JUSTICE FOR JEWS FROM ARAB COUNTRIES

عدالة لليهود النازحين من البلاد العربية JUSTICE POUR LES JUIFS DES PAYS ARABES צדק ליהודים יוצאי מדינות ערב

Report on the Jews of Iran

Historical and Economic Analysis

Disclaimer

This Report on Iran is part of a series on the history and economic losses when Jews were displaced from 11 Muslim countries in the 20th century. Every attempt was made to locate all relevant statistical data. Although archival research was conducted in six countries, this Report should not be seen as definitive. Research was adversely affected by the fact that this mass displacement of Iranian Jews occurred more than 45 years ago and there is no central repository where records of these losses were maintained. It is hoped that additional research will be conducted in the future which would expand upon and refine the financial projections contained in this Report.

In an abundance of caution, certain sources cited in this report have been anonymized in an effort to preserve the secrecy of individuals who may still have ties to Iran.

Report on the Jews of Iran

Historical and Economic Analysis

This Report was produced by Justice for Jews from Arab Countries, LLC

Cover Photo: - A panoramic view of the Tomb of Mordechai and Esther in Hamadan, 2011

Source: 7Dorim.com

Jews are an indigenous people of the Middle East having lived in the region continuously for millennia, fully one thousand five hundred years before the advent of Islam.

In the 20th century, the breadth and scale of the near-total displacement of Jews from eleven Muslim countries in the Middle East, North Africa, and the Gulf region ranks among the more significant cases of mass displacement in modern history.

For over 75 years, the world has ignored the uprooting of Jews from the Arab totalitarian regimes, dictatorships and monarchies. Under Muslim rule, Jews were subjected to a wide-spread pattern of persecution. Official decrees enacted by Arab regimes denied human and civil rights to Jews and other minorities; expropriated their property; stripped them of their citizenship; and means of livelihood. Jews were often victims of murder; arbitrary arrest and detention; torture; and expulsions.

From the 1,000,000 Jews in 1948 based in 10 Arab countries plus Iran, to-day, less than 1% remain. Most fled to Israel, the ancestral homeland of the Jewish people for millennia.

The story of the displacement of Jews from Iran, which began in 1979 is not synonymous with Jewish refugees from Arab countries, whose plight and flight began before 1948. For peace in the Middle East, truth and justice must prevail for all Jews displaced from Muslim countries.

To that end, eleven Country Reports have been prepared to document the history and heritage, as well as the individual and communal assets lost by Jews uprooted from 10 Arab countries and Iran. This fourth Report is on the Jews of Iran.

In the spirit of the Abraham Accords, at a time of historic breakthroughs in political and economic ties between Muslim countries and Israel/Jews, the time has come for nations to unite in promoting peace and reconciliation among all peoples in the Region.

History of the Jewish Community of Iran

The Jewish presence in Iran dates back over 2,700 years, originating with the Assyrian exile (721 BC) and later the Babylonian destruction of the First Temple (586 BC). Jews flourished under Cyrus the Great, who allowed the return to Jerusalem, and maintained vibrant communities through the Parthian and Sasanian periods.

Under Islamic governance, Jews were designated as *dhimmis*, facing restrictions but also granted limited autonomy. Despite periodic persecution, Jewish scholarship and cultural output—including Judeo-Persian literature—flourished in the medieval era. The Mongol period saw both devastation and renewal, including the rise of Jewish poets like Shahin and Imrani.

A significant deterioration began with the Safavid Empire's imposition of Shi'a Islam in the 16th century. Jews were labeled *najes* (impure), subjected to humiliation, violence, and legal discrimination. Pogroms, forced conversions, and economic marginalization were widespread. The most extreme example was in 1839 in Mashhad, where the entire Jewish community was forced to convert and live as crypto-Jews for over a century.

The early 20th century brought modest legal reforms with the establishment of a constitutional

monarchy. The Pahlavi dynasty's secular nationalism improved conditions for Jews, enabling social and economic advancement, especially during the Shah's White Revolution (1963). Jews became disproportionately successful in commerce, medicine, and academia, forming the largest Jewish community in Asia and Africa (outside South Africa) by the 1970s.

However, the 1979 Islamic Revolution reversed these gains. The regime conflated Jews with Zionism and the Shah's regime, leading to arrests, executions, confiscation of property, and widespread intimidation. While Ayatollah Khomeini publicly distinguished between Jews and Zionists, Jews were specifically targeted, and antisemitic rhetoric escalated. Mass emigration followed, reducing the Jewish population from 80,000 in 1978 to fewer than 9,000 today.

Currently, the remaining Jews live mostly in Tehran. Their continued presence reflects a mix of cultural attachment, barriers to emigration, and efforts to live peacefully through caution and quiet.

Economic Analysis of The Jews of Iran

One purpose of this project is to provide a detailed and comprehensive appraisal and valuation of individual and communal property left behind by Jews displaced from Arab countries.
JJAC compiled the best evidence available on the scope of lost Jewish assets. This process included a thorough and comprehensive review of available documentation, discussions with community leaders and experts, the collection of testimonial data, an analysis of each Jewish community's place within their respective country, and a consideration of previous valuation attempts.
This project's goal was to consider the totality of Iranian Jews' financial losses, including their rural assets, urban assets, employment losses, moveable assets and private property, business losses and communal losses. The final result below is an aggregate valuation of Jewish individual and community losses from the Jewish community of Iran:

Total Value per Asset Type According to Valuation Base Year ($,1979)

Asset Type	Total Value
Rural Assets	-
Urban Assets	1,916,800,830
Employment Losses	384,000,000
Moveable Assets & Private Property	560,262,566
Business Losses	2,989,825,726
Communal Losses	28,237,625
Total	**5,879,126,747**

Using a detailed, multi-step methodology involving, among other factors, inflation, interest rates, currency exchange, etc., the Jewish losses were actualized to show a present-day value of all assets under consideration, reflected in 2024 US dollars (USDs).

On the basis of the combined total value of each asset category under consideration and the application of the methodology, the total value for all assets as of December 31, 2024, USD equals **$61,491,251,179.**

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Chapter 1 – Jewish Refugees from Muslim Countries: Legal and Political Context

When the term 'refugees' is mentioned in the context of the Middle East, the international community's singular focus has been on Palestinian refugees.

Yet, within the last 75 years, the world has ignored the mass displacement of some 1,000,000 Jews from the totalitarian regimes, dictatorships and monarchies of Syria, Egypt, Lebanon, Iran, Iraq, Algeria, Tunisia, Morocco Yemen and Aden, as well as Iran.

Neither the mass violations of the human rights of Jews in Muslim countries, nor their uprooting from their ancestral countries of birth, has ever been appropriately addressed by the international community.

In reality, as a result of the longstanding conflict in the Middle East, two populations of refugees emerged – Arabs as well as Jews from Arab countries. In fact, there were more Jews displaced from Arab countries (856,000 plus Iran)[1] than there were Palestinians who became refugees as a result of the 1948 Arab Israeli war (726,000)[2]

Asserting rights and redress for Jewish refugees is intended neither to argue against any claimed Palestinian refugee rights nor to negate any suffering. It is a legitimate call to recognize that Jews from Arab countries also became refugees because of that same Middle East conflict, and still possess rights even today.

The story of the displacement of Jews from Iran, which began in 1979 is not synonymous with Jewish refugees from Arab countries, whose plight and flight began before and after the founding of the State of Israel in 1948. This first chapter will focus on the political status and legitimate rights of Jews from Muslim countries while the singular focus on the historical and economic losses of the Jews of Iran will be dealt with in full detail in Chapters Three and Four.

Jews as an Indigenous People of the Middle East

Jews are an indigenous people of the Middle East having lived in the region continuously from pre-historic times to the present. Jews and Jewish communities proliferated throughout parts of the Middle East, North Africa, and the Gulf region for more than 2,500 years, fully one thousand years before the advent of Islam.

[1] Roumani, *The Case* 2; *WOJAC'S Voice* Vol.1, No.1

[2] United Nations Conciliation Commission for Palestine *p.* 18; United Nations,. Annual *Report of the Director General of UNRWA,* Doc 5224/5223, 25 Nov. 1952 First estimate as September 1949

Table 1 - Early Jewish Presence in the Middle East and North Africa

Country/Region	Date of Jewish Community
Iran	6th century BCE
Egypt	6th century BCE
Iraq	6th century BCE
Libya	4th century BCE
Lebanon	2st century BCE
Tunisia	2 nd century CE
Algeria	1st – 2nd century CE
Syria	1st century CE
Morrocco	1st century CE
Yemen	1st century CE

Source: Compiled from numerous sources including Goldschmid A.; Lewis B.; Newby, G.D.

Throughout the millennia, the Jewish presence endured despite various empires ruling the region, including the Persians, Greeks, Romans, Byzantines, Ottomans, and British. Notwithstanding some periods of exile, descendants of the Jewish people, maintained their unbroken lineage in the Middle East, stretching across millennia.

Longstanding Jewish Presence in the Region

The ancient Israelites were among the first inhabitants of the region. Their illustrious history is detailed in the Bible and the Dead Sea Scrolls. The uninterrupted historical presence of Jews in the Middle East can then be characterized into six periods:

Period One: Ancient Israelite History (See Appendix A)

Period Two: Destruction Of the First Temple to The Rise of Islam (See Appendix B)

Period Three: Prophet Muhammed to Colonialism

Period Four: Colonial Period

Period Five: The Rise of Jewish and Arab Nationalism

Period Six : The Founding of The State of Israel

Period Three: Prophet Muhammed To Colonialism.

With the birth of Mohammed in 570, and the advent of Islam, the region was transformed.

Starting in the seventh century, pan-Arab imperialism foisted the Arabic language and culture on indigenous peoples like Assyrians, Berbers, Kurds, Zoroastrians, Maronites, Egyptian Copts and Jews.

Following the Muslim conquest of the region, from the 7th century onward, Jews were ruled by Muslims for years under the Pact of Umar, attributed to the Second Caliph, Umar ibn al-Khattab (634-644 CE). Enacted in 637 CE, the Pact of Umar was a bilateral agreement of limitations and privileges between conquering Muslims and conquered non-Muslims who were declared "dhimmi'. The term *dhimmi*, 'protected,' was a diminished status assigned to Christians and Jews, among others, who were considered a 'People of the Book' (as opposed to atheists or polytheists) and therefore extended some degree of legal protection, while relegated to second-class status[3]

The most concrete law to which *dhimmis* were subjected was the need to pay a special tax known as '*jizya.'* The origin of this tax is contained in the Qur'an which states: *"Fight against those who have been given the scripture until they pay the due tax [jizya], willingly or unwillingly."*[4]

By paying the *jizya,* Jews and Christians were allowed to practice their faith, maintain personal security and were permitted limited religious, educational, professional and business opportunities. They were also subject to discriminatory restraints.

Restrictions for the *dhimmi* under the Pact of Umar prohibited Jews and other religious minorities from holding public religious ceremonies; and the legal exclusion of Jews from holding public office. The dhimmi could not raise himself above the Muslim nor could his synagogue be higher than the mosques. Non-Muslims could not ride horses, only donkeys and were required to dismount if he passed a Muslim. The Jew was tolerated but barely so [5]

These practices were not uniform within the Arab world and there were even differences in individual countries. [6]

Throughout the countries colonialized by the Muslim conquest, non-Arab and non-Muslim minorities, among the indigenous inhabitants in those regions, remained as minorities in their ancestral places of birth.

Period Four: Colonial Period

European colonialism in the Arab world was partially spurred by the British conquest of India, which led Napoleon to invade Egypt in 1798, in part to disrupt British trade routes. Although the French occupation of Egypt was short-lived, it was not long before the European presence in the Arab world grew. France's colonization of Algeria began in 1830, of Tunisia in 1881, and of Morocco in 1912. Meanwhile, Britain colonized Egypt in 1882 and also took control of Sudan in 1899. And in 1911, Italy colonized Libya.[7]

After World War I and with the fall of the Ottoman Empire, control over the Middle East fell into the hands of France and Great Britain.

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[3] Cohen, Cresent p. 52-53
[4] Quaran, *Sura* 9:
[5] Cohen, *Cresent* 65
[6] Yeor, *Islam and Dhimmitude*; Yeor, *The Dhimmi*; Deshem and Zenner; Stillman*, Jews of Arab Land*
[7] Arab Center, "The Colonial Legacy in the Arab World: Health, Education, and Politics", Washington DC., Accessed Nov. 10, 2024
https://arabcenterdc.org/resource/the-colonial-legacy-in-the-arab-world-health-education-and-politics/

Jews fared well under secular, colonial 'European' rule. This period witnessed a gradual erosion of the dhimmi system and a growing integration of Jewish and other communities into the broader societies in which they lived.

Many Jews experienced increased prosperity and opportunities during this era, contributing significantly to many fields such as education, finance, culture, politics, and administration.

Period Five: The Rise of Jewish and Arab Nationalism

Arab nationalism emerged in the early 20th century as an opposition movement in the Arab provinces of the Ottoman Empire, and European imperialism, later evolving into the overwhelmingly dominant ideological force in the Arab world.

It started out as a political ideology asserting that Arabs constitute a single nation. As a traditional nationalist ideology, it promotes Arab culture and civilization, celebrates Arab history, the Arabic language and Arabic literature. It often also calls for unification of Arab society.[8]

Zionism, or Jewish nationalism, is a modern political movement. Its core beliefs are that all Jews constitute one nation (not simply a religious or ethnic community) and that the only solution to anti-Semitism is the concentration of as many Jews as possible in the biblical land of Israel, and the establishment of a Jewish state in their ancestral homeland.

Most associate Theodor Herzl with the founding of the Zionist movement in 1897. While Herzl succeeded in bringing together virtually all Zionist groups under one organizational roof, there was significant Zionist activity before Herzl came onto the scene.

The history of Zionism began earlier and is intertwined with Jewish history and Judaism.[9] More than 20 new Jewish settlements were established in Palestine between 1870 and 1897 (the year of the first Zionist Congress).[10]

Arab nationalists predominantly perceived Zionism as a threat to their own aspirations.

Beginning with the Balfour Declaration in 1917 and intensifying in the 1930s during the Arab Revolt, tensions between Arab nationalism and Jewish nationalism escalated. From as early as 1922 and into the 1960s, all of the North African states gained independence from their colonial European rulers.

In the aftermath of World War II, many regions transitioned from imperial rule to nation-states. Countries like Jordan and Iraq emerged in the wake of colonialism's decline. The Middle East became a focal point for political realignment, with borders redrawn and new Arab governments established. The evolution of Arab, Muslim states did not bode well for its Jewish inhabitants.

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[8] Dawisha, Adeed, "Requiem for Arab Nationalism", *Middle East Quarterly*, Winter 2003. Accessed Nov. 10, 2024, https://www.meforum.org/middle-east-quarterly/requiem-for-arab-nationalism

[9] University of Michigan College of Literature, Science, and the Arts, accessed Nov. 10, 2024 https://lsa.umich.edu/content/dam/cmenas-assets/cmenas-documents/unit-of-israel-Palestine/Section1_Zionism.pdf

[10] *Snitkoff, Rabbi Ed "Secular Zionism". My Jewish Learning. Accessed on Nov. 11, 2024* http://www.myjewishlearning.com/israel/Jewish_Thought/Modern/Secular_Zionism.shtml

The Arab League and Jewish Refugees

To promote Arab unity, the Arab League was established by Pact on March 22, 1945, initially composed of Egypt, Syria, Iraq, Lebanon, Transjordan, Saudi-Arabia, and Yemen. According to the Pact, the League has as its purpose to strengthen relations between the member-states, to coordinate their policies in order to achieve cooperation between them, and to safeguard their independence and sovereignty.[11]

Over time, these Arab League member states colluded in, and coordinated, a shared pattern of conduct that appeared intended to coerce Jews to leave, or to use them as weapons in their struggle against first Zionism and then the State of Israel. This is evidenced even before 1948 from: (a) reports on multilateral meetings of the Arab League; (b) statements and threats made by delegates of Arab countries at the U.N.; and c) and strikingly similar legislation and discriminatory decrees, enacted by numerous Arab governments, that violated the fundamental rights and freedoms of Jews resident in Arab countries.[12]

The danger to Jews was well known and even declared publicly in threats made against their Jewish populations by Arab regime officials at the United Nations.

- In a key address to the Political Committee of the U.N. General Assembly on the morning of November 24, 1947, just five days before that body voted on the partition plan for Palestine, Heykal Pasha, an Egyptian delegate, made the following statement:

  "*The United Nations ... should not lose sight of the fact that the proposed solution might endanger a million Jews living in the Moslem countries. ... If the United Nations decided to partition Palestine, they might be responsible for very grave disorders and for the massacre of a large number of Jews."*[13]

- In an afternoon session of the Political Committee of the U.N. General Assembly on November 24, 1947, the Palestinian delegate to the UN, Jamal Husseini, representing the *Arab Higher Committee of Palestine* to the UN General Assembly, made the following threat:

  "It should be remembered that there were as many Jews in the Arab world as there are in Palestine whose positions might become very precarious."[14]

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[11] The Avalon Project "Pact of the League of Arab States, 22 March 1945". Yale Law School. 1998.Acessed on Nov. 10, 2024, https://avalon.law.yale.edu/20th_century/arableag.asp

[12] The Text of Law Drafted by the Political Committee of the Arab League was reported on in a front page, May 16, 1948, New York Times article headlined: "Jews in Grave Danger in All Moslem Lands"

[13] U.N. General Assembly, Second Session, Official Records, Ad Hoc Committee on the Palestinian Question, Summary Record of the Thirteenth Meeting, Lake Success, N.Y., November 24, 1947 (A/AC.14/SR.30). This comment was made at 10:30am.

[14] U.N. General Assembly, Second Session, Official Records, Ad Hoc Committee on the Palestinian Question, Summary Record of the Thirty-First Meeting, Lake Success, N.Y., November 24, 2947 (A/AC.14/SR.31) This comment was made at 2:30pm.

- On November 28, 1947, Iraq's Foreign Minister Fadil Jamali, at the 126th Plenary Meeting of the UN General Assembly stated:

  "Not only the uprising of the Arabs in Palestine is to be expected but the masses in the Arab world cannot be restrained. The Arab-Jewish relationship in the Arab world will greatly deteriorate."[15]

Words were followed by actions.

In 1947, the Political Committee of the Arab League (League of Arab States) drafted a law that was to govern the legal status of Jewish residents in all Arab League countries. Entitled: Text of Law Drafted by the Political Committee of the Arab League, it provided that "...all Jews – with the exception of citizens of non-Arab countries – were to be considered members of the Jewish 'minority state of Palestine,'; that their bank accounts would be frozen and used to finance resistance to 'Zionist ambitions in Palestine'; Jews believed to be active Zionists would be interned as political prisoners and their assets confiscated; only Jews who accept active service in Arab armies or place themselves at the disposal of these armies would be considered 'Arabs.'[16]

The draft law was a prediction of what was to happen to Jews in the region. It became a blueprint, in country after country, for the laws which were eventually enacted against Jews - denationalizations; freezing of Jewish bank accounts; diverting funds of frozen Jewish bank accounts to pay for the Arab wars against Israel; confiscation of property of "active Zionists"; and Zionism became a criminal offence throughout the region, in some cases punishable by death. Property confiscation of Jews was widespread[17]. The Arab League had accomplished its goal.

PERIOD SIX : JEWISH REFUGEES AND THE FOUNDING OF THE STATE OF ISRAEL

There were many factors that finally influenced virtually all Jews resident in North Africa, the Middle East and the Gulf Region to leave: the rise of Arab nationalism; after the European colonialists left, the establishment of sovereign Arab, Islamic states; discriminatory decrees adopted by Arab regimes; the UN moving towards partition; the outbreak of war in 1948; etc. These factors convinced Jews resident in Arab countries that their situation had become dangerously untenable and that it was time to leave.

Following the UN vote on the partition plan in November 1947, and the declaration of the State of Israel in 1948, the status of Jews in Arab countries changed dramatically as six Arab countries – Egypt, Jordan, Syria, Lebanon, Iraq and Saudi Arabia – as well as the Palestinians, declared war, or backed the war against Israel. This rejection by the Arab world of a Jewish state in the Middle

[15] U.N. General Assembly, Second Session, Official Records, Verbatim Record of the 126th Plenary Meeting, November 28, 1947, p. 1391.

[16] The Text of Law Drafted by the Political Committee of the Arab League was reported on in a front page, May 16, 1948, New York Times article headlined: "Jews in Grave Danger in All Moslem Lands"

[17] Ibid

East triggered hostile reactions to Jews by Arab regimes and most of their peoples. Jewish populations in Muslim countries were suspected of dual loyalties and were under assault. For example:

- After the 1947 United Nations General Assembly Resolution 181 (Partition Plan), rioters, joined by the local police force, engaged in a bloody pogrom in Aden that killed 82 Jews and destroyed hundreds of Jewish homes.[18]
- In Syria, during November 1947 there were pogroms in several cities; synagogues were burned and of Jews were arrested.[19]
- Between June and November 1948, bombs set off in the Jewish Quarter of Cairo killed more than 70 Jews and wounded nearly 200. [20]

In the immediate aftermath of the 1948 War of Independence, hundreds of thousands of Jews were either uprooted from their countries of residence or became subjugated, political hostages of the Arab Israeli conflict.

