

7 Support the devil

The involvement of German banks in the NS politics from the occupation to the final solution

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7.1 Banks and NS regime: profits and interests

More than two decades ago Christopher Simpson reported, in his *The War Crimes of the Deutsche Bank and the Dresden Bank: the OMGUS Report*, how Anglo-American authorities, as early as 1946, had identified such co-dependence between some German banks and the National Socialist regime that they suggested, as the only solution likely to maintain a lasting peace, an immediate liquidation of these banks (Simpson 2002). Soon after Simpson's study was published, several other researches highlighted the link between certain banks and the darkest pages of Nazi policy: Rudolf Herbst and Thomas Weihe published a study on Commerzbank's involvement within the expropriations against Jews (Herbst and Weihe 2004); Klaus Henke highlighted how the Dresdner Bank was one of the institutions most directly involved in financing facilities such as the Auschwitz-Birkenau concentration camp (KL) and extermination camp (Henke 2006); and Ingo Loose conducted a study on German Credit Institutes within the occupied territories in Poland between 1939 and 1945 (Loose 2007). In the scenario outlined by these studies, it is possible to identify a question implied but not always completely evaded by the data presented to us: what prompted German banks to support, sometimes enthusiastically, the projects first of conquest and then of extermination proposed by the National Socialist Party (NSDAP)?

In order to attempt to answer this question, it is necessary, first, to trace the historiographical debate that has attempted to describe the relationship between the business world and the Nazi Party. In Raul Hilberg's narrative of the so-called *Nazi cosmos*, the business world is described as one of the main "bureaucratic galaxies," consisting essentially of managers, bankers, freelancers and executives of large industrial groups; among these it was mainly managers and bankers who supported the NSDAP from the very beginning, in contrast to the executives of large industrial groups, who viewed the proposals of the party led by Hitler with skepticism, at least initially (Hilberg 1999, 61). Exerting an irresistible attractive force for businessmen was, according to Timothy Snyder, the idealization of the war experience into a kind of conquest in the East borrowed on the model of the conquest of the American Wilde West (Snyder 2015, 11–28).

Parallel to the studies on the involvement of banks, some scholars have delved into the issue of *personal enrichment*: in fact, it has been seen how economic theories such as that of the *tabula rasa*, proposed by Helmut Meinhold, served as an ideological basis for practical financial experiments in the occupied territories as early as 1939 (Aly and Heim 2002, 143); or, as argued by Frank Bajohr, precisely personal enrichment was a non-unique factor, thus acting sometimes as an accelerator, others as an inhibitor of certain practices (even genocidal ones) (Bajohr 2005, 119–125). But how could this *hunger* for personal enrichment be combined with the economic ideology proper to Nazism, which was based on the exaltation of national interest, at the expense of personal interest, and which defined “finance and economics as mere instruments within the battle for the survival of the German people?” (Overy 2012, 51). The answer to this question lies in the evolution that the concept of profit underwent precisely within the Nazi economic context. . . .

The topic of profit was, in fact, for years branded as uninteresting by economic historians, as it was considered worthless within the Nazi legislative universe (Spoerer 2000, 53): one of the earliest attestations concerning this definition is by Arthur Schweitzer who, as early as 1946, described how the effects of profit in the general German economy were replaced by the Nazis with the government’s economic plans, through what was officially called the policy of *profit fixing* (Schweitzer 1946). Opposed to this view is the reading proposed by historian Dietrich Eichholtz who, in his monumental work *Geschichte der deutschen Kriegswirtschaft* (Corni 1998), recognized the union of interests between financial capital and the state (Corni 2017). The latter interpretation has suffered from the general devaluation suffered by the historiography of the former GDR (Corni 1998, 336); so much so that, despite the fact that Eichholtz had already pointed out how economic and political interests interacted not without deep internal rifts, and a decisive factor was the enormous possibilities for expansion that military conquests offered to private German companies and banks, still in the 1990s historian Richard Overy supported the position expressed years earlier by Schweitzer, calling the control of profits carried out by the party very tight and, for this reason, highly compromising towards the freedom of action of businessmen (Overy 1994). But it was at the turn of the old and the new millennium that historian Mark Spoerer, through an analysis of data on the profits of joint stock companies, countered the now-established view of profit in the Nazi context by asking, “but if that was really the case, why did the stock market grow in such a way that the Nazis felt compelled to actually close the stock exchanges in early 1943 (Spoerer 1996)?” Indeed, Spoerer’s thesis presents profit as an *incentive* used by the Nazis towards the managerial and industrial world so as to achieve the change in the German industrial structure necessary to achieve the political goals set by the party. Despite the substantial differences that exist between an economic system placed in peacetime and the wartime economy, Spoerer is not alone in arguing a thesis based essentially on the Nazi regime’s *fascination* with managers and industrialists (Kater 1983, 129).

