

Nazi Dental Gold: From Dead Bodies till Swiss Bank

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The SS Reichsführer Heinrich Himmler, on the 23rd of September 1940 gave the SS doctors orders to collect the golden teeth in the mouth of the dead, and also “the golden teeth that cannot be repaired”, from the mouth of the people alive. This decree, that was part of the T4 Operation, was not systematically put into practice on the concentration camps prisoners.

Himmler decrees that collection of dental gold should be systematic, in a second decree, on December the 23rd 1942. This measure directly results from the concrete organisation of the Final Solution. It was enforced in order to get enough money to buy raw materials [10, 13].

Central office of administrative and economical affairs

Oranienburg, January 11TH 1943.

Service group D

Concentration Camp

DI/1 14 c 9/DT/S

Secret journal N° 15/43

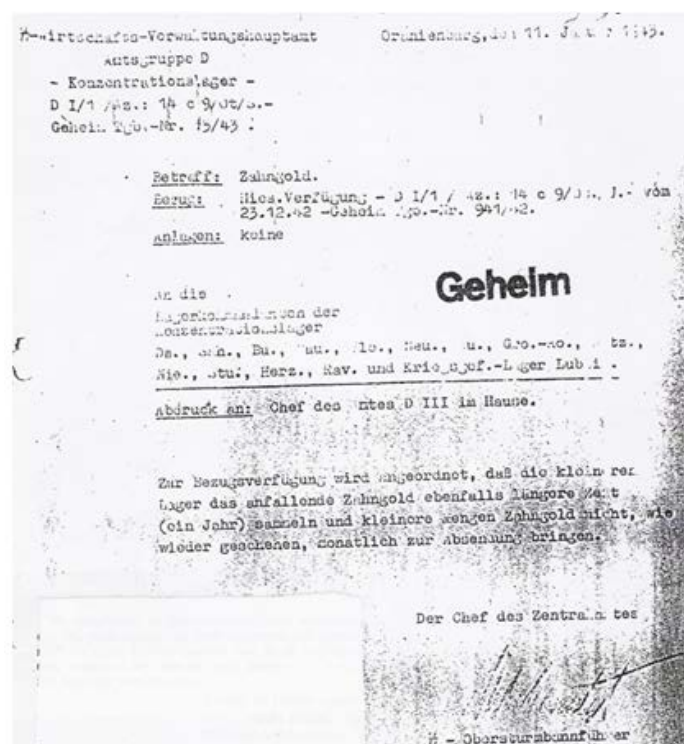
Subject: dental gold

Referring to: local decree DI/1 14 c 9/Ot J.

Dated 23/12/1942 Secret journal N° 941/42

Attached document: None

Secret



For the attention of the commandants of the concentration camps of Dachau, Sachsenhausen, Buchenwald, Mauthausen, Flossenbürg, Neuengamme, Auschwitz, Gross-Rosen, Natzweiler, Niederhagen, Stutthof, Herungen, Ravensbrück and of the prisoners of war camp of Lublin.

A copy is sent to the chief of the DIII office in this concentration camp.

In addition to this decree, it is ordered that small concentration camps send dental gold collected after a whole year and not small quantities every month as it has been the case very recently.

Chief of the central office SS-Obersturmbannführer
Liebehenschel [3, 9].



SS-WVHA

21/09/1943

Chief of the service group D

Concentration camp

Subject: RSHA II C 3 N°. 5276/43-239-2, September 13th 1943

Annexes: I

For the attention of the commandants of the concentration camps of Dachau, Sachsenhausen, Buchenwald, Mauthausen, Flossenbürg, Neuengamme, Auschwitz, Gross-Rosen, Natzweiler, Riga, Stutthof, Lublin, Ravensbrück, Herzogen, ? And Bergen-Belsen.

Copies are sent to the chief of Service DIII and to the administration chief DIV

A special case leads us to bring you further details on the Reichsführer's order dated 23/09/1940, according to which dental gold collected from the dead must be sent each month to the chief of the dental health service at the Waffen-ss sanitary

inspection (now SS-FHA – service group D department 14 – in Berlin W 15, Knesebeckstraße 43/44)

According to this order, dental gold collected in concentration camps must not be sent to the families of the victims. The general security service of the Reich advises you to answer any request from a family of a victim, as follows:

“..... died in this camp, the corpse has been cremated on the..., which makes it impossible for us to send you back the dental gold.”

