



## The Lost Art Collection of Gaston Lévy (1893-1977)

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**Abstract:** The art collection of Gaston Lévy (1893-1977) was of international significance and contained many works by renowned artists, with a focus on Paul Signac. Although works were sold or transferred throughout the 1930s, Lévy deposited a sizeable collection in 1940 at his Château des Bouffards in Sologne. This was an unsuccessful attempt to protect his collection from looting by the German occupiers. Lévy returned after the war to find his cultural goods had been taken. Yet, it was not until 1962 that Lévy initiated a compensation claim, and then only through the German system rather than the French process. This study explores the lost art collection of Lévy and traces works listed on his inventory of looted goods to modern collections, taking note of the recent restitutions to Lévy's heirs. However, it also establishes that the list of works Lévy claimed to have been looted in June 1940 contains paintings which he did not own at that time or which did not exist. For this reason, it is contended here that the inventory must be treated with caution. Throughout, Lévy's varied career, his business practices, and involvement in a series of criminal enterprises are used to contextualize the inadequacies and falsities of the sworn inventory that Lévy submitted to the West German authorities in 1962. For the first time, an exploration of Lévy's life and compensation claim are carried out in tandem and the romantic narratives of Lévy's life, woven by auction houses in recent years, are subjected to proper investigation.

**Keywords:** Gaston Lévy; looted art; restitution; lost paintings; Paul Signac

### Introduction

Gaston Prosper Lévy (1893-1977) was a wealthy Parisian property developer who amassed the greater part of his art collection in the years immediately before the financial crisis that hit France in 1931. German soldiers seized a vast part of his cultural property in an undocumented confiscation in late 1940. In the last couple of decades the auction houses, promoting sales of works from his art collection, and both French and West German government restitutions of looted artworks to his descendants, have focused essentially on the romantic story of Lévy's sponsorship of the *Ports de France* project of the artist Paul Signac.<sup>1</sup> However, the life of the man is much more complex than this. Lévy was born in Tours on 27 March 1893 and married

Eliane (Liliane) Boudin on 12 May 1914. Lévy died in Genoa, Italy, on 31 May 1977. The couple had one daughter, Andrée Lévy, m. Samama, born in about 1921. Hitherto, no commentary has delved into Lévy's biography and his history as a business operator. Yet, this is essential to understanding the fate of his lost art collection. The looting of Lévy's cultural property was part of a broader and abhorrent campaign by the Nazi regime against Jews in France and beyond. When Lévy submitted his restitution claim to the German authorities in 1962, he was rightly seeking compensation for many artworks that had indeed been taken from him. However, Lévy's submission also included claims for works that did not exist or that had left his possession before the looting of his property occurred. While this may be viewed by some as a response, justified or otherwise, to the trauma and injustice Lévy had endured, it is notable that these questionable claims formed part of a longer history of his involvement in, and prosecution for, other fraudulent and criminal activities.

1 See Christie's: Paul Signac, 'Les Tours Vertes', Lot 26, sale of 17 November 2022, [www.christies.com/en/lot/lot-6397634](https://www.christies.com/en/lot/lot-6397634), <15.05.2025>; and Sotheby's: 'The Rediscovery of Gaston Lévy's Collection', <https://www.youtube.com/watch?v=oKvLHsLcqvw>, <15.05.2025>.



Figure 1: Signac and the Lévy family at La Baule c. 1930. Left to right: Gaston Lévy, Paul Signac behind Andrée Lévy, Liliane Lévy and André Lévy, Author photo from image at Signac Archives.

Lévy's collection was one of international significance and the circumstances surrounding its loss, and the level of post-war compensation awarded to the collector, combine to make this a uniquely revealing case-study. This account explores Lévy's art collection by setting it in the context of the vicissitudes of his unusual life and his series of wagers, criminal enterprises, and rises and falls of fortune.

### Property Development and Art Collecting (1917-1940)

By the time Gaston started collecting works by Signac in 1927, he was already an avid collector of works by nineteenth- and early-twentieth century artists. His cousin and business associate, André Lévy-Despas (1895-1974), shared Gaston's passion for the artist's watercolors. They befriended the artist and Signac guided Gaston Lévy in his acquisitions of paintings. Gaston assembled a complete catalogue of Signac's work and, with Signac's help, assembled photographs and data on the artist's principal artworks. This work enabled the subsequent full artist's *catalogue raisonné* to be compiled. Lévy ultimately assembled 350 photographs of the

500 paintings made by Signac with data on these artworks.<sup>2</sup>

In December 1928, Signac shared with Gaston Lévy his dream to complete a series of watercolors on the harbors of France. Lévy offered to commission the project. In return, Lévy was allowed to choose the watercolor of each port he liked the best, with Signac keeping the other. In the period 1929 to 1931, Gaston thus acquired the entirety of the series of 107 'Ports of France' watercolors. Lévy also organized and lent 22 of his own paintings for a monographic exhibition of Signac's work held in the Bernheim-Jeune gallery in May 1930.<sup>3</sup> As a result of Lévy's deep interest in this artist's watercolors, he developed an equally profound love of the watercolors of Johan Barthold Jongkind.<sup>4</sup>

2 The three bound leather albums of the Signac *Pré-catalogue*, compiled by Lévy, are held in the Archives Signac, Paris.

3 The exhibition catalogue is Exh. cat. Paris (Bernheim-Jeune May 1930): Exposition Paul Signac, edited by Bernheim Jeune, Paris 1930.

4 Lévy's restitution claim detailed 50 Jongkind watercolours, bound in two volumes, and acquired between 1927 and 1930. This is detailed in: Landesarchiv Berlin, Verfahrensakte Bundesrück-erstattungsgesetz (Antragsteller: Gaston Prosper Lévy), Oberfinanzdirektion (OFD), Berlin, Az. 8-10.494/59 [hereafter cited as 'The 1962 Lévy Procedural File'].

In business, Lévy's interests lay in high value, speculative enterprise. He was undaunted by risks and untroubled by legality or morality. During the First World War, Gaston and his father engaged in their first joint criminal enterprise. In the year commencing June 1917, they supplied large quantities of merchandise to the US Army, which had arrived in France to support the Entente troops against Imperial Germany, at hugely inflated prices.<sup>5</sup> In doing so, they by-passed regulations designed to prevent suppliers from exploiting the wartime shortages of supplies. After the First World War, father and son were tried and convicted in Tours of the offence of *spéculation illicite*, the French term for the violation of altering prices fraudulently. The conviction was upheld on appeal and the court heaped criticism on the business methods of father and son.<sup>6</sup> Lévy was given a fine and received an eight-month prison sentence. He is recorded as being a prisoner in Fresnes Prison in 1920/21, serving six months of his term.<sup>7</sup>

This taste for criminal enterprise was to be a feature of Lévy's career and, in early 1934, Lévy risked everything by becoming involved in yet another criminal excursion, the *affaire des timbres fiscaux* (the fiscal stamp affair). Lévy purchased over 250,000 francs worth of fiscal stamps (trading securities destined for the payment of public taxes) and on-sold them, knowing full well that they had been stolen. The criminal court in Evreux had no doubt whatsoever that he was complicit in the crime: "all the precautions he took in acquiring the stamps are a clear indication that he knew of the fraudulent origins of his acquisition."<sup>8</sup> Lévy appealed but the court affirmed

the guilty verdict and imposed on him a prison sentence of 18 months.<sup>9</sup> This time, Lévy served over four months of his term in Fresnes prison in 1936/37.<sup>10</sup>

It was with relative ease that Lévy and his wife Liliane surmounted the early blot on his career of being fined and imprisoned for selling goods at inflated prices. The couple moved from the provinces to the anonymity and opportunities of a new life in Paris. Gaston prospered and the pages of the legal journal *La Loi* record a peppering of his property development company formations in the late 1920s, most concerning developments within the exclusive Champs-Élysées.<sup>11</sup> From 1928, Lévy's property company, Friedland-Lord Byron, re-developed the entire building at 41 Avenue Friedland. Lévy also evicted other residential tenants to replace them with commercial tenants who paid higher rents. In the newspaper *L'Ami du peuple du soir*, a report laid bare his methods and named at least eight other Lévy property companies who were pursuing the same strategies.<sup>12</sup> Lévy may have been working within the letter of the law, but he was a driver of property development which was disruptive to the lives of the relatively impoverished Parisian tenants. Nevertheless, as a result of his successful strategy, Lévy enhanced his income and created a luxury fourth floor twelve-room family apartment.

Lévy enjoyed an uninterrupted rise in fortune between 1925 and 1930 and it was in this period that he built his art collection. A portrait by Vuillard of Mme Gaston Lévy and her daughter provides a valuable insight into the display of artworks within their home.<sup>13</sup> Mme Lévy is pictured seated in an armchair in the foreground, and her daughter, Andrée, has just entered the room on the right.

5 The judgement of the Tribunal Correctionnel de Tours of 2 August 1919 could not be traced in the archives. However, the judgement of the Court of Appeal of Orleans of 15 December 1919 was traced, and it fully records details of the affair: Archives départementales du Loiret, Arrêt concernant Gaston Prosper Lévy, rendu le 15 décembre 1919, par le cour d'appel d'Orléans, cote 2U11438 (1919).

6 Archives départementales du Loiret, 'Arrêt concernant Gaston Prosper Lévy', rendu le 15 décembre 1919, par le cour d'appel d'Orléans, cote 2U11438 (1919), 8.

7 Archives départementales du Val-de-Marne, 'Registre d'écrou, "Gaston Prosper Lévy"', cote 2Y5 197 (1920).

8 Archives départementales d'Eure, 'L'arrêt du tribunal correctionnel d'Evreux dans l'affaire Israël, Lévy, Justrabo, Gillard', rendu le 21 juillet 1934, cote E NC 75 (1934), 6. The original document reads "Attendu cependant que toutes les précautions dont il a entouré son acquisition de timbres manifestent d'une façon certaine la connaissance qu'il avait de la provenance frauduleuse de son acquisition, que les affirmations successives de Justrabo lui indiquant d'abord que les timbres provenaient du Crédit rural ensuite de la liquidation des Banques de Provinces, suffisaient pour lui indiquer l'origine [suspecte] de son acquisition".

