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Looking for the Money

Using a Bank Account of the Litzmannstadt Ghetto as a Source in the History of Deportations

Abstract: At the end of one of the most prolific decades concerning the studies on the Litzmannstadt ghetto, the State Archive of Łódź (APŁ) became part of a massive project related to the digitization of its documents, especially the ones that dealt with the city's past. Łódź was occupied by the Germans right after the beginning of the Second World War and was included directly into the newly founded district Warthegau, managed by Reichsstathalter Arthur Greiser. Due to various reasons most of the documents, produced not only by the German administration but also by the Jewish 'self-administration', survived the war and are now part of one of the richest collections dealing with the tragedy of the Holocaust. This article examines a peculiar type of source that is deeply connected to the deportation's management in the 'Warthegau': the bank accounts of the ghetto administration. Thanks to this specific focus we will be able to look at the dynamics concerning not only the interests behind the 'Final Solution', but also the people and institutions involved.

The Ghetto

The Litzmannstadt ghetto¹ was established by a decree of the Regierungspräsident Friedrich Uebelhoer as early as December 1939 and it was sealed in May 1940.² Between these six months the municipality of the city, which had the jurisdiction over the ghetto matters, had established a specific agency, named

¹ Just to mention few works that were fundamental in the light of this essay: Gustavo Corni: *Hitler's Ghettos. Voices from a Beleaguered Society 1939–1944*, Oxford: Oxford University Press, 2002; Peter Klein: *Die "Gettoverwaltung Litzmannstadt" 1940 bis 1944. Eine Dienststelle im Spannungsfeld von Kommunalbürokratie und staatlicher Verfolgungspolitik*, Hamburg: Hamburger Edition, 2009; Andrea Löw: *Juden im Getto Litzmannstadt. Lebensbedingungen, Selbstwahrnehmung, Verhalten*, Göttingen: Wallstein, 2006; Michael Alberti: *Die Verfolgung und Vernichtung der Juden im Reichsgau Wartheland 1939–1945*, Wiesbaden: Harrassowitz, 2006.

² Artur Eisenbach (ed.): *Dokumenty i materiały do dziejów okupacji Niemieckiej w Polsce, volume 3: Getto Łódzkie*, Warsaw/Lodz/Krakow: Centralny Żydowska Komisja Historyczna, 1946, 27–31; Raul Hilberg: *La distruzione degli Ebrei d'Europa*, Torino: Einaudi, 1989, 226–227.

ghetto administration (*Gettoverwaltung*), in order to run the businesses concerning the ghetto. Using the term ‘businesses’ is not anachronistical in the case of the Litzmannstadt ghetto as it became the center of economic interests already in the middle of the year 1940, when the debate between different German institutions began about not only the ghetto’s value but also its utility in the war economy.³ The ‘theme’ of the economic value soon became a tool for the local authorities in order to present the ghetto as a model, which was used to draw resources and support from higher institutions both on a local and a national level. This pattern, later on, became also a matter of debate inside historiography, as Primo Levi brilliantly pointed out: “[Litzmannstadt] was the longest-lived Nazi ghetto, due to two reasons: one was its value for the Germans and the other one was the enchanting personality of its Elder”.⁴

When the ‘Final Solution’ hit the territories around Litzmannstadt, the narrative of a lucrative business was adapted to a new goal: the extermination of Jews and Sinti and Roma.⁵ Three waves of deportations hit the ghetto between January 1942 and September 1942. The victims were deported to and murdered inside the extermination camp of Kulmhof (Chełmno), which was established already in December 1941.⁶ Only for the period during 1943 it is appropriate to define the Litzmannstadt ghetto as a ‘working ghetto’ as only then almost 90 percent of the ghetto population was actually working inside the *Ressorts*, which was the German term used for work shops producing clothes and accessories, especially for the German Army but also for private German companies.⁷ From mid 1943 the SS tried to take control over the management of the ghetto, but never succeeded.⁸ In February 1944, Greiser made the decision to liquidate the

3 Correspondence, 09.11.1940, O.53/78, 11, Yad Vashem Archives (YVA), Jerusalem.

4 Primo Levi: *Lilith e altri racconti*, Torino: Einaudi, 1981, 78. Translation by the author.

5 Especially referring to the German ghetto-managers, Christopher R. Browning has pointed out how those men were able to reinvent themselves when the goals – set by the Nazi authorities – changed. See Christopher R. Browning: *The Origins of the Final Solution. The Evolution of Nazi Jewish Policy, September 1939–March 1942*, Lincoln: University of Nebraska Press, 2004.

6 Patrick Montague: *Chełmno and the Holocaust. The History of Hitler’s First Death Camp*, Chapel Hill: University of North Carolina Press, 2012.