For Liebehenschel SS-Obersturmbannführer [3, 9]

On 30th January, 1933 Hitler became chancellor. The Nazis came to power. In 1934 a financial clearing agreement was established between Switzerland and Germany. As well as the compensation agreement which cancelled existing reciprocal debts between the two countries, this agreement had one particular clause: 11, 8 % of German imports to Switzerland were to be paid for using Swiss francs. This measure was crucial to the Nazis who were then able to make purchases abroad as the Swiss Franc was accepted, unlike the Reichsmark, which was no longer valid. The Nazis had to liquidate their investments against some currencies as the war rendered the Reichsmark null & void. It was only from January 1937 onwards that the Reichsmark became operational once more, when the Reichsbank announced that the previous law declaring all coins must be gold plated, to be invalid. In order to acquire hard cash, it was necessary to deal with weak, neutral countries willing to supply hard currency in exchange for gold [1, 7]. This allowed the Hitler regime to buy essential products on the world market. Through this method, stolen gold was transformed into bank notes, which provided essential war materials. The Swiss Franc became the external payment method for the Reich. Who were these neutral countries capable of supporting Germany in its war effort? Sweden, Switzerland, Spain, Portugal, Romania and Turkey were not at war. Accessible to German submarines, Argentina proved itself to be an ally. However, the majority of these countries didn't have sufficient economic or financial power to provide the required external support to the Third Reich. It was therefore Sweden and Switzerland who gave additional support to Germany's war

effort. The arms industry continued to depend on purchases made in territories outside German control. All of the magnesium required to make a steel alloy for the manufacture of cannon guns and rifles had to be imported, as did almost all of the chrome (99.8 %) required for non rusting steel for ball bearings & the strengthening of shells. They also had to get hold of just over $\frac{3}{4}$ or 75.9% of tungsten supplies. Tungsten, also known as wolfram, is a grey metal used in aeronautics which consists of more than half of the minerals found in iron. In 1939 the president of the Reichsbank, Hjalmar Schacht, warned the government that monetary and gold reserves were exhausted and that it was no longer possible to draw blank cheques based on industrial revival and the arms industry. In order to keep the industrial machine operating the best way forward was by purchasing goods outside of the domestic market [12, 16]. From 1933 to 1939 the Reich's armed forces swallowed up 51.9% of all public expenditure. When Dr Hjalmar warned in 1939, that the Reichsbank gold reserves were exhausted & there was no other way out than to use armed force to take gold from wherever it was located.

1939: the Germans declared war. Two things were done during each conquest:

- Gold reserves were taken by force in each of the countries conquered.
- The Jews were stripped of their rights.

In the *Zahnärztliche Rundschau* n°39 (1925), a dentistry circular, is an article written by Dr Albert Werkenthin entitled « Das Gold der Toten »:

« In the second volume of my book *Crown & Bridgework Techniques* is something which it is no pleasure to write, nor read, nor discuss. This concerns gold found in corpses. (...) The events which took place in the crematorium at Dresden however should urge us to put an end to the silence. Surely, as we see, muteness does not reign as long as requies aeterna / eternal peace, nor indeed death itself; something from which there is no return. It was already being asked twenty years ago if the graves of American soldiers would be transformed over the course of time into fields of gold. Incidentally, this question can be answered quite easily. Where

is the gold or platinum to be found which was in or on a man's teeth at the point of death had he not lost all of his teeth beforehand? All possibilities must be taken into account:

1/ The precious metal is buried with the body & remains there for 30 or 60 years or more and, when exhumed in order to be moved to a new resting place, it will perhaps be found. It is neither the heirs nor the community who benefit from the gold but the governing body of the Church or the cemetery which removes it, if not already pocketed by gravediggers. It may also be the case that it remains underground, lost as part of the national heritage.

2/ It is also possible that this gold is taken at the point of burial by those who have no right. This could certainly be the case as the reclaiming of ashes following cremation has shown

3/ If the inheritors are in agreement and wish to take it for themselves, the precious metal can be removed prior to burial or cremation by a specialist [14,15].

It would be conceivable that the State could do this systematically & quite lawfully. Perhaps whilst reclaiming the metal for the State, inheritors are in receipt of compensation or it is suggested that a donation is made to the community, the amount never of any significance.

(...) The situation changed when we started to use gold as the material of choice for fillings, which individually constitute insignificant amounts. However, globally, they amount to a great quantity which will no doubt increase over the decades to come. Here's a quick calculation; in a few years time there will be approximately 10 000 dentists & approximately 20 000 dental assistants: Let's suppose each does the following work each year:

240 gold fillings weighing 0.5g	120 g
100 caps & crowns weighing 3 g	300 g
36 bridges weighing 12 g	432 g
Total	852 g

If there is only a twentieth of gold remaining in the mouth at death, then this equals about 42g, which for 30 000 people already represents 1,278kg of gold. This would have a value of 3.8 million Deutschmarks & with platinum this would come to 4 million Deutschmarks per year. Even it were lower,

this amount is cause for reflection. (...) In each case one thing is for sure. Only the living are entitled to such matters as important as gold & no religious or moral school of thought allows the dead to keep gold for 30 or 60 years, during which time it yields no interest. Legally, the dead possess nothing, are unable to continue ownership of anything as soon as they cease to exist as a living human being, their legal successor becoming the inheritor. Could it not be made the case that when exhumed, the gold re-enters the community? Should it not be the case that the inheritors are made to pay interest in advance for these 30 years if they believe themselves to be unable, due to their own beliefs, to accept that the gold is removed immediately following death? [14, 15] »

In the dentistry circular *Zahnärztliche Rundschau*, Herbert Hartkopf opposes the moral & humane arguments for this suggestion. As for the dentist Koennecke, he is less opposed. Likewise, Karl Bluff also a dentist categorically opposes this possibility. In his opinion, it is undignified. It is clear that this article is evoking a real debate amongst fellow professionals through journals offering very different arguments. At the end of 1925 Werkenthin wrote another article. According to him the presence & quantity of precious metals should be noted on the death certificate. He even suggests producing a card to this effect which remains the property of the person concerned. Gold must not be saved for the good of the common people, of which robbers are also part, but for good deeds though he is not clear what he means by that. The publications quoted here provide enough evidence that this will lead to a considerable ideological debate within the profession but it's time [14, 15]...