Displacement of Jews from Arab Countries

In reality. the displacement of Jews began even before the founding of the State of Israel. It accelerated in the twentieth century when, under Muslim rule, Jews were subjected to a wide-spread pattern of persecution. Official decrees and legislation enacted by Arab regimes denied human and civil rights to Jews and other minorities; expropriated their property; stripped them of their citizenship; and other means of livelihood. Jews were often victims of murder; arbitrary arrest and detention; torture; and expulsions.

As a result of these twentieth century developments, post-World War II life for Jews in Arab countries became dangerous and untenable. Leaving was not always easy – the difficulty varied from country to country. In some countries, Jews were forbidden to leave (e.g., Syria); in others, Jews were displaced *en masse* (e.g., Iraq); in some places, Jews lived in relative peace under the protection of Muslim rulers (e.g., Tunisia, Morocco); while in other states, they were expelled (e.g., Egypt) or had their citizenship revoked (e.g. Libya).

However, the final result was the same - the mass displacement -. the ethnic cleansing - of some 856,000 Jews from some ten Arab countries – in a region overwhelmingly hostile to Jews.

As noted in the Table below, the mass displacement of Jews from Arab countries coincided with major conflicts in the Middle East (e.g. 1948 War; 1956 War; 1967 War; etc.) Each conflict led to major displacements of Jews from Arab countries. The cumulative result was that, over a fifty-three-year period from 1948- until today, approximately 99% of all Jews resident in Arab countries and Iran have been displaced.

[18] Sachar, *A History of Israel*, p. 397-398.
[19] Trigano, Samuel, *"Elimination of Israelite Communities in Arab And Islamic Countries*", Outline Presentation, p. 9
[20] Sachar, p. 401

Table 2 - Country of Origin and Jewish Population Compiled by Justice for Jews from Arab Countries

Country or Territory	1948 Jewish population	1958 Jewish population[21]	1968 Jewish population[22]	1976 Jewish population[23]	2001 Jewish population[24]	2024 Estimates
Aden	8,000	800	0	0	0	0
Algeria	140,000	130,000	3,000	1,000	0	0
Egypt	75,000	40,000	2,500	400	100	15
Iraq	135,000	6,000	2,500	350	100	5
Lebanon	5,000	6,000	3,000	400	100	50
Libya	38,000	3,750	500	40	0	0
Morocco	265,000	200,000	50,000	18,000	5,700	2,500
Syria	30,000	5,000	4,000	4,500	100	3
Tunisia	105,000	80,000	10,000	7,000	1,500	1,500
Yemen	55,000	3,500	500	500	200[25]	1
Subtotal	856,000[26]	475,050	76,000	32,190	7,800	4,074[27]
Iran	100,000+	-	-	-	8,756[28]	

What led to this mass exit and displacement of was a wide-spread pattern Arab regimes instituted legal, economic, political and behavioral processes aimed at isolating and persecuting Jews in their countries. These measures can be categorized as follows:[29]

A) Denial of Citizenship
B) Quarantine and Detention of People
C) Legal Restrictions
D) Economic Decrees/Sanctions
E) Socioeconomic Discrimination
F) Pogroms

The examples listed below are a mere sampling of the actual and extensive discriminatory measures and decrees enacted by Arab regimes against their Jewish populations.

[21] American Jewish Yearbook (AJY) v.58 American Jewish Committee.
[22] AJY v.68; AJY v.71
[23] AJY v.78
[24] AJY v.101
[25] AJY v.102
[26] Roumani, The Case 2; WOJAC'S Voice Vol.1, No.1
[27] Estimates derived in discussions with the recognized leadership of the World Organizations representing Sephardi/Mizrahi communities from these respective countries.
[28] Official Census in Iran; As of 2012
[29] Trigano, p. 2

A) ***Denial of Citizenship***

Egypt:

- According to the first Nationality Code promulgated by Egypt on May 26, 1926, a person born in Egypt of a 'foreign' father, (who himself was also born in Egypt), was entitled to Egyptian nationality only if the foreign father *"belonged racially to the majority of the population of a country whose language is Arabic or whose religion is Islam*." [30]
- A mass departure of Jews was sparked in 1956 when Egypt amended the original Egyptian Nationality Law of 1926. Article 1 of the Law of November 22, 1956, stipulated that "Zionists" were barred from being Egyptian nationals. Article 18 of the 1956 law asserted that "Egyptian nationality may be declared forfeited by order of the Ministry of Interior in the case of persons classified as Zionists." Moreover, the term "Zionist" was never defined, leaving Egyptian authorities free to interpret the law as broadly as they wished. [31]

Iraq:

- Law No. 1 of 1950, entitled "Supplement to Ordinance Canceling Iraqi Nationality," in fact deprived Jews of their Iraqi nationality. Section 1 stipulated that *"the Council of Ministers may cancel the Iraqi nationality of the Iraqi Jew who willingly desires to leave Iraq for good*" (official Iraqi English translation).[32]

Libya:

- The Citizenship Act of June 12, 1951, (Section 11/27) places restrictions on the status of non-Muslims (e.g. Jews were not allowed to vote or play any political role).[33]
- On August 8, 1962, the Council of Ministers announced a Royal Decree amending Article 10 of the Citizenship Act, which provided, *inter alia*, that a Libyan national forfeited his nationality if he had had any contact with Zionism. The retroactive effect of this provision, commencing with Libyan independence on December 24, 1951, enabled the authorities to deprive Jews of Libyan nationality at will.[34]

[30] Article 10(4) of the Code. See: Maurice de Wee, La Nationalite Egptienne, Commentairo de la loi du mai 1926, p. 35.
[31] Law No. 391 of 1956, Section 1(a), *Revue Egyptienne de Droit International*, vol. 12, 1956, p. 80.
[32] Law No. 1 of 1950, entitled "Supplement to Ordinance Canceling Iraqi Nationality," *Official Iraqi Gazette*, March 9, 1950.
[33] Trigano, p.3
[34] UNHCR Archives, Confidential memorandum to Prince Sadruddin Aga Khan, UN High Commissioner for Refugees, dated May 8, 1970.

B) Quarantine and Detention of People

Yemen:

- In 1949, Jews were officially banned from leaving the country. This injunction still exists today. [35]

Libya:

- Law No.62 of March 1957, Article 1 of which provided, inter alia, that physical persons or corporations were prohibited from entering directly or indirectly into contracts of any nature whatsoever with organizations or persons domiciled in Israel, with Israel citizens or with persons acting on behalf of Israel, or with their representatives. [36]

Syria:

- In 1973, communication with the outside world was banned.[37]

Many other measures were imposed in Iraq; Tunisia; Morocco; Iran and Egypt [38]

C) Legal Restrictions

Egypt:

- Promulgation in 1957 of Army Order No. 4 relating to those who administer the property of the so-called people and associations ("Zionist" i.e. Jewish) are subject to imprisonment or supervision.[39]

Libya:

- Law of Dec 31,1958, a decree issued by the President of the Executive Council of Tripolitania, ordered the dissolution of the Jewish Community Council and the appointment of a Moslem commissioner nominated by the Government.[40]

Many other legal restrictions against Jews were imposed in Iraq, Lebanon, Iran, Yemen; Syria; Morocco; and Tunisia;[41]

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[35] Trigano, p. 3
[36] Gruen, *"Libya and the Arab League*", p. 11
[37] Trigano, p.3
[38] Trigano, p. 3-4
[39] *Egyptian Official Gazette, No. 88, November 1, 1957*
[40] UNHCR Archives, Confidential memorandum to Prince Sadruddin Aga Khan, UN High Commissioner for Refugees, dated May 8, 1970.
[41] Trigano, p. 4

D) Economic Sanctions

Syria:

- In April of 1950, a 'Jewish property foreclosure Law" allowed authorities to seize Jewish houses, land, and shops in the cities of Allepo and Kamishli. Palestinian refugees were then allowed to settle in these formerly Jewish neighborhoods. A ransom had to be paid for every Jew leaving the country. [42]

Egypt:

- Law No. 26 of 1952 obligated all corporations to employ certain prescribed percentages of "Egyptians." A great number of Jewish salaried employees lost their jobs, and could not obtain similar ones, because they did not belong to the category of Jews with Egyptian nationality.[43]

Iraq:

- Law No. 5 of 1951, entitled "A law for the Supervision and Administration of the Property of Jews who have Forfeited Iraqi Nationality," also deprived them of their property. Section 2(a) "freezes" Jewish property.[44]

- There were a series of laws that subsequently expanded on the confiscation of assets and property of Jews who "forfeited Iraqi nationality". These included Law No. 12 of 1951[45] as well as Law No. 64 of 1967 (relating to ownership of shares in commercial companies) and Law No. 10 of 1968 (relating to banking restrictions).

Other economic sanctions were imposed in Iran, Yemen; Libya; Morocco and Tunisia.[46]

E) Socioeconomic Discrimination

Egypt:

- On July 29, 1947, an amendment was introduced to the Egyptian Companies Law which required at least 75% of the administrative employees of a company to be Egyptian nationals and 90% of employees in general. This resulted in the dismissal and loss of livelihood for many Jews since only 15% had been granted Egyptian citizenship.[47]

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[42] Ibid, p. 6
[43] Laskier, "Egyptian Jewry"
[44] Law No. 5 of 1951, entitled "A Law for the Supervision and Administration of the Property of Jews who have Forfeited Iraqi Nationality," *Official Iraqi Gazette*, March 10, 1951 (English version), p. 17.
[45] Law No. 12 of 1951, supplementary to Law No. 5 (*Official Gazette,* English version, 27 January 1952, p.32)
[46] Trigano, p. 5
[47] Cohen, H.J., p. 88

Iraq:

- In Iraq, no Jew is permitted to leave the country unless he deposits £5,000 ($20,000) with the Government to guarantee his return. No foreign Jew is allowed to enter Iraq, even in transit. [48]

Libya:

- On May 24, 1961, a law was promulgated which provided that only Libyan citizens could own and transfer property. Conclusive proof of the possession of Libyan citizenship was required to be evidenced by a special permit that was reported to have been issued to only six Jews in all. [49]

Other such socioeconomic discriminatory measures were imposed on the Jews in Yemen; Syria; Libya; Morocco; Egypt and, Tunisia[50];

F) Pogroms

Morocco:

- In Morocco, On June 7 and 8, 1948, there were riots against Jews in Ojeda and Jareda.[51]

Egypt:

- In 1954, upon the Proclamation of a State of Siege in Egypt, the Military Governor of Egypt was authorized "to order the arrest and apprehension of suspects and those who prejudice public order and security." At least 900 Jews, without charges being laid against them, were detained, imprisoned or otherwise deprived of their liberty.[52]

Iraq:

- At the end of 1968, scores were jailed upon the discovery of a local "spy ring" composed of Jewish businessmen. Fourteen men, eleven of them Jews, were sentenced to death in staged trials and hanged in the public squares of Baghdad; others died of torture. [53]

Other pogroms and violence against Jews occurred in, Libya; Lebanon, Iran, Yemen; Syria; Tunisia; and Algeria; [54]

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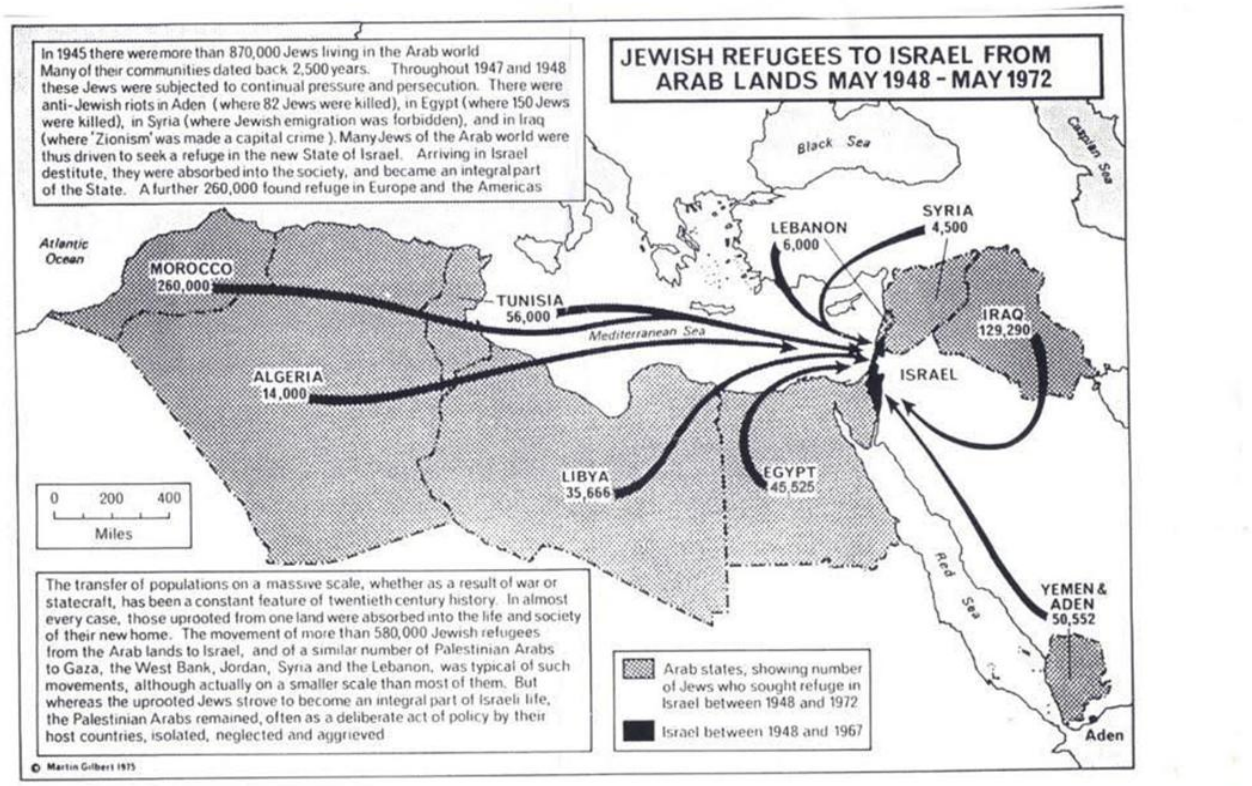
[48] *New York Times*, May 16, 1948, front page
[49] UNHCR Archives, Confidential memorandum.to to Prince Sadruddin Aga Khan, May 8, 1970.
[50] Trigano, p. 6-7
[51] Trigano, p. 9
[52] Article 3, Paragraph 7 of Emergency Law No. 5333 of 1954.
[53] Judith Miller and Laurie Mylroie, *Saddam Hussein and the Crisis in the Gulf*, p. 34.
[54] Trigano, p. 7-10

Iran

The displacement of Jews from Iran began as a result of the 1979 Islamic Revolution. The regime conflated Jews with Zionism and the Shah's regime, leading to arrests, executions, confiscation of property, and widespread intimidation. While Ayatollah Khomeini publicly distinguished between Jews and Zionists, Jews were disproportionately targeted, and antisemitic rhetoric escalated. Mass emigration followed, reducing the Jewish population from 80,000 in 1978 to fewer than 9,000 today

Jews who left Muslim countries were not voluntary migrants. They left their home countries neither for economic reasons nor solely for religious freedom. They suffered from harassment and discrimination. They were driven from their homes as a result of the persecution they suffered. Over 2/3 of all Jews displaced from Arab countries – roughly 650,000 - emigrated to Israel:

Map 1 – Jewish Refugees to Israel from Arab lands May 1948 – May 1972



Source: Martin Gilbert, Jews *of Arab Lands*, p.16

While Zionism motivated most to settle in Israel, an estimated 260,000 people [55] – or about one third - of all Jewish refugees immigrated to other countries (e.g. Britain, France, USA, Canada, etc.). In virtually all cases, as Jews left their homes and their countries of birth, individual and communal properties were confiscated without compensation.

Were Jews Displaced from Muslim Countries Legally Refugees

The internationally accepted definition for the term "refugee" derives from the Statute of the United Nations High Commissioner for Refugees that was established by United Nations General Assembly Resolution 319 (IV) on December 3, 1949. The Convention Relating to the Status of Refugees was adopted on July 28, 1951, by the United Nations Conference of Plenipotentiaries on the Status of Refugees and Stateless Persons, which was convened under General Assembly Resolution 429 (V) of December 14, 1950, and entered into force on April 22, 1954. Article 1 of *The 1951 Convention relating to the Status of Refugees* states the following:

> *For the purposes of the present Convention, the term "refugee" shall apply to any person who: ... (2) As a result of events occurring before 1 January 1951 and owing to well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group or political opinion, is outside the country of his nationality and is unable, or owing to such fear, unwilling to avail himself of the protection of that country; or who, not having a nationality and being outside the country of his former habitual residence as a result of such events, is unable or, owing to such fear, unwilling to return to it.…*

This internationally accepted definition of "refugees" applied to many Jews who fled Muslim countries who clearly had, a "*well-founded fear of being persecuted*."

The plight of Jewish refugees displaced from Jews in Arab countries was finally and formally recognized when, on two separate occasions, the United Nations High Commissioner for Refugees (UNHCR) specifically declared that Jews fleeing from Arab countries were indeed refugees "who fall under the mandate" of the UNHCR. The first recognition pertained to Jews fleeing Egypt. In a 1957 statement to the UNREF Executive Committee, Mr. Auguste Lindt, UN High Commissioner for Refugees stated:

> *"Another emergency problem is now arising - that of refugees from Egypt. There is no doubt in my mind that those refugees from Egypt who are not able, or not willing to avail themselves of the protection of the Government of their nationality fall under the mandate of my office."* [56]

[55] Gilbert, *Atlas of the Arab Israeli conflict.* p. 48

[56] Mr. Auguste Lindt, UN High Commissioner for Refugees, Report of the UNREF Executive Committee, Fourth Session – Geneva 29 January to 4 February 1957.

The second recognition by the UNHCR that Jews fleeing Arab countries were indeed refugees came in 11 years later in a letter released by the Office of the UN High Commissioner:

> *"I refer to our recent discussion concerning Jews from Middle Eastern and North African countries in consequence of recent events. I am now able to inform you that such persons may be considered prima facie within the mandate of this Office."*[57]

The significance of this second ruling was twofold:

1) Unlike the first statement by the High Commissioner that merely referred to "*refugees from Egypt*" - the vast majority of whom were Jews - this letter referred specifically to "Jews"; and

2) Unlike the first determination that limited UNHCR involvement to "refugees from Egypt", this statement constituted a ruling that Jews who had left *any* of the "*Middle Eastern and North African countries*" - namely: Algeria, Egypt, Lebanon, Libya, Morocco, Syria, and Tunisia – all fell within the mandate of the Office of the UNHCR.

Do These Former Jewish Refugees Still Possess Rights To-day?

The statute of limitations does not apply to the right of refugees to petition for rights and redress. This principle is enshrined in the "*Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law",* adopted and proclaimed by General Assembly on December 16, 2005. It states, in part:

> *6… statutes of limitations shall not apply to gross violations of international human rights law and serious violations of international humanitarian law which constitute crimes under international law.*

The passage of time does not negate the right of refugees to petition for redress for the mass violations of their human rights as well as for the personal losses. If a refugee left behind assets, including bank accounts and pension plans, they do not lose their rights to these assets, notwithstanding how many years have passed. Therefore, former Jewish refugees have the legal right, under international law – even today - to petition for rights and redress.

United Nation and Middle East Refugees

So, in fact, both Palestinians and Jews from Arab countries were recognized as *bona fide* refugees by the relevant UN Agencies.

[57] Dr. E. Jahn, Office of the UN High Commissioner, United Nations High Commissioner for Refugees, Document No. 7/2/3/Libya, July 6, 1967.

The declaration that Palestinians were refugees was made by the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) and accepted by the international community. The designation by the UNHCR that Jews fleeing Arab countries were indeed refugees was less known and not publicized.

From the mid 1940's onward, the United Nations was faced with two refugee populations; both emerging from the same conflict; in comparable numbers, both recognized by the UN as *bone fide* refugees; with both still possessing rights today. Nonetheless, there are startling differences in the treatment, by the United Nations, of Arab refugees compared to Jewish refugees. For example:

With respect to Security Council resolutions, from 1946 – 2024 inclusive, there were a total of 338 Security Council resolutions on the Middle East in general, and 9 resolutions on Palestinian refugees in particular. During that same time period, there was not one Resolution dealing with Jewish refugees.[58]

UN Security Council Resolutions on Middle East Refugees			
	Resolutions on the Middle East	**Resolutions on Palestinian Refugees**	**Resolutions on Jewish Refugees**
SECURITY COUNCIL	338	9	0

With respect to Resolutions of the UN General Assembly,[59] from 1949 to 2024 inclusive, the General Assembly focused much greater attention on the issue of Palestinian refugees – over 21 % of its resolutions – more than on any other Middle East issue.