9 Archives départementales de la Seine-Maritime, 'L'arrêt de la Cour d'Appel de Rouen dans l'affaire Israël, Lévy, Justrabo, Gillard', rendu le 5 décembre 1934, cote 2U496 (1934).

10 Archives départementales du Val-de-Marne, Registre d'écrou, "Gaston Prosper Lévy", cote 2Y5 378 (1936).

11 Examples of records of Lévy's *sociétés immobilières*, published in *La Loi*, are the following: 30th October 1926, 1-2, regarding *Pillet Will*; 19th November 1926, 1-2, regarding *Champs-Élysée* and *Georges V*; 13th February 1927, 3-4, regarding *Champs-Élysée Bassano*; 7th August 1927, 5-6, regarding *Friedland-Lord Byron*.

12 Des 'locataires' réalisent de scandaleux bénéfices, in: *L'Ami du peuple du soir*, 3rd March 1930, 1-3.

13 Portrait de Madame Gaston Lévy et sa fille, in: Antoine Salomon et al.: Vuillard: Le regard innombrable; catalogue critique des peintures et pastels, Paris 2003, no. XII-52.





Figure 2: A portrait of Mme Gaston Lévy and her daughter by Vuillard, Archives Vuillard.

The walls of the sitting room behind Mme Lévy are lined with Signac paintings.<sup>14</sup>

Apart from being an art collector, Lévy reveled in the commerce of paintings. For instance, he exhibited paintings for sale at his business premises at 117 Avenue des Champs-Élysées. An adverse police report of March 1929 described him as a *bras-seur d'affaires* (business tycoon), whose “reputation is that of a man who is wholly unscrupulous”.<sup>15</sup> However, the financial and property crisis of 1931 intervened and left Lévy virtually ruined. He was forced to sell a large part of his art collection in a sale labelled anonymously as that of the “Collection de Monsieur G. L.”.<sup>16</sup> Despite this massive sale, his cousin André Lévy-Despas had to come to his rescue and purchase part of his albums of watercolors of the *Ports de France*.

Thereafter, and until 1935, the financial crisis dented Gaston's asset base to such an extent that his spree of art purchases slowed. There is no evidence of his artistic interest or taste prior to 1926, and likewise

no sign that he was still growing his collection after 1935. Given the speed with which he accumulated his collection, it is fair to infer that Lévy drew heavily on the knowledge and tastes of Signac in deciding what paintings to buy. In the context of the 2022 art exhibition *Signac collectionneur*, Marina Ferretti Bocquillon helpfully sketched Signac's circle and summarized the boundaries of the Signac art collection as follows:

*“It rests on three main pillars, the significance of which seem obvious to us today: Impressionism, Post-Impressionism and Fauvism. Cubist and abstract painters do not fit within this space, and Dada artists even less so... As for the surrealists, considered as the heirs of symbolism, they too are simply ignored.”<sup>17</sup>*

This summary also perfectly describes the parameters of the collection of Gaston Lévy. Thirty years after his own frenetic period of art collecting, as part of a compensation case, Lévy listed for the benefit of the West German authorities “the masters whose watercolors and paintings [he] favored, and acquired with particular affection”.<sup>18</sup> It is a listing that could just have easily been composed by his mentor, Signac.

It is possible to gain a partial view of Lévy's art collection from the catalogue of his massive sale of artworks in November 1932, the inventory of artworks he claimed were removed by the Nazi German authorities from his French country home in October 1940, a catalogue covering a sale of artworks by his daughter in May 1952, and a much smaller, but highly successful, auction sale of works by his descendants in June 2010.<sup>19</sup>

14 Ginette Signac, the artist's daughter, identified at least six of the great artworks shown hanging on the walls of the salon. The paintings include four works at the heart of this history of looted art: ‘Constantinople / La Corne d'Or’; ‘Mont St. Michel’; ‘La Rochelle’ and ‘Quai de Clichy’ (alternatively entitled ‘Péniches sur une Canal’). See, Ginette Signac to the Oberfinanzdirektion, 29th January 1962, in: ‘The 1962 Lévy Procedural File’ (see FN 4).

15 Archives de la Préfecture de Police, Paris, Dossier ‘M. Gaston Prosper Lévy’, cote 1W786 30869, ‘Rapport concernant Gaston Prosper Lévy’, 23rd March 1929.

16 The sale was held on 17th November 1932 and the catalogue is Auct. cat. Paris (Hôtel Drouot, 17th November 1932): Catalogue des tableaux: Collection de Monsieur G. L., Collections Jacques Doucet, GV/591, Paris 1932.

17 Marina Ferretti-Bocquillon: *Signac collectionneur*, Paris 2021, 29. The original reads: “Elle compte trois axes principaux, dont l'articulation nous paraît aujourd'hui évidente: l'impressionnisme, le postimpressionnisme et les fauves. Les cubistes et les peintres abstraits n'y entrent pas. Dada moins encore... Quant aux surréalistes, considérés comme les héritiers du symbolisme, ils sont tout simplement ignorés”.

18 ‘The 1962 Lévy Procedural File’ (see FN 4), Affidavit of Gaston Prosper Lévy. The original reads: “Le goût remarquable de M. Gaston LEVY pour les aquarelles, et en particulier le choix qu'il avait fait pour Signac et Jongkind”.

19 Auct. cat. Paris 1932 (see FN 16); Inventory of 222 artworks Lévy claimed were looted from Ch. des Bouffards in October 1940, in: ‘The 1962 Lévy Procedural File’ (see FN 4); Auct. cat. Paris (Galerie Charpentier, 9th May 1952): Collection de Madame S[amama], Paris 1952; and the sale by Lévy descendants of 18 Gaston Lévy collection artworks on 14th June 2010 at Christie's. See Auct. cat. Paris (Christie's, 14th June 2010), Art Impressionniste and Moderne: Paris, Lundi 14 Juin 2010.

In aggregate, these records detail works he acquired by about 50 artists, 186 oil paintings, and 194 watercolors, drawings, gouache or pastel works. His holdings of Signac and Jongkind, as well as Pierre Bonnard, Henri-Edmond Cross, André Dunoyer de Segonzac and Édouard Vuillard, were by far the most numerous. The 1932 Hôtel Drouot sale realized 597.000 francs, a tidy amount for Lévy in those financially challenging times.<sup>20</sup> Signac, however, suggested that the sale values had considerably undershot Lévy's target for the sale of "paintings worth a million".<sup>21</sup>

However, between 1926 and 1940, Lévy discovered a winning formula for property development, partnering with the *Ville de Paris* (the City of Paris) in their road construction schemes. This involved the purchase of land and existing houses, the compensation and resettlement of the residents, and the demolition of the houses to make way for the road the city committed to acquire.<sup>22</sup> All this enterprise was carried out at the very heart of the 8e arrondissement, and not far from his own apartment in the same Élysée area. The result of all this frenetic and disruptive property activity was that, despite the setback to his finances caused by the financial crisis, Lévy managed to maintain his lifestyle. However, his conviction for his involvement in the *timbres fiscaux* case of 1934, and the relatively short period he spent in prison, must have put a strain on his finances.

Notably, it was always financial difficulty that caused him to sell paintings that he loved, particularly his Signac artworks. Years later in 1962, in a letter to the artist's daughter, Ginette, Lévy explained that one of the reasons why he then retained so few of his Signac paintings was that in 1935 he had been "obliged to sell several paintings" by his favorite artist.<sup>23</sup> We do not know which of his great Signac paintings he sold at that time of need,

but by 1962 he had reduced his original holding of about 40 Signac paintings to a mere handful.<sup>24</sup>

The whiff of sharp property practice was never far away from the dealings of Lévy and his cousin André, because of their close relationship with the Ville de Paris. One such venture with the Ville de Paris was the project to extend the Avenue Matignon. The newspaper *Le Quotidien* offered an indictment of the developers' profiteering at the expense of the Ville de Paris, and hence the taxpayers.<sup>25</sup> Similarly, the satirical magazine *Aux écoutes* argued that the two cousins' tactics in their negotiations with sellers, and their subsequent sale of property to the city, amounted to "large-scale piracy".<sup>26</sup>

Then, between 1936 and 1942, two court cases resulted from Gaston Lévy's *Louvre-Coquillière* project to create a through road from the Bourse de Commerce to the Palais-Royal. The city advanced taxpayers' money to the developer to cover the project costs but the company became insolvent and went into liquidation.<sup>27</sup> First, a criminal case was launched against Lévy and his business partner for fraud and abuse of trust, but they were acquitted. Nevertheless, the court noted that the charges against the pair were 'serious'.<sup>28</sup> The ensuing civil case dragged on until 1942 and it is clear from the judgement that Gaston Lévy misappropriated money but escaped an adverse judgement on a technicality. The facts of the case laid bare his practice of making 'under the table' compensation payments for evictions to avoid

20 Prices Lévy achieved for individual works are quoted in the newspaper articles *L'Art et Curiosité a l'Hôtel Drouot*, in: *Le Temps*, 9th November 1932, 5; and *L'Art et La Curiosité a l'Hôtel Drouot*, in: *Le Figaro*, 18th November 1932, 6.

21 Paul Signac to his wife, Berthe, [without place], 25th November 1932, in: Archives Signac, Paris. This is the fourth in a sequence of four uncatalogued letters.