The “carrot-and-stick” theory, used until the end of the last century to describe the relationship between the regime and business, is contradicted, again according to Spoerer, by the booming profits of private firms, which the Nazis made no

attempt whatsoever to block. What ensued was thus not a downsizing of profit, which retained its distributive function, but a change in risk that moved from a microeconomic level (competition) to a macroeconomic level (possibility of expropriations) (Spoerer 1996, 218–219). In this sense, businessmen (including bankers) were able to transform a series of ethical problems, such as the exploitation of Jewish labor, into a series of business-oriented problems, where morality and ethics (which are not economic parameters) were expressed in terms of calculating risk (Loose 2013, 89).

7.2 The development of an enrichment system

If, from the ideological point of view, the promise of profit was thus the main vehicle that allowed an alignment between the interests of the banks and those of the Party; from the practical point of view, starting in 1938, the Nazi regime implemented a series of reforms so that the profits, especially from expropriation operations, were obtained in the shortest possible time. This practice became particularly evident if one analyzes, as an exemplum, the case relating to the Polish territories occupied from 1939 onwards, which in part were directly annexed to the Third Reich and in part were placed under the management of the General Government. In fact, “immediately after German troops occupied Poland, before a new regime was established, local military commanders and civilian administrators issued the first orders to register the property of Jews and Poles in preparation for eventual confiscation . . . the property of Jews, in particular, was considered to be free for the taking” (Bräu 2016, 431). Precisely within these territories the regime, in attempting to match economic interest and war aims, moved within a three-way direction.

The first way concerned *method*: as far as the occupied territories from 1939 onward were concerned, expropriations were implemented according to the “Austrian model” (also referred to as the “Viennese model”) used during the *Anschluss*, which was designed as a response to the period of “unrestrained Aryanization” (wilde Arisierung) that involved Austrian society immediately after annexation (Goschler 2013, 195). This model involved a division of labor within the Nazi hierarchy: one part of the personnel assigned to these operations was in fact engaged in devising legal avenues through which to implement the expropriation of property from Jews (and others), while another part of the personnel was concerned exclusively with forced emigration (Goschler 2013). For the Nazis, Austria became a test case for the administration of the territories to the east, owing largely to the acceleration that expropriation practices underwent; in particular, the theft of Jewish property, which developed over years in Germany, was completed within months on Austrian soil (Simpson 1993). But despite the implementation of this model, the Nazi government was unable to fully control the dynamics related to expropriation processes and, from time to time, was forced to issue retroactive sanctions against local initiatives already in place (Simpson 1993; Bajohr 1997).

The second guideline is related to the institutions and professionals involved in the expropriation process: if, again, we look at the scenario given by the occupied

territories, it is possible to see how, in the case of the Warthegau region (Western Poland), there is the presence of offices such as the *Haupttreuhandstelle Ost* in Posen (the regional capital) (Bräu 2016, 432), which worked with such diligence and speed that, according to the study conducted by Jeanne Dingell, the value that the embezzlement operation carried out by the Nazis in the territory in question had reached RM 500 million, the latter figure referring only to the first months of the war (September–December 1939) (Dingell 2003, 124; Pobbe 2023a, 991).