UN General Assembly Resolutions on Middle East Refugees			
	Resolutions on Middle East	**Resolutions on Palestinian Refugees**	**Resolutions on Jewish Refugees**
GENERAL ASSEMBLY	976	208	0

In contrast to Palestinian refugees, General Assembly resolutions never specifically addressed the issue of Jewish refugees, nor were there any resolutions on other topics that mentioned Jewish

[58] Urman, Dr. Stanley A., *The United Nations and Middle East Refugees: The Differing Treatment Of Palestinians And Jews; Rutgers University, 2010.* Page 134. Analysis derived from United Nations Information System on the Question of Palestine (UNISPAL), Statistics updated to 20.24 from UNISPAL on Nov. 2. 2024. https://www.un.org/unispal/data-collection/

[59] Ibid, Page 137. Statistics updated to 20.24 from UNISPAL on Nov. 2. 2024. https://www.un.org/unispal/data-collection/

refugees from Arab countries.
However, there is one UN Resolution that does refer to Jewish refugees from Arab countries obliquely, while still not mentioning their plight directly.

UN Security Council Resolution 242

On November 22nd, 1967, the Security Council unanimously adopted Resolution 242, which laid down the principles for a peaceful settlement in the Middle East.
Still considered the primary vehicle for resolving the Arab-Israel conflict, Resolution 242, stipulates that a comprehensive peace settlement should necessarily include "*a just settlement of the refugee problem*". No distinction is made between Arab refugees and Jewish refugees. This was the intent of the Resolution's drafters and sponsors.
On Thursday, November 16, 1967, the United Kingdom submitted their draft of Resolution 242 [S/8247] to the UN Security Council. The UK version of 242 was not exclusive and called for a just settlement of "the refugee problem." Just four days after the United Kingdom submission, the Soviet Union's U.N. delegation submitted their own draft Resolution 242 to the Security Council [S/8253] restricting the just settlement only to "Palestinian refugees" [Para. 3 (c)].
On Wednesday, November 22, 1967, the Security Council gathered for its 1382nd meeting in New York at which time, the United Kingdom's draft of Resolution 242 was voted on and unanimously approved.[60] Immediately after the UK's version of 242 was adopted, the Soviet delegation advised the Security Council, that "*it will not insist, at the present stage of our consideration of the situation in the Near East, on a vote on the draft Resolution submitted by the Soviet Union*" which would have limited 242 to Palestinian refugees only.[61] Even so, Ambassador Kuznetsov of the Soviet Union later stated: "The Soviet Government would have preferred the Security Council to adopt the Soviet draft Resolution…" [62]
Thus, the attempt by the Soviets to restrict the "just settlement of the refugee problem" merely to "Palestinian refugees" was not successful. The international community adoption of the UK's inclusive version signaled a desire for 242 to seek a just solution for all – including Jewish refugees.
Moreover, Justice Arthur J. Goldberg, the US Ambassador to the United Nations who was seminally involved in drafting[63] the unanimously adopted Resolution, told The Chicago Tribune that the Soviet version of Resolution 242 was "not even-handed."[64]

[60] Security Council Official Records - November 22, 1967 - S/PV.1382 - Paragraph 67
[61] Security Council Official Records - November 22, 1967 - S/PV.1382 - Paragraph 117
[62] Security Council Official Records - November 22, 1967 - S/PV.1382 - Paragraph 117
[63] Transcript, Arthur J. Goldberg Oral History Interview I, 3/23/83, by Ted Gittinger; Lyndon B. Johnson Library. March 23, 1983; Pg I-10
[64] "Russia stalls UN Action on Middle East." The Chicago Tribune. November 21, 1967, pg. B9

He went further, in pointing out that:

> *"A notable omission in 242 is any reference to Palestinians, a Palestinian state on the West Bank or the PLO. The resolution addresses the objective of 'achieving a just settlement of the refugee problem.' This language presumably refers both to Arab and Jewish refugees, for about an equal number of each abandoned their homes as a result of the several wars…."*[65]

So, it is clear that the intent of UN Resolution 242 requires a "just settlement of the refugee problem" that includes Jewish refugees, as equally as Palestinian refugees.

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Other international Agreements and entities have recognized the rights of Jewish refugees from Arab countries.

Multilateral Initiatives

- The Madrid Conference, which was first convened in October 1991, launched historic, direct negotiations between Israel and many of her Arab neighbors. In his opening remarks at a conference convened to launch the multilateral process held in Moscow in January 1992, then-U.S. Secretary of State James Baker made no distinction between Palestinian refugees and Jewish refugees in articulating the mandate of the Refugee Working Group as follows: *"The refugee group will consider practical ways of improving the lot of people throughout the region who have been displaced from their homes."*[66]
  No distinction is made between Arab and Jewish refugees.
- The Road Map to Middle East Peace, advanced in 2002 by the Quartet (the U.N., EU, U.S., and Russia) also refers in Phase III to an "*agreed, just, fair and realistic solution to the refugee issue*", language applicable both to Palestinian and Jewish refugees.

Bilateral Arab Israeli Agreements

Israeli agreements with her Arab neighbors allow for a case to be made that Egypt, Jordan and the Palestinians have affirmed that a comprehensive solution to the Middle East conflict will require a "*just settlement*" of the "*refugee problem*" that will include recognition of the rights and claims of all Middle East refugees:

Israel – Egypt Agreements 1978 and 1979

The *Camp David Framework for Peace in the Middle East* of 1978 (the "Camp David Accords") includes, in paragraph A(1)(f), a commitment by Egypt and Israel to *"work with*

[65] Goldberg, Arthur J., "Resolution 242: After 20 Years." The Middle East: Islamic Law and Peace (U.S. Resolution 242: Origin, Meaning and Significance.) National Committee on American Foreign Policy; April 2002. (Originally written by Arthur J. Goldberg for the American Foreign Policy Interests on the occasion of its twentieth anniversary in 1988.)
[66] Remarks by Secretary of State James A. Baker, III before the Organizational Meeting for Multilateral Negotiations on the Middle East, House of Unions, Moscow, January 28, 1992.

each other and with other interested parties to establish agreed procedures for a prompt, just and permanent resolution of the implementation of the refugee problem."

Article 8 of the *Israel – Egypt Peace Treaty* of 1979 provides that the "*Parties agree to establish a claims commission for the mutual settlement of all financial claims."* Those claims were to include those of former Jewish refugees displaced from Egypt.

Israel – Jordan Peace Treaty, 1994

Article 8 of the *Israel – Jordan Peace Treaty*, entitled "Refugees and Displaced Persons" recognizes, in paragraph 1, "*the massive human problems caused to both Parties by the conflict in the Middle East".* Reference to massive human problems in a broad manner suggests that the plight of all refugees of "*the conflict in the Middle East"* includes Jewish refugees from Arab countries.

Israeli Palestinian Agreements, 1993-

Almost every reference to the refugee issue in Israeli Palestinian agreements, talks about "refugees", without qualifying which refugee community is at issue, including the *Declaration of Principles of 13 September 1993* {Article V (3)}, and the *Interim Agreement of September 1995* {Articles XXXI (5)}, both of which refer to "refugees" as a subject for permanent status negotiations, without qualifications.

Recognition by Political Leaders of Jewish Refugees from Arab Countries

Recognition by political leaders has enhanced the credibility of Jewish refugees from Arab countries and strengthened the legitimacy of their claims for rights and redress.

- U.S. President Jimmy Carter, after successfully brokering the Camp David Accords and the Egyptian Israeli Peace Treaty, stated in a press conference on Oct. 27, 1977:

  "Palestinians have rights… obviously there are Jewish refugees…they have the same rights as others do."

- Former U.S. President Bill Clinton made the following assertion after the rights of Jews displaced from Arab countries were discussed at 'Camp David II' in July 2000.[67]

  There will have to be some sort of international fund set up for the refugees. There is, I think, some interest, interestingly enough, on both sides, in also having a fund which

[67] From White House Transcript of Israeli television interview

compensates the Israelis who were made refugees by the war, which occurred after the birth of the State of Israel. Israel is full of people, Jewish people, who lived in predominantly Arab countries who came to Israel because they were made refugees in their own land.

- Canadian Prime Minister Paul Martin recognized Jewish refugees in a June 3rd, 2005, interview with the Canadian Jewish News which he later reaffirmed in a July 14, 2005 letter:

  A refugee is a refugee and that the situation of Jewish refugees from Arab lands must be recognized. All refugees deserve our consideration as they have lost both physical property and historical connections. I did not imply that the claims of Jewish refugees are less legitimate or merit less attention than those of Palestinian refugees.

- British Prime Minister Theresa May spoke at a dinner in London marking the 100th anniversary of the Balfour Declaration, on November 2nd, 2017:

  We must recognize how difficult at times this journey has been – from the Jews forced out of their homes in Arab countries in 1948 to the suffering of Palestinians affected and dislodged by Israel's birth – both completely contrary to the intention of Balfour to safeguard all of these communities.

Legislation Recognizing Rights for Jewish Refugees from Arab Countries

Unanimously adopted by the **United States** Congress on April 1, 2008, House Resolution 185 affirms that all victims of the Arab-Israeli conflict must be recognized and urges the President and US officials participating in any Middle East negotiations to ensure: "….*that any explicit reference to Palestinian refugees is matched by a similar explicit reference to Jewish and other refugees, as a matter of law and equity.*"

On March 5, 2014, **Canada** formally recognized the plight of Jewish refugees from Arab lands. The Canadian Cabinet and Parliament accepted a committee recommendation that the federal government *officially recognize the experience of Jewish refugees who were displaced from states in the Middle East and North Africa after 1948."*

The Knesset of **Israel** adopted two Bills, in 2008 and again in 2010, confirming rights - including compensation - for Jews displaced from Arab countries and Iran and that their rights must be addressed in any Middle East peace negotiations.

Jewish Refugees and Palestinian Refugees

Emanating as a result of the 1948 conflict in the Middle East, Palestinians are considered as the world's longest-standing refugee population who continue to require significant international

protection as well as material and financial assistance.
Their continuing needs, however, do not supersede the fact that, Palestinians were not the only Middle East refugees. During the twentieth century, two refugee populations emerged as a result of the conflict in the Middle East – Arabs as well as Jews.
There is no parallel history, geography, nor demography that could allow for any just comparison between the fate of Palestinian refugees and the plight of Jewish refugees from Arab countries. Moreover, there is a fundamental distinction in the way the two crises were dealt with:

- The newly established state of Israel, under attack from six Arab armies, with scant and scarce resources, opened its doors to hundreds of thousands of Jewish refugees displaced from Arab countries, granted them citizenship, and tried, under very difficult circumstances, to absorb them into Israeli society.

- By contrast, the Arab world, with the sole exception of Jordan, turned their backs on displaced Palestinian Arabs, sequestering them in refugee camps to be used as a political weapon against the state of Israel for the last seventy plus years.

So, while there is no symmetry between these two narratives, there is one important factor that applies to both: namely, the moral imperative to ensure that all *bona fide* refugees receive equal treatment under international law.
It would constitute an injustice, were the international community to recognize rights for one victim population – Arab Palestinians - without recognizing equal rights for other victims of the same Middle East conflict – Jewish refugees from Arab countries.
The legitimate call to secure rights and redress for Jewish refugees from Arab countries is not to negate any rights claimed by Palestinian refugees. In any Middle East peace proposals, the rights and claims of Palestinian refugees will certainly be addressed. What is important is to ensure that the rights and claims of hundreds of thousands of Jews displaced from Arab countries and Iran are similarly recognized and addressed.
To that end, eleven Country Reports have been prepared to document the historical truth about the individual and communal assets lost by Jews displaced from Algeria, Tunisia, Morocco, Libya, Egypt, Lebanon, Syria, Iraq, Yemen and Aden, as well as Iran. These truths must be known and acknowledged.
In the spirit of the Abraham Accords, at a time of historic breakthroughs in political and financial ties between Muslim countries and Israel/Jews, the time has come for nations to unite in promoting peace and reconciliation among all peoples in the Region.

Chapter 2 – Project Overview: Scope and Methodology

The purpose of this project is to provide a detailed and comprehensive appraisal and valuation of property left behind by Jews displaced from Muslim countries in the years following the founding of the State of Israel as well as post-Revolution Iran. The breadth and scale of the near-total displacement of Jews from eleven Muslim countries in the Middle East, North Africa, and the Gulf region ranks among the more significant cases of mass displacement in modern history. Moreover, this massive civilizational presence was uprooted over only the course of just more than half a century and transformed into an enormous flow of refugees headed to Israel, Europe, North and South America, Australia and other locations. This report seeks to document this historical injustice to produce a valuation of assets left behind by Jews in Iran.

2.1. *Project Scope*

The scope of this project encompasses the Jewish communities of the following eleven Muslim countries.

- Aden
- Algeria
- Egypt
- Iraq
- Lebanon
- Libya
- Morocco
- Syria
- Tunisia
- Yemen
- Iran

This Report will deal only with the Jews of Iran.

This project will bring to light the best evidence available on the scope of lost Jewish individual and communal assets, apply an orderly methodology on the data collected, and arrive at an aggregate valuation of the assets that belonged to Jews from Iran. This process included a thorough and comprehensive review of available documentation, the collection of testimonial data, an analysis of the Jewish community's place within their respective country, and a consideration of previous valuation attempts where such attempts have been made. The final result will be an aggregate valuation of Jewish individual and community assets from Iran.

2.2. *Technical Premises*

For the purposes of this report's valuation exercise, the assumption was that all Jewish assets that belonged to Jews in Iran were lost over the course of each Jewish community's displacement, unless otherwise noted.

As this valuation report represents a comprehensive effort to collect information on all types of assets that belonged to Jews and the Jewish community of Iran, whose subsequent governments can be said to be generally hostile to this particular demographic group and the State of Israel, the amount and quality of information available for such an effort was limited.

2.3. *Loss Types Under Review*

This project considers losses suffered by Jews as individual members of Jewish households, as well as assets that belonged to the Jewish community. These losses include urban and rural land, urban and rural immoveable property, personal property and moveable assets, financial assets, employment losses, business losses, and communal losses.

Table 3 - Loss Categories and Types - Valuation Methodology

Loss Category	Loss Type
Individual	**Urban and Rural Land**
	Property – Immoveable assets: Urban and rural buildings, houses
	Property – moveable assets: Household and personal items, furniture etc.
	Financial assets: Bank accounts and other securities
Business	**Total assets:** Overall business value, including real estate, inventory, and commercial holdings
Communal	**Communally-owned assets:** All land and property communally owned by the Jewish community, including synagogues, cemeteries, mikvahs etc.

The report does not attempt to account for non-pecuniary damages, such a pain and suffering, nor personal injury or death. However, in rare cases some of the claim forms filed

by displaced Jews and analyzed for the report did include monetary valuations for time spent incarcerated and other such losses associated with mistreatment and expulsion. In these instances, the valuations were included as part of individual losses calculated in the movable assets category.

2.4. *Methodology: Principles and Rationale*

The methodology implemented in this report consists of both preliminary research and a subsequent valuation. The research phase relies on general research and analysis approaches which have been further adjusted to fit the circumstances of Iran, as well as the amount and quality of information available.

Furthermore, a significant aspect of the research and valuation methodology consists of information collected and analyzed from first-hand testimonials given by Jews displaced from Iran throughout the relevant time period. This aspect of the research and valuation methodology will also be described in greater detail below.

Research Methodology

The scope of this project requires an assessment of the present value of all individual and communal assets left behind by Jewish refugees from Muslim countries. This task requires a particular methodology both for compiling all the relevant research materials available and for converting those materials into a professional, present-day valuation. Therefore, a research methodology was devised to collect all primary materials that are relevant and available to assessing the particular assets that belonged to Jews and their respective communities in the countries under consideration, as well as supplementary overarching country research, meant to fill the missing pieces in each country.

Considering that no full material accounting of all Jewish property was kept on record, a research methodology based solely on either one of the aforementioned approaches would be incomplete. There is neither a comprehensive, primary accounting of all Jewish property left behind by Jews displaced from Muslim countries, nor a reliable approach that is able to reflect the particular nuances of Jewish property-ownership in every country under consideration. In light of this complex scenario, it was decided the optimal research methodology would be to combine a number of approaches in order to paint the fullest picture of Jewish property left behind in each country.

Primary research included a preliminary audit of relevant archives and visits to those archives that were likely to contain relevant information. This research phase also included meetings with community leaders from all the relevant countries and subject-matter experts in order to clarify any questions, to pursue further detail in regard to other primary documents

uncovered, to ask for any primary materials these community leaders or experts might possess, and to ask for further guidance where necessary. Finally, use was made of a wide selection of secondary sources, including books, journal articles, reports, websites, heritage/cultural centers, etc. for any other relevant materials that helped produce as comprehensive and detailed an evidence-based assessment of Jewish property that belonged to Jews from the countries under consideration.

The next step of the research methodology seeks to supplement the assessment of Jewish property ownership, to the extent necessary, with a series of calculations taking into consideration the size and relative position of the Jewish community in each country, as well as other factors as the situation demands. There are a number of reasons why the evidence-based picture emerging out of any country will be less than complete, including the fact that these events took place decades ago, some of them in places where government administration was in flux and in places that are inaccessible today. Other rationales include differing colonial administrative practices, as explained below. From this research, reasonable conclusions are drawn from the available information.

Historical Note on Mandatory/Colonial Administrative Practices

This valuation report ultimately rests on the best information and evidence currently available based on multiple sources, including the primary administrative materials collected by the colonial/mandatory powers that directly or indirectly ruled many of the countries under consideration. As such, the administrative habits practiced by these powers (i.e. Great Britain, France, and Italy) ought to be considered for the purpose of illuminating any differences in administrative methods that may have had consequences for the amount and type of information and data available.

As far as the research phase of this project is concerned, the administrative habits exercised by Great Britain during its Mandate over Palestine from 1920 through 1948 ought to be juxtaposed with the administrative habits exercised by French authorities in its role as colonial/mandatory/protectorate authority in several of the countries under consideration (Italy ruled as a colonial administrator in Libya for a shorter amount of time that is relevant to this project). The British administrative record in Mandatory Palestine is interesting in particular, as these administrative habits produced the type of detailed information against which this valuation report must contend as an historical comparison. The historical record on this matter shows a starkly different approach to gathering and recording materials amongst the British and the French that are of major significance to this project.

The historical motives and interests that characterized the British presence in Palestine at the time were such that British authorities had reason to keep meticulous records of developments in Palestine. British authorities were well aware of their commitments to both Jewish and Arab nationalist aspirations in Mandatory Palestine and were sensitive to a future contest for land between Jews and Arabs in Palestine. This reality coincided with Britain's larger geo-political interests in maintaining a stable, long-term presence in part of Mandatory Palestine. The situation required a well-run administration capable of producing and maintaining detailed administrative records for the sake of controlling the eventual clash between Jewish and Arab communities, and for securing the long-term British presence in Palestine. This attitude was reflected in various British policies, including attempts at land reform, tax reform, registration of private and state land, aerial documentation of land throughout the territory etc. All of these efforts combined produced a detailed accounting of the kind of material that can serve as primary evidence for this sort of valuation project. And indeed, British land records, such as the '1945 Village Statistics' document, served as the basis for various Palestinian valuation reports.

From further research, it is apparent that French administrative habits were different to those of the British, for various reasons. To begin with, French authorities had a different 'ideological' outlook to the British, and this difference animated their administrative habits. French authorities were more determined to disregard the sociological divisions present in the populations they ruled, in an attempt to have their vision of an egalitarian society benevolently ruled by Frenchmen reflected in their administrative records. To this end, French administrative records show less distinctions among the populations over which they ruled, a practice which, for example, makes distinguishing Jewish and Muslim land records, much more difficult.

More importantly, however, is the fact that the French had no overriding interest in maintaining detailed records of the Jewish communities that were part of the territories they controlled. Unlike the British, who were in part dedicated to promoting the collective interest of the Jewish community in Mandatory Palestine and of safeguarding the rights of Mandatory Palestine's Arab residents as well, a situation which forced British authorities to act as a neutral referee of sorts, French records were mainly concerned with recording narrower French interests, to cement their control of lands and economic interests in the territories they ruled. These differences between British and French interests and mindsets were reflected in their different administrative practices. These, in turn, produced different levels of detail and scope regarding the type of documentation necessary for a valuation project of this sort.

Testimonials by Jews Displaced from Arab Countries and Iran

In addition to research materials collected and reasonable assessments deduced per the research methodology described above, information collected from first-hand testimonials by Jews

displaced from Arab countries and Iran was utilized and analyzed. Details of the testimonial collection campaign and analysis can be found in Section 2.6.

