to Esmeralda Bachi, 3 December 1947.

⁴⁴ *Ibid.*, fasc. “94 Vc 210 Ancona Emma Giuditta GEC”, fasc. “Corrispondenza”, communication from the Chief Executive to the Arborio rates office, 20 December 1944; prepared declaration for Emma Ancona, undated; letter from the Chief Executive of the Istituto di San Paolo to Emma Ancona, 3 December 1947.

⁴⁵ *Ibid.*, letter from the Chief Executive of the Istituto di San Paolo to the Vercelli branch of the Istituto di San Paolo, 22 March 1946.

⁴⁶ *Ibid.*, letter from the Chief Executive of the Istituto di San Paolo to the Vercelli branch, 22 October 1946.

The files concerning the sequestrations carried out mainly refer to properties in the Turin province. It was a decision of the Prefecture to favour the method of sequestration, presumably to quickly transfer the assets to the EGELI, as Fabio Levi has shown in his book *Le case e le cose*. Levi quotes the draft of a letter sent by the Chief Executive of the San Paolo to the EGELI Head Office on 18 August 1944, in which he says that the Head of Province had thought it appropriate to issue decrees that would assign management of Jewish assets to the San Paolo in order to quickly arrange for the normal administration of the properties, reserving the right to only subsequently provide for confiscation decrees.⁴⁷

The same book also shows that the prefectural authorities assigned the properties sequestered from Jews to others. The house in which Corrado Belli, serving in the Republican Navy, lived with his family was destroyed by bombing, so he asked the Head of Province of Turin if he could take over the property previously inhabited by Marco Moisè Segre, “currently under arrest”. The request sent by Belli shows that the apartment and attic, owned by a baroness and rented to Segre, had been sealed.

Belli then realised that the rent for the property was too high, so asked for permission to take over another apartment, also previously occupied by a Jew and subsequently assigned to a brigadier in the Republican police. The latter, however, had refused it as it did not “conform to his wishes”.⁴⁸ Corrado Belli was signatory to the reconsignment report for some of the assets, consisting of furnishings, owned by Segre and previously taken from him.⁴⁹

Another woman whose home had been destroyed by air-raids also applied to the Prefecture for permission to occupy the apartment belonging to Segre, “of Jewish race, currently imprisoned in Germany”; she was occupying it on 18 May 1945.⁵⁰

Levi’s study allows some overall figures relating to the sequestrations made to be provided: in the Piedmont capital and province reference is made to 509 cases relating to sequestrations, 63 to “sequestrations converted into confiscations” and 8 to confiscations. In Turin alone 88.03% of the cases related to sequestrations, 10.75% to sequestrations then converted into confiscations and only 1.22%, or a total of 6 cases, to confiscations “managed as such from the start”.⁵¹ Daniela Adorni

⁴⁷ F. Levi (edited by), *op.cit.*, p. 59.

⁴⁸ *Ibid.*, p. 67; ASSP, Egeli, GES, fasc. “288 To GES Segre Marco, Mobili in Torino”, letter from the Head of Province of Turin to the management of the Istituto di San Paolo, 27 July 1944, with enclosed statement by Corrado Belli to the Head of Province of Turin, 26 July 1944; letter from the Head of Province of Turin to the management of the Istituto di San Paolo, 2 August 1944, with enclosed statement by Corrado Belli to the Head of Province of Turin, 4 August 1944.

⁴⁹ *Ibid.*, s.fasc. “Verbali”, consignment report, 7 June 1945.

⁵⁰ *Ibid.*, fasc. “288 To GES Segre Marco, Mobili in Torino”, request of Giulia Cecilia Basso, widower of Moretti, to the Head of Province of Turin, 8 August 1944; copy of an inspection report written on 18 May 1945 by the San Paolo representative relating to three boxes in the attic of the Segre home, previously sealed and then found open. According to the tenant of the apartment, this had “been the work of partisans”. The bank’s representative was not able to say whether anything had been removed.

⁵¹ D. Adorni, G. Genovese, *La persecuzione contro le proprietà degli ebrei nel capoluogo piemontese. Uno studio quantitativo*, in F. Levi (edited by), *op. cit.*, p. 121 and p. 131.

notes that the latter “almost exclusively” related to “properties attributable to corporations or heirs, or in any case to subjects that were less able to escape the controls of the regime, and how on the other hand the procedures for sequestrations converted into confiscations was a relatively long process”.⁵²

Some more or less indicative numerical reference figures for the other provinces are provided by a note to the Chief Executive dated 6 May 1944, written by officials of the relevant offices, presumably the EGELI Management Department. Although the figures available could not at that time be absolutely certain, most Jewish urban assets seemed to be in Genoa and Turin. In the latter there were 472 cases, of which 247 concerned high- or medium-income buildings. In Genoa there were about 200 confiscations, mainly of homes. In Asti the estimated total, presumably relating also to confiscations, amounted to 48 urban buildings and 86 rural buildings, while in Vercelli there were 50 urban buildings and 175 rural buildings.