September 1st 1939: Hitler signed a backdated order, thus becoming a wartime measure, which authorised the extermination of the mentally ill and the physically disabled (Aktion T4). The process which was used was gassing. Gold teeth, which were collected in all the extermination centers straight after the gas chambers, served to finance a part of the action. The 1st action which was carried out was in Brandenburg in 1940. SS dentists had to improve their skills by learning how to extract dental gold from the convicts' mouths,

whether they were insane or not, along with their race hygiene training courses in universities. SS dentists in the concentration camps [14, 15]

	SS doctors	SS dentists
Auschwitz	42	11
Buchenwald	43	8
Dachau	56	11
Flossenburg	17	1
Gross- Rosen	8	2
Majdanek- Lubin	7	1
Mauthausen	45	7
Natzweiler	13	1
Neuengamme	16	4
Ravensbruck	20	4
Sachsenhausen	46	5
Stutthof	6	2
Total	319	57

One dental surgery in each big concentration camp. The SS dentist works under the general doctor of the camp's command. Dental gold (taken from dead prisoners) is used to treat the officers. Basic treatments for the soldiers. Dr Helmut Johannsenn (28/01/1908- ?) belongs to the service XIV of dental department of SS-FHA services D. He was responsible for placing the SS dentists in the front and in the concentration camps. Not more than 100 SS dentists worked in concentration camps. I found 60 of them [17].





From the University Dental Institute in Breslau. Supervised by the Professor Dr Euler (on the middle).

About the possibility of reusing gold coming from the mouth of the dead. Doctoral dissertation to obtain the title of Doctor in Dentistry of the Silesian Medical University Friedrich-Wilhelm in Breslau, defended by Viktor Scholz (on the right), dentist in Breslau. Printer: Printing house Paul Schwarzer, Strehlen, 1940. In 1940, the dentist Wiktor Scholz defends his doctoral dissertation in Strzelin, lower Silesia. His work is highly commended by the Medical University of the Stomatology Institute in Breslau. Scholz states that exploiting the dental gold collected from the mouth of the dead is vital for the economy of the Third Reich. Speaking about this practice, he says: « This is not an end in itself, rather a beginning. [11] »

Upon arriving in the camps, a medical examination was performed. Gold teeth were extracted and their anthropometric descriptions were immediately written on the convicts' medical records or imprisonment cards. Later on, in some camps, when the convicts were still alive, their crowns were also extracted from their mouths. In other camps, once the convicts were dead, the gold was also collected before they were cremated. The bodies were marked with a blue cross or with a short thread tied on a toe. A receipt was written for each convict detailing what had been extracted. Each month, once the gold was collected and sent, a receipt which indicated the weight of the recovered gold was enclosed.

Pierre Schillio's medical record. He was taken to the infirmary of Dachau concentration camp, on August 6th 1944. 5th line of the symptomatological description: no metal tooth [10].

Page extracted from a medical file of Natzweiler-Struthof concentration camp. Odontogram with a gold bridge on the left of 4 teeth and 4 gold inlays on the right [10].

Krankenblatt
 Name: Schillio
 Vorname: Pierre
 Geburtsort und -tag: 26.1.40 Litz
 Aufgenommen am: 6.1.44
 Entlassen am:
 wegen: Wunden auf beiden Fingern.
 Begleitende Diagnosen: Wunden auf beiden Fingern.
 Krankheitsgeschichte:
 Anamnese: 1937 Mastitis, Seel. nicht stark gestört.
 Beschwerden: Seit 4 Tagen auf beiden Fingern schwere Wunden.
 Befunde: Ca. 14 jäh. Patient ist in mässiger Gest.
 Kopf in Mittl. 0.2.
 Geb. keine Metallteile.
 Thorax: 0.3.
 Leber: 0.8.
 Stomatognath. und harn. Funktionen, andere in Form. normal.
 Temp. 37.4, Puls 80.
 Therapie:

A convict's medical record of Buchenwald concentration camp. On the right, the convict's dentition had been detailed [18].