22 Lévy described the activity in his 'Affidavit of Gaston Prosper Lévy', in: '1962 Lévy Procedural File' (see FN 4).

23 Gaston Lévy to Ginette Signac, Hotel Astoria, Sanremo, Italy, 12th May 1962, Archives Signac, Paris.

24 The Signac *Pré-catalogue*, which Lévy himself compiled, recorded his ownership of more than 40 Signac paintings around 1929. Lévy sold some Signac artworks at the Hôtel Drouot in November 1932, and subsequent provenance and exhibition information indicates that he made private sales of several paintings during the 1930s. There was a further post-war sale of major Signac paintings by the family in 1952.

25 Anonymous: Pour que ça change à l'hôtel de ville de Paris (Changing things at the City Hall of Paris), in: *Le Quotidien*, 26th April 1935, 1-2.

26 Anonymous: Dans la caverne, in: *Aux écoutes*, 28th February 1934, 21.

27 Archives de Paris, 'Décision de Justice concernant Gaston Lévy', rendu par la 1re chambre du Tribunal civil de la Seine en date du 2 juillet 1942, cote 38W 768.

28 Anonymous: A la recherche de 52 millions, in: *Le Petit Bleu de Paris*, 13th May 1938, 1, reporting on a decision of the Tribunal Correctionnel (Criminal Court) of 1st December 1937.

registration duties.<sup>29</sup> At the outbreak of World War II, Lévy was thus a man of great wealth, the owner of an impressive art collection, albeit diminished from its pre-financial crisis caliber, but a man who had been entangled in numerous criminal enterprises and was widely known for his sharp business practices.

## Refuge (1940-1952)

In early June 1940, Gaston Lévy and his family fled to Tunis to escape the persecutions in France. It was twenty years later that Lévy described the steps he took to address his fears of impending Nazi persecution:

*“At the beginning of June 1940, I packed into crates most of my art objects from my apartment at 41, Avenue Friedland, and arranged for them to be transported in trucks to Château des Bouffards. I supervised this transport and was personally present at the Château when these objects were unloaded.”*<sup>30</sup>

Beyond this, there is little archival or printed evidence which relates to Lévy's flight to Tunis from France, beyond anecdotal evidence. One such report indicates that after the occupation of France, Lévy and his family fled “to Tunisia, living in Egypt and then Italy until the end of the war”.<sup>31</sup> Enigmatic though this statement is, it provides no real clue as to the exact movements between these three countries. Lévy's flight to Tunis made sense because it was the place, outside of occupied France, where he had a home and the most family and business connections. From here, we lose track of Lévy, his wife Liliane, and their daughter, until late 1943.

No doubt, Lévy thought that his treasures would be safely hidden in his remote property in Brinon-sur-Sauldre in the Cher. However, his

confidence proved unfounded, and after the end of the war he discovered that all his cultural valuables had been confiscated. The confiscation was undocumented. We do not know which German authority seized the items and have no certainty as to the date or circumstances of the confiscation; no official inventory was drawn up, and there is no trace of the journey of the confiscated objects after they were removed.

A combination of three witness statements given by personal staff at the Château confirmed the luxurious furnishings of the house in 1940 and Lévy's account that he had stored his valuables from Paris there. The statements also confirmed that the crates and loosely packed valuables were removed from the Château by lorry in October 1940 and that a seizure was carried out under the command of a German officer with the assistance of German soldiers.<sup>32</sup> Yet, we only have Lévy's own evidence concerning the extent of the assets removed: a 36-page inventory compiled twenty years after the event.<sup>33</sup> Lévy lists 122 major artworks and two bound collections, each of 50 watercolors, one by Signac, the other by Jongkind.

This raises the question of what happened to the artworks removed from Lévy's country estate in late 1940. We know that there was such a great influx of confiscated cultural goods into Paris. The primary Einsatzstab Reichsleiter Rosenberg (ERR) stores, the Jeu de Paume and its annex at the Louvre, overflowed. ERR staff were overwhelmed by the sheer magnitude of objects to be catalogued. The size of the task was exacerbated two years later when the mass confiscations from Jewish owned Paris apartments commenced.<sup>34</sup> Subsidiary depots were created in and around Paris to store confiscated

29 Archives de Paris, ‘Décision de Justice concernant Gaston Lévy’, rendu par la 1re chambre du Tribunal civil de la Seine en date du 2 juillet 1942, cote 38W 768, pages two and four of the judgement of the first chamber, second section, of the Civil Court of first instance of the Seine Department.

30 ‘The 1962 Lévy Procedural File’ (see FN 4).

31 Alex Capon: ‘Nazi-looted paintings by Pissarro and Signac that entered the Musée d’Orsay to be offered at Sotheby’s’, in: *Antique Trade Gazette*, 20th January 2020, available at: <https://www.antiquetrade gazette.com/news/2020/nazi-looted-paintings-by-pissarro-and-signac-that-entered-the-mus%C3%A9e-d-orsay-to-be-offered-at-sotheby-s/>, <29.09.25>.

32 The affidavits of Alphonse Depardieu (gamekeeper), Mme Léonie Bazin (estate manager) and Aline Mimbourg (head of staff and administrator), within ‘The 1962 Lévy Procedural File’ (see FN 4).

33 ‘The 1962 Lévy Procedural File’ includes the 10-page inventory of artworks, located at Château des Bouffards, and removed by the German occupation authorities. The inventory, and related preparatory documents, are also conserved in the Archives de Paris, Dossier 4990 du 03/04/1962; conservé sous la cote D150E3 186, dans le versement d’archives privées de l’étude de Me. Maurice Rheims.

34 On the ERR, see Jean-Marc Dreyfus: 10 890 tableaux, 583 sculptures, 583 tapisseries, 2 477 pièces de mobiliers anciens, 5 825 pièces de porcelaine » Le procès de l’ERR et du pillage des œuvres d’art, Paris, 1950, in: *Histoire Politique: politique, culture, société* 35 (2018), 117-32; and Gitta Ho: Mobilisation of moveable assets: Objects designated for the art trade from the National Socialist plundering of the “M-Aktion”, in: *Journal for Art Market Studies* 2 (2018), No. 2, DOI: <https://doi.org/10.23690/jams.v2i2.36>.



goods, including both art and furniture. Goods were much less likely to have been documented within these subsidiary stores. Therefore, it is possible that Lévy's crates were transferred by the Wehrmacht to a Nazi agency other than the ERR and stored at a subsidiary depot. Crucially for the fate of Lévy's collection, it was easier for collaborationist art dealers and collectors to gain access to confiscated objects at these subsidiary depots.<sup>35</sup>

One of Lévy's paintings, Signac's *'Herblay'*, surfaced in June 1943 and was recorded by the ERR at the Jeu de Paume under the title *'le Radeau'*.<sup>36</sup> However, it was not identified as being associated with Lévy.

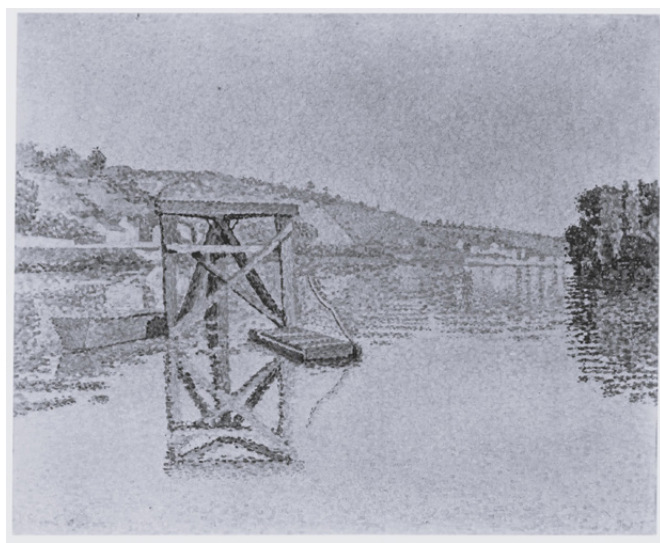


Figure 3: Paul Signac, *'Le Radeau / Herblay'* (MA-B 1083). Bundesarchiv B 323/900-03.

There is a 'red herring' on the record of this painting which gives a false clue as to the journey it might have taken from Château des Bouffards to the Jeu de Paume. This is because it is logged as having come into the ERR repository in June 1943 as a result of a "Möbel-Aktion" confiscation in Paris: thus, one might imagine that it was stripped from a Paris apartment as part of this Nazi orchestrated campaign directed against Parisian Jewish residents in that year. It is thus tempting to focus on how it

became separated from the entirety of the crates of Lévy's goods. However, Lévy's goods were misappropriated a full two years before "M-Aktion". The cataloguing of this object as "MA-B" simply reflects the fact that many looted paintings, confiscated earlier, were swept up for sale as part of the "M-Aktion" campaign in 1943. These records must therefore be used cautiously when unpicking the history of looted paintings.

As regards Signac's *'Herblay (le Radeau)'*, there is a trace of its subsequent history. The painting was transferred out of the Jeu de Paume to the depot of Nikolsburg (Mikulov, today Czech Republic) on 15 November 1943, and it appears to have stayed there. There are good reasons to believe that artworks that remained at Nikolsburg may have been destroyed by fire, in which case it would not be surprising that the artwork has never re-appeared.<sup>37</sup>

Two Signac paintings, listed by Lévy as having been removed from his château, did in fact surface on the Paris art market during the German occupation. This suggests a pathway of the trucks, loaded with crates of the Lévy cultural goods from Château des Bouffards to Paris. Signac's *'The Town Beach, Collioure'* was sold at the Hôtel Drouot in late October 1943.<sup>38</sup> *'Les Tours Vertes, La Rochelle'* was also sold in a Hôtel Drouot sale in mid-December 1943.<sup>39</sup> The *Collioure* painting now forms part of the Metropolitan Museum collection.<sup>40</sup> The *'La Rochelle'* painting re-appeared on the art market just over ten years ago and was sold for the benefit of an unknown seller.<sup>41</sup> For decades no one considered the wartime provenance record of either of these two

35 We are grateful for the advice of Mark Mazurovsky on this point. Mazurovsky confirmed that 'collaborationist art dealers and collectors had access to confiscated objects, but not at the Jeu de Paume unless they were Germans'. Correspondence with authors, 19.03.2022.