Finally, a third, but no less important way within the discourse being presented here, is that of the financial instruments that facilitated the link between economic and party interests. Within the R2 (Ministry of Economics and Finance) archival fond at the Bundesarchiv Lichterfelde in Berlin, there is a document that identifies the Wehrmacht as the beneficiary of a loan of as much as RM 50 million a few days after the start of the invasion operations of Polish territories.² At the same time as issuing cash for the armed forces, the major German credit banks opened branches in almost all occupied territories as early as the late fall of 1939: “Polish banks were expropriated and liquidated or taken over by German banks. The Germans imposed mandatory exchange rate of 2 zloty: 1 Reichsmark. Poles were allowed to exchange a maximum of RM 250; the Germans seized all cash assets beyond that limit. Prices and wages in the affiliated eastern territories were set by administrative fiat” (Bräu 2016, 433).

Apparently, therefore, the union of interests knew how to find different modes of expression within the policies of occupation; however, there was no shortage of even large losses: as far as economic exploitation is concerned, it has been calculated that in the Nazi-occupied Polish territories anti-Jewish policies caused the loss of more than 10 percent of the labor force, and that the policy of forced labor, which began in late 1940, proved profitable only when it was applied to the agricultural and mining sector (Klemann and Kudryashov 2012, 131–132). In this sense, the legislative instrument through which an attempt was made to define European economic exploitation declined in favor of German interests was the Four-Year Plan, presented by Göring through a decree in the summer of 1940,³ which, however, did not affect the war economy of the occupied territories (Klemann and Kudryashov 2012, 173). And it was precisely here that, despite the massive use of figures such as trustees (*Treuhänder*) so that the interests of private firms would collide with those of the party (Milward 1980, 159), it was seen how the Nazis possessed no idea how to use the newly obtained industrial capacity to their advantage (Klemann and Kudryashov 2012, 173).

In light of all this, some historians have recently redefined the economic policy of the Third Reich not so much as part of an exploitation aimed to physical destruction (Aly and Heim 2002), but rather as a protracted activity of theft (Klemann and Kudryashov 2012, 178; Overy 2012, 136). There is also another element to be emphasized within this discourse: while on the one hand, in fact, the documents tell us a story within which the appropriation of assets and the transfer of property had an acceleration after the Anschluss; on the other hand, it is still the documents that testify how, still in mid-1941, the liquidation of the Polish credit institutions (absorbed, in most cases, by German banks) was far from complete and, indeed, needed new resources to be completed.⁴

7.3 The Litzmannstadt case study

In the peculiar context of the territories occupied by the Nazi regime, the following contribution will focus on the events that involved one specific city: Lodz. Although the reasons behind this choice are many, here I will list only a few. First of all, it is a city that was not bombed in the course of the war and that preserves, even today, a mass of documents regarding its past, hardly comparable to other contexts.⁵ Secondly because a Jewish ghetto was established in this city (December 1939), which became the second largest and longest-lived of those established by the Nazis during the war (fall 1944); around this ghetto, especially starting from mid-1940s, an “economic” discourse developed (Levi 1981, 68). The third reason concerns the special interests, which the city and its ghetto were able to attract, that only recently have been framed within a complex “game of mirrors” characterized essentially by ideology and a strong hunger for profits (Schnaus et al. 2017).