185 KL Buchenwald
 Jugendlich
Häftlings-Personal-Karte
 Fam. Name: M...
 Vorname: M...
 Geb. am: 13.12.1909
 Stand: 1.2.41
 Wohnort: 1.2.41
 Religion: 1.2.41
 Wohnort d. Angehörigen: 1.2.41
 Eingewiesen am: 1.2.41
 durch: 1.2.41
 in KL: 1.2.41
 Grund: 1.2.41
 Verurteilt: 1.2.41
 Strafen im Lager: 1.2.41
 Grad: 1.2.41
 Art: 1.2.41
 Bemerkung: 1.2.41
 Personen-Beschreibung:
 Größe: 1.2.41
 Gewicht: 1.2.41
 Augen: 1.2.41
 Nase: 1.2.41
 Ohren: 1.2.41
 Zehen: 1.2.41
 Haar: 1.2.41
 Sprache: 1.2.41
 Bei. Krankheiten: 1.2.41
 Charakter-Eigenschaften: 1.2.41
 Körperliche Verfassung: 1.2.41
 Fische signalétique de Martin S. à Buchenwald.

At Auschwitz concentration camp, straight after the gas chambers, a Sonderkommando team usually opened the dead's mouths and extracted all the metals they could get. A 1st team of 30 dentists/stomatologists had been selected for that reason in

1942. A Sonderkommando's lifetime = 3 months. Each team (8 men) alternately worked up to 12 hours. They often checked that no gold tooth had been forgotten after the extraction. Then the teeth were put in zinc buckets filled with sulfuric acid. A gold foundry was created in Crematorium III, at the end of 1943. Two Jewish dentists from Paris, Franz Feldmann de Trentschin Teplits and Paul Katz, were transferred from Auschwitz's dental centre to the crematoria of Birkenau concentration camp. Their quarter was located on the ground floor of Crematorium III. A sign which was hung at the door of their premises had an inscription in big letters formally banning any entry to the convicts and even to the SS. It was behind that door that were opened wooden cases filled with gold denture teeth which had belonged to the victims of gas chambers. The dentists often removed fragments of soft flesh and bones which were still attached to the gold teeth, by dipping them into hydrochloric acid. The metal was melted in graphite molds and shaped in bars of a given weight. Every fortnight, an ambulance came to take delivery of the collected gold. Thus, from 5 to 10 kg were melted every day in the form of a 140-gram cylinder or of half a grapefruit. Some of the tinplate cans used to put the bridges, crowns or any other gold devices which had belonged to the gassed victims before they were cremated, were cans which formerly had contained Zyklon B gas. An ambulance came to take delivery of the collected gold every fortnight according to Filip Müller, a survivor of the Sonderkommandos (according to Myklos Nyiszli, another survivor of the Sonderkommandos, it was a SS officer who came every Friday to take delivery of the recovered gold). A receipt with the odontogram was written for each dead convict detailing which teeth had been extracted [6, 11]. When they were sent to Berlin, a monthly receipt recapitulated the weight of dental gold which was thus sent.



The extraction of dental gold straight after a gas chamber at Auschwitz concentration camp [11].



Dentures collected after the gas chambers at Auschwitz [11].



Extraction forceps with which dental gold was recovered after the gas chambers at Auschwitz concentration camp [11].



Examples of melted gold bars made from the dead convicts' gold teeth in the concentration camps [21].

Häftlingszahnstation
des K. L. Auschwitz

Auschwitz, am 21. 5. 1942. (126)

An die
Politische Abteilung des K. L.
Auschwitz

Bei der zur Einäscherung freigegebenen Leiche des
Gross Moritz, 9m. Häft. Nr. 31199.
wurde folgender Zahnersatz entnommen:

1.) Edellegierung R 5 95 L 2.) Gold R L

Gliederzahl: 3 Gliederzahl:

Gesamtgliederzahl: 3

Der Leiter der H.M., Zahnstation
des K. L. Auschwitz.

H-Untersturmführer

According to the convict F. Feldmann, 2 000 kg of « material » were melted into bars between 1943 and Autumn 1944 in the foundry.

The convicts' dental office at Auschwitz, on May 21st 1942

Camp political section #126

During the incineration of Gross Moritz's body, convict # 30 199, the following artificial teeth were extracted:

1/ precious metal dental alloys: right 5 (upper)

45 (upper) left

Number of dental parts: 3

2/ gold: /

Number of parts: /

Total number of parts: 3

The head of the convicts' dental clinic of the Auschwitz concentration camp

SS-Untersturmführer [11]



Dr Willy Frank (09/02/1903- ?), first dentist in Auschwitz [11].

Verwaltung
Konzentrationslager Auschwitz
GEV An: Iva 3/67b(14 Kl-4)3.44./Kr/7.

Auschwitz O. d. 30. März 1944

Seh. Tab. Nr. 11/41 v. 1. 4. 43. Geheime Kommandosache: 31 MARZ 1944

Zutr. Nachlass verstorbener Häftlinge.
Besuch: Verfügung des H-Ö.V.M.A., Berlin, A 11-22a/42a/1/43 g. K. 60a./3.43./M/Kl.

An das
H-Wirtschafts-Verwaltungshauptamt,
Abt. Gruppe D,
Oranienburg b. Bln.