36 The painting is recorded under inventory number MA-B 1083 in the Einsatzstab Reichsleiter Rosenberg project *Cultural Plunder by the Einsatzstab Reichsleiter Rosenberg (ERR): Database of Art Objects at the Jeu de Paume*, available at <https://www.errproject.org/about.php>, <15.05.2025>.

37 The fate of paintings stored at this depot towards the end of the war is covered in Peter Elliott: *Looted! The Nazi Art Plunder of Jewish Families in France*, Barnsley 2025, chapter 8.

38 Listed as lot no. 79, in: Auct. cat. Paris (Hôtel Drouot, 22nd October 1943): Signac, *Les Andelys, Collections Jacques Doucet*, VP 1943/378, Paris 1943.

39 Sold at the Hôtel Drouot as lot 97 on 15th December 1943. See Auct. cat. Paris (Hôtel Drouot, 15th December 1943): Signac, *Les Tours Vertes, La Rochelle, Collections Jacques Doucet*, VP 1943/450, Paris 1943.

40 The painting is listed as part of the Robert Lehman Collection. See *The Town Beach, Collioure*, Opus 165, Paul Signac, [www.metmuseum.org/art/collection/search/459118](https://www.metmuseum.org/art/collection/search/459118), <15.05.2025>. In relation to *'The Town Beach, Collioure'*, the Metropolitan Museum provenance record still provides no acknowledgement that the 1943 wartime sale was a 'forced' one (as of October 2025).

41 Sotheby's, Paul Signac, *'Les Tours Vertes, La Rochelle'*, Lot 3, sale of 22nd June 2011, [www.sothebys.com/en/auctions/ecatalogue/2011/impressionist-modern-art-evening-sale-l11006/lot.3.html](https://www.sothebys.com/en/auctions/ecatalogue/2011/impressionist-modern-art-evening-sale-l11006/lot.3.html), <29.09.25>.

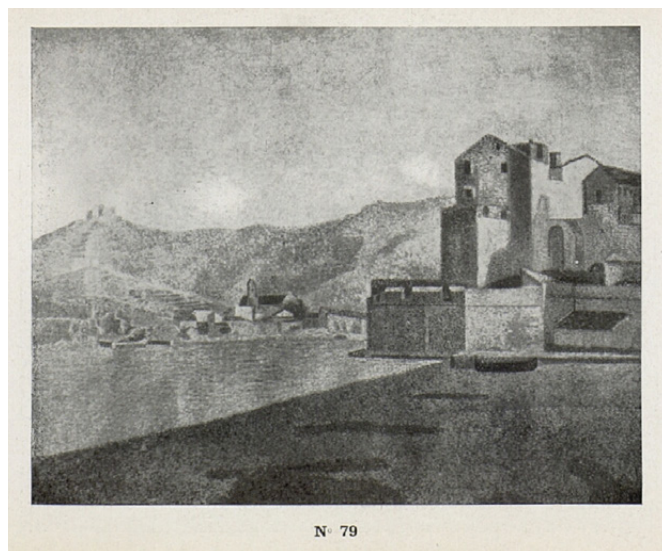


Figure 4: Signac, 'The Town Beach, Collioure'. Bibliothèque de l'Institut national d'histoire de l'art, collections Jacques Doucet, GV/591.



Figure 5: Signac, 'Les Tours Vertes, La Rochelle'. Bibliothèque de l'Institut national d'histoire de l'art, collections Jacques Doucet, GV/591.

paintings, which have subsequently maintained their position in the art world. However, in 2020, 'Les Tours Vertes, La Rochelle' came onto the market for a second time, and the Christie's provenance for that sale confirms that the 1943 transaction was a 'forced sale' and that there had been 'a settlement agreement with the Gaston Lévy heirs in 2020'.<sup>42</sup>

Two of Gaston Lévy's paintings, a Pissarro ('*Jeune paysanne faisant du feu, Gelée blanche*': young peasant woman tending a fire, hoar frost), and a Signac ('*Constantinople, la Corne d'Or*'), also passed through the Jeu de Paume in Paris. Only 'La Corne d'Or' is formally listed in the ERR record under his name. Both are misleadingly identified as 1943 "Möbel-Aktion" paintings, as was the Signac 'Herblay' / *Le Radeau*. Post-war, these two paintings were discovered in an ERR depository, processed and stored in the Munich Central Collecting Point (CCP), and then returned to the Commission de Récupération Artistique (CRA) in France. Although the Munich CCP recognized both paintings as the property of Lévy, the CRA mysteriously restituted them to the wrong claimant, Mme Natasha von Fliegers.<sup>43</sup> The paintings only re-emerged decades later, and finally the French government corrected

the erroneous post-war transfer, restituting the artworks to Lévy's descendants in 2018.<sup>44</sup>

Recently another Signac painting from the Gaston Lévy collection, 'Quai de Clichy', made a surprising re-appearance when it was discovered as part of the Gurlitt trove, and it was returned to Lévy's descendants in July 2019. Provenance investigations by the German Lost Art Foundation (Projekt Provenienzrecherche Gurlitt) established that the 'Quai' had passed through the hands of three wartime dealers during 1943. As part of their research, the German Lost Art Foundation explored if Lévy's other painting, 'La Rochelle', might have followed this selfsame dealer route to the Hôtel Drouot December 1943 auction. It was not possible to match the data on consignors of works for that auction with those of the named dealers, and therefore this theory has not been proven.<sup>45</sup> It seems, therefore,

42 Christie's, Paul Signac, 'Les Tours Vertes', Lot 26, sale of 17th November 2022, [www.christies.com/en/lot/lot-6397634?ldp\\_breadcrumb=back](https://www.christies.com/en/lot/lot-6397634?ldp_breadcrumb=back), <29.09.2025>.

43 Archives Diplomatiques de la Corneuve, Services français de récupération artistique (209SUP), Mme [Natasha] Fliegers, New York City, CRA, 10/1948-05/1949, cote 209SUP 48.154.2133.

44 'Restitution de deux tableaux faisant partie des Musées nationaux Récupération ("MNR") aux ayants droit de Gaston Lévy', Ministère de la Culture, Communiqué de presse, no. 20180726, Paris, 26th July 2018. Both paintings were sold at Sotheby's in a sale which included Signac's 'Quai de Clichy', returned to the family from the Gurlitt trove. See Camille Pissarro, *Gelée blanche/jeune paysanne faisant du feu*, Lot 11; Paul Signac, *La Corne d'Or. Matin*, Lot 12; and Paul Signac, *Quai de Clichy. Temps gris*, Lot 13, all in the sale of 4th February 2020.

45 Provenance report on 'Quai de Clichy', German Lost Art Foundation (2018). This piece has the Lost Art-ID 532975. The section of the German language version of this report that tests this theory is entitled (in German) "Auction of a work from the confiscation at the Château des Bouffards in 1943", 12. <https://www.lostart.de/en/found/object/quai-de-clichy-temps-gris-opus-156-clichy-dock-grey-weather-opus-156/532975?term=bouffards&filter%5B-type%5D%5B0%5D=Objects&position=0>, <29.09.25>.





Figure 6: Camille Pissarro, 'Jeune paysanne faisant du feu, Gelée blanche' (MA-B 1082). Bundesarchiv B 323/900-02.

that there were multiple murky dealer paths these works took from their place of confiscation to their ultimate destination in 1943.

The major questions that have continued to puzzle provenance researchers concerning the wartime looting of Gaston's artworks are why did Lévy wait so long to file a claim for compensation, and why did he only do so with the German authorities? In this regard it is notable that Lévy took no steps whatsoever after the Second World War to give any publicity to his artworks that had been looted. Moreover, the *Répertoire des biens spoliés* was drawn up in about 1947 (a mammoth work documenting all art works looted from France). It is striking that Lévy did not submit records of his lost art then, when memories were still fresh and when he could have provided full descriptions. The answer to these questions, as shall be shown, lies in the detail of his chequered wartime and post-war life. The fact remains that Lévy only contacted the West German authorities in 1958 to initiate a claim under the Federal Restitution Act in respect of the works in his collection that had been confiscated from his château in October 1940.

An explanation of Lévy's official reticence, and the family's disappearance, is to a large extent offered by a scattering of reports of a criminal case first in Cairo in late 1943 and then in Tunis in November 1944. Three extremist and collaborationist



Figure 7: Paul Signac, 'La Corne d'Or, Constantinople' (MA-B 1084). Bundesarchiv B 323/854-24.

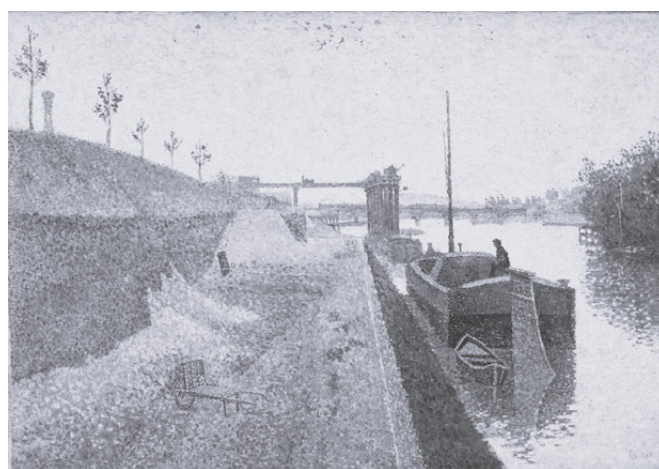


Figure 8: Paul Signac, 'Quai de Clichy'. Projekt Provenienzrecherche Gurlitt/German Lost Art Foundation, © A.W.

newspapers in Paris all picked up a curious news item which emerged from Cairo on 29 November 1943.<sup>46</sup> *Le Cri du peuple de Paris* reported that the military court of Cairo had found Lévy guilty and had sentenced him to six months hard labor and a fine of 300 Egyptian pounds for "attempting to smuggle gold and other valuables".<sup>47</sup> Lévy had a high-level accomplice in this affair, an American colonel resident in Tunis, who made available to Lévy a military aircraft. It was apparently Lévy's second trip to Egypt, and therefore we can assume he had already profited from this contraband route

46 Anonymous: L'ancien directeur des Galeries Lafayette condamné au Caire, in: *Cri du peuple de Paris*, 30th November 1943, 1; L'ancien directeur des Galeries Lafayette condamné au Caire, in: *La Tribune de l'Est*, 1st December 1943, 1; and *Carnet Mondain*, in: *L'Appel*, January 27th 1944, 2.