Lodz before the Second World War was commonly referred to as the “Polish Manchester,” because of the numerous textile industries located on its urban territory. Once occupied, the city was included within those territories directly annexed by the Third Reich, becoming part of the Warthegau region, headed by Reichstatthalter Arthur Greiser (Epstein 2011). Lodz was then Nazified and renamed as Litzmannstadt after which, in December 1939, Regierungspraesident Friedrich Uebelhoer gave the order to establish a Jewish ghetto, in the areas near Baluty Square, located in the northwestern part of the city (an area with no sanitary facilities or electricity) (Eisenbach 1946, 27–31; Hilberg 1961, 226–227). Within six months, the Jewish ghetto became the crossroads of a considerable number of interests: with the arrival of a young manager from Bremen, Hans Biebow, the ghetto was transformed, in fact, into a vast *archipelago of Ressorts*,⁶ dedicated to the production of clothing for the army and the German market; Gauleiter Greiser was so enthusiastic that he even called a film production company to record the evolution “of Lodz into Litzmannstadt”⁷ towards the end of 1940 nearly sixty ghettos were established in the Litzmannstadt and Hohensalza Regierungsbezirken (regional districts), many of which had within them textile workshops directly connected to the Litzmannstadt *Gau-ghetto* (Magargee and Dean 2012). Despite the terrible living conditions inside the ghetto, which were documented as early as the winter of 1941 and which worried some regional Nazi authorities,⁸ the ghetto was included within Goring’s Four-Year Plan, thus officially entering the Nazi war economy.⁹ A peculiar *narrative* concerning the Litzmannstadt ghetto as a model ghetto thus came to be consolidated, where Jews produced goods for the Third Reich at very low cost due to an agreement made by the Nazi authorities that tied Jewish subsistence to productivity.¹⁰

According to the historian Christopher Browning, the peculiar management of the Litzmannstadt ghetto was the result of a minority approach towards the Jewish question, which could be described as *productivist*, as opposed to the far majority, the *attritionist* approach, which instead did not involve economic exploitation of the labor locked up in the ghettos (Browning 1992). On the value that the Nazi regime placed on the exploitation of forced labor what we can say, to date, is that from the point of view of the Nazi authorities what could be derived from the labor

of Jews and prisoners of war (POWs) was considered, at least until the end of 1941, to be extremely marginal vis-à-vis the war economy (Custodis 2016). It is therefore even more interesting, in my opinion, to note how in such a scenario, a specific narrative (of the Litzmannstadt ghetto) is consolidated, based on an equally specific source of profit (Jewish forced labor).

There was no shortage of contradictions here as well; indeed, *Amtsleiter* Biebow's choice to operate in a short-term context (the ghetto) and the detour of production within the ghetto to wartime needs (the Four-Year Plan) were symptoms of two phenomena, especially emphasized by historians of "anti-profit" theory: the first concerns the end of the "honeymoon" between businessmen and the party, especially when managers realized that the Nazis did not have the structures necessary to achieve long-term goals (Overy 1994, 94); the second phenomenon concerns the strong conditioning of profits, achieved through the use of stimuli oriented towards a government demand (in our case represented by the demand for clothes formulated by the Wehrmacht) (Merlin 1943, 180–183). But at the same time the tactics used to attract investment and especially the response of local authorities to the proposals made by Biebow (and managers like him) show how there was a shared basis, among businessmen and party men, regarding the profits that could be extracted from a particular situation such as the one being described here (Pobbe 2023b, 68). This communion of purpose just described was not interrupted even when, starting in late 1941, the systematic destruction of the Jewish communities, which lived within the territories occupied by the Nazi regime, began.

7.4 The *Sonderkontos* 12300 and 3030–358

One of the banking tools most widely used by the Nazi regime were the *Sonderkontos*: these were special bank accounts that were opened within most German credit institutions and enabled Nazi institutions to capitalize, first on the expropriation actions and then on the killing actions carried out systematically from the fall of 1941. It is well known, for example, how *Sonderkonto S* was used by the so-called "Keppler Circle" to finance specific SS actions; or how *Sonderkonto R* was used by Odilo Globocnik to deposit the profits of Operation Reinhardt (Moehrle 2014), the bloodiest of the killing operations carried out by the Nazis, involving the death camps of Treblinka, Sobibor and Belzec (Berger 2013). The information that we have about these bank accounts are, in most cases, indirect; however, precisely in the case of Litzmannstadt, we are in the peculiar position of having access to almost all of the banking documentation that was produced in conjunction with the beginning of the deportations and killing operations.