Unter obiger Bezugnahme werden in der Anlage die beiden Inhaltsverzeichnisse für die heute mit Kurier nach dort abgehenden Wert- und sonstigen Gegenstände überreicht.

Anlagen: -2-

Der Leiter der Verwaltung
des Konzentrationslagers Auschwitz
H-Untersturmführer

Konzentrationslager A. Auschwitz, am 30. 3. 1944

An das SS-Wirtschafts-Verwaltungshauptamt, Abt. Gruppe D Oranienburg/Berlin
abgelieferte Wertgegenstände

Versilberte-Gegenstände:		
Kette	Gold	15,60g.
	Silber	1673,8g.
	Dubler	4567,1g.
		699,6g.
Münzen	Silber	141,7g.
Versilberte-Zahnersatz	Gold	12,0g.
Schmucksteine	Brillanten	1,8g.
	Perlen	6,4g.
	Edel- albedelsteine	65,5g.
	Korallen	29,6g.
Zahnmarken v. v. 1. 4. 43.		über 150.-/Kl.
Zahnmarken der Häftlinge v. 1. 4. 43. v. 1. 4. 43.		

Rechnung

Elter	124,540.-
Kette	20,415.-
Zahnmarken	13,377.-
Zahn. Kronen	9,07.-
Zahn. Franken	824,10
Frank. Franken	172,50
L.S.A. Dollar	5.-
son. Lei	1.056.-

Der Leiter der Verwaltung
des Konzentrationslagers Auschwitz
SS-Untersturmführer

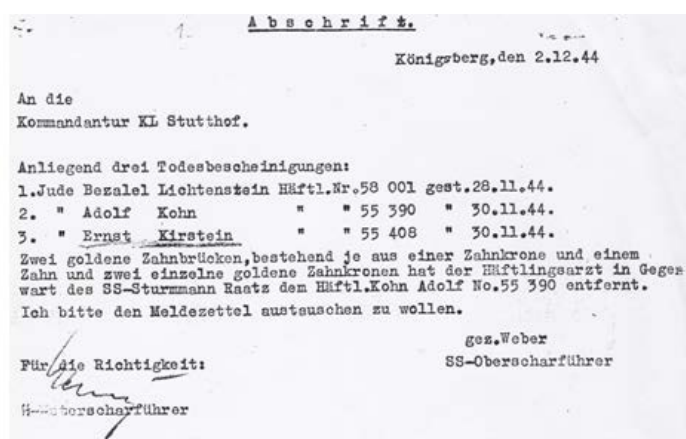
A monthly receipt from Auschwitz dating back to March 30th 1944 (12 grams of dental gold) [11].



Wooden cases filled with gold teeth at Oranienburg-Sachsenhausen concentration camp (300 000 teeth for approximately 80 000 dead convicts) [6].



After the liberation of Buchenwald concentration camp, expert jewellers examined the valuable items abandoned by the SS and especially, the gold teeth collected from the dead's mouths [16].



At the Stutthof Königsberg command post, on December 2nd 1944

Here are three death certificates:

Jewish Bezael Lichtenstein, convict # 58001, died on November 28th 1944

Jewish Adolf Kohn convict # 55390, died on November 30th 1944

Jewish Ernst Kirstein convict # 55408, died on November 30th 1944

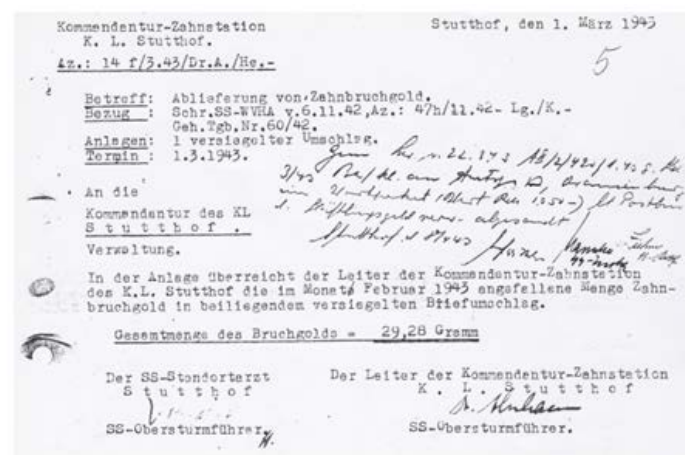
Two gold bridges, each made up of a crown and a tooth, and two gold crowns were extracted from convict Kohn, Adolf by the convicts' doctor in the presence of SS-Sturmmann Raatz.

Approved and certified

Signed Weber

SS-Unterscharführer

SS-Oberscharführer [17]



Dental station of the Stutthof command post, on March 1st 1943
Stutthof concentration camp

Object: delivery of pieces of dental gold

Appendix: a sealed envelope

Date: March 1st 1943

To the commander of Stutthof concentration camp.

Administration.

The head of the dental station of the Stutthof command post forwards in a sealed envelope the mass of dental gold recovered in February 1943.