Farms could be divided into composite concerns and isolated plots. Although at that date it was not yet possible to establish the ratio of the two types to the overall number, it was possible to presume that there were numerous farms defined as “large” in the province of Vercelli and that examples of these were also located in the provinces of Turin and Asti.

An analysis of the urban buildings in Turin shows that 247 were intensively exploited and 143 were individual homes, while 39 properties consisted of land and buildings and 43 were plots of isolated land. As mentioned, 200 confiscation decrees were expected in Genoa. On the basis of the average buildings for each decree – about 2.6 – calculated for the 66 decrees until that time received by the bank, it was possible to forecast a sum total of 520 buildings, consisting mainly of shops and isolated homes.

The document shows that forecasts for the other provinces could be made with less precision, because the number of confiscations was uncertain, as were the size and type of the buildings. The quoted figures show, however:

<i>province</i>	<i>urban buildings</i>	<i>rural buildings</i>
Vercelli	50	175
Asti	48	86
Alessandria	5	1
Aosta	3	4
Imperia	11	
Savona	11	

⁵² *Ibid.*, pp. 131-132.

There were no figures relating to La Spezia or Cuneo, but a majority of rural buildings was expected in the latter.⁵³

The figures shown are mainly an estimate, but did not differ much from the effective total, at least in the case of Turin. The book edited by Levi refers to 493 “property units” managed by the San Paolo up to April 1945, compared to a forecast of 472 made in May 1944.⁵⁴ The indications relating to the other provinces can in any case provide a frame of reference, useful mainly because only very little other associated data was found among the documentation consulted.

The documentation consulted in the Historic Archive of the Compagnia di San Paolo refers almost exclusively to the management of real estate. There are very few references to confiscations and sequestrations of other types of asset. It is known, however, that lists of confiscation decrees for bank and non-bank assets, share deeds and other securities, mainly issued in Genoa and Turin, were sent to the Inspectorate Department of the Land Bank between September 1944 and 9 April 1944.

In relation to the decision to concentrate all the still unclaimed goods of Jewish origin (bank deposits, valuables, securities, credits) at the EGELI, the EGELI commissioner asked the Land Bank in a letter of 6 October 1949 to indicate which assets had already been returned. Further instructions were to have been given for those not yet reconveyed because not reclaimed.⁵⁵

A summary report made by the Head of the EGELI Management Department for the 1946 financial year includes interesting figures relating to restitutions, of which there had been an “acceleration” that year. With regard to “Management of Jewish Assets”, on 31 December 1945 there had still been 111 sequestered properties and 126 confiscated ones under management at the San Paolo, while in the course of 1946, 109 of the former and 122 of the latter were returned. In the case of moveable assets and miscellaneous objects, 21 of the 32 management positions of sequestered property current in 1945 and 15 of the 20 confiscated ones had been returned in 1946. The assets not yet returned at 31 December 1946 therefore consisted of 2 sequestered and 4 confiscated real estate items, and 11 cases of sequestered and 5 of confiscated moveable assets.

The report also shows some quantities that seem to refer to overall totals, but do not coincide with the figures listed above: it refers to 294 sequestered and 227 confiscated real estate items and to 126 cases of sequestered and 25 cases of confiscated moveable assets.

⁵³ ASSP, *Egeli*, fasc. “Convenzioni Egeli”, sfasc. “Schemi e convenzioni”, note to the Chief Executive, 16 May 1944.

⁵⁴ *Ibid.*; F. Levi (edited by), *op. cit.*, p. 63.

⁵⁵ ASSP, *Egeli*, fasc. “Trasmissioni all’Ispettorato. Elenco cespiti bancari. Beni ebraici GEC”, various lists; *ibid.*, b. “Egeli. Norme e disposizioni da archiviare in raccolta”, copy of the letter from the Commissioner of the EGELI to the San Paolo Land Bank, 6 October 1949.

Although the bank wanted to bring the reconveyancing procedures to an end as quickly as possible, it did not manage to conclude all the operations for a variety of reasons. At the end of 1946, four real estate management positions had not been reconveyed, despite investigations made by the bank itself, as the necessary request for restitution had not been presented either by the owners, heirs or special trustees. In two property cases the special trustees had presented the request but had not yet signed it. Some restitutions of moveable assets and furnishings had not yet been made either. Some properties had not yet been claimed, while some owners were still awaiting the availability of properties rented from them and subsequently assigned to third parties. In some cases objections had been made by the legitimate owners regarding the reduced size of the assets on that date, as political or military authorities had assigned items of Jewish property to others or they had been seized.