The Israeli Government, under the auspices of the registrar of foreign claims department in the Ministry of Finance, began collecting claims of property losses by Jews from Muslim countries as early as 1949. By 1950, the registrar had collected claims totaling $54,032,576, as detailed below:

Table 4 - Value of Jewish Property Losses in Arab Countries (including debts owed by Palestinian refugees), Recorded by Israel Registrar of Foreign Claims, 1949-1950

Country	No. of Claimants	No. of Claims	Amount (currency)	Total Amount ($ -1950)
Libya	203	203	£Lib. 629,636,340 £Egypt 19,135 FF 1,248,620	1,065,927
Egypt	153	153	£Egypt 619,473 £Pal. 17,901 £UK 45,287 Rupees 74,357 $US 3,025 FF 107,500	1,977,856
Iraq	1,619	50	Iraqi dinars 709,955 £UK 3,525	1,997,184
Yemen	15	15	£Pal. 15,000 Riyals 167,024 Rupees 116,217	85,512
Syria	121	121	£Syr. 2,453,090 £Pal. 100,902 Gold pounds 4,608 Ottoman pounds 34	1,410,467
Lebanon	74	74	£Leb. 289,946 £Pal. 90,417 £Syr. 2,459 £UK 1,667 $US 253	390,981
Jordan	38	38	£Pal. 3,509,180 £Syr. 1,950	9,826,590
West Bank	1,414	1,284	£Pal. 3,094,294	36,664,023
Palestinian refugees*	111	111	£Pal. 219,015 £UK 998	616,036
Total	**3,748**	**2,049**	-	**54,032,576**

* Debts owed to Jews by Palestinian refugees
Source: ISA (130) 1848/hts/9, "Overall Summary of the Work of the Foreign Claims Registration Office as of December 31, 1950."

Subsequently, efforts to document property losses suffered by Jews displaced from Arab countries resumed in the aftermath of new waves of mass displacement. Similarly, following a renewed

wave of mass displacement of Jews from Arab countries after the 1967 war, the Israeli Government signed Government Decision number 34 on September 28, 1969, directing the renewed efforts by the Department for the Rights of Jews from Arab Countries, under the auspices of the Head of Legal Assistance at the Ministry of Justice, to register the claims of lost property by Jews displaced from Arab countries (this particular effort concentrated on Jewish property losses in four Arab countries: Iraq, Syria, Egypt, and Yemen).

This responsibility was renewed and expanded both in March 2002, in Government Decision number 1544 relating to the "Registration of claims of Jews from Arab Countries" (expanding the registration efforts to include all Jews displaced from all relevant Arab countries and Iran), as well as on December 28, 2003 in Government Decision 1250 pertaining to the "Rights of Jews from Arab Lands". Following this renewed emphasis on the matter, testimonial forms were made available for Jews displaced from Arab countries and Iran to document their stories and register any lost property. Later on, in 2009, the responsibility for these efforts was transferred from the Ministry of Justice to the Ministry of Senior Citizens, which was subsequently renamed the Ministry for Social Equality.[68]

Methodological Principles Guiding the Report Preparation

As mentioned above, this valuation report is based on information that is decades old. In addition, the historical circumstances are such that the existing evidence often provides only an incomplete assessment of the property that used to belong to Jews and the Jewish communities in the countries under consideration. That said, the methodological principles that guide the analysis are as follows:

1. **Transparency**: The fact that the events in question took place so long ago, the difficulty with accessing potentially-useful sources of information, the lack of data and/or the existence of contradictory information in some cases – all of these factors lend themselves to the necessity to delineate what is known and what cannot be known; what sources were available and which were not, and for the report to be transparent in all of its limitations, assumptions and consequent calculations.
2. **Professionalism and practicality**: In undertaking the project, we were guided by high professional standards at every step, including the research and valuation efforts.
3. **Simplicity and consistency**: This project comprises eleven separate country reports. The sources of information, the cooperation of community leaders, the administrative legacies in each country – all of these presented a complex

[68] Israeli Ministry of Justice website

informational web that had to be standardized for the purposes of this project. Throughout, we strove for consistency in style, structure, scope, and methodology.

4. **Multidisciplinary**: The particular circumstances of this project demand a multidisciplinary approach that combines historical research, knowledge of the Jewish community in several countries over a lengthy timespan, familiarity with political, social, and economic trends at the time, as well as professional financial valuation expertise and strategic consulting insights that contributed to the problem-solving and analysis aspects of this project. We were guided by the need to fuse these disciplines in a coherent and direct manner.
5. **Trustworthiness**: We have referenced and documented all relevant sources of information and can fully stand behind the assumptions, methodological judgments, and final products in this project.

2.5. *Level of Evidence*

As mentioned above, this project entails an inquiry into the value of assets owned by Jews and the Jewish communities in eleven different countries, over half a century ago. As such, a comprehensive and detailed accounting of all manner of assets is virtually impossible. The testimonials cannot purport to serve as a representative sample of Jews leaving all Muslim countries – in this case, Iran. They do, nonetheless, provide informative and useful data in portraying an uprooted Jewish community and its lost wealth.

In addition to the testimonials, data was derived from a variety of sources including archives, books and interviews. Research was based on the best documentation available, and this evidence was supplemented with the most appropriate and reasonable analysis that could be made on the basis of the available evidence.

Archives in numerous countries were visited, and research was conducted seeking relevant files and data:

Israel

- Israel State Archives (ISA)
- Central Zionist Archives (CZA)
- Israeli Ministry of Justice archives
- Israeli Ministry of Social Equality archives
- Yad Ben Zvi Institute
- Joint Distribution Committee (JDC)
- Museum of the Jewish People at Beit Hatfutsot
- World Jewish Congress, Israel Archives

Canada

- Library and Archives Canada, Ottawa

France

- Alliance Israelite Universelle, Paris
- Archives Nationale – France
    i) Paris Branch
    ii) Pierrefitte Branch
    iii) Centre des Archives diplomatiques de la Courneuve

Switzerland

- National Archives, Bern
- United Nations High Commissioner for Refugees, Geneva

United Kingdom

- London Metropolitan Archives
- National Archives of the U.K.

United States

- American Jewish Committee, New York
- Joint Distribution Committee (JDC) – New York
- National Archives & Records, College Park, Maryland
- World Jewish Archives, New York

In addition, Jewish community leaders and academic experts from numerous countries were consulted.

2.6. *Methodology for the gathering, processing, and analysis of testimonials*

In order to organize and standardize the information derived from over 12,000 testimonials processed, a number of procedures were followed.

The testimonial methodology entailed filling out the following information: relevant country, year of displacement, family size, city of origin, year in which the testimonial was given, information relating to lost assets and their value (organized according to asset category: real estate, land, moveable assets, and business losses) and any other relevant information gleaned from narrative accounts written in individual testimonials.

An array of factors influenced the precision of these types of testimonials, and a measure of bias is usually an inseparable aspect of such methodologies. These factors include the following:

1. In many cases, 50 years or more had passed between the events and sums in

questions and the recording of testimony/lost property.

2. A lack of representation of the impact of inflationary effects and other macro-economic conditions that might have influenced the real value of property under consideration
3. The age of respondents at the time the testimony was collected (many were children at the time of displacement and only documented their testimony at a much older age).
4. A lack of proper supervision during the documentation of testimony – in some cases, dependents filled out the forms for the relevant respondents.

The following details the testimonial methodology for use in the project, starting with the gathering of testimonials though to their analysis and the adjusted calculation of their values by class group.

The testimonial claims forms for this project were received from three sources:

a. Scanned copies of testimonials collected by the Israeli government and various NGOs.
b. Handwritten testimonials from the Israeli Ministry of Social Equality's "*And you said to your son*" project.
c. Handwritten testimonials from the Israeli Ministry of Justice and Israel State Archives.

The process of analyzing the testimonials was comprised of three stages:

a. Reception and cataloguing of testimonials.
b. Manual entry of all testimonials deemed relevant, i.e. containing financial information, into a country-specific Excel spreadsheet for the purpose of data calculation.
c. Testimonials underwent full processing, from reception to final analysis as laid out below.

Standard Testimonial Methodology

1. The testimonial documents came in different versions and included close to 10 different form types.
2. All versions of the testimonials were useful for the purposes of this project, with two exceptions:
   a. Some claimants were not instructed to detail their assets in a number of the categories crucial to this project, resulting in a failure to report full holdings.
   b. Some claimants were asked to report on the value of their assets in a convoluted manner, which made it impossible to extract reliable data.

3. The following chart indicates the testimonials processed and entered:

Country	Testimonials Processed from All Sources	Testimonials Entered for Calculation
Aden	2	0
Algeria	57	22
Egypt	5,563	676
Iran	223	92
Iraq	5,503	1903
Lebanon	96	0
Libya	233	129
Morocco	328	112
Syria	229	102
Yemen	85	20
Tunisia	175	76
TOTALS	12,494	3,132

Stage 1 - Reception and Cataloguing of Testimonials

All testimonials were classified as “Processed” or “Unprocessed” and catalogued into the categories detailed below.

Processed

All processed testimonials were classified and filed as follows:

Entered: Testimonials which were entered into the spreadsheet for the relevant country. These testimonials were analyzed in order to calculate the average holdings of each class group.

Not Entered: Testimonials which were not entered into the spreadsheet for the relevant country for the following reasons:

a. Testimonials included information on movable assets alone
b. Duplicate versions of testimonial forms already processed
c. Testimonials included communal property alone and as a result, were irrelevant

to the calculation of individual holdings but were used elsewhere to calculate communal losses

d. Testimonials that were not relevant to this project were categorized as "NR". Testimonials were entered into this category if they met one or more of the following criteria:

- The form was empty or illegible
- The form did not include information regarding assets in the Movables, Business or Real Estate categories
- There was no currency type was listed (for example: "Home worth 1,500")
- The information contained in the form did not include monetary values (e.g., "We were quite wealthy")
- The phrasing of the form itself did not allow for the extraction of reliable data (e.g., "Were it in Israel today, what would be the value in shekels of the property left behind?"

Stage 2 – Entering Testimonial Data

Testimonials were entered into a country-specific Excel spreadsheet created in tandem with the structure of the testimonial forms and the needs of the project, according to the following parameters:

a. Personal Information
b. Real Estate
c. Business
d. Movables
e. Rural Land

Claimants were instructed to list the value of their assets in the year in which the assets were abandoned. Therefore, as a rule, values were entered into the spreadsheet according to the currency used in the testimonial and the value of that currency in the year in which the claimant left their country of origin.

Exceptional to this are any testimonials for which the analyst was able to conclude that the values were not listed in regard to the year in which the claimant left their country of origin. This was the case in the following circumstances:

a. The form itself instructed claimants to report values for a particular year, regardless of when they left their country of origin (for example: one version of the forms instructed all claimants to list the value of their assets as of 1949).
b. The claimant listed values in a currency which was not in circulation at the time

in which they left their country of origin (for example: a testimonial which reports values in NIS or EUR, despite the fact that the claimant left their country of origin in 1952).

c. The claimant explicitly wrote that the values were reported in regard to a different year.
d. In the analyst's judgement, it is not reasonable for the values listed to reflect the year in which the claimant was displaced.
e. Any other circumstance in which the analyst concluded that a year other than the year of displacement should be used.

Stage 3 – Analysis of Testimonial Data

To effectively and efficiently analyze the testimonial data, the following procedures were followed:

Historical exchange rates for the testimonial currencies were identified in the following sources:

a. IMF Tables: "Exchange Rates Selected Indicators." IMF data. Accessed August 28, 2024. https://data.imf.org/regular.aspx?key=61545850
b. IFS – IMF 1950: International Financial Statistics: International Financial Statistics, December 1950. Washington, D.C: International Monetary Fund, 1950, p. 34 & 54
c. Pacific Exchange Rates: Antweiler, Werner. "Foreign Currency Units per 1 U.S Dollar, 1948-2015." PACIFIC Exchange Rate Service, 2016. https://web.archive.org/web/20150512095429/http:/fx.sauder.ubc.ca/etc/USDpages.pdf.

It should be noted that the world exchange rate mechanism from 1944 until 1973 was operated under the auspices of the Bretton Wood agreement. Under this agreement, exchange rates were determined by pegging the countries rates to the gold standard and movements between major currencies were comparatively rare. Changes had to be formally implemented only after an application to the IMF/World bank. There were no constant hourly or daily changes as there are today – indeed rates could remain unchanged for years on end.

Because different testimonials were submitted at different times, individuals left their country of origin at different times, and values were listed using different currencies, a "base year" was identified and defined as the year in which the testimonial loss values are stated. A "valuation start year" was also identified, based on the circumstances governing each country. In each asset category, the relevant valuation start year is used as a benchmark. Testimonial data for each country was then converted to the valuation start year in two steps.

a. Base year values for each loss category in the testimonial files were converted from the testimonial currency to USD in the base year using the exchange rate

b. The base year value in USD was then converted to the country's "valuation start year" in USD using the Federal Reserve Bank of Minneapolis Inflation Calculator (Inflation Calculator | Federal Reserve Bank of Minneapolis (minneapolisfed.org))

It should be noted that testimonials given in NIS were not used due to the assumed difficulty in recalling and converting values in these cases which would call into question their reliability.

Relevant population data and socioeconomic breakdowns of classes for each country were determined through primary and secondary research materials. Testimonial data was then divided into social classes based on the percentage of population per socioeconomic breakdown, using the available data from relevant research materials. Social classes were consolidated into three groups:

a. Wealthy and Upper Middle
b. Middle
c. Lower Middle and Poor

The summary of each country-specific testimonial data yielded a series of values per socioeconomic class. The median of the data in each social class was then calculated and multiplied by the number of households per class to determine the total asset value per class.

Due to the small number of testimonials in several of the categories, the following adjustments were made:

a. The median calculation for each group includes the highest value of the class immediately below. For example: the range for the wealthy and upper middle class begins at the highest value of the middle class and extends to the highest value in the wealthy and upper-middle class group, thus creating a continuous range for calculations
b. In cases where there were less than 10 testimonials in total in a given loss category, the median of all of the data in the category was used rather than dividing the data into the three classes above. The median was multiplied by the total number of households to arrive at a total loss value for the category

2.7. *Methodology for present day valuation*

The above steps are meant to document Jewish refugees' losses, which include the assets' market value at the relevant benchmark year (or a substitute value based on the best evidence available), plus interest. The final figures should reflect the actualized, present-day valuation of all assets under consideration, reflected in 2024 US dollars (USDs).

Due to the high number of countries under consideration, a preference emerged for a single standard with which to measure all principal amounts. In addition, the fact that the testimonial data had been converted into USDs for base year values and valuation start year values supports the decision to rely on a rate of interest measured in USDs. The choices available are therefore between relying on either nominal or real inflation rates, the US consumer price index inflation rate, or some other relatively risk-free rate, in order to actualize the valuation principles in the most substantive and appropriate manner possible. Judgement was that the latter inflation rates are too reliant on particular economic trends in the United States and are not the best determinants of an interest rate that fully actualizes the value of the assets under consideration. And while there is no internationally recognized, absolutely risk- free rate, it was decided to use the 10-year US Treasury Yield Rate.

Furthermore, it was resolved that a compound interest formula is the most appropriate formula for calculating actualized value plus interest, instead of simple interest, in order to show the present market value of the assets under consideration in addition to compounded interest rates on those assets. $FV = PV\ (1+i/n)^{nt}$. This formula takes into account both inflationary and interest on value effects and thus reflects the most substantial actualized value of the original assets. The compound interest formula was applied on a yearly compounding basis, ending on December 31, 2024.

Chapter 3 – Iran

Section 1 – Historical Background[69]

Origins of the community

Map 2 – Contemporary Map of Iran

Source: britannica.com

The Jewish community in Iran is one of the oldest continuous Jewish populations outside Israel, with a history that dates back to 721 BC. This was when the Assyrian king Sargon II conquered the northern Kingdom of Israel and deported the Israelites to Media (*Madai* in the Hebrew Bible[70]), corresponding to present-day western and central Iran. According to other accounts, Jews arrived

[69] Thanks to Orly Rahimiyan for her comments.

[70] See 2 Kings 18:11: "And the king of Assyria did carry away Israel unto Assyria, and put them in Halah and in Habor by the river of Gozan, and in the cities of the Medes" (King James Version).

in Iran following the destruction of the First Temple in 586 BCE.[71]

Jews enjoyed the religious tolerance of Cyrus the Great (550-530 BC), the founder of the Iranian Achaemenid Empire, who allowed the Jewish exiles to return to Jerusalem and rebuild the Temple. Jewish life in Iran continued under two additional pre-Islamic empires: the Parthians (250 BC-226 AD) and the Sasanians (226-650 AD). The Parthians were generally tolerant of religious minorities, but under the Sasanians, which declared Zoroastrianism[72] the state religion, religious intolerance increased[73].

Throughout these centuries, the Jewish community in Iran endured periods of prosperity as well as hardship, influenced by the varying policies of the ruling empires. Despite these challenges, Jewish life in Iran persisted, leaving a lasting legacy in the region's history. Some Jews found careers in the Iranian imperial army, while others, like the biblical Mordecai, Esther, and Nehemiah, found careers in government service. The translation of Hebrew texts into Persian and Aramaic facilitated a cultural exchange that shaped Persian literary and intellectual traditions. Evidence of Jewish presence was also found in Persian art and architecture, testament to the Jewish community's influence on Iranian society[74].

Under Muslim rule

The Arab conquest of Iran in the 7th century unfolded rapidly, and the process of Islamization was widespread and swift. Many Iranians converted to Islam, some willingly and others under coercion. Some Jews probably converted to Islam voluntarily or were forced to do so, but the majority maintained their Jewish identity[75].

Under Muslim rule, Jews were granted the status of *dhimmis* (protected people) and were required to pay the *jizya* tax. In return, they received a degree of religious, legal, and cultural autonomy. They had to acknowledge their inferiority and the structural and practical superiority of Islam[76].

During the early period of Islamic rule in Iran, between the 8th and 13th centuries, Jewish scholars produced a wealth of literary works in Judeo-Persian, a Persian dialect written in Hebrew script. Fragments of these works, discovered in the 19th century, include commentaries on the Bible, particularly the books of Ezekiel and Genesis, as well as halachic discussions, religious debates, and even medical treatises[77].

During the Mongol invasion of Iran (1219-1223), many Jews perished alongside their Iranian

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[71] Sahim, Haideh. Iran and Afghanistan. In Reeva Spector Simon, Michael Menachem Laskier, and Sara Reguer (eds.), *The Jews of the Middle East and North Africa in modern times* (Columbia University Press, 2002), p. 368; Netzer, Amnon. Iran and the Jews of Iran. In Haim Saadoun (ed.), *Iran* (Ben-Zvi Institute, 2005), p. 10 [Hebrew].

[72] Choksy, Jamsheed K. Zoroastrianism. *Encyclopedia of Religion*, edited by Lindsay Jones, 2nd ed., vol. 14, Macmillan Reference USA, 2005, pp. 9988-10008. *Gale eBooks*, link.gale.com/apps/doc/CX3424503444/GVRL?u=bengurion&sid=bookmark-GVRL&xid=e813b52e. Accessed 29 Sept. 2024.

[73] Sahim, 2002, p. 368; Netzer, 2005, p. 10.

[74] Netzer, 2005, p. 10; Mayer I. Gruber. Judeo-Persian communities ii. Achaemenid period. *Encyclopaedia Iranica*, XV/1, pp. 90-96. available online at http://www.iranicaonline.org/articles/judeo-persian-communities-ii-achaemenid-period (accessed on 29 September 2012).

[75] Netzer, 2005, p. 11; Sahim, 2002, p. 368.

[76] Netzer, 2005, p. 11.

[77] Netzer, 2005, p. 11.

compatriots. However, during the following century, under the Mongol rule of the Ilkhanid dynasty, there was unexpected cultural and economic growth, including a degree of religious tolerance. At least two Jewish individuals (one of them converted to Islam) rose to the prominent position of chief minister during this period[78].

The Mongol period was a time of literary flourishing for Iranian Jewry. One of the most prominent Jewish poets of this era was Shahin[79], who composed monumental works that blended Jewish themes with Persian literary traditions. His legacy was continued by Imrani[80], active in the 15th-16th centuries[81].

Deterioration under Shi'a reign

Jewish life worsened dramatically in the 16th century with the rise of the Safavid dynasty, which began converting the population to Shiite Islam. This shift marked the foundation of a nation built on religious zealotry, and from this point forward, the concept of *najes*[82] (ritually impure) increasingly shaped how non-Muslims, including Jews, were treated in Iran[83].

By the 18th century, the Jewish population had drastically declined due to forced conversions, executions, and mass emigration, never returning to its pre-Safavid numbers. Once flourishing across Iran, with many cities having large Jewish quarters known as *yahudiyya* (Jewish towns), Jewish communities had largely disappeared from many urban centers[84].

Jews had to wear a distinguishing patch on their clothing and were forbidden from building tall houses or synagogues. Jews were also prohibited from speaking loudly or walking quickly in front of Muslims, wearing fine clothing, or even wearing matching shoes. They were denied the right to testify against Muslims in court and were often forced to relinquish their inheritance if a family member converted to Islam. This last rule encouraged Islamization and further impoverished the Jewish community[85].