47 L'ancien directeur des Galeries Lafayette condamné au Caire, in: *Cri du peuple de Paris*, 30th November 1943, 1. The original reads: "pour avoir tenté d'exporter en contrebande de l'or et autres valeurs".

before. Lévy himself claimed to have exchanged the banknotes at the U.S. military staff headquarters in Cairo. The U.S. military police tipped off the Egyptian authorities about Lévy's activities and this led directly to his arrest in mid-October. Lévy had imported illegally into Egypt 7.000.000 francs worth of Algerian/Tunisian currency and was arrested when he was about to re-board the plane, attempting to export illicitly a considerable amount of gold. Lévy served his prison sentence at the Citadel Prison in Cairo.<sup>48</sup> Details of Lévy's involvement emerge from later Tunisian police files and a Tunisian court case in November 1944.<sup>49</sup> Lévy remained in Egypt during the Tunisian trial, having absconded from justice. In his absence, the court imposed a fine of 8.750.000 francs, and the maximum prison sentence of five years. The fine was huge and a potentially devastating blow for Lévy's finances, notwithstanding the size of his fortune.

Why would this wealthy and influential man have chosen to stoop to currency and gold trafficking? At the time Lévy was arrested, the authorities found him in possession of a list of 21 of his closest contacts. On the list were persons close to those in power and members of the powerful Tunisian business community.<sup>50</sup> The identity of the persons on the list explains why the Tunisian Head of Security balked at the formal request he received to investigate their links with Lévy. He simply declined to pursue an investigation of "some of the leading

personalities of the régence" and there was a cover-up of the entire affair in Tunis.<sup>51</sup>

Lévy served his prison sentence in Cairo and then laid low. Immediately after the end of the war, the French consul in Cairo, Jean Camaly, sought to serve a copy of the outstanding Tunisian court judgement on the fugitive from justice. The consul complained that Lévy refused to present himself at the consulate or to provide his passport, and that he had "high placed Egyptian persons [in the Ministry] who were prepared to grant the visa he was seeking".<sup>52</sup> It is evident that these influential friends succeeded in protecting Lévy since he lived undisturbed in Egypt for a few more years. However, the fine and prison sentence imposed on him in Tunis meant that he could no longer return there. Lévy and his family thus remained in Egypt from late 1943 until 1948, and the ever-resourceful Lévy discovered another illegal way to fund the family's lifestyle. This involved breaching currency regulation to make financial gain in Egypt.

Towards the end of 1946, the French press reported on the *affaire Intrator*, and the ensuing investigation revealed that Lévy was once again at the very heart of a criminal enterprise.<sup>53</sup> The wider investigation concerned an extensive ring, led by Max Intrator, who carried out illicit currency transactions. These were paid for in French francs at black market prices and generated vast profits from illegal trading in currencies between different countries. Lévy and his Parisian agent, Helda Carmona,

48 Consular report, M. Epailard, Oct./Nov. 1943, 'Renseignements sur les agissements et l'arrestation de M. Gaston Lévy de Tunis pour exportation clandestine d'or et de marchandises' (Information on the activities and arrest of Mr. Gaston Lévy of Tunis for the covert export of gold and goods), in: Archives Diplomatiques de Nantes (1943-1945), Mission militaire française en Égypte 1940-1970, cote 354PO/4/41.

49 Reports on the Tunisian court case appeared in: *La Tunisie Française*, 'Tribunal Correctionnel, Exportation de capitaux', 28th November 1944, 1; *La Tunisie Française*, 'Tribunal Correctionnel', 29th November 1944, 2; and *Le Petit Matin*, 'Tribunal Correctionnel, Une Grave Affaire D'Exportation Frauduleuse de Capitaux', 30th November 1944, 2.

50 Memo by the Assistant Head of Security to the Secretary-General of the Tunisian Government, Tunis, 21st April 1944, in: Archives Nationales Tunisiennes, Dossier 'l'Affaire Gaston Lévy', série SG, sous-série SG2, carton 142 bis, dossier 3 bis, documents numéros 1 à 5. Additional contacts are listed in a memo dated Algiers, February 23rd 1944, in: Archives Nationales Tunisiennes, 'Directorate General of the Sureté Nationale to the Director of Intelligence and Security', série SG, sous-série SG2, carton 142 bis, dossier 4 bis, documents numéros 1 à 5.

51 Archives Nationales Tunisiennes, 1944 Tunis Dossier l'Affaire Gaston Levy, letter from the 'Assistant Head of Security to the Secretary-General of the Tunisian Government', Political Affairs Office, Tunis, 21st April 1944. The original reads: "Il se trouve en effet parmi les personnes citées, de hautes personnalités de la Régence".

52 Memo by the French consul in Cairo to the French Minister to Egypt, Cairo, 8th June 1945, in: Archives Diplomatiques de Nantes (1943-1945). The original reads: "l'intervention de hautes personnalités égyptiennes auprès de vos services pour accorder à M. LEVY le visa qu'il sollicite". The memo confirms that Lévy fled Tunis precisely to escape the Tunisian judgement and provides sufficient personal detail concerning Lévy as to put his identity beyond doubt.

53 Newspaper reports of 20th December 1946, in: *Ce Soir*, 1-3; *Combat*, 4; *L'Aube*, 3; *Paris-press*, 1. Police reports: Préfecture de Police (1946-1947), reports of the Brigade Financière (M. Perez y Jorba, Commissaire de Police), to the Préfet de Police, Paris, 13th and 18th December 1946 and 14th January 1947; report of M. Perez y Jorba to the Assistant Commissioner, New Scotland Yard, London, 4th January 1947, in: The National Archives, London, Intrator file, Brigade Financiere Report, MEPO3/2757, 21B.

also formed part of this ring.<sup>54</sup> The case was complex and it took four years to bring multiple members of the ring to trial. Whilst some of the leading members of the syndicate were present in court in February 1951, others, including Lévy, failed to appear to answer the charges.<sup>55</sup>

The court concluded that Lévy and Mme Carmona had engaged in illegal “private exchange transactions” in Paris and Egypt during 1945 and 1946 and made vast profits from these operations.<sup>56</sup> In his absence, Lévy was found guilty and sentenced to one year in prison with a substantial fine. However, the crippling blow was the imposition on him of two huge monetary penalties ‘in lieu of confiscation’, an award of about 1.600.000 francs against him personally. A further award was made jointly against him and two associates for just over 50 million francs.<sup>57</sup> It was the staggering size of these outstanding compensation awards against him that meant Lévy could never risk returning to live in France.

With these judgements in mind, it is not surprising that the Lévy family sold a considerable part of their art collection the year after. The major sale took place at the Galerie Charpentier in May 1952. The sale catalogue distanced Lévy from the event and described the sale as that of the “Collection de Mme S..., tableaux modernes” (Mme. S..., modern paintings), but it is now universally recognized as a sale by Andrée Lévy Samama, Lévy’s daughter.<sup>58</sup> The decision of the court, passed just a year before, explains the shroud of anonymity draped over the

auction. This was successful as newspaper reports did not link the sale to Lévy.<sup>59</sup> The auction raised a significant amount of money for the family. The major Signac painting and the 28 Signac and 14 Cross watercolors alone raised 6.3 million francs. However, after this sale of works, Lévy made no attempt to secure compensation for cultural goods looted from him in 1940, despite being in financial difficulty, for a further six years – a surprisingly long thirteen-year gap between the end of World War II and his claim being filed.

### Compensation and Restitution (1958-1977)

Despite payments under the BRüG law totaling 4 billion DM by 1997, made to nearly 750.000 claimants who owned assets throughout Europe, no in-depth investigation of a BRüG compensation claim by a French art collector has been carried out.<sup>60</sup> Of the total payments, about \$200 million was paid to Jews in the formerly occupied countries of Europe, including France. Lévy made a successful claim under this West German procedure and received a total compensation of 8 million DM: translated in the same way, this represented about \$800.000, a vast sum in pre-war-time value terms, and one of the larger compensation awards made under that law. The fact that so many of Lévy’s artworks have been entirely lost, and that these losses, and the data on the paintings, is not generally recorded, means that identification of the artworks lost remains an important quest. Close examination of his claim offers the only means of building a picture of his lost collection.

Sometime after 1948, Gaston and Liliane Lévy moved from Egypt to Sanremo in Italy. The couple spent almost 30 years living in a palatial apartment in the Astoria Hotel in the coastal city. Despite the relative luxury of their life in exile in Italy, we gain a glimpse of the couple’s sense of separation from their past in a letter Lévy wrote to Ginette Signac in 1962. He wrote of his reduced collection of Signac artworks, and mused wistfully that, apart from his

54 Lévy’s methodology, and the high level of his banking contacts, are revealed in a letter of instruction he addressed to Mme Carmona, see: citations from a letter from Gaston Lévy to Helda Carmona, Paris, 14th January 1947, in: Préfecture de Police (1946-1947), Brigade Financière.