It was in this city that, probably in January 1942 (the date is not certain), a *Sonderkonto* with serial number 12300 was opened at the Savings Bank (Stadtsparkasse), expressly dedicated to the collection of "profits" from the deportations and to the payment of expenses related to,¹¹ as evidenced by early documented transactions to pay *Sonderkommando Lange* and Gestapo operations.¹²

According to the statements made by Adolf Eichmann during his trial in Jerusalem, in the fall of 1941 the *Obersturmbannführer* was sent (by order of Heinrich Müller¹³) first to Kulm¹⁴ (Browning 2003) and then to Litzmannstadt, with the aim of establishing the suitability of these places for possible use in the plan

concerning the solution of the Jewish question in the Warthegau region.¹⁵ Confirming the shift from a pattern of “secondary destruction to one of total destruction,” as historian Christopher Browning called them (Browning 2004, 173–196), there are the first liquidations in the Warthegau region that took place in the Kreis (districts) Konin and Turek. Among the first victims of this new phase were the Jews of the Hinterberg (Zagórow) ghetto, who were killed in October 1941 inside the Kazimierz Biskupi forest by Sonderkommando Lange (Dąbrowska and Wein 1976, 103; Epstein 2011, 180).¹⁶ This special unit, headed by Herbert Lange (Friedlander 1997, 138; Aly 2013, 59–71), in 1940 had been primarily concerned with the killing of psychiatric patients and disabled persons through the use of mobile structures, within which carbon monoxide was used (Montague 2012, 188–190). In December, Lange was promoted to the rank of captain and put in charge of a new facility, dedicated solely to the killing of deportees destined there: the extermination camp (Vernichtungslager or Todeslager) at Kulmhof (Chełmno), near the Ner River about 60 km from Litzmannstadt. Here the Gaswagen were installed,¹⁷ inspired by the mobile structures used by Lange himself in operations related to Aktion T4, the Nazi killing program against the mentally ill and handicapped:

Chełmno did not look like a camp. It did not possess barbed wire or facilities that resembled barracks. There was only a park, a gate, and a Villa. It was staffed, at peak times, by 20 SS men and a few policemen from Litzmannstadt. A dozen local Poles were occasionally engaged in cleaning work.¹⁸

The solutions that were first applied at Kulmhof, such as the use of the principle of geographical proximity for the organization of transports (Stone 2019), later became part of the *modus operandi* of every *Vernichtungslager* (Głowacka-Penczyńska 2015, 321–323). Kulmhof was not only a model but also an experiment, from which practice the Nazis drew less logistically “cumbersome” and more quantitatively effective modes of mass killing (Głowacka-Penczyńska 2015, 324), as evidenced by the orders for “improvements” to be made to the technology used in the Gaswagens beginning in the summer of 1942.¹⁹ Indeed, the capacity of Chełmno never exceeded 1,000 deaths per day (Głowacka-Penczyńska 2015, 324) in contrast to the nearly 15,000 daily death rates recorded in the extermination centers of the General Governorate during Aktion Reinhardt (Stone 2019, 9; Arad 1989; Berger 2013), which led within a few months to the killing of half a million Polish Jews (Pohl 2008, 89–111). Extermination operations were inaugurated at Kulmhof on December 8, 1941, when the first convoy of Jews from the Koło ghetto arrived (Megargee and Dean 2012, 62–63). Initially the bodies were buried in mass graves within the Rzuchowski Forest, but with the arrival of the summer season an underground furnace was built:

The furnaces were built underground, . . . the surface area was 6x10 m, with a depth of 4. At the bottom of the furnace was a 1.5x2 m ash collector. The grates were made from train tracks. . . . The capacity of the furnace was about 100 bodies.