Jews became frequent scapegoats, facing persecution and mistreatment. They had lost the right to own land or property and were barred from opening shops or participating in many professions. Most Jews were limited to working as apothecaries, goldsmiths, silversmiths, peddlers, musicians, entertainers, and wine sellers. Only a few managed to become merchants, and even fewer found prosperity[86].

The American missionary Justin Perkins, who spent almost a decade in Iran in the 19th century,

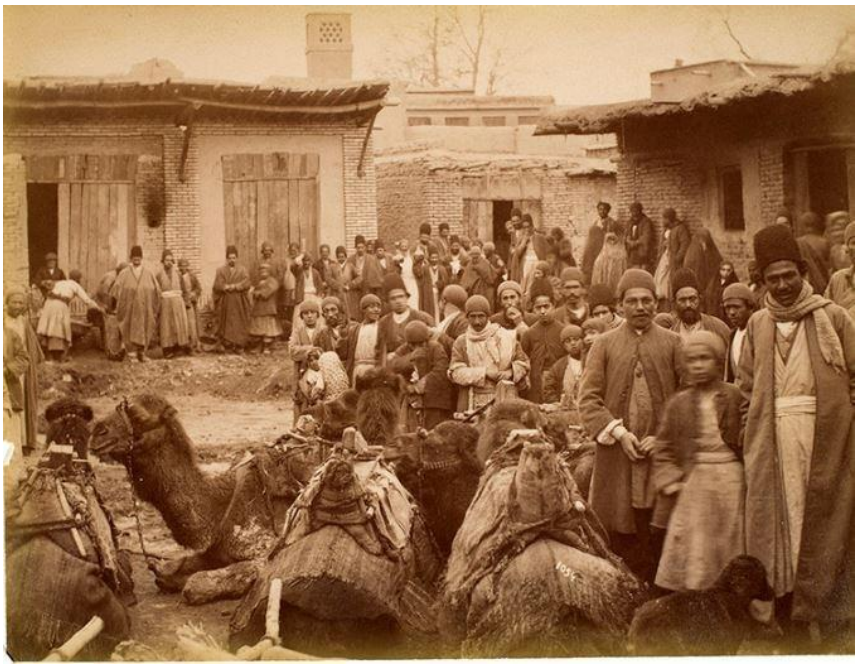
[78] Netzer, 2005, pp. 11-12; Amitai, Reuven. Saʿd al-Dawla. *Encyclopedia of Jews in the Islamic World Online*. Brill, 2010. https://doi-org.bengurionu.idm.oclc.org/10.1163/1878-9781_ejiw_SIM_0018760; Morgan, D.O. Rashīd al-Dīn Ṭabīb. In P. Bearman (ed.), *Encyclopaedia of Islam New Edition Online (EI-2 English)*. Brill, 2012. https://doi-org.bengurionu.idm.oclc.org/10.1163/1573-3912_islam_SIM_6237.
[79] Moreen, Vera B. Shāhīn-i Shīrāzī, Mowlānā. *Encyclopedia of Jews in the Islamic World Online*. Brill, 2010. https://doi-org.bengurionu.idm.oclc.org/10.1163/1878-9781_ejiw_SIM_0019880.
[80] Yeroushalmi, David. ʿImrani. *Encyclopedia of Jews in the Islamic World Online*. Brill, 2010. https://doi-org.bengurionu.idm.oclc.org/10.1163/1878-9781_ejiw_COM_0011400.
[81] Netzer, 2005, pp. 11-12.
[82] Wensinck, A.J. Nad̲jis. In P. Bearman (ed.), *Encyclopaedia of Islam New Edition Online (EI-2 English)*. Brill, 2012. https://doi-org.bengurionu.idm.oclc.org/10.1163/1573-3912_islam_SIM_5727.
[83] Sahim, 2002, p. 368.
[84] Sahim, 2002, p. 368.
[85] Netzer, 2005, pp. 12-13.
[86] Sahim, 2002, pp. 368-369.

recounted the testimony of a Jewish physician he met, who "made a bitter complaint of the oppressions which his people are suffering from the Muhammedans" (i.e., Muslims). Perkins added that "[t]his statement accords entirely with other instances of outrageous oppression, which the poor descendants of Israel suffer here from their Muhammedan masters."[87]

The British diplomat and later foreign minister, George Nathaniel Curzon, described the conditions of Iranian Jews at the end of the 19th century:

> *"As a community, the Persian Jews are sunk in great poverty and ignorance… The majority of Jews in Persia are engaged in… professions to which is attached no great respect. They rarely attain to a leading mercantile position… As soon, however, as any outburst of bigotry takes place in Persia or elsewhere, the Jews are apt to be the first victims. Every man's hand is then against them; and woe betide the luckless Hebrew who is the first to encounter a Persian street mob."*[88]

Figure 1 – Tehran's *mahalla*, c. 1880-1900



Source: Tsadik (2012)

According to the laws of impurity (*najasat*), the touch of a non-Muslim was considered defiling. This belief, likely influenced by Zoroastrian traditions, led to discriminatory practices against Jews in 19th-century Iran. By the late 1800s, Jews were forbidden from leaving their homes on rainy or snowy days out of fear that the water might wash over their bodies and spread impurity to their surroundings. For the same reason, Jews were prohibited from using public baths or drinking in

[87] Perkins, Justin. *A residence of 8 years in Persia among the Nestorian Christians* (Allen, Morrill & Wardwell, 1843), p. 299.
[88] Curzon, George N. *Persia and the Persian Question – I* (Longmans, Green and Co., 1892), pp. 510-511.

local tea houses[89].

On the seventh day of Passover in April 1860, the Jews of Hamadan were falsely accused of mocking Muslim mourning ceremonies. This accusation incited thousands of Muslims to attack the Jewish quarter. The local governor acted swiftly, imprisoning the entire Jewish population and subjecting them to brutal torture. Many Jews had their noses and ears cut off and were paraded through the streets as a jeering mob looked on. A decree was also issued forbidding the Jews from leaving the city, fearing they might escape to the nearby Ottoman territories. Roughly ten days later, a second wave of violence erupted against the Jewish community[90].

Israël Joseph Benjamin, a Romanian-Jewish historian and traveler, visited Iran in the middle of the 19th century and wrote the following on the condition of the Jews:

> *"1. Throughout Persia the Jews are obliged to live in a part of the town separated from the other inhabitants; for they are considered as unclean creatures, who bring contamination with their intercourse and presence…*
>
> *4. Under the pretext of their being unclean, they are treated with the greatest severity, and should they enter a street, inhabited by Mussulmans, they are pelted by the boys and mobs with stones and dirt…*
>
> *6. If a Jew is recognized as such in the streets, he is subjected to the greatest insults. The passers-by spit in his face, and sometimes beat him so unmercifully, that he falls to the ground, and is obliged to be carried home…*
>
> *9. If a Jew enters a shop to buy anything, he is forbidden to inspect the goods, but must stand at a respectful distance and ask the price. Should his hand incautiously touch the goods, he must take them at any price the seller chooses to ask for them.*
>
> *10. Sometimes the Persians intrude into the dwellings of the Jews and take possession of whatever pleases them. Should the owner make the least opposition in defense of his property, he incurs the danger of atoning for it with his life…*[91]

Mashhadi Jews

In 1839, in the eastern Iranian city of Mashhad, a Muslim accused the Jewish community of deliberately insulting Islam, sparking a violent uproar. The city's leading imam issued a ruling (*fatwa*) calling for the massacre of all Jews. Mobs destroyed the synagogue, looted Jewish homes, and killed thirty-six Jews. In a desperate attempt to stop the violence, twenty-seven Jewish men approached the imam, converted to Islam, and promised to convert the entire Jewish community. Remarkably, the entire Jewish population of Mashhad converted in a single day. The imam, in turn, pacified the crowds[92].

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[89] Menashri, David. The Jews under the Pahlevi monarchy and the Islamic Republic. In Haim Saadoun (ed.), *Iran* (Ben-Zvi Institute, 2005), p. 57 [Hebrew]

[90] Tsadik, Daniel. *Between foreigners and Shi'is: Nineteenth-century Iran and Its Jewish minority* (Stanford University Press, 2007), p. 50.

[91] Benjamin, J. J. *Eight years in Asia and Africa from 1846 to 1855* (Self-publication, 1859), pp. 211-213.

[92] Sahim, 2002, pp. 369-370; Nissimi, Hilda. The forced converts of Mashad. In Haim Saadoun (ed.), *Iran* (Ben-Zvi Institute, 2005), pp. 69-76 [Hebrew]; Amanat, Mehrdad. *Jewish identities in Iran: Resistance and conversion to Islam and the Baha'i faith* (I. B. Tauris, 2011), pp. 47-50.

From that point on, the Jews of Mashhad were forced to live a dangerous double life. Outwardly, they appeared to be devout Muslims, adhering to all religious customs and attending mosques. Secretly, however, they continued to practice Judaism in their homes. They observed Jewish traditions behind closed doors, while maintaining the facade of following Muslim rituals. They would open their shops on the Sabbath but made excuses not to sell. They bought meat from Muslim butchers but discreetly disposed of it, waiting until a secret Jewish butcher could provide kosher meat[93].

To protect their secret faith, Mashhadi Jews adopted Muslim names, sent their children to mosque for Islamic studies, but also held clandestine Talmud Torah classes. Couples underwent two marriage ceremonies—one presided over by a Muslim cleric and another in secret by a Jewish rabbi. To maintain privacy for prayer and communal gatherings, they lived close to one another, often connecting their houses through underground basements. This secretive way of life continued for over a century[94].

Despite their conversion, the Mashhadi Jews continued to face harassment from the Muslim community, who sought to expose their hidden beliefs. In 1892, a Muslim mob demanded the execution of all Jews in the city after they were falsely accused of kidnapping a Muslim boy. In 1902, Muslim worshippers attacked Jewish residents as they left the mosque on their way home. Another blood libel occurred in 1907, when Jews were accused of assaulting a young Iranian boy. Between 1942 and 1946, similar blood libels once again incited violent attacks on Mashhad's Jewish community[95].

After World War II, the Jews of Mashhad began to leave the city, and by the 1950s, very few remained. Most relocated to Tehran, while others moved to cities like Shiraz. Many also chose to leave Iran altogether, leaving for Israel, Britain, the United States, and even the Far East[96].

The 20th century and the reign of the Pahlavi

In the early 20th century, both Iran and its Jewish population experienced significant changes. Anti-government unrest grew in Iran, fueled by dissatisfaction with the oppressive regime. In 1906, the government was compelled to introduce a constitution and establish an elected parliament (the *Majles*). This new constitution granted civil and legal rights to religious minorities, including Jews, Zoroastrians, and Christians. The *jizya* tax was abolished[97].

Despite these legal reforms, anti-Jewish sentiment persisted among many Iranians. Only Muslims could be appointed ministers. The first Jewish representative in the *Majles* faced such hostility from Muslim deputies that he was forced to vacate his seat. As a result, it was decided that one of Tehran's Muslim clerics would act as the official representative of the Jewish community to safeguard their rights. Beginning with the second session of the *Majles* in November 1909, Jews

[93] Sahim, 2002, pp. 369-370.
[94] Sahim, 2002, pp. 369-370.
[95] Nissimi, Hilda. Memory, community, and the Mashhadi Jews during the underground period. *Jewish social studies* 9.3 (2003), pp. 81-82.
[96] Nissimi, 2003, pp. 81-82.
[97] Tsadik, Daniel. The legal status of religious minorities: Imāmī Shīʿī law and Iran's constitutional revolution. *Islamic Law and Society* 10.3 (2003), pp. 376-408.

were able to elect their own representative in internal community elections[98].

The founder of the Pahlavi dynasty, Reza Shah Pahlavi (1878-1944), who became Iran's ruler in 1925, was neither particularly favorable nor hostile to the Jews. His main goal was to modernize Iran, free it from foreign influence, and unify it under a strong national identity, rooted primarily in pre-Islamic Persian culture. To achieve this vision, he implemented rapid reforms aimed at secularizing society and reviving Iranian nationalism[99].

Many Iranian Jews, despite their distinct heritage, sought to integrate into the national fabric of this new Iran, probably identifying with its ancient pre-Islamic past. They viewed the history of Iran and Media—portrayed positively in both the Bible and the Talmud—as an integral part of Jewish history. Poetic traditions further solidified this connection by celebrating figures like Cyrus the Great and even linking Queen Esther to the Iranian royal line[100].

During Reza Shah's reign, although the negative perceptions of Jews among the Muslim majority persisted, the Jewish community's economic and social conditions improved significantly. Discriminatory laws were abolished, allowing Jews to serve in the army, attend government schools, and live outside the Jewish neighborhood. As a result, Jewish businesses expanded into commercial areas, leading to economic growth within the community. The majority of Iranian Jews, however, remained impoverished[101].

Culturally, Iranian Jews embraced Persian traditions and celebrated national holidays with enthusiasm. They admired Persian literature and music, and many adopted Iranian names to express their integration into secular Iranian nationalism. However, this wasn't reciprocal: since the ideology held that Iranians were of Aryan descent, it created a sense of exclusion for the Jewish community. Jews remained acutely aware of their distinct origins, and tensions between the Jewish and non-Jewish populations persisted[102].

In the 1930s, Reza Shah sought to strengthen ties with Nazi Germany for political reasons, particularly because of Iran's tense relations with the Soviet Union and Great Britain. Economic and cultural ties with Germany flourished, with German engineers and technicians arriving in Iran. Nazi propaganda emphasized the shared "Aryan" heritage of Iranians and Germans, while vilifying Jews as an "inferior race" and "parasites" on humanity. Fascist and pan-Iranist elements in Iran aligned with these messages, intensifying hostility between Jews and Muslims[103].

Persian journals published in Germany, along with a Persian radio program broadcast from Berlin during World War II, regularly propagated antisemitic views. These sentiments gained traction among the Iranian intelligentsia, further fueling anti-Jewish attitudes. German influence in Iran grew to the point where many Jewish teachers were dismissed from their positions, and Jews were barred from working in certain government offices or the railroad, which was controlled by German engineers. Following Germany's attack on Russia in 1941, antisemitism in Iran

[98] Netzer, 2005, p. 16.
[99] Netzer, 2005, pp. 17-18.
[100] Netzer, 2005, pp. 17-18.
[101] Netzer, 2005, pp. 17-18.
[102] Netzer, 2005, pp. 17-18.
[103] Netzer, 2005, pp. 17-18.

intensified. Some Muslim zealots even began preparing to massacre the Jewish population and seize their property in anticipation of a German victory[104].

The beginning of the exodus (1948-1952)

In the four years following the establishment of the State of Israel, approximately 22,000 Jews left Iran for Israel, reducing the Jewish population of Iran by about 20-25%. Most of these Jews were among the poorest and most marginalized segments of the Jewish community—those who had not benefited from the social and political changes of the early 20th century in Iran[105].

The years immediately following Israel's founding were marked by significant political instability in Iran. Increasing anti-Jewish discrimination in the provinces exacerbated the already dire conditions in the rural areas. These factors, combined with extreme poverty in the provinces, drove a mass migration of Jews from isolated villages and towns—first to Tehran and eventually to Israel[106].

A testimony of an Israeli emissary to Iran in 1947 noted that the majority of Jews resided in ghettos, where they endured extreme poverty. Many were destitute, lacking adequate clothing, food, and employment. They frequently moved from city to city, only to find that Muslims refused to hire them—even for the most menial jobs[107].

Even in Tehran, where Jews enjoyed more freedom than in the provinces, antisemitism remained pervasive. Daily newspapers in Tehran often published articles attacking Jews, with some even claiming that Islam, according to the Quran, mandated their extermination. This rise of antisemitic propaganda and the exclusion of Jews from government positions sparked a strong desire among many to immigrate to Israel[108].

In response to the UN resolution on the partition of Palestine in November 1947, Shi'a clerics began campaigning for the Arab Palestinians and against Israel. They issued fiery communiqués and organized a series of high-profile demonstrations and marches in Tehran. They raised donations and organized thousands of Iranian Shi'i volunteers to the 1948-1949 war, that were blocked by the secular leader of Iran, Mohammad Reza Shah Pahlavi[109].

In the regions distant from Tehran, the security of Jewish communities was particularly fragile due to their isolation from central authority. In the Kurdish city Bukan, twelve Jews were killed, six were murdered in Takab, and two in Bana[110].

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[104] Sahim, 2002, pp. 373-374.
[105] Sternfeld, Lior B. *Between Iran and Zion: Jewish histories of twentieth-century Iran* (Stanford University Press, 2019), pp. 67-72.
[106] Sternfeld, 2019, pp. 67-72.
[107] Rahimiyan, Orly. The end of the Iranian Jewish community. In Shmuel Trigano (ed.), *The end of Judaism in Muslim lands* (Carmel, 2018), pp. 219-226. [Hebrew]
[108] Rahimiyan, 2018, pp. 219-226.
[109] Rahnema, Ali. Kasani, Sayyed Abu'l-Qasem. *Encyclopædia Iranica*, XV/3, pp. 640-647; an updated version is available online at kasani-abul-qasem (accessed on 24 September 2024).
[110] Sasson, Meir. Zionism and aliyah. In Haim Saadoun (ed.), *Iran* (Ben-Zvi Institute, 2005), pp167-171. [Hebrew].

The 1963 White Revolution

From the mid-1950s, relations between Iran and Israel strengthened across multiple fronts, and at the same time, an alliance between the Shah Mohammad Reza Pahlavi (1919-1980) and his Jewish subjects grew closer. While this presented opportunities for prosperity and freedom, it also created risks for the Jewish community, whose fortunes became tied to the Shah's rule. By 1963, this tripartite relationship reached its peak when the Shah launched the White Revolution, a series of ambitious reforms aimed at transforming Iranian society[111].

The Pahlavi regime's ideology was rooted in Westernization, secularism, and nationalism. He perceived the Jews as a loyal and integral part of his vision for Iran, viewing them as valuable allies in his modernization efforts. This modernization drive enabled Jews to leverage their skills for both personal and societal benefit. The establishment of a strong, centralized government allowed for better control of the periphery and helped curtail local instances of anti-Jewish harassment[112].

Figure 2 – Members of the Jewish Students Organization in Tehran, 1963

Source: Sarshar (ed.) 2002, p. 273

By the late 1970s, Iranian Jews had achieved one of the highest per capita incomes of any Jewish community in the world. The younger generation benefited from access to higher education, and Jewish students and professionals were prominently represented in academia, medicine, and other professions, far exceeding their demographic share of the population. On the eve of the Islamic Revolution, Tehran boasted Jewish schools, active social organizations, and about thirty

[111] Netzer, 2005, pp. 20-24; Abrahamian, Ervand. *A history of modern Iran* (Cambridge University Press, 2018), pp. 184-221.
[112] Menashri, 2005, pp. 60-63.

synagogues that hosted Hebrew classes, seminars, and a range of cultural activities[113].

The Jewish community maintained strong connections with Israel, inviting Israeli lecturers, raising donations, and organizing group tours to Israel. Conferences were held, and the community engaged actively with the Israeli embassy, the Jewish Agency, and international Jewish organizations. As Westernization took hold, the traditional religious doctrine of "impurity" lost much of its influence, further easing the integration of the Jewish community into Iranian society[114].

These secular reforms, however, undermined the religious establishment's power. The Shi'a clerics fiercely opposed the Shah's secularization efforts, especially the granting of civil rights to women and the secularization of education. During these religiously motivated protests, Israel was often vilified as a supporter of the Shah's "dictatorial and oppressive regime." Anti-Israel rhetoric was frequently accompanied by anti-Jewish slogans, with demonstrators occasionally calling for the expulsion of Jews from Iran. Jewish institutions in Tehran and other cities were also targeted in attacks[115].

By early 1978, the Jewish population in Iran had stabilized at around 80,000, with about 60,000 residing in Tehran. This made the Jewish community the largest in Asia and Africa, excluding South Africa[116].

Jewish contribution to Iran

Jews played a significant role in the industrialization and modernization of Iran in the 20th century. They were key contributors across a range of emerging industries, including banking, insurance, textiles, plastics, paper, and pharmaceuticals. Many of these sectors were either founded by Jews or benefited from their financial and managerial leadership. Their contributions extended to the arts and humanities as well, with numerous Jewish professors, scholars, and journalists gaining prominence in their respective fields and earning widespread recognition for their work[117].

Though Jews accounted for less than a quarter of one percent of Iran's 35 million people in 1978, their economic, professional, and cultural influence far exceeded their numbers. Around 10 percent of the Jewish community was extremely wealthy, while another 10 percent lived in poverty. The remaining 80 percent were generally well-off[118].