55 Archives de Paris, ‘Décision de Justice concernant Max Intrator, Heda Carmona, Gaston Lévy, et autres’, en date du 5 février 1951 par la 11ème chambre du Tribunal correctionnel de la Seine, cote D1U6 4919 (1951), 6, ‘Court decision concerning Max Intrator, Heda Carmona, Gaston Lévy, and others by the 11th chamber of the Criminal Court of the Seine’, Paris, 5th February 1951.

56 Archives de Paris, ‘Décision de Justice concernant Max Intrator, Heda Carmona, Gaston Lévy, et autres’, en date du 5 février 1951 par la 11ème chambre du Tribunal correctionnel de la Seine, cote D1U6 4919 (1951), 16; and their offence is listed as no. 6 in the recitation of the crimes of the many accused.

57 Archives de Paris, ‘Décision de Justice concernant Max Intrator, Heda Carmona, Gaston Lévy, et autres’, en date du 5 février 1951 par la 11ème chambre du Tribunal correctionnel de la Seine, cote D1U6 4919 (1951), sentence on Lévy, 21, and monetary penalties, 22.

58 See Auct. cat. Paris 1952 (see FN 19), title page.

59 Anonymous: À la Galerie Charpentier, in: L’Aurore, 10th May 1952, 4; and Anonymous: Vingt-huit aquarelles de Signac, in: L’Information financière, économique et politique, 13th May 1952, 9.

60 This amounted to about \$400 million when translated to the dollar-equivalent, pre-war-time values. See Sidney Zabludoff: At Issue. Restitution of Holocaust-Era Assets, Promises and Reality, in: Jewish Political Studies Review 19 (2007), No. 1/2, 3-14, here: 9.



one magnificent *Marseille* painting and the bound volumes of the Signac watercolors, the entirety of the rest of his collection was “in a garde meuble [furniture store] buried under all [the] furniture and very difficult to access”.<sup>61</sup> This was the bleak reality of exile, which involved enforced separation from all that was familiar to the couple, including their treasured belongings.

Why then did Lévy wait more than thirteen years after the end of the war to initiate any process to recover, or obtain compensation for, his lost artworks? The German Procedural File reveals the sequence of events.<sup>62</sup> From the Hotel Astoria in December 1958, Lévy and his wife finally initiated their claim for compensation under the German BRÜG law. Lévy assembled a strong team of lawyers and art experts to achieve a successful outcome. Key to completing the process was his retainer of Maurice Rheims (1910-2003), a Parisian art expert, who helped compile the inventory and make valuations.

Very little happened early in the process. Lévy made a good start by obtaining at the outset two certificates from one of his dealers, Charles Durand-Ruel (1905-1985), providing specific data and photographs of two artworks he claimed as lost. Lévy may have obtained one additional certificate from Bernheim-Jeune, identifying five more paintings, but this is now lost to the record. Thereafter, Lévy did nothing at all until January 1962 when hastily he secured a handful of supporting letters and certificates from dealers, mostly providing general information only. Save for one dealer, Charles Vildrac, who identified four paintings, these contained no data identifying any specific lost painting. This was paltry information indeed, identifying a mere eleven of the 122 major artworks which were the subject of the compensation claim.

A presiding judge was appointed for the process in early 1962. The Parisian art expert duly produced an inventory, but one that only provided a standardized formula of scant information on each artwork listed. The list merely recorded, under the heading of each artist, a brief title of each artwork,

whether it was an oil painting/watercolor or pastel, the dimensions, the identity of the art dealer, the date of purchase, and the expert's 1956 valuation of the work.

Each of the 122 entries that followed gave no more and no less information than any other, and often the title was vague and general. In many cases, general titles like *nature morte* (still life) or *paysage* (landscape) provide little prospect of identifying a painting against an entry. Although early in his collecting career Lévy had shown a distinct ability to assemble photographs and data on paintings in his collection, he submitted no such photographs or careful data to support his claim. Lévy duly signed a sworn statement covering the inventory of artworks and their valuations, and that these were items removed from his château in 1940. The Parisian experts, Maurice Rheims and his son, valued each item before concluding the collection was worth 23.4 million DM.<sup>63</sup> It remains a mystery as to how they valued these artworks, given it was done based on a superficial listing and that they did not explain their methodology.

Crucially, as early as April 1962, Lévy indicated his intention to negotiate a settlement, and as a result progress was swift. Before July 1962, Dr. Cornelius Müller Hofstede (1898-1974), the German art expert appointed to the case, delivered his appraisal. Hofstede reached a slightly lower valuation of approximately 21 million DM, based entirely on comparative data from art list prices at public auction, and he conceded that “in the absence of a viewing [...] value is left almost entirely up in the air”.<sup>64</sup> Lévy's advisers would have led him to expect a heavily discounted settlement in view of the uncertainties surrounding the confiscation of his cultural goods and their destination (which could not be proven to have been Germany). The ensuing negotiations were brief and he readily accepted a discounted settlement of about 40% of

61 Gaston Lévy to Ginette Signac, Sanremo, Italy [written from Hotel Astoria], 12th May 1962, in: Archives Signac, Paris. The original reads: “Tout cela est au garde meuble enterré sous tout notre mobilier et très difficilement accessible”.

62 These documents are within ‘The 1962 Lévy Procedural File’ (see FN 4).

63 ‘The 1962 Lévy Procedural File’ (see FN 4). The crucial inventory of the major artworks is pp. 30-40 of the file.

64 Bundesamt für zentrale Dienste und offene Vermögensfragen, Rückerstattungsarchiv (Federal Office for Central Services and Unresolved Property Issues, Recompense Archive), ‘Gaston Prosper Lévy, Wertgutachten von Dr. Müller Hofstede’, [undated], OFD Berlin, Az. 8-10.494/59, 98-BADV, page 6 of the Müller-Hofstede Valuation Report. The original reads: “dass bei mangelnder Anschauung...die Aussagemöglichkeit über seinen Wert nahezu völlig in der Luft schwebt”.

CASSATT (MARY)



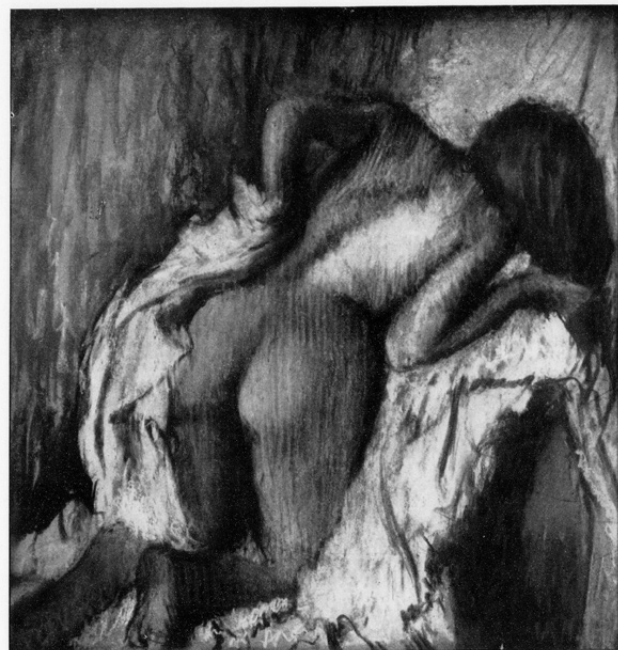
N° 73. — *La fillette au chien.*

Figure 9: Mary Cassatt, 'La Fillette verte'. Bibliothèque de l'Institut national d'histoire de l'art, collections Jacques Doucet VP 1929/327.

Hofstede's valuation. In late October, the judge formally approved the settlement of 8 million DM.<sup>65</sup>

Remarkably, at no stage during the 1962 process was the veracity of Lévy's inventory of looted art ever questioned. Nor, more surprisingly perhaps, has it been submitted to any subsequent scrutiny. In preparation of this article, a thorough search was carried out for listed paintings in the *catalogues raisonnés* relating to eleven of the listed artists for whom there were the greatest concentrations of paintings. These were Bonnard, Cross, Degas, Derain, Jongkind, Matisse, Pissarro, Renoir, Signac, Vlaminck and Vuillard. This search thus covered 58 of the 122 major artworks listed. Following this search, we can only be sure that twelve of the listed paintings are correctly listed, because they can be matched with known paintings. Three of these are identifiable from Hôtel Drouot sale catalogues. These artworks are a pastel of a girl with a dog by

65 Bundesamt für zentrale Dienste und offene Vermögensfragen, Rückerstattungsarchiv (Federal Office for Central Services and Unresolved Property Issues, Recompense Archive), Oberfinanzdirektion (OFD) Berlin, Az. 8-10.494/59, Note of 19th July 1962, and Settlement Agreement, 31st October 1962, from 'The 1962 Lévy Procedural File' (see FN 4).



9 — DEGAS. *Femme s'essuyant, à genoux sur un divan.*

Figure 10: Edgar Degas, 'Femme accroupie'. Bibliothèque de l'Institut national d'histoire de l'art, collections Jacques Doucet VP 1930/396.

VAN DONGEN (KEES)



N° 26. — *Avenue des Champs-Élysées.*

Figure 11: Kees Van Dongen, 'Champs Élysées'. Bibliothèque de l'Institut national d'histoire de l'art, collections Jacques Doucet VP 1927/481.

Mary Cassatt, a pastel of a nude girl crouching on her knees over a low divan by Edgar Degas, and an oil painting of the Champs-Élysées by Kees Van Dongen.<sup>66</sup>

A fourth painting, by Matisse, simply entitled 'Le marché' in the inventory, is also identifiable from the Matisse *catalogue raisonné*. This is

66 These were acquired by Lévy at auction. See Hôtel Drouot sales catalogues listing the Cassatt piece as no. 73, 'La fillette au chien', on the 27th April 1929, VP 1929/327; the Degas piece as no. 9, 'Femme s'essuyant, à genoux sur un divan', on the 15th May 1930, VP 1930/396; and the Van Dongen piece as no. 26, 'Avenue des Champs-Élysées', on the 3rd June 1927, VP 1927/481.