A total of 670 cash flow statements for the management positions of sequestered and confiscated assets were drawn up in 1946. The report refers to 2,400 management positions relating to banking or share assets that had been accurately recognised. Lists of these positions, which “were considered reconsigned on 8 May 1945” were to have shortly been compiled for the Local Tax Office and the EGELI. Current accounts, passbooks and share deeds had presumably from that date been placed at the disposal of the registered holders and owners.

The management report shows that the San Paolo’s legal office was also involved in some aspects of returning assets and carries the names of some cases with a short informative note. They were mentioned because their negotiations had resulted in special treatment and considerable work due to their complexity. Not all the names concerned “Management of Jewish Assets”, however, because the EGELI Management Department was also required to deal with “Allied assets” and “German assets”. Precise identification of the relevant cases is therefore fairly difficult, as useful information for this is not provided.

The names mentioned that presumably refer to Jews are: Ada Ottolenghi, Treves Giulia Tedeschi, Trieste Debenedetti Gabriella, Adorni Eredi and Carlo Segre. Corresponding personal files were found only for three of these. The disputes that arose related to damages suffered, works carried out while under management by the bank and a not otherwise defined “rent recovery”. Three cases were “resolved” and one under negotiation, while the settlement of Carlo Segre’s assets, on whose management a lawsuit was pending at the Turin court, “regarding the requested payment of sums resulting from the credit balance of the management”, was being negotiated.⁵⁶

⁵⁶ *Ibid.*, EGELI Management Department, 1946 annual report, 20 January 1947. The three files mentioned are: *ibid.*, Serie D, fasc. “188 Carlo Segre”; *ibid.*, GES, fasc. “ 2 To 700 G.E.S Treves Giulia in Tedeschi”; *ibid.*, 54 To 128 GES Ottolenghi Ada”.

Little information is provided on the restitutions by the Land Bank's annual reports for the years immediately after the War. At the end of 1945, 703 Jewish management positions were still open, while in 1946 the number had dropped to 516. The Land Bank's annual report for 1947 shows that the return of Jewish assets was then more or less complete, with only 6 cases remaining open. One management position was still open in 1951, but nothing more appears in the annual report for 1952.⁵⁷

In November 1977 the Head of the Accounting and Budget Department at the San Paolo forwarded two lists of files deposited at the bank to the EGELI Liquidation Office and the Paymaster General at the Treasury, asking for information on settlement of these. They related to objects and valuables previously sequestered from Jews and whose restitution was thought impossible "given the time that has passed". The bank intended to send the files to Rome, but the Ministry replied that there were no precedents relating to the cases in question. One of the lists was entitled "Valuables of Jewish ownership sequestered by the Police Headquarters".⁵⁸

On 16 November 1992 three parcels containing objects, some silver, defined as "belonging to the Turin Jewish Community, object of sequestration during the last War and managed since then by the EGELI"⁵⁹, were opened to check their contents in the presence of two members of the local Jewish Community. It would seem that these objects are still held at the Istituto di San Paolo.⁶⁰

⁵⁷ *Ibid.*, coll. 220N, Balance sheets 1945-1949, annual report for 1945, annual report of the Land Bank for the 1945 financial year, p. 23; Land Bank, annual report for 1946, p. 16; annual report of the Land Bank for the 1947 financial year, p. 15; annual report of the Land Bank for the 1948 financial year, p. 14; *ibid.*, coll. 219 N, Balance sheets 1950-1955, bank and Land Bank section, Balance sheets 1951, annual report of the Land Bank section for the 1951 financial year, p. 65; bank and Land Bank section, Balance sheet 1952, annual report of the Land Bank section for the 1952 financial year.

⁵⁸ *Ibid.*, fasc. "Egeli, Beni ebraici sequestrati e non ancora riconsegnati 1977", Head of the Accounting and Budget Department of the San Paolo to the Treasury, Paymaster General and EGELI Liquidation Office, 4 November 1977; Treasury, Paymaster General and EGELI Liquidation Office to the Accounting and Budget Department, Head Office of the San Paolo, 23 December 1977.

⁵⁹ *Ibid.*, fasc. "Cassa centrale, verbale di apertura plichi di pertinenza ebraica", communication from the Budget Department, 26 May 1994.

⁶⁰ *Ibid.*, reports on the opening of the **parcels** in question.