Jewish intellectuals also made significant contributions to Iranian academia, with around 80 Jewish professors and lecturers, accounting for two percent of all faculty in Iran's universities. Additionally, Jewish doctors made up six percent of Iran's 10,000-strong medical community, and

[113] Menashri, 2005, pp. 60-63; see also Rahimiyan, Orly. "The Jew has a lot of money, too": Representations of Jews in twentieth-century Iranian culture. In Meir Litvak (ed.), *Constructing nationalism in Iran: From the Qajars to the Islamic Republic* (pp. 173-189). Taylor & Francis, 2017.
[114] Menashri, 2005, pp. 60-63.
[115] Netzer, 2005, pp. 20-24.
[116] Netzer, 2005, pp. 20-24.
[117] Kadisha, Neil. Eminent Jews of Iran. In Houman Sarshar (ed.), *Esther's children: A portrait of Iranian Jews* (The Center for Iranian Jewish Oral History, 2005), p. 418.
[118] Netzer, 2005, pp. 20-24.

around 4,000 Jewish students were enrolled in Iranian universities, compared to 100,000 Iranian students overall[119].

The 1979 Islamic Revolution

The 1979 Islamic Revolution, and even the earlier protests against the Shah, brought a surge of anti-Jewish and anti-Israeli sentiment to Iran. Already in 1978, Ayatollah Khomeini made harsh accusations against Israel and expressed openly hostile views toward Jews. In his opinion, Jews had spread a distorted version of the Quran among Arabs, continued to act against Islam, and were conspiring to take over the world. During anti-Shah protests in Tehran, slogans and leaflets denounced Iran's Jewish community[120].

Khomeini's inflammatory rhetoric escalated after the "Black Friday" riots on September 8, 1978, when Israeli soldiers were falsely accused of killing Muslims in the streets of Tehran. On June 12, 1979, the influential Iranian newspaper *Kayhan* published an article that further alarmed the Jewish community, claiming that Israeli commandos had fired on demonstrators[121].

Following the revolution, Iran's Jewish community faced harsher treatment compared to other religious minorities. Jewish individuals began receiving threatening phone calls and notes urging them to leave the country. The revolution's strong anti-Zionist and anti-Israeli rhetoric created an atmosphere of hostility toward Jews, as revolutionary slogans and messaging failed to distinguish between Israel, global Jewry, and local Jewish communities[122].

Figure 3 – Jews taking part in a demonstration against the Shah, 1979. The banner reads "Our bond with the people of Iran is inseverable."

Source: Sarshar (ed.) (2002), p. 397

[119] Netzer, 2005, pp. 20-24.
[120] Netzer, 2005, pp. 24-26.
[121] Netzer, 2005, pp. 24-26.
[122] Sanasarian, Eliz. *Religious minorities in Iran* (Cambridge University Press, 2004), pp. 110-114.

Initially, the regime sought to make a clearer distinction between Zionism and Judaism. In a speech in November 1979, Ayatollah Khomeini stated: “Jews are different from Zionists; if the Muslims overcome the Zionists, they will leave the Jews alone.” Nevertheless, Jews were still associated with the former regime and faced accusations of conspiracy and treason. The revolutionaries believed that Israel had exerted undue influence over Iran’s economy and politics during the Shah’s reign. As a result, many Jews were targeted as symbols of this supposed Zionist domination[123].

Jewish university professors were labeled "Zionist professors" by those seeking their removal from academic positions. The regime’s officials issued explicit threats, warning that Jews would be left alone only if they "behaved themselves," meaning refrained from associating with Israel and conducted their economic activities in a manner deemed acceptable by the authorities. During one meeting, a high-ranking religious figure even implied that execution would be the punishment for Jews who did not comply. Khomeini himself often made derogatory remarks about Jews and Judaism, which were widely publicized in the media[124].

By December 1980, it became evident that the Jewish community was being disproportionately targeted. Seven Jews had been executed by then, with two more executions by 1982 (see below). The official charges ranged from espionage for Israel and the United States, support for Zionism, and corruption, to treason and drug dealing[125].

Other incidents further fueled this atmosphere of intimidation. In 1983, around 2,000 Jews were detained as they left a synagogue in Tehran after a Friday night prayer service. The Revolutionary Guards transported them to prison, where they were held overnight. Jews faced unique bureaucratic restrictions compared to other religious minorities. Jewish families were often prevented from traveling abroad together, with officials frequently withholding the passports of spouses or children as collateral. Jews were typically denied multiple-exit visas, forcing them to reapply and pay new fees each time they wished to travel[126].

From the beginning of 1979, much of the Jewish property in Iran was systematically confiscated by revolutionary committees. This included cinemas, hotels, factories, luxurious homes, and land. While property was also seized from Muslim owners, the confiscation of Jewish assets was intentional and widespread, targeting the Jewish community more consistently. The official justification for these seizures was that Jewish property owners were exploiting Muslim workers and funneling their wealth to Israel, where it would allegedly be used to purchase weapons against Palestinians[127].

As a result of these pressures, the Jewish population in Iran sharply declined. In the 1970s, the number of Jews in Iran was estimated to be around 80,000; within one year of the Revolution their numbers declined dramatically to about 50,000-60,000. By the mid-to late 1980s, the number of

[123] Sanasarian, 2004, pp. 110-114.
[124] Sanasarian, 2004, pp. 110-114; Netzer, 2005, pp. 24-26.
[125] Sanasarian, 2004, pp. 110-114.
[126] Sanasarian, 2004, pp. 110-114.
[127] Netzer, 2005, pp. 24-26.

Iranian Jews was estimated to be between 20,000 and 30,000.[128]

Table 5 - Jewish Population Estimates in Iran

Year	1827	1904	1930	1948	1956	1970	1978	1988	2000	2012
Jewish Population	30,000	49,500	60,000	100,000 / 95,000	75,000 / 65,232	75,000	80,000+	26,354	27,000	8,756

Source: Netzer (2006), pg. 29

Epilogue

It is estimated that approximately 9,000 Jews currently reside in Iran, with the majority living in Tehran. Those who remain in the country do so for various reasons, including a sense of identification with Iranian culture and society, financial constraints that make emigration challenging, and concerns about leaving family members behind[129].

The religious practices of Iranian Jews are closely monitored. Iranian Jews themselves acknowledge that their social interactions with Muslims have diminished significantly since the Islamic Revolution. Today, they remain largely confined to their own community, navigating the strict limitations imposed by the Islamic Republic's society[130].

Members of the Jewish community have adopted a low profile. Their continued presence in Iran reflects a mix of cultural attachment, barriers to emigration, and efforts to live peacefully through caution and quiet. In line with traditional Jewish minority strategies, they strive to reassure the majority population and authorities that they pose no threat [131].

[128] Sanasarian, Eliz. *Religious minorities in Iran* (Cambridge University Press, 2004), p. 48.
[129] Rahimiyan, Orly R. My homeland, my diaspora: Iranian Jewish identity in modern times. *Journal of Hate Studies* 8(1), 2010, pp. 53-86.
[130] Rahimiyan, 2018, pp. 230-232.
[131] Sanasarian, 2004, p. 150.

Chapter 4 – Iran

Section 1 – Methodological Benchmarks

Based on the information presented above regarding the makeup of the Jewish community in Iran in 1979, the following dates and figures will serve as a methodological benchmark for different points of analysis regarding the analysis of different categories of Jewish assets:

Valuation Start Year

April 1st, 1979 (date of the national referendum through which Iran became an Islamic Republic). This date represents both a reasonable benchmark regarding the beginning of the Jewish community's departure from Iran in the wake of the Islamic Revolution, as well as a reasonable date from which to assess property values, as it predates the downward price-spiral associated with larger waves of Jewish departure in the years following.

Conversion to present day valuation:
The methodology for the conversion of value from a base year of 1979 to December 31, 2024 is explained in Section 11.

Size of the Jewish community:

For the purposes of this report, a total Jewish Iranian population of 80,000 Jews will be used to value Jewish assets as of 1979.

Distribution of Jewish population:
Based on the information presented above, the Iranian Jewish population was calculated to be 100% urban. Urban areas are widely recognized as larger metropolitan centers and their immediate environs/hinterlands.

Jewish demographics:
As mentioned in detail below, the average size of a Jewish family for the relevant period covered will be assumed to be 5 persons.

Section 2 – Economic Indicators

The following section is meant to describe the types of activities and occupations that characterized Jewish economic life in Iran in the 1970s. The data and conclusions from this section will serve as a point of departure for further analyses regarding the Jewish community's economic strength in Iran.

Population Statistics

In the second half of the twentieth century, the Jewish community in Iran underwent substantial changes in regard to size, geographical distribution, and demography. The large waves of *Aliyah* which began with the founding of the State of Israel continued through the late 1960s. As a result of this, along with emigration to the United States and Europe, the total number of Jews living in Iran declined from approximately 100,000 in 1948 to approximately 75,000 in 1970.[132] However, factors such as the Jewish community's unprecedented economic prosperity eventually caused emigration to taper off in the 1970s.[133] When the Islamic Revolution broke out in 1979 the Jewish community numbered over 80,000,[134] within one year of the Revolution their numbers declined dramatically to about 50,000-60,000. By the mid-to-late 1980s, the number of Iranian Jews was estimated to be between 20,000 and 30,000.[135]

Table 6 – Jewish Population Estimates in Iran[136]

Year	1827	1904	1930	1948	1956	1970	1978	1988	2000	2012
Jewish Population	30,000	49,500	60,000	100,000 / 95,000	75,000 / 65,232	75,000	80,000	26,354	27,000	8,756

Jewish Settlement Patterns: Urban vs. Rural

The Jewish settlement patterns in Iran are closely intertwined with the demographic and economic factors described above. The national push towards urbanization under the Pahlavi monarchs and the new socioeconomic opportunities open to Jews, together with earlier waves of *Aliyah*, more or less brought an end to the rural Jewish communities of Iran. As a result, by 1979 Iranian Jewry was almost exclusively urban. In fact, Levy writes that already in 1950 the last group of Jews who worked in Iranian agriculture left for Israel.[137] While it is possible that this is a bit of an overstatement,[138] it is indicative of the extent to which the Jewish community of Iran was

[132] Netzer (2006a), pgs. 28–29. Netzer provides an extensive bibliography of the primary sources used to arrive at these estimates in ibid., pg. 29
[133] Rahimiyan (2018), pg. 228
[134] Netzer (2006), pg. 29
[135] Sanasarian, Eliz. Religious minorities in Iran (Cambridge University Press, 2004), p. 48.
[136] Netzer (2006), pg. 29
[137] Levy (1999), pg. 522.
[138] Regarding the general methodological limitations of Levy's works, again see: Sternfeld (2019), pgs. 8-11.

urbanized. During the Golden Age of Iranian Jewry, Teheran and Shiraz were the established centers of Jewish life.[139] In fact, historian Orly Rahimiyan posits that it was precisely the "dynamic urban nature" of the Jewish population which allowed it to integrate so successfully into Iran's economic growth during the White Revolution.[140] The particular concentration of Jews, when compared to their Muslim counterparts, in urban areas was also a contributing factor in their relative dominance in many white collar professions.

At the time of this report, the research has yet to find conclusive evidence regarding the average size of Jewish families in 1979. Scholars such as Amnon Neter and David Yerushalmi assume that in the 19th century the average Jewish family had 6 members.[141] According to the 1976 census, the average Iranian family had 5 members.[142] Given the extent to which Jews had integrated into Iranian society by this point, it is fair to assume that Jewish birthrates were likewise similar to that of the general population.[143] Therefore, for the purposes of this report the average size of a Jewish family for the relevant period covered will be assumed to be 5 persons.

The Abandonment or Seizure of Jewish Assets

The fact that Jewish assets were seized assets in the aftermath of the Islamic Revolution has been highlighted repeatedly throughout this historical survey. The Islamic Republic specifically targeted "the richest and most influential representatives of the Jewish community" in its accusations of Zionism and other such crimes. The new regime had them jailed and at times executed before confiscating their property.[144] So too, even those Jews whose assets were not seized generally had no option but to leave them behind when fleeing. A BBC broadcast from August of 1980 makes it clear just how widespread all this was:

> *More factories and hotels owned by Jews have been confiscated in Iran in the last few weeks. This has been learned by our correspondent Menashe Amir. It now emerges that the property that Jews were forced to abandon on Khomeyni's [sic] rise to power is worth over 1,000 million dollars. Among other things, the Jews left behind high-rise buildings, real estate and businesses. Our correspondent points out there is no law discriminating against the Jews in Iran, nevertheless, there has been a recent increase in blackmail against them and damage inflicted on their property.*[145]

Not surprisingly, the results of these developments upon the Jewish economy in Iran were disastrous. Around the same time, Dr. George Gruen, head of foreign affairs for the American Jewish Committee, reported:

> *The former upper class have generally left the country, their substantial holdings have*

[139] Rahimiyan (2018), pg. 228.
[140] Rahimiyan (2012).
[141] Yeroushalmi, pg. 71; Netzer (2006a), pg. 29.
[142] Ladier-Fouladi, pg. 362. In fact, the average urban household actually had 4.9 members. As previously discussed, the Jewish community in Iran was thoroughly urban by the late 1970s.
[143] It should be noted however, that middle- and upper-class Iranian homes-which Jews almost invariably belonged to-actually tended to have larger families than poor homes. Amuzegar, pg. 257 states that only 27% of poor households had 6 or more kids, while 57% of middle-class families had 6 or more as did 63% of rich families.
[144] Cecolin (epub), Ch. 2.
[145] British Broadcasting Corporation.

been either officially confiscated, occupied or brought to ruin through exorbitant demands by workers' komites. Sharp declines in property values and the economic chaos have hurt the middle class and professionals. University professors have been dismissed, and some other Jews have experienced discrimination. The majority of the Jews remaining are from the poorer groups.[146]

Of course, Jews who had left Iran well before the revolution also had their holdings appropriated. One individual, whose family left Iran in the early 1950s, recounts:

The fall of the Shah didn't affect us physically, but it was a lethal blow to my father's business. Our family was already out of Iran, but we still had family property in Iran, which was all confiscated…My father tried to buy some [products] from California, but it was more expensive and complicated, in addition to being unfamiliar. My father's business stopped completely.[147]

Many more such quotes could be brought, but the point is clear. In the aftermath of the Islamic Revolution in 1979, the seizure of Jewish property was commonplace. It targeted not only business interests and financial assets, but also homes and other private possessions. In addition, harassment and discrimination proved a death-blow to the careers and professional standing of the Jewish middle and upper class.

Iranian Economic Development

The modernization of the Iranian economy in the Pahlavi era reached its heights during the White Revolution Writing in 1977, Iranian economist Jahangir Amuzegar remarked:

…in the 1960-1976 period, Iran experienced what is likely to be recorded by future historians as one of the most rapid and most fundamental socio- economic transformations in modern times. A fortuitous combination of farsighted leadership, internal political stability, improved developmental planning, increasing educated people, newly discovered and better utilized natural resources—and the indispensable rise in oil revenues—has helped the country reach its present stage of development.[148]

The benefit of hindsight makes it obvious that Amuzegar was mistaken in regard to the farsightedness of the Pahlavi monarchs and the internal stability of their regime. Likewise, the failures of Mohammad Reza's economic policies should not be glossed over. As alluded to previously, his land reforms did not help the bulk of the rural population and actually left the majority particularly impoverished. In fact, by the 1970s Iran had one of the most unequal income distributions in the world.[149] The table below presents the class structure of the Iranian labor force in the 1970s.

[146] Gruen, pg. 2. For more on this report, see: Cecolin (epub), Ch. 2.
[147] Gindin, pg. 169.
[148] Amuzegar, pgs. ix-x.
[149] Abrahamian, pgs. 141-42.

Table 7 - Socioeconomic Distribution of the Iranian Population by Class and Occupation (1970s)

Class	Typical Occupation	Share
Upper	Pahlavi family, military officers, senior civil servants, court-connectedentrepreneurs	0.1%
Middle (modern)	Professionals, civil servants, office employees, college students	10%
Middle (traditional)	Clerics, bazaaris, small-factory owners, workshop owners, commercial farmers	13%
Lower (urban)	Industrial workers, small-factory workers, workshop workers, construction workers, peddlers, unemployed	32%
Lower (rural)	Landed peasants, near landless peasants, landless peasants, unemployed	45%

Source: Abrahamian, pg. 140

The divide between the urban and rural populations in this regard is striking. Approximately 60% of upper- and middle-class of all Iranian households were urban, while 40% were rural.[150] In contrast, around 75% of poor households were rural, while only 25% were urban.

Despite such disparity, however, the rapid economic transformation that Iran experienced cannot be disputed. When compared to 1929, the Iranian GNP increased 700 times by 1976.[151] Per capita income went up 200-fold and imports increased 1,000 times. Focusing on the period of the White Revolution, Amuzegar notes that between 1963-1976 annual industrial growth exceeded 20%, the size of the industrial workforce close to doubled, and Iran's GNP went from $4 billion USD to $53.5 billion USD. Per capita income likewise went up during that period from $195 USD to $1,600 USD.

Previous Valuations

To the best of our knowledge, there has never been a detailed and comprehensive attempt to calculate the exact value of the Iranian Jewish community's financial losses. In fact, in the extensive study of the historical literature and personal testimonies undertaken for the purposes of this report only one such estimate was found. As quoted above, a news brief by the BBC reported that by August of 1980 the value of abandoned property was over one billion USD. However, as the context makes clear this is an extremely rough estimate. In addition, it does not take into account the loss of assets after 1980-- as the Iranian government continued to seize Jewish holdings and more and more Jews fled the country. Indeed, the detailed analysis which follows in this report demonstrates that the actual sum is far greater.

A number of Iranian Jews who also held American citizenship have sued the Islamic Republic under the auspices of the Iran-United States Claims Tribunal (IUSCT). This arbitral court was established in The Hague in 1981 for the purpose of resolving claims between the US and Iran after the Hostage Crisis. Among the Jewish claimants, the children of one individual were awarded a judgment of close to 50 million USD in 1997.[152] The judgment itself provides detailed

[150] Amuzegar, pgs. 255-56.
[151] Ibid, pgs. ix-x.
[152] IUSCT Case 1997.

information as to family assets expropriated by the Iranian government, in particular shares in major Tehran based businesses. In a separate judgement another individual was awarded just over 500,000 USD for real estate seized in two cities.[153]

These rulings underscore the legitimacy of such claims against the Islamic Republic. Indeed, they provide a clear precedent for the valuation and reparation of assets stolen by the Iranian government. Nevertheless, the handful of Jewish cases which have been adjudicated in The Hague represent only a small fraction of those Iranian Jews who had their assets taken. Likewise, the cases brought before this court do not account for the loss of communal assets. As a result of all this, the IUSCT cases actually highlight the importance of this report which aims to valuate the total losses suffered by Iranian Jews, as individuals and as a community.

Jewish Participation in the Iranian Economy

As discussed in the historical background, Iranian Jews were in a unique position to take part in the county's economic advancements during the Pahlavi era. In addition to the emigration of a good portion of the Jewish lower class, the decidedly urban character of the Jewish population and the access they had to education in the years leading up to the White Revolution was crucial.[154] As the economy shifted from primarily agrarian to commercial and industrial, Jews were able to quickly integrate in a manner for which Amuzegar's platitudes are no less fitting.

In fact, the socioeconomic strength of the Jewish population stands out even more when compared to that of Iran's general population. The table below (Table 3) compares the socio-economic breakdown of the Jewish community in the 1970s-- according to the JDC report-- to that of the general population-- according to Abrahamian. This table is helpful for highlighting the relatively high socioeconomic standing of Iranian Jewry. Again, it should be emphasized the important role that the almost exclusively urban nature of the Jewish population played in this regard. The urban population of Iran in the 1970s was far better off than its rural counterpart and indeed the main beneficiary of the White Revolution's economic reforms. Iranian Jews were thus favorably positioned to benefit from these developments and the new social and professional opportunities they were given.

Table 8 - Socioeconomic Distribution of Iranian Population, Jewish vs. General (1970s)

Class	Jewish Population	General Population
Upper	10%	0.1%
Middle	80% (predominantly upper-middle)	23%
Lower	10%	77%

Source: Sternfeld (2019), pg. xii; Abrahamian, pg. 140

However, some caution is called for when comparing the information found in the JDC's report

[153] IUSCT Case 1997.
[154] A similar point is made by Spector, pgs. 223-25.

of the Jewish population and Abrahamian's analysis of the general population. Neither the JDC nor Abrahamian provide exact numbers regarding the average income or personal wealth of the members of each class. Therefore, it cannot be stated with certainty that the JDC's definitions of upper, middle, and lower class are an exact match with those used by Abrahamian. Likewise, many of the Jews which the JDC report would no doubt categorize as upper class were engaged in occupations which Abrahamian lists as belonging to the modern middle class in his breakdown of the typical occupations of each class (Table 3). This too implies that there is not a complete overlap between the use of the terms upper and middle class in the two sources.

