

Affidavit  
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I, Curt FINZEL, having been warned that I render myself liable to punishment if I make a false affidavit do hereby state voluntarily and under no compulsion whatsoever:

The findings of the fiscal plant audits may be consulted in order to ascertain the payments made by the firm of KRUPP to political parties prior to 1933. The findings of the fiscal authorities have been registered under -

Tz 696 b of the auditors' report covering the years 1924/25, 1925/26 and 1926/27.

Tz 157 of the auditors' report covering the years 1927/28, 1928/29 and 1929/30.

Tz 19 in conjunction with Tz 178 of the auditors' report covering the years 1930/31, 1931/32, 1932/33, and 1933/34.

The individual findings are shown in the statements as per enclosure. While Tz 19 of the audit period 1930 -- 1934 represents the donations and their specification, as itemized in the statement of income of the cast steel plant under sub-section 5), the excerpts as per Tz 696 b and 157 and Tz 178 are verbatim copied from the text of the report.

I have carefully read, and countersigned in my own handwriting, this one page of my affidavit, I have made, and initialed, in my own handwriting the necessary corrections, and I do herewith declare on oath that my statements in this affidavit are the full truth to the best of my knowledge and belief.

(signed) Curt FINZEL

Essen, 5 March 1948.

The above signature, given before me, the undersigned Dr. Wolfgang POHLE, is herewith certified and attested.

(signed) Dr. Wolfgang POHLE  
Attorney-at-Law and Defense Counsel  
at the Military Tribunal in Nuernberg.

E x c e r p t

from the

Plant Auditing Report covering the auditing  
period 1924/25 til 1926/27

|                                                                                                                            |            |            |            |
|----------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|
| Tz 696 b ...                                                                                                               | 1924/25    | 1925/26    | 1926/27    |
| f) Contributions to<br>economic, industri-<br>al political and<br>military societies,<br>also subventions<br>to newspapers | 363 573,91 | 259 845,92 | 229 822,20 |

....

The amounts quoted under F) are made up as follows:

|                                           |                |                |                |
|-------------------------------------------|----------------|----------------|----------------|
|                                           | <u>1924/25</u> | <u>1925/26</u> | <u>1926/27</u> |
| Industrial and<br>economical<br>societies | 345 011,63     | 231 201,--     | 173 518,--     |
| Scientific socie-<br>ties                 | 11 558,--      | 17 122,--      | 38 317,--      |
| Political and mili-<br>tary societies     | 230,--         | 152,--         | 8 236,--       |
| Various welfare in-<br>stitutions         | 3 210,--       | 7 553,--       | 450,--         |
| Subventions to news-<br>papers etc.       | 3 564,28       | 3 815,--       | 9 300,--       |

Total • RM 363 573,91 259 844,-- 229 821,--

Among the political and military societies KRUPP specifies  
minor sums given to:

Various Soldiers' and Officer's associations

Deutsche Vereinigung, Berlin (German Association ,  
Berlin)

Arbeitsstrasse fuer sachliche Politik (Center for  
Realistic Politics)

furthermore Economic-Political Committee, Dortmund  
(Dr.SPRINGORUM).

The latter is a mixed political committee embodying  
various parties.

According to information obtained, it may be that  
political parties and individuals were subsidized, espe-  
cially during electioneering campaigns,

by the industrial and economic institutions concerned.  
 KRUPP himself denies having contributed funds for political purposes.

The audit treated the above mentioned expenditures as advertising expenses.

Plant Auditing Report Covering the Auditing Period  
1927/28 bis 1929/30

Tz 157 cc) Contributions to political parties.

According to information obtained the GUSSTAHL-FABRIK disbursed to the debit of the KRUPP A.G. the following amounts:

|         |    |            |
|---------|----|------------|
| 1927/28 | RM | 68 099,68  |
| 1928/29 | "  | 99 570,--  |
| 1929/30 | "  | 141 055,-- |

Assurance was given that no further disbursements, direct or indirect, were made and furthermore that no disbursements were entered via the accounts of the HUEGEL administration which have not been audited.

Plant Auditing Report covering the Auditing  
Period  
1930/31 till 1933/34

Tz 19 Computation of Income of the GUSSTAHL-FABRIK ...  
 5. Donations 1930/31 1931/32 1932/33 1933/34  
 - - - 593 357,87

Specification:

- |                                                                                               |            |
|-----------------------------------------------------------------------------------------------|------------|
| 1. Contributions and Subventions to newspapers as per Tz 176                                  | 22 553,70  |
| 2. Other contributions for purpose of general public utility of welfare, as per Tz. 17.       | 98 409,32  |
| 3. Donations to political organizations and to the WH7 (Winter Aid) - Tz 178 (Copy hereunder) | 352 117,04 |
| 4. Various contributions to associations and institutions as per Tz 179                       | 60 277,31  |
| 5. Subventions to the Association for the facilitation of University Studies as per Tz 180    | 60 000,--  |

593 357,87

Doc. Book II - v. BUELOW  
BUELOW Doc. No. 154  
Exhibit No.

Tz. 178 Donations to political organizations, etc.

Expenditures in 1933/34:

|                         |                      |
|-------------------------|----------------------|
| Adolf Hitler - Donation | RM 94 719,94         |
| Winter Aid              | " 190 351,20         |
| N.S.D.A.P./D.A.F.       | " 67 045,90          |
|                         | <u>RM 352 117,04</u> |

As stated by the representatives (of the company) no further disbursements for such purposes have been made, in particular not via associations, etc.

With reference to the judgment of the Reich Court of Accounts dated 29 January 1934 - I A 261/34 Industry and Tax Register 16 for 1935, the Fried. KRUPP A.G. moved that the donations made in 1932/33 should not be regarded as not deductible.

Since according to the evidence of the representatives of the company, Herr von BOHLEN and his wife respectively, being the sole shareholders, made such donations on their own, it is out of place to regard the respective donations of the Fried. KRUPP A.G. as disguised distributions of profit in the sense of the above mentioned judgment. For this reason the audit regards this type of donations of the FK up to and including the business year 1932/1933 as operating expenses. According to the evidence given by the representatives of the Fried. KRUPP A.G., no contributions affecting the Profit and Loss account, apart from minor sums, were made to the NSDAP in the period ending 30 September 1939 or, previously, to any other political parties, organizations, etc. and consequently, so far as that is concerned, there would not be any additional taxable items within the meaning of the judgment of the Reich Court of Accounts.

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