7 Andrea Löw: “Ghettos”, in Shelley Baranowski, Armin Nolzen, and Claus-Christian W. Szejnmann, *A Companion to Nazi Germany*, New York: Wiley-Blackwell, 2018, 551–564, here 559; idem.: “Arbeit, Lohn, Essen. Überlebensbedingungen im Ghetto”, in Jürgen Zarusky (ed.): *Ghettorenten. Entschädigungspolitik, Rechtssprechung und historische Forschung*, Berlin: De Gruyter, 2010, 65–79, here 76.

8 Speech by Arthur Greiser, 09.02.1944, NS 3/30, Federal Archives Lichterfelde-Berlin (BArch). See also Jan Erik Schulte: “Zwangsarbeit für die SS. Juden in der Ostindustrie GmbH”, in Norbert Frei, Sybille Steinbacher, and Bernd C. Wagner: *Darstellungen und Quellen zur Geschichte von Auschwitz, volume 4: Ausbeutung, Vernichtung, Öffentlichkeit*, Munich: Saur, 2000, 43–74.

ghetto, which was implemented during the summer of the same year, when almost the entire population of the ghetto was deported to Auschwitz-Birkenau.⁹ In its four and a half years of existence, the narrative around the ghetto's productivity and profitability was constantly used by the local authorities.¹⁰ At the same time, this narrative was a way to drag out every resource from the people that were persecuted. The following pages will address how dragging out money, goods and basically everything that was still owned by the deportees became in fact a fundamental step for the dynamics of power consolidation of the German ghetto administration.

Even right after the first deportations from the ghetto to Kulmhof in the first six months of 1942, it was obvious that the killing operations had a tremendous effect on the manpower at the disposal of the industries involved in the war economy. The documents that will be analyzed subsequently, demonstrate how institutions like the ghetto administration never stopped to have a certain hunger for immediate profits, despite the consequences.

The Bank Accounts

As pre-war experiences had taught the Nazi authorities, drawing resources from Jews was not a simple task. It required new laws,¹¹ new institutions¹² and most of

⁹ Alan Adelson: *Lodz Ghetto. Inside a Community under Siege*, New York: Penguin, 1991.

¹⁰ For suggestions regarding the actual value of the production of the ghetto factories, see Julia Schnaus, Roman Smolorz and Mark Spoerer: "Die Rolle des Ghetto Litzmannstadt (Łódź) bei der Versorgung der Wehrmacht und der deutschen Privatwirtschaft mit Kleidung (1940 bis 1944)", in *Zeitschrift für Unternehmensgeschichte (ZUG)*, 62, 2017, 35–56.

¹¹ One of the first measures that was used by the Nazis, in that sense, was the 'Reichsfluchtsteuer' law. See Jeanne Dingell: *Zur Tätigkeit der Haupttreuhandstelle Ost, Treuhandstelle Posen 1939 bis 1945*, Frankfurt am Main: Lang, 2003, 12–13.

¹² It was especially after the 'Anschluss' that the Nazis established specific departments for that aim. See Constantin Goshler: "The Dispossession of the Jews and the Europeanization of the Holocaust", in Hartmut Berghoff, Jürgen Kocka and Dieter Ziegler (eds.): *Business in the Age of Extremes. Essays in Modern German and Austrian Economic History*, Cambridge: Cambridge University Press, 2013, 189–203, here 195; Hans Safrian: "Beschleunigung der Beraubung und Vertreibung. Zur Bedeutung des 'Wiener Modells' für die antijüdische Politik des 'Dritten Reiches' im Jahr 1938", in Constantin Goshler and Jürgen Lillteicher (eds.): *"Arisierung" und Restitution. Die Rückerstattung jüdischen Eigentums in Deutschland und Österreich nach 1945 und 1989*, Göttingen: Wallstein, 2002, 61–89; Götz Aly and Susanne Heim: *Vordenker der Vernichtung. Auschwitz und die deutschen Pläne für eine neue europäische Ordnung*, Berlin: Fischer, 1998, 262–269; Martin Dean: *Robbing the Jews. The Confiscation of Jewish Property in the Holocaust, 1933–1945*, Cambridge: Cambridge University Press, 2010, 108–111.

all new administrators, who were willing to overcome the boundaries of jurisdiction and morality.¹³ Hence, when the Nazis arrived in Łódź, they were ‘armed’ with a series of tools in order to exploit the resources of the territory in a very short amount of time. One of those tools were bank accounts that were used to collect what was taken from the occupied territories.¹⁴ Based on the records preserved by the State Archive in Łódź (APŁ),¹⁵ it is known that six bank accounts were opened during the war in order to collect and manage the cash flow related to the Litzmannstadt ghetto.¹⁶ The one account that will be taken into consideration here is the *Sonderkonto 12300* (special bank account 12300), opened at the Stadtparkasse Litzmannstadt right after the beginning of the deportations to Kulmhof.¹⁷ The objective of the bank account was very clear from the beginning: the very first document shows how the *Sonderkonto* was meant to collect everything that was related to ‘Aktionen’ (raids) organized in order to deport Jews and Sinti and Roma. The first income is dated February 28, 1942 and refers to the activity of the ‘*Sonderkommando*’ that was based in Kulmhof.¹⁸