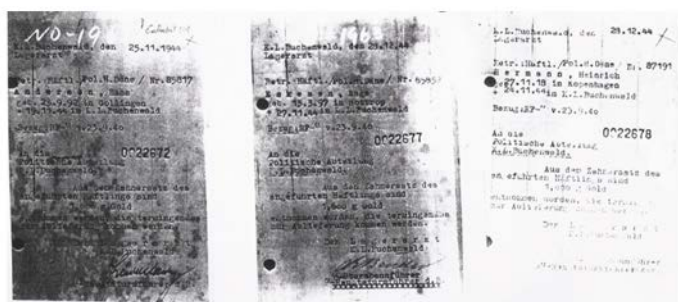
Total mass: 29, 28 grams

The garrison doctor

Head of the dental station

Dr. Karl Abraham [17]





3 receipts of dental gold extraction for 3 dead convicts at Buchenwald concentration camp.

For the convict on the left, 1 gram of dental gold was collected on November 25th 1944. For the one in the middle, 1, 6 grams on December 28th 1944 and for the one on the right, 1 gram of dental gold was extracted on December 28th 1944 [3].



Monthly receipt for dental gold recovery in Buchenwald concentration camp sent to the SS-WVHA in March 1944. For March 1944, 383, 3 grams of dental gold were sent to the SS economy (SS-WVHA) of Berlin representing 61 dead convicts [10].

What became of that gold?

4 possibilities:

- Trafficking between the deported or between the deported and the SS (gold in exchange of food): some did not hesitate to have their gold teeth extracted in exchange of food.
- Thefts of gold by the SS. During the entry medical examination, the gold teeth were measured and then, extracted.



List of SS dentists who theft some dental gold in Mauthausen concentration camp [15].

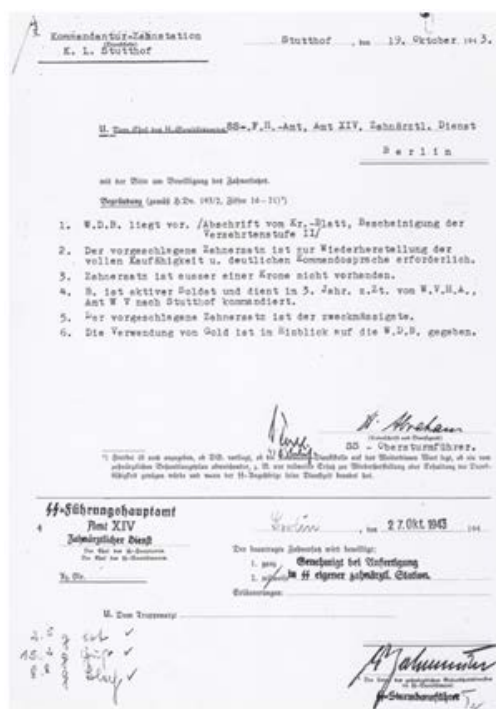
- Use for the SS officers' dental prostheses, as the soldiers were only entitled to dental treatment.



Medical certificate stating disability was granted to SS Heinrich Beermann, on January 23rd 1942, following a head injury.

Dental gold demand for the SS officer Heinrich Beermann, endorsed by the head physician, on October 23rd 1943 and received by the SS-FHA on October 26th 1943. The weight of

the needed dental gold and the odontogram (with the treatment plan) were provided to justify the request [3, 17].



Agreement from the SS-FHA to allocate dental gold for the completion of SS Heinrich Beermann's dental prosthesis, dated October 27th 1943 [3, 17].



- The gold was recovered, and then was sent to the Reichsbank of Berlin.

Registered at the Nuremberg trial under N° 2035

Nazi reference: SS Wirtschafts-Verwaltungshauptamt (SS-WVHA)

Expedition reference: Chief A/Fr/B.

Tgb.Nr.892/42geh. (secret)

Secret

Subject: dental gold

For the attention of Reichsführer SS

Berlin

Reichsführer

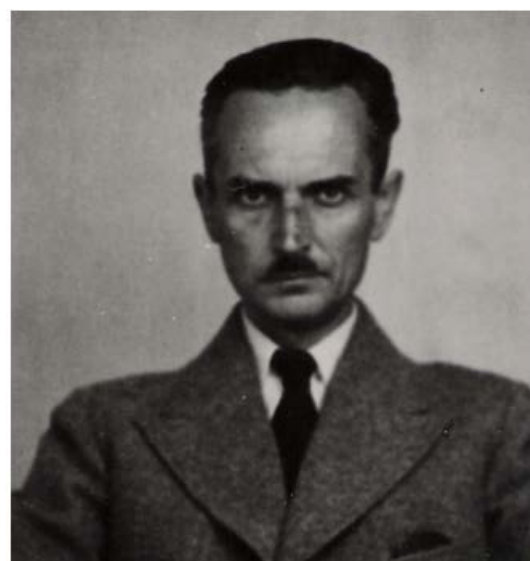
As you ordered, dental gold collected from the mouth of the dead in concentration camps is sent to the hygiene department. This service uses it to treat our men. SS-Oberführer Blaschke already has over 50 Kg of gold in stock: which represents enough gold for treatments during the next 5 years. I think it would be unwise to stock more gold in that same purpose, for security and profitability reasons.