The JDC's three-tier division of the Jewish population into upper (10%), middle (80%), and lower (10%) classes is commonly cited in the academic literature on the subject. Nevertheless, as just mentioned, the historians who present this breakdown do not provide exact numbers when it comes to the average income of each class group. Likewise, there is no consensus on the internal makeup of the largest segment of the Jewish population-- the middle class. While it is generally agreed upon that the Jewish middle class was predominantly upper-middle class, there are differing reports as to the extent. For example, Sternfeld states that all of the 80% middle class in fact belonged to the upper-middle class.[155] In contrast, both Rahimiyan and Netzer refer to the "high standard of living" of the 80%, but do not go so far as to say that all were upper-middle class.[156] Likewise, David Sitton refers to the 80% as simply "middle class."[157]

As a result, it was concluded that it would be improper to calculate financial losses based on the assumption that the entire Jewish middle class was indeed upper-middle class. Beyond the scholarly debate over the matter, the testimonials given by displaced Iranian Jews make it clear some of the individuals included in the overall middle class were not upper-middle class. Indeed, the testimonials as a whole help paint a more stratified picture which includes not only a large upper middle class, but also a middle- and lower-middle class as well. In addition, assuming that all of the 80% of the middle class was in fact the upper-middle class would contradict the overall desire not to over-estimate. Instead, based on the information found in scholarly sources as well as the first-hand testimonials, a three-tier socioeconomic breakdown of the Iranian Jewish community in 1979 was constructed (Table 4). Additionally, it was noted above that the JDC report stated that 10% of the Jewish community was upper class. Yet, the testimonial evidence together with Abrahamian's more general data on the Iranian socioeconomic breakdown leads the conclusion that most of the families categorized as upper class by the JDC are best classified as Wealthy & Upper-Middle class within the three-tier class system. These numbers, in addition to keeping with the desire not to over-estimate, better fits both the testimonial data as well as the historical data on the Iranian economy.

[155] See Sternfeld (2019), pg. xii.
[156] Rahimiyan (2012); Netzer (2006b).
[157] Sitton, pg. 184.

Table 9 – Jewish Socioeconomic Breakdown in Iran, Distribution of Households per Class, 1979

Socioeconomic Class	Percentage of Jewish Households	Total No. of Households per Class
Wealthy & Upper-Middle[158]	41%	6,560
Middle	25%	4,000
Lower-Middle & Poor[159]	34%	5,440
Total	**100%**	**16,000**

By 1979, Jews could be found in key positions in nearly every part of the Iranian economy. Many of the points made previously regarding the social and economic standing of Iranian Jewry are summed up in the following statement made by historian David Menashri:[160]

> *Just before the fall of the Shah, I lived and conducted research in Teheran for two years. I witnessed a Jewish community that was free, educated, and wealthy. Their part in economic, scientific, and professional life was disproportionate to their share of society (more than 80,000 Jews from a total of less than 40 million). In per capita terms they may well have been one of the richest Jewish communities worldwide, with the young generation being so highly educated. They were overrepresented among the country's student population and university faculty body, among medical doctors and other professionals. Although there were people of low income among them, the vast majority could be defined as middle class, or upper middle class. Some became very rich, taking full advantage of the freedom granted to them, the reform programs, and the growing oil income.*

A partial comparison of Jewish occupations in the city of Shiraz between the years of 1903 and 1968 helps give a sense of the professional changes that the Jewish community underwent during the 20th century.[161] Traditional occupations, such as peddling and masonry, gave way to white-collar and skilled professions, such as engineering and medicine. The following table illustrates the changing life of Jews in Iran and their migration to occupations that are not listed on the chart such as lawyers, accountants and other professional undertakings.

[158] Wealth and upper middle are assumed to represent 1% and 40% of the Jewish population, respectively.
[159] Lower middle and poor classes are assumed to represent 24% and 10% of the Jewish population, respectively.
[160] Menashri (2002), pg. 395.
[161] Tsadik (2006), pg. 54.

Table 10 - Jewish occupations in Shiraz, 1903 vs. 1968

Occupation	1903	1968
Peddler	400	49
Mason	200	7
Goldsmith	103	27
Liquor seller	80	12
Haberdasher	5	25
Doctor	5	19
Nurse, hospital worker	-	17
Engineer	-	14
Teacher, principle	-	16

Source: Tsadik (2006), pg. 54

Moreover, Jews played a crucial role the industrialization and Westernization of Iran. Houman Sharshsar, himself born and raised in Iran, describes the Jewish contribution to the new Iranian economy:

> *Banking, insurance, textiles, plastics, paper, pharmaceuticals, aluminum production, liquor distillery and distribution, shipping, imports, industrial machinery, and tile manufacturing were all segments of Iran's then new and booming national industry that were either established by Jews or financed and directed under their leadership.*[162]

Often these businesses were monopolies held by one man or one family.[163] An additional example is a businessman who was executed and his assets confiscated. Other prominent businesses run by Jewish families included liquor distributors, Iran's first modern doll manufacturer, and one of its largest chewing gum companies.

These examples of individuals with exceptional personal and business assets are important for understanding the economic success of the Jewish community as a whole—and its sudden end. However, for the purposes of the overall valuations of lost Jewish assets that is to follow, inserting them separately and identifiably would risk skewing the final numbers. Therefore, the valuations will be based on relevant information taken from overarching research and exceptional outliers, such as these, will not be added on top of the values that emerge, in keeping with the conservative approach to the project.

[162] Sarshar (2002), pg. xix.
[163] As noted by Rahimiyan (2012).

Section 3 – Land Distribution

For much of its history, large landowners played an important role in Iranian society. The Qajar monarchy, which lacked a strong central government, instead relied upon members of local "landed aristocrac[ies]" to oversee cities, towns, and villages.[164] These nobles derived much of their income from agriculture as well as the ownership of large estates. However, Jews were not part of this landowning elite. Starting in 1962, as part of the White Revolution, the Iranian land tenure system underwent substantial changes. Instead of the traditional structure, Mohammad Reza's reforms "stratified the countryside" into approximately 1,300 commercial holdings spanning 200 hectares each, 640,000 landlords owning between 10-200 hectares each, and 1,200,000 families with less than 10 hectares each.[165] However, as noted previously, by this period the Iranian Jewish community of Iran was decidedly urban. As a result, these reforms did not significantly affect the Jewish community.

Due to negligible available data, rural holdings will not be considered in this report.

[164] Abrahamian, pg. 15.
[165] Ibid, pg. 132.

Section 4 – Valuation of Rural Assets

4.1 Objectives and Scope of Work

The Jewish community of Iran was almost exclusively urban, as previously discussed. Only a few Jew communities could be found outside of the major cities and their surrounding areas. Such communities were small, at times numbering only a handful of families, and generally quite poor. As a result, the rural Jewish population and their assets are not statistically significant to this valuation. In addition, no strong evidence was found to suggest that urban Jews had widespread holdings in the rural areas of Iran. Jewish advancement in the Iranian economy was primary the result of decidedly urban endeavors-- white-collar professional development, commercial success, and major industrial enterprises. Therefore, rural assets would not affect the overall valuation and need not be taken into account.

4.2 Research Analytical Conclusions

For the reasons described above, rural holdings are not relevant for this report.

Section 5 – Valuation of Urban Assets

5.1 Objectives and Scope of Work

This section will carry out a valuation of urban land and urban property owned by Jews in Iran. Give the urban nature of the Jewish community, such assets will make up a significant portion of financial losses detailed in this valuation report.

5.2 Research Analytical Conclusions

The urban hubs of Tehran and Shiraz were the centers of Jewish life in Iran on the eve of the Islamic Revolution. As discussed in greater detail above, Jewish assets in these cities included private homes, commercial real estate, and more. Likewise, both communal documents from the era and historical scholarship demonstrate that the majority of Iranian Jews belonged to the upper-middle and upper classes. Together with this information it is possible to then calculate the value of urban assets using the testimonial evidence provided by Iranian Jews.

One previous estimation of urban real estate values has been noted above (Section 3), namely in a case brought before the Iran-U.S. Claims Tribunal (award just over $500,000 USD for real estate seized in the cities of Vardavard and Tehran).[166] The estimation can be compared to the urban real estate values posited in the report.

In the Iran-United States Claims Tribunal (IUSCT), an expert witness for the Claimant placed the square meter value of real estate in Teheran at 16,000 IRR, while an expert witness for the Respondent placed it at 6,000 IRR. In its judgment for the Claimant, the court settled upon a value of 9,600 IRR.[167]

As previously mentioned, the first-hand testimonials are used to calculate the value of different asset categories for this project. When taken together with the evidence as to the socioeconomic stratification of the Jewish community, and previous estimates, this allows for the calculation of the number of urban Jewish households per class and their value.

[166] IUSCT Case 1997.

[167] This valuation per square meter relates only to real estate in Teheran. The claimant was also awarded reparations for property owned in the village north-west of Tehran, which was zoned for commercial and industrial purposes. Even by the Claimants own estimation this land had a particularly low value per square meter (under 20 USD). Given that the majority of Jewish assets were in Teheran and the sizable gap in property values, it can be assumed that the value of the Claimants real estate in Teheran more accurately reflects the general property values of Jewish urban real estate.

Table 11 – Total Value of Jewish-Owned Urban Assets in Iran, ($, 1979)[168]

Socioeconomic Class	Number of Urban Households per Class	Median Value per Asset	Total Value per Class
Wealthy & Upper Middle	6,560	192,116	1,260,282,797
Middle	4,000	126,789	507,157,720
Lower Middle & Poor	5,440	27,456	149,360,314
Total	**16,000**	346,362	**1,916,800,830**

[168] Source: Testimonial Data.

Section 6 – Valuation of the Loss of Employment

6.1 Objectives and Scope of Work

In this section, a valuation of the total employment losses of employed Jews in Iran was provided, proceeding from the premise that employed Jews in Iran are entitled to compensation for lost income based on their yearly wages for a determinate amount of time after the baseline date.

6.2 Research Analytical Conclusions

Analysis, based upon historical studies of the Iranian economy and of Iranian Jewry in particular, provides a general picture of Jewish employment and the economic opportunities they were afforded. As noted, Jews worked primarily in trade, industry, crafts, and real estate. Others were leading figures in fields such banking, insurance, and textiles. In addition, there were around 80 Jewish professors and lectures in Iranian institutes of higher education and 600 Jewish physicians.[169]

These general trends are widely cited in the scholarship. However, to the best of available knowledge, there are no exact numbers as to the precise division of Iranian Jews by occupation nor their average income by socioeconomic class. As a result, the valuation of total employment losses will instead be based on average per capita income for Iran as a whole. In 1976, the per capita income in Iran stood at 1,600 USD.[170] Applying that to a Jewish population of 80,000 puts the total Jewish yearly income at 128,000,000 USD.

Over a 3 year cycle, the loss of employment for the Jewish population used for the overall valuation is thus 384,000,000 USD.[171]

Nevertheless, this calculation likely underestimates the value of lost Jewish income as it does not account for the fact that the Jewish community as a whole had a higher socioeconomic standing than most of Iran. Indeed, a full 90% of Iranian Jews were middle- or upper class, which was higher than the general population. It therefore stands to reason that the average yearly earnings of Iranian Jews were significantly higher than the national per capita income. One possibility is to calculate different per capita incomes for each socioeconomic group by using the overall average as a benchmark. Doing so would allow this report to more accurately account for the fact that the majority of the Jews in Iran belonged to upper-middle and wealthy classes. However, this was not possible because the historians who use the terms upper, middle, and lower class in regard to the Iranian and Iranian-Jewish populations do not do so based on a standardized meaning relative to average income. Rather, they use these terms in a more general sense reflecting the overall standard of living and professional standing. Therefore, this report relies upon national per capita income alone when calculating loss of employment values.

[169] Tsadik (2012).
[170] Amuzegar, pg. x.
[171] Calculated as average per capita income ($1,600 USD) multiplied by Jewish population (80,000) which equals $128,000,000 USD, and then which is multiplied by 3 (3-year period, 1976-1979), which equals $384,000,000 USD in 1979.

Section 7 – Valuation of Personal Property & Moveable Assets

7.1 Objectives and Scope of Work

As part of the aggregate valuation of all Jewish-owned assets in Iran in 1979, a valuation was conducted of the total scope of personal property and moveable assets that were owned by Jews in Iran. For the purposes of this report, personal property and moveable assets include cash, gold, silver, jewelry, private vehicles, commodity stocks, financial assets, clothing, household goods, and furniture.

7.2 Research Analytical Conclusions

The evidence cited in the Historical Background makes it clear just how widespread the loss of movable assets was among Jews fleeing Iran. Many had their property directly confiscated by Iranian authorities, while others had no choice but to leave substantial holdings behind when they left. However, there only exists limited information regarding the exact type, scope, and value of moveable assets owned by Iranian Jews in 1979. Therefore, reliance was placed on first-hand testimonies by Jews from Iran in order to calculate the scope and value of moveable assets and private property. As a result, the number of Jewish households per class and the average value of their moveable assets per socioeconomic class was listed, in order to ascertain a total value for moveable assets and private property owned by Jews in Iran in 1979. It should be noted that members of the poor class were assumed to hold very little or have no personal property/movables.

Table 12 – Total Value of Jewish-Owned Moveable Assets per Class in Iran, ($, 1979)[172]

Socioeconomic Class	Value Per Asset	No. of Households per Class	Total Value per Class
Wealthy & Upper-Middle	67,428	6,560	442,324,925
Middle	26,323	4,000	105,290,160
Lower Middle	3,294	3,840	12,647,482
Total	136,958	14,400	**560,262,566**

The analysis of moveable assets across all socioeconomic classes per Jewish household shows a weighted average value of moveable assets per household of $38,907.

[172] Source: Testimonial Data. Note there is no "Poor" category, as it was assumed that the poor did not own or had limited moveables / personal property and in accordance with the Testimonial Data.

Section 8 – Valuation of Business Losses

8.1 Objectives and Scope of Work

This section carries out a valuation of the business losses suffered by Jews in Iran. For the purposes of this project, business losses will rely on the overall value of each business, as specific revenue streams are currently unavailable.

8.2 Research Analytical Conclusions

As described above, the evidence makes it clear that Iranian Jews suffered from large- scale business losses. In addition to those businesses that were seized outright by the Iranian government, Jews fleeing Iran generally had no choice but to abandon the businesses they or their families had built. Jews who left Iran prior to the revolution likewise saw their holdings in Iran fall apart in the wake of the Islamic Revolution. As with previous sections, reliance was placed upon data collected from testimonials given by Jews displaced from Iran in order to value said losses. The data collected from these testimonials leads to the following conclusions for the Jewish population as a whole. It should be noted that it is assumed members of the lower middle / poor class did not hold any relevant business holdings. Therefore, the number of households observed for this analysis is 10,560 compared to 16,000.

Table 13- Total Value of Jewish Business Losses in Iran, ($, 1979)[173]

	No. of Households	Value Per Asset	Total Value
Total	10,560	1,958,902	**2,989,825,726**

The analysis of business losses across all socioeconomic classes per Jewish household shows a weighted average value of business losses per household in the sum of $283,127.

[173] Source: Testimonial Data. Note there is no "Lower Middle / Poor" category, as it was assumed that the lower middle / poor did not own businesses and in accordance with the Testimonial Data.

Section 9 – Communal Losses

9.1 Objectives and Scope of Work

In addition to the private assets of Iranian Jews, the various Jewish communities in the country themselves owned substantial assets. This section is meant to assess the extent and value of such assets, which include synagogues, cemetery land, as well as other communal assets such as mikvahs, schools, hospitals, community centers, as well as holy books and other moveable assets. Similar to other sections, the extent and value of Jewish communal property in Iran will be calculated utilizing the best evidence available.

9.2 Research Analytical Conclusions

Based upon the research to date, a detailed and exhaustive list of the Iranian Jewry's communal assets was not available or located. With that, it is possible to glean important information from the various studies of Iranian Jewish history cited and quoted throughout this report. In addition, the American Jewish Joint Distribution Committee played an important role in supporting the Jewish community in Iran and it funded schools, medical clinics, meal programs, and more. Thus, their annual reports from the 1970s are an important source of information as to the number of communal institutions in Iran during the relevant period. Additionally, there are a number of privately run websites which are dedicated, at least in part, to Jewish communal assets in Iran. When these sources are taken together, it is possible to arrive at a well-informed estimate as to the communal holdings of the Iranian Jewish community in 1979.

Jewish Education Institutions

In the 1970s, nearly half of school-aged Jewish children attended Jewish day schools.[174] Amnon Netzer lists 36 Jewish schools in Iran which existed in 1977.[175] The Alliance ran 7 schools in Tehran as well as one school in each of the following cities: Hamadan, Kermanshash, Sanandaj, Borujerd, Yazd, and Isfahan. Additional educational institutions, the majority of which were in Tehran, included an ORT vocational school, 17 religious Otzar HaTorah schools, and a number of additional schools unaffiliated with these networks. Iranian Jewish schools usually averaged in size from around 100 students to close to 500 and many taught non-Jewish pupils as well.[176] Beyond this, an overview of JDC activities published in 1975 refers to a large day-care center run by the Jewish Ladies Committee of Tehran and somewhat smaller day-care centers in Isfahan and Shiraz.[177] While no reliable information regarding the value of the buildings which housed these institutions was found, one of the American Jewish Joint Distribution Committee annual reports mentions that in 1973 a new kitchen was installed at the Ecole Populaire school in Tehran at cost 320,000 IRR.[178] This at least gives a sense of the substantial investments the Iranian Jewish community made in developing communal assets.

[174] Rosenberg, pg. 45.
[175] Netxer (2011), pgs. 315-16.
[176] Based on the numbers provided in ibid.
[177] Rosenberg, pg. 544.
[178] JDC, pg. 24.

Figure 4 – The choir of an Alliance Israélite Universelle girl's school in Tehran performs in the school's courtyard, 1973.

Source: Diarna.org

Jewish Medical Institutions

The most prominent Jewish medical institution in Iran on the eve of the revolution was Kanoun Kheir Khah Hospital, currently known as the Sapir Charity Hospital, in Tehran.[179] According to one source, the building is 3,900 square meters.[180] In addition, the JDC also operated two outpatient clinics in the city and helped fund the Jewish nursing school.[181] Outside of Tehran, the organization also funded clinics in Isfahan and Shiraz. Other health centers, such as the one in Yazd,[182] were located inside of schools and therefore will not be counted as separate communal assets.

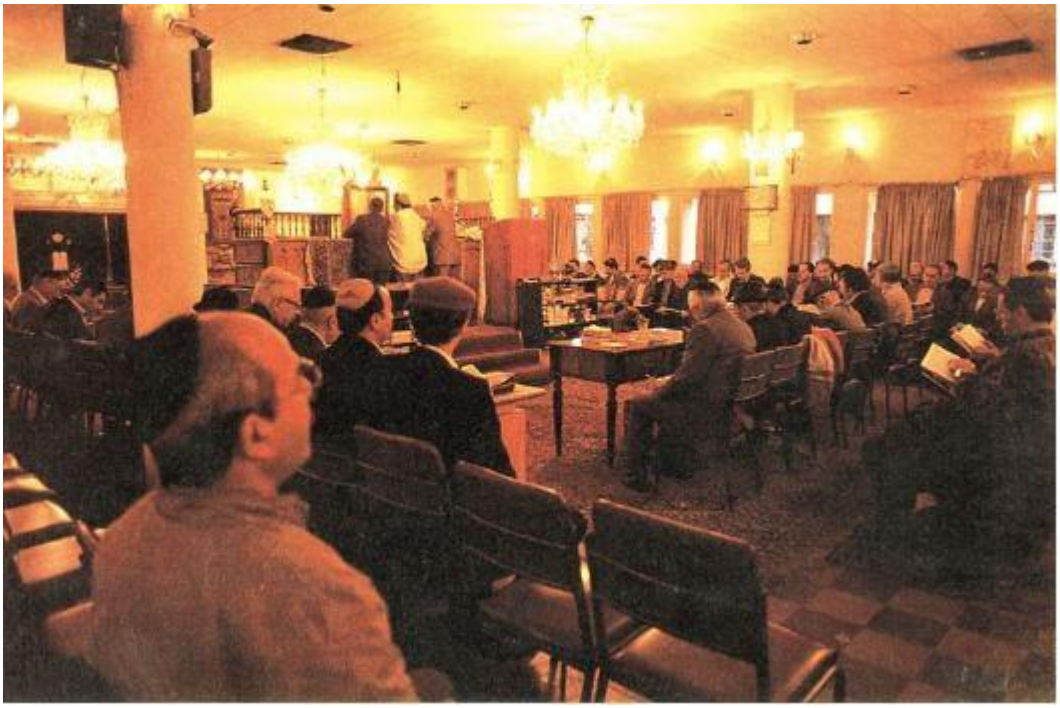
Synagogues

In 1979, the number of synagogues in Iran was estimated at somewhere over 150,[183] though the actual number was likely greater. As noted, these and other religious buildings were described as

[179] Sternfeld (2019),pg. 864.
[180] http://7dorim.com/Tasavir/bimarstanSapir.asp It should be noted that this is a relatively recent estimation. As there is no currently available information as to the size of the hospital in 1979, this measurement will be used.
[181] JDC, pgs. 25-26; Rosenberg, pg. 544.
[182] JDC, pg. 22.
[183] Rahimivan (2012).

"lavish."[184] For example, the Abrishami Synagogue in Tehran was built in 1965 in the contemporaneous modernist style and is "luxuriously" decorated with glass chandeliers and rich fabrics.[185] It is two stories and measures just over 1,000 square meters. However, this is currently the only synagogue for which no reliable measurements were ascertained.