(Bednarz 1946, 154–155)

The deportations developed along a vertical line, from north to south, starting from Regierungsbezirk Hohensalza (Inowrocław) to Kreis Welungen (Wielun) (Głowacka-Penczyńska 2015, 346–347). The extermination camp activity was concentrated purely in the ten months between December 1941 and September 1942, reaching its peak between the spring and summer seasons, within which more than one hundred thousand victims were killed.

By looking at the banking records, it is possible to trace the entire genocidal process step by step. Beginning, for example, with the role of the secret police (Gestapo), which was paid large sums in the first six months of 1942, probably due to the task it held during the deportations, namely that of confiscating money and luxury goods still in the possession of Jews before their departure for Kulmhof.²⁰ In continuity with what happened in the rest of the Warthegau, in Litzmannstadt, too, the Gestapo in fact assumed the role of *armed arm vis-à-vis* the civil administration, which always remained at the head of the organizational structure behind the deportations, in a concert of institutions that involved the region's chancellery (Reichsstatthalter), the provincial divisions, and the *Gettoverwaltung* (the Nazi administration of the Litzmannstadt ghetto) (Mix 2017; Alberti 2006). The Gestapo not only was the beneficiary of several transfers made in its favor but also paid out large sums from the *Aktionen* (deportations), especially from the month of September,²¹ in the face, therefore, of its particularly active role, the secret police monitored the banking activity connected with the Litzmannstadt ghetto from the very beginning, following directives that started with Müller himself as early as the beginning of 1942²² and exposing a critical stance on the cronyism now prevailing within the Biebow's administration.²³

The Sonderkonto was from early on (April 1942) the beneficiary of several payments from account 3030–539, which was established at a small branch in Kulmhof, where an extermination camp had been set up in December 1941. Here Sonderkonto 3030–539 was used by the Sonderkommando to disburse the money seized upon the arrival of the deportees.²⁴ Some *Belege* (pieces of paper) relating precisely to the deposit of money in the Kulmhof branch show Biebow's signature, proving the Bremen manager's presence there during some deportation procedures.²⁵ And, again as evidence of the Amtsleiter's involvement with regard to the management of the deportation proceeds, the lists of bank movements also bear the signature of the Bremen manager at the bottom.²⁶

Thanks to the massive amount of bank statements (Bankauszüge) and their supporting pieces (Belege) kept at the State Archives in Łódź,²⁷ it is also possible to describe the capital increase of Sonderkonto 12300: bank movements up to June were quite limited, with the exception of a payment of 400,000 RM in favor of Friedrich Hausler,²⁸ head of Greiser's accounting office; later, beginning in August, a dizzying increase in capital took place until it reached the sum of almost 3.5 million RM in October (Montague 2012, 35). The deportations from Litzmannstadt to Kulmhof took place within a route (the Litzmannstadt-Kutno-Koło) under the direct responsibility of the Reichsbahn, which at the end of each deportation submitted documentation of the costs incurred for the transport and the number of people involved. Owing to these pieces of evidence, which were probably kept as actual

receipts within the expenditure budget related to the Sonderkonto, we can see how, during the deportations concerning Western Jews, the Reichsbahn charged an *ad personam* fare for both the outward and return journey, totaling more than RM 30,000 in reference to the activity between May 4 and 15, 1942.²⁹ In the case of the journey from Litzmannstadt to Kulmhof, the fare differed according to the type of passenger: RM 2.95 for Jews, while RM 5.6 for members of the police or SS. While for the return journey the only item of expense was for members of the police.