I therefore ask authorisation to send that gold, collected as a result of the normal losses in the camps, to the Reichsbank in return of a receipt.

Heil Hitler

I.V. SS brigade commandant and SS brigade General Frank [17]

Pr Hugo Blaschke (1881- 1953) [17, 20].



Blaschke was in charge of all the dental service of the SS, and he was also the personnel dentist of Hitler, of Himmler, of Goering, of Eva Braun, among others. One of the dentures he made was very useful for the identification of the burned bodies of Hitler and Eva Braun. He was directly implicated in the organisation of the collection of the dental gold from the dead and using it for the dentures of SS soldiers. After the war, Blaschke was confined in Nuremberg. He was sentenced to 10 years of prison for war crimes and crimes against humanity.

The Figures:

- From 100 to 500 grams of gold per month were collected throughout most of the war in Buchenwald.

- 25 kg at Mauthausen concentration camp.

- At the beginning of 1944, the members of the Resistance movement, which had developed among the convicts in Auschwitz concentration camp, noticed that the SS board of directors had collected from 10 to 12 kg of gold per month thanks to the victims' teeth resulting from mass extermination. In one of the secret notes which had been sent in June 1944 outside the camp, the previous month the SS was said to have collected 40 kg of gold and white metal from the teeth of Jewish convicts who had previously died in the camp. 6 000 kg of dental gold were collected for Auschwitz alone throughout most of the war.

In 1945, upon a request made by the general commission in the investigation of Nazi crimes in Poland, the investigating judge Jan Sehn and the lawyer Edward Pechalski examined a set of documents of more than 2900 files of dental gold recovery following the execution of the convicts, at Auschwitz concentration camp. Those documents mainly concerned men and a few women. Those archives stretched from the second half of May to the beginning of December 1942, that is to say about 200 days. Therefore, over this period, 16 325 of gold teeth or precious metal alloys were collected from 2 904 dead convicts. An average of 5, 62 collected teeth per individual.

After having studied 237 similar files, I came up with a similar result (5, 24 teeth per individual.).

- Lublin/Majdanek concentration camp: 4 kg of gold for March and April 1944.

- Treblinka extermination camp: 2 suitcases per week carrying from 8 to 10 kg of gold.

- Dr Sigismond Bendel, a deported French doctor and the survivor of a Sonderkommando in Auschwitz concentration camp, stated during the International Military Tribunal of Nuremberg as well as in his deposition before the English Military Tribunal in Hamburg (Nr 11 953) « The National Socialist government had stated that it was not interested in gold, but it succeeded in collecting 17 tons thanks to the teeth of four million corpses. »

- 30% of gold was said to have escaped the control of SS officers.

- This figure should be treated with caution because nothing is certain regarding this last topic [10, 13,14, 15].

The exchange rate for gold during the war years was as follows:

1 ounce (31.1 g) >> 35 dollars

1 bar (12.5 kg) >> 14 066 dollars

1 ton of gold >> 1 125 276 dollars

In 1946 the dollar was worth 4.2 Swiss Francs.

Dental gold at the time was worth:

22 carat gold (916.5 g of gold per 1000 g) containing platinum >> high value

Gold no longer contains platinum but copper is added these days.

Heinrich Himmler organised the recovery of dental gold in a second decree in 1942 following on from the setting up of The Final Solution.

Gold was delivered to Berlin at the heart of the SS-WVHA (SchutzStaffel Economic and Administration Office) by Dr Hermann Pook, SS dentist, who was in charge of centralisation and sending all gold from the camps to the Reichsbank. His affiliation to a criminal organisation and crimes against humanity brought him a 10 year prison sentence, of which he only served five years and nine months.

Dr Hermann Pook (1901-1983) [17, 20].

From 1942, Oswald Pohl, director of the SS-WVHA (the SS economics department) named the SS-Hauptsturmführer, Bruno Melmer, responsible for the delivery of all valuables recovered from the camps to the Berlin

Reichsbank. Oswald Pohl was sentenced to death after the war. Pohl rationalised the detention system within the concentration camps. Alive, the concentration camp slave was worth the following:

The daily rate minus food and clothing expenses: 5.30 Marks

Each concentration camp prisoner had a life expectancy of 9 months: $5.30 \times 270 \text{ days} = 1431 \text{ Marks}$

Profits were increased through the rational use of the corpses at the end of those nine months: profits from extracting gold teeth, civilian clothing, money and valuable items left by the prisoners.

For each dead body the amount was reduced as a result of cremation costs which were about 2 Marks. There was a direct or indirect profit for each dead body of at least 200 Marks but this often was several thousand Marks.

By the end of the nine months this meant an average of 1630 Marks per person and some camps even found additional sources of income through recovering bones and human ashes [6].