“*Le marché aux oignons, Nice-1918*”.<sup>67</sup> There is some mystery concerning this painting, which would appear from the Lévy inventory listing to have been looted. There is evidence that the painting remains in circulation as in 2022 a Bulgarian contributor shared a modern color image of the painting with data, but no further information has been provided by this source.<sup>68</sup> The Archives Matisse did, however, confirm that they had little information on the piece but that “the work is now in a private collection” and, to their knowledge, “has not been shown in any exhibitions”.<sup>69</sup> No more information is available on the whereabouts of the painting.

To illustrate the unreliability of the Lévy inventory listing we will focus first on four paintings, which can be shown as falsely placed on the list. The first of these paintings is Degas’ *‘Danseuses au tambourin’*. This is a painting which sold at Sotheby’s in 2015. It was owned at one time by another collector, Georges Lévy (1899-1943), with whom Gaston is often confused.<sup>70</sup> It was sold by this other Lévy pre-war, and after that its known provenance is unconnected with Gaston Lévy. It should not therefore be on the list. Gaston Lévy would have known that he did not possess this painting but nevertheless took the certificate incorrectly provided by the dealer Durand-Ruel. He then swore as part of his affidavit that he had possessed a painting he could not possibly have done.

The second painting is Jongkind’s *‘Faubourg St. Jacques’*. This was a painting owned by Lévy until 1932. However, it was also one of the paintings transferred by him to his business associate, Théophile Bader (1864-1942), owner of Galeries Lafayette. It was subsequently looted from Bader’s son-in-law, Max Heilbronn (1902-1998), entrepreneur and a leading member of the French resistance during WWII.<sup>71</sup> After the war, Heilbronn himself

registered the artwork as having been looted and supported his restitution claim with the data record that Lévy had earlier compiled, including the same photograph of the work.<sup>72</sup> Lévy had prepared a record of at least eight Impressionist paintings (including this Jongkind) transferred to Bader in the same style as that of the pages of his Signac *Pré-catalogue* and would have known that in 1940 he had not possessed this painting for eight years. Conclusively, this painting was no longer owned by Lévy in 1940 and it was incorrectly included in his inventory.

Thirdly, Lévy listed two paintings by Signac entitled *‘Fleurs’* in his list of looted paintings. Only the first of these paintings can be verified as looted. The second Signac *‘Fleurs’* painting was still in the collection of Lévy’s daughter in 1973.<sup>73</sup> Since there is no other such third painting of flowers recorded in the Signac *Pré-catalogue*, which we must remember Lévy had himself compiled (or in the ensuing Cachin catalogue which drew on Lévy’s work) we must conclude that he cannot have owned another unknown painting of this title in 1940 and the painting is wrongly included in the inventory.

The final painting for consideration is Vuillard, *‘Paysage’*. This is swiftly proven to be incorrectly listed on the inventory because it was bought by Lévy in 1928 but sold in 1932. It can be identified in the major Vuillard catalogue as *‘Vuillard, Le Village Gris’*.<sup>74</sup> Since it was exhibited post-war and is now in a private collection, it also conclusively should not be on the inventory that Lévy swore to be a true list of works owned by him in 1940.<sup>75</sup> The sales data

67 Guy-Patrice Dauberville: Matisse, Paris 1995, no. 233.

68 Desy Hristova: Henri Matisse, *‘Le Marché aux oignons, 1900’*, online posting available at: [www.facebook.com/groups/2216631558385522/posts/5417735228275123/](https://www.facebook.com/groups/2216631558385522/posts/5417735228275123/), <15.05.2025>.

69 Anne Théry of the Archives Matisse, personal correspondence, 6th September 2024.

70 Sotheby’s, *‘Edgar Degas, Danseuse au tambourin’*, Lot 30, sale of 3rd February 2015, available at <https://www.sothebys.com/en/auctions/ecatalogue/2015/impressionist-modern-art-evening-sale-115002/lot.30.html>, <15.05.2025>.

71 Jongkind’s *‘Faubourg St. Jacques’*, accessed via the ERR Project, inventory no. Heilbronn 8, [www.errproject.org/jeudepaume/card\\_view.php?CardId=2734](http://www.errproject.org/jeudepaume/card_view.php?CardId=2734), <29.09.25.

72 The image of the data record is held at the Archives Diplomatiques de la Courneuve, Services français de récupération artistique (209SUP), *‘Heilbronn, Albums de photographies’*, cote 209SUP 976, no. 423. The date of purchase, and dealer data of the Heilbronn painting, correspond with the detail in the Lévy inventory.

73 Françoise Cachin / Marina Ferretti-Bocquillon: Signac: catalogue raisonné de l’œuvre peint, Paris 2000, *‘Fleurs (tulipes en pots)’* 1929, no. 586.

74 Purchase details from Vuillard, *Le village gris*, vente Turner, Hôtel Drouot, 2nd April 1928, Collections Jacques Doucet, VP 1928/273, no. 68. Sale details are from Auct. cat. Paris 1932 (see FN 16), no. 48. The piece is catalogued in the Vuillard catalogue, Salomon et al. 2003 (see FN 13), no. VIII-301 as *“Le village gris, 1902, 24 × 25 cm”*.

75 The Vuillard catalogue, Salomon et al. 2003 (see FN 13), states that the piece is in a “Private Collection”. The catalogue also details that the work was exhibited at the Basle Kunsthalle in 1949. The catalogue for this exhibition is: Exh. cat. Basle (Edouard Vuillard 1868-1940, 26 March to 1 May 1949), edited by Charles Hug, Basle 1949. The pastel is listed on p. 19 of the catalogue as “verkäuflich” (for sale) and it is possible that the artwork passed into the current private collection after this exhibition.





Figure 12: Edgar Degas, *Danseuses au tambourin*. Sotheby's.

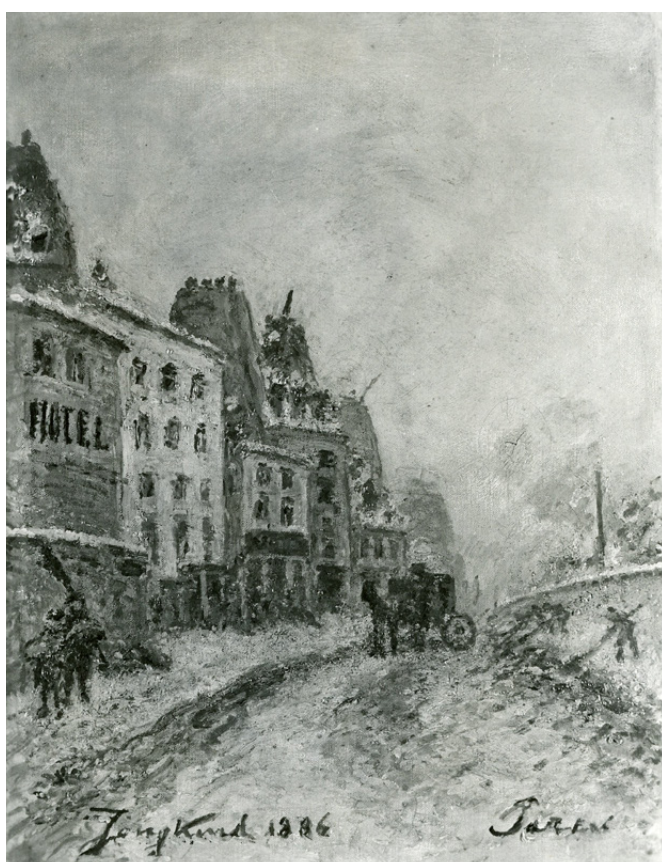


Figure 13: Johan Barthold Jongkind, *'Faubourg St. Jacques'* (Heilbronn 8). Bundesarchiv B 323-861/014 br.

to disprove Lévy's claim for this painting was there in 1962, but the German authorities simply did not test the veracity of the inventory that Lévy presented them.<sup>76</sup>

Also identifiable on the inventory are the various paintings looted from the Gaston Lévy collection that have been recovered and are discussed above. These artworks lie at the core of the story

<sup>76</sup> Proof that Lévy sold this painting can be found in Auct. cat. Paris 1932 (see FN 16). *Le village gris* is listed in this catalogue as Lot 48.



Figure 14: Paul Signac, *'Fleurs'*, 1928. Author photo from image at Signac Archives.

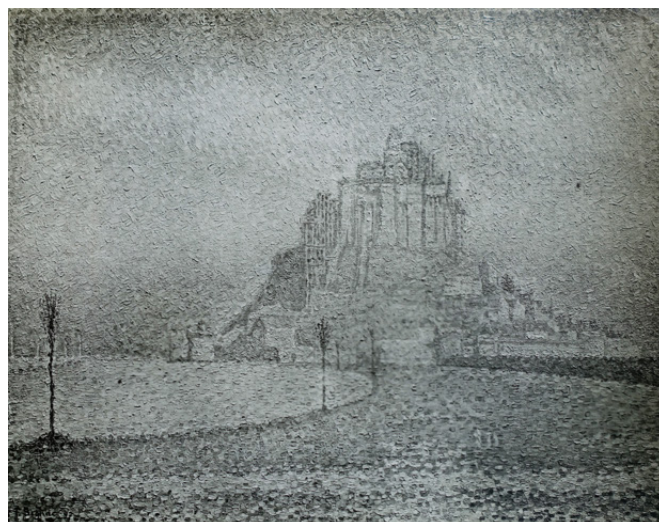


Figure 15: Paul Signac, *'Mont St. Michel'*. Author photo from image at Signac Archives.

of the looting of Lévy's artworks and were paintings that subsequently re-appeared upon entering the art market, or were the subject of widely publicized restitutions. These are: Pissarro, *'Gelée Blanche'* and the Signac paintings *'Quai de Clichy'*, *'La Corne d'Or'*, *'Collioure'*, *'La Rochelle'*, and *'Herblay / Le radeau'* (and only this last painting is now entirely lost). Two Vlaminck paintings (*'Rue sous la neige'* and *'Fleurs'*) may be correctly on the list of looted objects, but there remains room for doubt

on these two given the vagueness of the data that Lévy supplied – which might well have been his intention.