It was at the turn of July and August 1942 that the first payments implemented at the hands of the *Amtskommissaren*, in charge of managing the small ghettos scattered around Litzmannstadt, made their appearance.³⁰ The transfers not only confirm the thesis concerning the type of management of the deportations in the Warthegau but also indicate the close connection between these local administrators and the Amtsleiter of Litzmannstadt, Biebow, who signed the Belege relating to the various Aktionen³¹ and the authorization for payments relating to the expenses incurred by the various administrators during the liquidations,³² such as those relating to the personnel employed, who were paid at rates on a daily basis.³³

Between mid-August and the end of September, Sonderkonto's capital increase was mainly due to the accumulation of various down payments related precisely to settlement activity in the region, with disbursements that, again, started from a few RM,³⁴ up to hundreds of thousands of RM.³⁵ Beginning in September several movements also appear in connection with the purchase of alcohol and cigarettes as a "reward" for the activity carried out by members of the Sonderkommando and civil servants involved in the deportations (Klein 2009, 482–486); cigarettes and tobacco in particular were purchased from two stores in Litzmannstadt, one of which was owned by a certain Fischer, while the other was called Boelke&co.³⁶ Also in the same month some disbursements of several thousand RM were motivated as relating to payment for the work done at the Kindler factory, under the control of the VoMi (Volksdeutschen Mittelstelle, Coordination Center for the Volksdeutschen), an SS organization which had the task of preserving the interests of the Volksdeutschen in the occupied territories.³⁷

The capital increase of the Sonderkonto 12300 reached its peak during the first months of 1943, exceeding RM 4 million; after that the bank account was subject to a series of withdrawals: from January until March 1943 five withdrawals were made (every twenty days) of RM 50,000 each; then on April 17 from the account, which had reached the figure of almost RM 300,000, more than RM 200,000 were withdrawn, and again on September 4, when the account had almost RM 600,000 in it, half a million was withdrawn. Although we do not have the Belege as a reference, with regard neither to the withdrawal of February 24 nor to those that followed, the financial movements here too, as was the case in 1942, reflect the changing situation that characterized the territory in question (Warthegau) and, more generally, the entire Nazi system (Pobbe 2023b, 1002). Indeed, at the dawn of 1943, the German Ministry of Economics decided to cut the funds earmarked for the Warthegau to the tune of about RM 500,000 per month, the reason for this decision being the profits Greiser had managed to make from the exploitation of deportations and forced labor within his region (Pobbe 2023, 1002; Klein 2009, 501; Epstein 2011, 257).



There are no records testifying to any kind of limitation when it comes to deposits and withdrawals made within the Sonderkontos, despite the fact that, over the years, the special account had become a veritable receptacle for various “criminal” benefits such as profits from labor camps, which had been established mainly in the areas in front of Posen.

The data that has been presented during this essay are only a small part of the banking documents preserved at the State Archive of Lodz and, consequently, the image that was portrayed is partial. Nevertheless, by looking at the freedom that the Nazi institutions had over the management of the *Sonderkontos* or by looking at the speed that certain expropriation operations had between 1938 and 1941, we can add new nuances to the co-dependency defined by Simpson twenty years ago. The escalation that the destruction process underwent from the end of 1941 was in fact supported by a series of financial tools (like the special bank accounts) that mutually reinforced the hunger of profits and the ideological aims of the Party.