In the summer of 1942, Emil Puhl, vice-president of the Reichsbank, informed Albert Thoms, head of the precious metal division of the Reichsbank, that the SS were ready to send gold, silver, foreign currencies and jewellery. Puhl insisted this was to be a secret and confidential operation. Thoms confirmed to Puhl that the deliveries were to be by truck under direct orders from SS Hauptsturmführer Melmer [2, 4, 5, 8, 16, 19].

The Reichsbank opened a special account in the name Max Heiliger in 1942, following a phone call between SS general Frank and Emil Puhl. A little later, Albert Thoms had to take receipt of SS deliveries of valuables looted by the SS, which were valued and then credited to the account of Max Heiliger, a fictitious person who didn't exist. Melmer made his first deposit on the 26th August 1942. He delivered sealed containers from Lublin and Auschwitz to the bank's precious metals department. A receipt was issued. The first dental gold arrived in the tenth delivery in November 1942. There were to be 76-77 deliveries. The benchmark of the value of gold was related to international trade. All national stocks of gold were accounted for. At the beginning of the gold deliveries in 1942,

the gold was made to appear 'pure' originating from the pre-war years. Gold from the camps was reverted back into bullion in the Reichsbank vaults and marked with out of date stamps from 1934 to 1938 [2, 4, 5, 8, 16, 19].

On the 8th of May 1940, the Reichsbank opened an account with the national Swiss bank, two days before the Wehrmacht offensive on the Western front. It had been calculated that the value of gold transferred by the Nazis within the confederation totalled 1640 million Swiss Francs according to the national Bank and 1716 million Swiss Francs, according to the Customs Office. Dr Fritz Maede, ministerial advisor, and representative of the Sigmarigen Reich finance ministry was in charge of its transportation from Berlin to Switzerland. All gold bars brought to the cellars were catalogued and issued with authentic paperwork. The Melmer gold, which was not in monetary form, was transferred by the Nazis for 1716 million Swiss Francs. The 12 kg gold bars were stored in a 120 m² bank vault. Each gold bar was branded with the official Swiss bank stamp, thereby guaranteeing its purity and origin. The exact number of gold bars and their provenance was recorded on a card on the vault door. Once a week, three bank managers completed an inventory. One armed unit from the Swiss army guarded the bank. The German vault opened in 1940 and was located next to the Swiss ones. The vault was opened 110 times to deposit 24,460 bars and 225 times to make withdrawals. In order to pay off the creditors, transfer from one bank vault to another was authorised. By the end of 1942, an estimated 70 to 80% of Swiss companies worked for Germany who paid them with money generated by gold exchanges with the Swiss banks. In 1942-1943, the allied governments were aware of the doubtful true origin of the German gold. They threatened the neutral countries with economic sanctions if they were to continue to accept this gold. The gold trade with Germany was soon to be blocked. Portugal and Spain didn't want any more Nazi gold. A successful embargo was put in place. However, Paul Rossy, vice president of the Swiss bank, had the idea of « transforming unwanted German gold into highly sought after Swiss gold or into Swiss Francs which were accepted

everywhere at a stable value. » The German bars were melted down once more and branded with the Swiss bank stamp. Nothing more could now prevent a trade revival. The German imports recommenced and the armed conflict continued. In 1943, Walther Funk admitted that Germany couldn't « hold out for more than two months» if Switzerland stopped exchanging hard currency for its gold [2, 4, 5, 8, 16, 19].

On the 22nd of February 1944 Washington sent a Gold Declaration to Berne warning that Switzerland would be held accountable for its gold dealings. A senior civil servant from the national bank had been informed previously. Nevertheless, it was only after Bulgaria and Romania were seized by Hitler after Italy was conquered once more by the allies and following the liberation of Paris, when the American troops were at Aix-la-Chapelle, that the Swiss bankers changed their policies. From March 8th 1945 onwards, the Swiss made a commitment to no longer purchase gold from the Germans and to identify and locate the German looted gold following an agreement between the United States, France and Great Britain. The last convoy of gold from Germany crossed the Swiss border on April 13th 1945 & left the Nazis still owing 17 million Swiss Francs. Switzerland was ordered to pay 58 million Swiss Francs in compensation (The Washington Accord, 1946) as a « full and final settlement. » The advantages of this were substantial for Switzerland. 58 million! It's a long way from the total amount.

The Americans gave 750 000 dollars in damages to the victims of the International Refugee Organisation for gold of a non monetary origin; dental gold. This was also a long way from the total amount [2, 4, 5, 8, 16, 19]...

Dental gold has been recovered in extremely organised and precise ways, much like the mechanisms of a clock. If the exploitation of gold has unrelentingly passed through Switzerland at a national level, other lines of exploitation have also existed, including that of the Degussa Company. This German company originally involved in the refining of gold and highly profitable today, has had an internal investigation and has accepted its responsibility making the most out of a bad situation, which has made any assessment of this company a very complex matter. This brief introduction should never be

seen as the full story and this will be the subject of a book at a later stage.

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