

Ministère de la culture et de la communication

*Concours externe pour l'accès au grade de professeur des écoles nationales supérieures
d'art*

SESSION 2016

Les 18, 25 et 26 mai 2016

**Épreuve orale d'admission de langue
Langue anglaise**

Cette épreuve orale consiste en une conversation à partir d'un texte en anglais.
(préparation sans dictionnaire : 20 minutes ; durée : 20 minutes ; coefficient 1)

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- Page de garde (1 page)
- Sujet (1 page)

Mossack Fonseca's role in fight over painting stolen by Nazis

Panama Papers highlight offshore law firm's part in contested claim by heir of alleged former owner of Modigliani piece.

Mossack Fonseca helped a New York art gallery defend itself over a claim about a Nazi-looted artwork after the apparent original owner's descendant launched a legal battle for its return, the Panama Papers reveal.

The case involves a \$25m (£18m) Modigliani painting taken from Paris when the Germans marched into the city in 1940 and the role played by Mossack Fonseca, as the family who say it is theirs fought for its return.

The artwork in question is the 1918 Seated Man With a Cane, and the story of its theft and reemergence blends the injustice of treasures taken during the second world war with the smoke and mirrors of 21st-century offshore tax havens.

The descendant claims the painting was owned by Oscar Stettiner, a Jewish gallery owner in Paris who fled weeks before the Nazis entered the city. He managed to get his wife and children to the Dordogne but had to leave his collection behind. The artwork was seized by the Nazis, and by the time the Stettiners are thought to have started searching for it after the war the painting had vanished.

In 2008, the Modigliani allegedly resurfaced at Sotheby's in New York. It was consigned to the auctioneers by the Helly Nahmad Gallery – run by the heir of one of the best-known art dealers in the world. David Nahmad and his brother Ezra had built up an art-dealing dynasty that has made hundreds of millions buying and selling works by some of the world's greatest artists.

David's playboy son, Helly Nahmad, spent much of his time on high-stakes poker games before he was jailed in 2014 for running an illegal gambling business from his Trump Tower apartment. Meanwhile, Stettiner's only remaining heir, his grandson Philippe Maestracci, was convinced that the Modigliani being put up for auction was his family's missing painting – and with questions raised about its provenance the artwork failed to sell.

Maestracci then began his quest to reclaim the painting from the Nahmad gallery, which fought his efforts with a surprising argument: the gallery said it had never owned the artwork in the first place. Instead, it claimed the painting had been bought by the International Art Center SA, a company set up in Panama in 1995, arguing that this meant the gallery could not be sued for the Modigliani's return in New York.

Now the Panama Papers – a cache of 11.5m documents leaked from the Panamanian law firm Mossack Fonseca – raise new questions about the case. The files mention dozens of paintings by some of the greatest artists in history.

Among documents referring to works by artists ranging from Claude Monet to Damien Hirst are files showing that at a famous Christie's auction in the 90s, a deal took place that essentially turned art into a commodity.

HOLLY WATT, DAVID PEGG AND JULIETTE GARSIDE, *The Guardian*, April 7th 2016