Figure 5 – The interior of the Abrishami synagogue in Tehran, c. 1980.
Source: Sarshar (ed.) (2002), pg. 342



[184] Sternfeld (2019), pg. 92. High quality pictures and even 3D tours of several of the synagogues can be found on the 7Dorim.com website.
[185] Abrishami Synagogue, Tehran Iran.

Figure 6 – An abandoned synagogue in Urmia (undated photo).

Source: Diarna.org

In the decades following the revolution, most synagogues were closed and some were even destroyed. In 2008, it was reported that there were around 40 synagogues in Iran, many of them only opened for special occasions.[186] A subsequent report refers to 10 functioning synagogues in the country.[187]

In addition, it should be noted that the Iranian Jewish community had several mikvahs. However, the few for which information was available appear to be part of synagogue buildings.[188] Therefore, they will not be counted as separate communal holdings. Further, while it is almost certain that there were separate mikvah buildings in Iran, the desire for methodological unity prevents their addition to this calculation, baring additional evidence.

Cemeteries

Information on Jewish cemeteries and burial shrines in Iran was gathered from three websites: The

[186] Hendelman-Baayur, pgs. 78-79
[187] Journal of Modern Jewish Vol. 22, Number 1 ,
[188] For example, the two mikvahs photographed on the 7Dorim website are part of the Yusef Abad and Abrishami synagogues respectively. See: http://7dorim.com/Panaroma.asp#mikve_tehran0

International Association of Jewish Genealogical Societies' "International Jewish Cemetery Project,"[189] "7Dorim,"[190] and "Beheshtieh."[191] The latter two are private websites created and run by Iranian Jews now living in the United States who wished to memorialize the Jewish world they were forced to leave behind. Between the three websites a list of 14 different Jewish cemeteries can be compiled. Not surprisingly, the largest of these is found in Tehran.

Figure 7 – An aerial photo of the Jewish Cemetery in Tehran (Google Maps).

Source: 7Dorim.com

The complex in the south of the city covers 7,505 square meters and includes a communal hall which was rebuilt in 2004.[192] Most of the graves are well-attended, but plots on the graveyard's outer edges are overgrown and monuments have sunk into the ground.[193] Another relatively large, and still active cemetery, is located in Shiraz and includes a eulogy hall.[194]

Figure 8 – The Jewish cemetery in Shiraz, 2011.

[189] International Association of Jewish Genealogical Societies
[190] Setareh-Shenas. Unlike the other two websites which are dedicated to exclusively to Jewish cemeteries, 7Dorim covers many other aspects of Jewish history and cultural life in Iran and contains a wealth of high-quality photos of landmarks, buildings, and other places of interest.
[191] Farzan
[192] http://7dorim.com/Tasavir/behshteyeh_khavarn.asp
[193] https://www.iajgsjewishcemeteryproject.org/iran/tehran.html
[194] http://7dorim.com/Tasavir/sh_SHIRAZ_beheshtieh.asp

Source: 7Dorim

Additional Jewish cemeteries can be found in Damavner,[195] Hamadan,[196] Pir Bakran,[197] Kerman,[198] Kermanshah,[199] Kashan,[200] Rafsanjan,[201] Sanandj,[202] Sirjan,[203] Yazd,[204] and Urmia.[205] Most of these appear to be quite small and rundown, but there is not currently information available on all of them. Finally, in 1999 it was reported that the Jewish cemetery in Mashad had been plowed over by Iranian authorities.[206]

Mausoleums and Shrines

In addition to these graveyards, the Jewish community of Iran possessed at least four prominent

[195] http://7dorim.com/Tasavir/Giliard.asp
[196] https://www.iajgsjewishcemeteryproject.org/iran/hamadan-aka-ecbatana.html. As will be noted this cemetery is situated next to a sizable mausoleum.
[197] https://www.iajgsjewishcemeteryproject.org/iran/linjan-see-pir-bakran-and-isfahan.html Here too it will be noted this cemetery is situated next to a notable mausoleum.
[198] http://7dorim.com/Tasavir/sh_kerman_Beheshtieh.asp
[199] No information was found regarding this cemetery, but it is referenced here: http://www.beheshtieh.com/underconstructio.html
[200] http://7dorim.com/Tasavir/sh_kashan_Beheshtieh.asp
[201] http://7dorim.com/Tasavir/sh_Rafsanjan_beheshtiyeh.asp
[202] No information was found regarding this cemetery, but it is referenced here: http://www.beheshtieh.com/underconstructio.html
[203] http://7dorim.com/panaroma/kerman/vtour.ghabrestansirjan/index.html
[204] http://archive.diarna.org/site/detail/public/784/
[205] http://archive.diarna.org/site/detail/public/2819/
[206] https://www.iajgsjewishcemeteryproject.org/iran/mashhad.html

burial shrines.[207] In Hamadan, for example, there is a large mausoleum situated near the Jewish cemetery.[208] The sepulcher's outer chamber contains the tombs of various rabbinic figures, while the inner chamber contains two large tombs—which are traditionally referred to as the burial sites of Esther and Mordechai. A largescale renovation of the complex was commissioned by the Jewish community in 1970.[209] Houses around the structure were purchased and demolished in order to make it visible and accessible from the main road and an entrance plaza and synagogue were added. An additional mausoleum is located about 30 kilometers outside of Isfahan in Pir Bakran and dedicated to the biblical figure of Serach bat Asher.[210] The structure itself is quite large, surrounded by a thick stone wall and containing a sizable central courtyard and decorated with artistic tiles and inscriptions.[211] It too is situated next to a Jewish cemetery. Lastly, the city of Yazd is home to a mausoleum containing the tomb of an 18th century rabbinic luminary known as the Ohr Shraga and the city of Kashan is home to a shrine containing the tomb of the 17th century rabbi Moshe Halevi.[212]

Figure 9 – A panoramic view of the Tomb of Mordechai and Esther in Hamadan, 2011

Source: 7Dorim.com

Community Centers

To this point, the research has been unable to find reliable information regarding community centers and similar public buildings owned and operated by the Iranian Jewish community. Given the size and strength of the Iranian Jewish community up until 1979, and the large number of different communal organizations, it is most likely that there were many more than just the buildings that are in this report. The various sources cited previously do mention in passing the JDC's main offices in Tehran and Shiraz as well as the Jewish Association of Iran's headquarters in the capital city.[213] Further mention is made of a Jewish youth center. Likewise, it was reported

[207] This list does not include sites, such as the Tomb of Daniel in Susia, which are Muslim pilgrimage sites as well, and not part of Jewish communal property.
[208] For a panorama picture, see: http://7dorim.com/panaroma/04/krpano.html
[209] This information, including an interview with the architect, is found on the Diarna website, see: Tomb of Esther and Mordechai at Hamadan, Iran
[210] https://www.iajgsjewishcemeteryproject.org/iran/linjan-see-pir-bakran-and-isfahan.html
[211] Pictures of the area can be found here: http://7dorim.com/Tasavir/Ziyarat_sara_bat_asher_hayat.asp
[212] http://7dorim.com/panaroma/new250/vtour/orsharga/index.html ; http://7dorim.com/panaroma/Kashan/krpano.html
[213] Rosenberg, pg. 545

that in 1973 an architect was commissioned to create plans for a new Jewish community center in Tehran.[214] The fact the such communal holdings were often of substantial value is evidenced by a statement in the JDC's 1974 report which notes that the community in Shiraz was building a new public bath (hamam) at a cost of 4,500,000 rials."[215] The evidence available shows that were a number of additional bathhouses used by the community, but at this time we are unable to determine if they were owned privately or by the community at large.[216] Therefore, only the bathhouse in Shiraz will be included in this valuation.

All of the above makes it clear that the Jewish community of Iran had substantial and highly valuable assets at the valuation start date in 1979. For a portion of these assets, such as schools and cemeteries, it is possible to determine their overall number. However, other crucial data is still missing. For example, with the exception of the Jewish cemetery in Tehran there is currently little information regarding the exact sizes of cemeteries in other cities. In addition, no reliable numbers have been found for assets such as community centers, clubs, mikvahs, and libraries.

Despite these limitations, an estimation of total communal assets can be made, with synagogues, schools, and cemeteries said to make up the bulk of the Iranian Jewry's communal assets. Thus, these assets—for which accurate numbers do exist—are particularly helpful in formulating an overall valuation. Lacking exact measurements for each communally owned building, their value will be estimated according to the median value per asset for Middle Class urban real estate, as calculated in Section 6 above. As calculated with previously mentioned first-hand testimonials, the median value per asset for Middle Class urban real estate in 1979 is $126,789 USD.

The urban real estate asset value is chosen because such public institutions are often found within the city, with communal properties being urban in nature. The Abrishami synagogue, for example, was built in the middle-class Khakh Shomali neighborhood (now North Palestine Street).[217] This urban assumption is confirmed when looking at pictures of the synagogues in Tehran, as an example.[218] Based on these images they tend to be one- or two- story buildings, the larger of them, seating approximately 150-200 in the main vestibule. Likewise, the Jewish mausoleums and shrines tend to look similar in size and structure to these synagogues. In a similar sense, based on Netzar's numbers, the Alliance schools in Tehran averaged around 260 students per school and the Otzar HaTorah schools averaged around 205, implying that they were not particularly massive buildings. As a result, the value of urban real estate property is appropriate for these and other similar asset types.

In regard to cemeteries however, such a valuation is problematic. Unlike schools, synagogues, and even mausoleums, the value of cemeteries is primarily that of the land they occupy and not the manner in which that land has been developed. Lacking exact measurements for Jewish cemeteries (with the exception of Tehran), the valuation will instead be made based on the average value of Jewish cemeteries in Egypt. Egypt is a good fit for such a comparison because it had a Jewish population (75,000 in 1948) similar to Iran's (80,000 in 1979), was almost completely urban

[214] Ibid.
[215] JDC, pg. 22
[216] For example, the Keshvari Bathhouse in Tehran was privately owned. See: Keshvari Bathhouse, Tehran, Iran
[217] Abrishami Synagogue, Tehran, Iran.
[218] Pictures of a number of Iranian synagogues, taken circa 1980 can be found in Loeb. Virtual tours of several of the remaining synagogues in Tehran can be found on the 7Dorim site:

(Egypt: 95%, Iran 100%), and was likewise one of the more opulent Jewish communities in the Middle East. In addition, experts from the Egyptian Jewish community have provided detailed information regarding size and property values of Jewish cemeteries in Egypt.

Based on historical documentation, a total of 4 Jewish cemeteries were documented, the most prominent of these is the Bassatine Cemetery, the old Jewish cemetery in Cairo. The cemetery is said to be the second old Jewish cemetery in the world. It was established in the 9th century and served Cairo's Rabbinic and Karaite populations for centuries.[219] The cemetery was said to span over 120 feddans.[220]A feddan is an Egyptian unit of area, which is equal to approximately 1.038 acres.[221] Alexandria had 3 Jewish cemeteries; Chatby 1, Chatby 2, and Mazarita, which together comprised an area of 15 feddnas.[222] Cario also had a number of private cemeteries belonging to prominent Jewish families.[223] While smaller cities such as Tanta and Suez were said to contain Jewish cemeteries, though these were often unwalled and referred to as mass graves marked by communal plaques.[224] For the purpose of this report it was decided to not include these small and private cemeteries as part of the calculation of Jewish communal property in Egypt, therefore the 4 Jewish cemeteries documented comprised of 135 feddans all together.

Relying on the price per feddan of rural land in Egypt of $1,575.33 USD in 1948[225], the total value of Jewish cemetery land in Egypt is calculated at $212,570 USD in 1948.[226] This is the equivalent of 641,680 USD in 1979[227], for an average of 160,420 USD per cemetery. This is the value that will be attributed to each cemetery in Iran.

Table 14 – Total loss of Jewish Communal Assets in Iran, ($, 1979)

[219] Diarna - http://archive.diarna.org/site/detail/public/224/
[220] International Jewish Cemetery Project - https://www.iajgsjewishcemeteryproject.org/egypt/cairo.html ;
[221] Merriam-Webster Online Dictionary. "Feddan." Accessed January 31, 2025 via https://www.merriam-webster.com/dictionary/feddan
[222] Egyptian Streets - https://egyptianstreets.com/2018/12/30/alexandrias-famed-jewish-cemeteries-to-be- registered-as-antiquities/
[223] International Jewish Cemetery Project - https://www.iajgsjewishcemeteryproject.org/egypt/cairo.html
[224] Zamir, pg. 96
[225] Source: Testimonial Data.
[226] Calculated based on $1,575.33 USD in 1948 per feddan and multiplied by 135 feddans.
[227] The 1948 value of 212,670 USD is converted to 1979 USD value using the Federal Reserve Bank of Minneapolis' Inflation Calculator (https://www.minneapolisfed.org/about-us/monetary-policy/inflation-calculator).

Type of Communal Asset	Total No. of Communal Assets[228]	Median Value per Asset[229]	Total Value per Asset Type
Synagogue	150	126,789	19,018,350
Cemetery[230]	14	160,420	2,245,880
Mausoleum / Shrine	4	126,789	507,156
School	36	126,789	4,564,404
Day Care	3	126,789	380,367
Nursing School	1	126,789	126,789
Hospital	1	126,789	126,789
Clinic	4	126,789	507,156
Community Center	5	126,789	633,945
Bathhouse	1	126,789	126,789
Total	219		**28,237,625**

Section 10 – Present Day Valuation

Over 45 years have passed since the base year for evaluating the property left behind by Jews in

[228] Rahimivan (2012) and best estimates.
[229] Based on the median value per asset for the middle class as per section 6, urban assets. Source: testimonials.
[230] The average value of a cemetery is based on the value of 4 cemeteries in Egypt (212,570 USD in 1948; equivalent to 641,679.88 USD in 1979; The 1948 value of 212,670 USD is converted to 1979 USD value using the Federal Reserve Bank of Minneapolis' Inflation Calculator (https://www.minneapolisfed.org/about-us/monetary-policy/inflation-calculator)., for an average of 160,420 USD per cemetery.

Iran. As mentioned in our methodology in Chapter 2 of this report, we argue that a truly compensatory approach to valuating the aggregate assets left behind by Jews demands that this value be actualized to reflect present-day value. Thus, we rely on a compound interest formula which makes use of the principal amount and an average yearly interest rate based on the ten-year yields on US treasury bonds over a total compound period of 46 years, from January 1, 1979, through December 31, 2024:

$$FV = PV\ (1+i/n)nt$$

10.1 Benchmark Values

As mentioned above, 1979 represents a reasonable benchmark regarding the beginning of the Jewish community's departure from Iran. The present day valuation will assume a valuation start year of 1979.

10.2 Application of Compound Interest Formula

The compound interest formula, FV = PV (1+i/n)nt was applied on the basis of a combined set of total values per asset category, all valued in USDs from 1979 onward, for a period of 46 years.
The formula is analyzed as follows:
FV = Future Value
PV = Present Value
i = Interest rate
n = Number of periods
t = Number of years in the period
The formula was applied on a yearly compounding basis. This methodology yielded the results as outlined in Section 12 below.

Section 11 – Summary of Aggregate Values

11.1 Summary of Findings

Table 15 - Total Value per Asset Type According to Valuation Base Date ($,1979)

Asset Type	Total Value
Rural Assets	-
Urban Assets	1,916,800,830
Employment Losses	384,000,000
Moveable Assets & Private Property	560,262,566
Business Losses	2,989,825,726
Communal Losses	28,237,625
Total	**5,879,126,747**

Table 16 – Periodic Compounding Table for Iran, ($)[231]

Year	LT Govt Bond Yields: 10-Year for US (FRED) + 10-Year Treasury [RLONG] (Robert Shiller)	Balance
1979		
1980	11.46%	**5,879,126,747**
1981	13.91%	6,696,962,271
1982	13.00%	7,567,678,982
1983	11.11%	8,408,069,733
1984	12.44%	9,453,893,473
1985	10.62%	10,458,212,090
1986	7.68%	11,261,664,234
1987	8.38%	12,205,860,932
1988	8.85%	13,285,571,047
1989	8.50%	14,414,623,160
1990	8.55%	15,647,073,440
1991	7.86%	16,876,672,628
1992	7.01%	18,059,727,379
1993	5.87%	19,120,435,368
1994	7.08%	20,474,162,192
1995	6.58%	21,821,362,064
1996	6.44%	23,226,294,091
1997	6.35%	24,701,744,423
1998	5.26%	26,002,085,419
1999	5.64%	27,467,736,301
2000	6.03%	29,123,811,902
2001	5.02%	30,585,099,164
2002	4.61%	31,995,327,112
2003	4.02%	33,279,939,495
2004	4.27%	34,702,379,576
2005	4.29%	36,191,111,659
2006	4.79%	37,925,269,093
2007	4.63%	39,680,893,008
2008	3.67%	41,135,859,085
2009	3.26%	42,475,516,896
2010	3.21%	43,840,750,802
2011	2.79%	45,062,081,051
2012	1.80%	45,874,325,062
2013	2.35%	46,952,753,987
2014	2.54%	48,145,745,211
2015	2.14%	49,174,058,086
2016	1.84%	50,079,680,322
2017	2.33%	51,246,536,874
2018	2.91%	52,737,811,097
2019	2.14%	53,868,597,663
2020	0.89%	54,350,272,707
2021	1.44%	55,134,275,391
2022	2.95%	56,761,655,420
2023	3.96%	59,007,997,933
2024	4.21%	**61,491,251,179**

[231] Rates from 2024 to 1954 are from "Interest Rates: Long-Term Government Bond Yields: 10-Year." Federal Reserve Economic Data. Retrieved from https://fred.stlouisfed.org/graph/?id=IRLTLT01USQ156N ; Rates from 1954 to 1948 are from "An Update of Data shown in Chapter 26 of Market Volatility." R. Shiller, Princeton 2015. Retrieved from http://www.econ.yale.edu/~shiller/data.htm. R. Shiller notes that pre-1953 rates are government bond yields from Sidney Homer A History of Interest Rates.

12.2 Final Tally of Loses by Iranian Jewry

On the basis of the combined total value of each asset category under consideration for Jews in Iran and the application of the aforementioned periodic compounding formula, the total value for all assets on December 31, 2024, equals **US $61,491,251,179.**

Appendix A: Period One: Ancient Israelite History[232]

The illustrious history of the Jewish people in the region is detailed in the Bible and in the Dead Sea Scrolls. These dates are derived from Biblical references.

YEARS – BCE	NOTES
2000-1750	Old Babylonian period
1813-1452	The life of Abraham; begins period of Jewish forefathers
1280- 1240	Exodus from Egypt, Entry into the Land of Israel
1200-1050/1000	Period of the Judges in Israel
1000-587	Monarchical period in Israel
900-612	Neo-Assyrian period
722/721	Northern Kingdom (Israel) destroyed by Assyrians; 10 tribes exiled
587/586	Southern Kingdom (Judah) and First Temple destroyed

[232] Jewish Virtual Library, "Timeline for the History of Judaism: Ancient Israelites" accessed on Nov. 6, 2024 https://www.jewishvirtuallibrary.org/timeline-for-the-history-of-judaism

Appendix B: Period Two: From the destruction of the first Jewish temple to the rise of Islam 587 – BCE – 683 CE

In the years after the destruction of the Jewish Temple, the "Babylonian Exile" dispersed the Jews throughout the region. During this period, Mesopotamia became the preeminent center of Jewish life between the third and sixth centuries C.E. the Jewish communities in exile played a pivotal role in the development of Judaism. A prime example is the Babylonian Talmud, a foundational text of Rabbinic Judaism, composed between the 3rd and 5th centuries in present-day Iraq. This work, second only to the Hebrew Bible, serves as the primary source of Jewish law (halakha) and theology.

The Sages of Babylon also established the tradition of reading the Torah in an annual cycle, a departure from the triennial cycle practiced in ancient Israel.

Throughout the period of exile, there always remained a presence of Jews in the land of Israel.

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PERIOD TWO: FIRST TEMPLE TO THE RISE OF ISLAM[233]	
YEARS – BCE	**NOTES**
541	First Jews return from Babylon to rebuild the city
538-333	Persian Period.
520-515	Jerusalem ("Second") Temple rebuilt.
333-63	Hellenistic (Greek) period.
63	Rome (Pompey) annexes the land of Israel.
YEARS – C.E.	**COMMON ERA**
70	Destruction of Jerusalem and the second Temple.
132-135	Bar Kokhba rebellion (Second Jewish Revolt
368/426	Jerusalem Talmud compiled. Babylonian Talmud compiled.
570	Birth of Prophet Muhammad

[233] Jewish Virtual Library, "Timeline for the History of Judaism: Ancient Israelites" accessed on Nov. 6, 2024 https://www.jewishvirtuallibrary.org/timeline-for-the-history-of-judaism

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AJCA	American Jewish Committee Archives.
CZA	Central Zionist Archives.
DIARNA	The Geo-Museum of North African and Middle Eastern Jewish Life
IJCP	International Jewish Cemetery Project.
ISA	Israel State Archives.
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