Identification of the Signac artworks on the inventory listing should have proved straightforward. As Lévy prepared the Signac *Pré-catalogue* on which the current Cachin *catalogue raisonné* draws, the cataloguer cannot have overlooked any work Lévy himself owned. Apart from the identifiable Signac artworks already mentioned, only two other works of Signac on the list can be identified: ‘*Mont St. Michel*’; and the aforementioned first ‘*Fleurs*’ painting of 1928.<sup>77</sup> Three of the ten listed Signac artworks, ‘*Marseille*’, ‘*Saint-Tropez*’, and ‘*Antibes*’, cannot be identified as works he owned in 1940. Based on the clear record of the Signac paintings of scenes in these places that we know he did own, but sold, and the fact that the available information is derived directly from Lévy’s own data in his own *Pré-catalogue*, it is implausible that in 1940 he would have owned further wholly unknown Signac artworks of subjects in these same locations. It is thus probable that these three Signac artworks are wrongly included in the inventory listing.

In addition, there is one Vuillard artwork listed which was also incorrectly included in Lévy’s inventory. It is entitled ‘*Mme Vuillard dans un fauteuil*’. Lévy did own one painting of this subject but he sold it at the Hôtel Drouot in 1932 and it was no longer owned by him in 1940.<sup>78</sup> Mathias Chivot, archivist at the Archives Vuillard, believes there is, in fact, only one other possible painting which corresponds with that described in the Lévy inventory, but “there is nothing in the provenance to suggest that the work ever formed part of Gaston Lévy’s collection”.<sup>79</sup> This painting only corresponds in dimensions and general subject matter with the one listed by Lévy, but, in any event, we can rule it out as a candidate for proper inclusion in the inventory due to its recorded post-war history.

77 ‘*Mont St. Michel*’ (in the catalogue entitled “*Mont Saint-Michel, Soleil du Matin, 1897*”) and the first ‘*Fleurs*’ painting of 1928 (correct dimensions 46 × 38 cm.) are nos. 311 and 585 respectively in Cachin / Ferretti-Bocquillon 2000 (see FN 73), where both are recorded as “whereabouts unknown”.

78 In Salomon et al. 2003 (see FN 13) as ‘*Madame Vuillard sewing at the closerie des genêts*’, no. XI-29.

79 Painting no.VII-206 in Salomon et al. 2003 (see FN 13): ‘*Portrait of a Woman seated in a Louis XIII Armchair*’. According to the archivist, the “model might well have been mistaken for Madame Vuillard”: M. Chivot, *Tableau de Madame Vuillard*, personal correspondence of 26th March 2022.

Accordingly, we must set against the very limited tally of artworks that we can readily identify from Lévy’s inventory and conclude were correctly listed, the four listed paintings that we have clearly proven to be wrongly included in the inventory (namely the Degas, the Jongkind, the one Signac ‘*Fleurs*’ and the Vuillard ‘*Paysage*’), the three Signac works ‘*Marseille*’, ‘*Saint-Tropez*’, and ‘*Antibes*’), and the one additional Vuillard (*portrait of Mme Vuillard*) which is in all likelihood incorrectly included given data we have on Vuillard’s works. Quite apart from these, there are several other artworks on the list which appear doubtful, and others remain questionable. These must be the subject of a future and fuller study but the limited data that Lévy provided on his inventory, together with the limited data in many catalogues, makes this task either extremely difficult or impossible. Yet, by focusing on the eight artworks discussed here, which we have shown to be wrongly included in the inventory, or probably so, it is worth noting that these account for almost eight per cent of the aggregate value of the art certified by the Parisian experts as lost. Even before we consider other doubtful or questionable artworks on the list, this amounts to a significant inflation of Lévy’s claim.

The frustrating vagueness of the data contained in the Lévy inventory is perfectly illustrated by the relatively recent history of the failed 2019 claim of Lévy descendants to a painting by Henri-Edmond Cross, the ‘*Régate*’ (the Regatta) in Venice: a throng of racing gondolas and rowboats participate in the regatta on the Venetian lagoon, with the skyline of the city and larger sailing ships in the distant background. This painting was loaned for exhibition in Potsdam, Germany, by its current possessor, a museum in Houston, USA.<sup>80</sup> The Lévy descendants then claimed the painting was one of those looted from their ancestor.

Neither party to the litigation contested the fact that it was a painting with a wartime looting history.<sup>81</sup> Instead, the contest turned around whether the artwork should remain in Germany to permit ownership to be determined. However, the sole

80 The painting is object no. 58.17 in the collection of the Museum of Fine Arts, Houston.

81 Cross’s ‘*Régate*’ is catalogued in the ERR inventory as no. MA-B 1085. See: [www.errproject.org/jeudepaume/card\\_view.php?CardId=6834](http://www.errproject.org/jeudepaume/card_view.php?CardId=6834), <29.09.25>.





Figure 16: Henri-Edmond Cross, 'Régate'. Bundesarchiv B 323-900-007.

connection between this painting and Lévy was the fact that the 'Régate' was restituted to the art collector Mme Natasha Fliegers alongside two Signac paintings of Lévy's ('*Gelée blanche*' and '*La Corne d'or*'). These were wrongfully returned to her and finally and rightly returned from the Musées Nationaux Récupération (MNR) collection to the Lévy heirs in 2018. In terms of Cross's 'Régate', there are only five artworks by the artist listed in the Lévy inventory and only one of the same dimensions as the *Regatta*, entitled '*Pêcheurs*' (Fishermen). No serious collector could possibly mistake the scene of the Venetian Regatta as one of fishermen. Equally, the restitution file of Mme Fliegers contains no evidence that would support the Houston museum's argument that it was a painting that had rightfully been owned by her pre-war. However, that it did not belong to Mme Fliegers does not mean it belonged to Lévy.

The Potsdam court declined to rule on the issue of ownership of the artwork but nevertheless rejected the Lévy descendants' court application.<sup>82</sup> This decision allowed the painting to return to the USA, where it remains today in the museum collection in Houston. It is unlikely that the painting was ever owned by Lévy. What the case shows is that Lévy's descendants and their advisers are as

baffled by the data contained in Gaston Lévy's inventory as any third-party researcher.

Of course, some of the works listed in the inventory might genuinely be unknown to cataloguers. However, that is not the reason for the lack of success in identifying the listed artworks. Many works cannot be identified simply because the data in the inventory is so vague and inadequate. Also, in several cases where works can be identified, the data, such as the dimensions and date of purchase from the dealer, prove to be incorrect. Lévy's frequent but not consistent use of a measuring system which catalogues width by height, rather than the conventional height by width, creates an added layer of confusion. In short, the inventory provides no possible basis on which to identify most of the artworks listed. The West German authorities should never have accepted it as adequate for their process in 1962.

Since the German art valuer, Dr. Cornelius Müller Hofstede, suggested that the Paris art experts compiled their listing based on Lévy's own card index, it is surprising that the data on all the listed artworks is so evenly and uniformly sparse. From Lévy's own work on the Signac *Pré-catalogue*, and from the data he recorded on artworks he transferred to Bader in 1932, we know that he had access to more detailed data, and photographs, on works within his collection. A suspicious researcher could readily conclude that the inventory was prepared in this uniformly sparse manner precisely to ensure that the document was incapable of being tested or verified. In this regard, it is necessary to consider the broader political landscape in which Lévy made his claim. As a Jew who had had his property looted by the Nazis, Lévy might have faced a relatively lax assessment by the West German authorities because trials of former Nazi officials responsible for the Holocaust were ongoing.<sup>83</sup> It is not for this piece to defend or reject the approaches of the assessors, rather to highlight that their decision to accept Lévy's claim, without investigation, has served to muddy the waters of the art market.

<sup>82</sup> Landgericht Potsdam (Potsdam Regional Court), 'Beschluss in dem einstweiligen Verfügungsverfahren Az.: 8 O 28/19' (2019), judgement dated 28th February 2019 in the preliminary injunction proceedings. The Houston Chronicle reported on the court hearing on 8th February 2019. See Molly Glentzer: MFAH files papers stating it rightfully owns "Regatta in Venice", in: Houston Chronicle, 8th February 2019. See [www.houstonchronicle.com/news/houston-texas/houston/article/MFAH-files-papers-stating-it-rightfully-owns-13602463.php](http://www.houstonchronicle.com/news/houston-texas/houston/article/MFAH-files-papers-stating-it-rightfully-owns-13602463.php), <29.09.25>.

<sup>83</sup> The Eichmann trial had recently concluded and other in-absence trials of former Nazis by the GDR administration were ongoing. See, for instance, Deborah E. Lipstadt: The Eichmann Trial, New York 2011.



## Conclusion

The reality of the life of Gaston Lévy is far-removed from the romantic one woven around him and his art collecting by leading voices in the art world. It is time for a frank assessment of his art collection losses. Given his history of transgression of the law, it is conceivable that he may have inflated his compensation claim to offset what he might have considered to be an oppressive discounting of the value of his claim. None of this alters the imperative of restitution to his descendants of artworks fairly proven to have been owned by him and to have been looted by the Nazis. However, any process of restitution and compensation needs to be conducted in a climate of openness and frank discussion of the art collector and his personal history. At this point in time, many decades after this claim was dealt with, the vast majority of the works Lévy listed as looted cannot be identified. Owing to Lévy's inadequate inventory, only the lucky discovery of new documentation will change that.

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Figure 13: Bundesarchiv

Figure 14-15: Signac Archives

Figure 16: Bundesarchiv

## Reference

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