Notes

- 1 Università Ca' Foscari, Venezia.
- 2 BArch (Bundesarchiv Lichterfelde, Berlin): R2/14578, p. 98
- 3 *Documents on German Foreign Policy*, Her Majesty's Stationery Office, London, vol. 10, 1957, n. 278.
- 4 BArch: R2/14577, p. 351.
- 5 Most of the documents relating to the history of Lodz during World War II are still preserved at the Lodz State Archives (APL): this is a collection that, for the documentation produced by the Nazi authorities alone, includes almost 1 million papers and is available online at https://www.szukajwarchiwach.gov.pl/en/strona_glowna
- 6 Definition used by the Litzmannstadt ghetto Jews in order to define the factories of clothes.
- 7 BArch: Filmarchive, Magazin-N.3578: *Aus Lodz wird Litzmannstadt*.
- 8 BArch: R 58/954, Bl. 189–191; YVA (Yad Vashem Archive, Jerusalem): TR. 3–1410; BArch: N 2503/1275, pp. 112–113, correspondence between Höppner and Eichmann of July 16, 1941;
- 9 BArch: R2/56159, 10 June 1941.
- 10 According to this agreement, 35 percent of the profits given by Jewish labor would be used to purchase foodstuffs, while the remaining 65 percent would flow into a bank account managed directly by the *Reichstatthalter* Greiser. See also YVA: O.53–78, 9 November 1940.
- 11 APL (State Archive of Lodz, Lodz): 39/221–29664, Bank-Auszüge
- 12 APL: 39/221–29664, Bank statements of February 28 and March 14, 1942.
- 13 Heinrich Müller (1900–1945), head of the Gestapo, starting from 1939.
- 14 It refers to Chełmno, where Eichmann was sent at the end of 1941.
- 15 State of Israel Ministry of Justice, *The Trial of Adolf Eichmann*, vol. 1, sess. 10; see also document T-244, which shown during the trial is related to the correspondence between Eichmann and Müller regarding the “Warthegau” issue.
- 16 BArch: NS 19–2576, pp. 3–4, payment towards Lange.
- 17 Literally “bus of gas” were duly modified trucks, where the body part was used as a rudimentary gas chamber inside which the victims were first picked up and, once the door was sealed, carbon monoxide was injected.
- 18 From the General Prosecutor Władysław Bednarz, head of the investigations related to the Kulmhof (Chełmno) death camp, AŻIH (Archive of the Jewish Historical Institute – Emanuel Ringelblum, Warsaw): 344/1, Trial against Hans Biebow, 4th day of trial, p. 136; see also YVA: O.53–12, list of the Kulmhof employee.

- 19 BArch: R 58/871, June 23, 1942.
- 20 APL: 39/221–29668, *Belege* 301–400, #326–327.
- 21 APL: 39/221–29664, bank statement September 2, 1942.
- 22 BArch: R 49–2656, 022 Müller correspondence for 1941; 020–060, bank statements related to January and February 1942.
- 23 YVA: O.51–13, 315–42, Bradfish report (head of the SD) regarding the ghetto situation.
- 24 APL: 39/221–29664, bank statement April 3, 1942.
- 25 APL: 39/221–29665, #70, p. 100.
- 26 APL: 39/221–29665, p. 195, list of bank movements (month of March).
- 27 The sample used for this essay is about 5,000 documents.
- 28 APL: 39/221–29664, bank statement May 1, 1942; APL: 39/221–29665, #42, p. 166.
- 29 APL: 39/221–29665, #78, *Belege* related to the bank statement of May 19, 1942, payment for special trains to Warthbruchen (Koło), p. 82.
- 30 APL: 39/221–29664, bank statement July 7, 1942, income related to an *Aktion* in the ghetto of Grabow.
- 31 APL: 39/221–29668, #301–400, p. 100, check on *Aktionen* Bełchatów.
- 32 APL: 39/221–29670, #555, p. 151, payment of 295 RM related to *Aktionen* in Złoczew; FGM, doc. 220, pp. 290–291, personal payment November, 1942, bank activity for the months of November and December 1942.
- 33 APL: 39/221–29667, costs of personnel for the deportations during mid-October, 1942; ŻIH: 205/412 payments for the personnel involved during the *Aktionen*; ŻIH: 205/413, personnel *Aktionen* for September.
- 34 APL: 39/221–29664, bank statement September 1, 1942, payment related to the liquidation of the Warta ghetto 670 RM.
- 35 APL: 39/221–29664, bank Statement September 2, 1942, payment for the liquidation of the Zduńska Wola ghetto 108,707 RM.
- 36 APL: 39/221–29664, bank statement September 5, 1942; APL: 39/221–29669, #429, expenses of the R. Fischer 479,40 RM.
- 37 Founded on 1936, il VoMi served mainly as a tool for National Socialist foreign policy, APL: 39/221–29644, bank statement September 5; APL: 39/221–29669, #432, bank movements between May and June 30, 1942.

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