13 Peter Longerich: *Politik der Vernichtung. Eine Gesamtdarstellung der nationalsozialistischen Judenverfolgung*, Munich: Piper, 1998, 304; Michael Wildt: *Generation of the Unbound. The Leadership Corps of the Reich Security Main Office*, Göttingen: Wallstein, 2008; Ulrich Herbert: *Best. Biographische Studien über Radikalismus, Weltanschauung und Vernunft, 1903–1989*, Munich: C.H. Beck, 2016.

14 On this matter in general, see Ingo Loose: “Die Beteiligung deutscher Kreditinstitute an der Vernichtung der ökonomischen Existenz der Juden in Polen 1933–1945”, in Ludolf Herbst and Thomas Weihe (eds.): *Die Commerzbank und die Juden 1933–1945*, Munich: C. H. Beck, 2004, 223–271; idem.: *Kredite für NS-Verbrechen. Die deutschen Kreditinstitute in Polen und die Ausraubung der polnischen und jüdischen Bevölkerung 1939–1945*, Berlin: De Gruyter, 2007.

15 The archival resources were made accessible as open-access in 2009. The database is still growing and is ment to collect different sources from various archives from all over Poland. See National Digital Archive: “Szukaj w Archiwach”. Available at: https://www.szukajwarchiwach.gov.pl/en/strona_glowna. Last accessed: 02.02.2022.

16 Records relating to bank account n. 700, 39/221 Zarząd Getta (Gettoverwaltung), 29662, State Archive of Łódź (henforth APŁ); records relating to *Sonderkonto 12300*, 39/221 Zarząd Getta (Gettoverwaltung), 29663–29700, APŁ; records relating to bank account n. 1600, 39/221 Zarząd Getta (Gettoverwaltung), 29645–29661, APŁ; records relating to bank account n. 00, 39/221, Zarząd Getta (Gettoverwaltung), 29634, APŁ; records relating to the bank account n. 2, 39/221 Zarząd Getta (Gettoverwaltung), 29619–29633, APŁ; records relating to the bank account n. 7, 39/221 Zarząd Getta (Gettoverwaltung), 29636–29644, APŁ.

17 The first transports left the Litzmannstadt Ghetto on 16 January 1942. See Sascha Feuchert, Erwin Leibfried and Jörg Riecke (eds.): *Die Chronik des Gettos Lodz/Litzmannstadt 1942*, Göttingen: Wallstein, 2007, 37–38.

18 Bank statement n. 1, 39/221 Zarząd Getta (Gettoverwaltung), 29664, APŁ. References to the aim of the *Sonderkonto* were also made by Peter Klein. See Klein, Gettoverwaltung Litzmannstadt.

The Bank Statements

The bank statements of the *Sonderkonto 12300* are printed on small pieces of paper, which are divided by columns (see fig. 1). From left to right they read: old saldo, date of transactions, outgoing money and incoming money, new saldo and the number of the bank account from which the money was transferred. Often, near the column related to the outgoing and the incoming money there is a hand-written number as reference to the *Beleg* (receipt). Finally, at the top of the document, there is a stamp of the ghetto administration including the date the transaction was issued. As mentioned before, the first bank statement was issued at the end of February 1942. From this date, the documents enable us to look at the transactions of almost every single day until the end of the year.

In order to evaluate the huge number of documents relating to the *Sonderkonto*, firstly the data was transcribed into an Excel data sheet in a chronological order. After that, the data was translated into a Cartesian graph with the Reichsmarks (RM), divided on a scale of 500,000, on the ordinate and the months of the year 1942 on the axis (see fig. 2). Building a graphic representation of the bank account development was very important because it gives a frame of the general capital growth, before dividing the references into where the money came from and where it went to. In fact, the graphic representation of the bank account shows that it actually took several months until the *Sonderkonto* reached the amount of 1 million RM in September 1942.²¹ Especially until the month of June 1942, the bank account was constantly subjected to a series of withdrawals. For example, during the first ten days of May 1942 more than 700,000 RM were taken from the *Sonderkonto*.²² However, when the withdrawals became less frequent, the bank account started to increase its capital exponentially. Already at the end of September 1942, the *Sonderkonto 12300* reached the amount of 3 million RM.²³ It was not only a growth in terms of capital but the number of transactions increased from the beginning of summer 1942, too: until May no more than five operation per day had been recorded; starting from June the operations were between five and ten per day and from August the operations were constantly more than ten per day. It will be addressed later how this growth was not a coincidence, but that it is strictly connected to the changing reality of the deportations.

²¹ Bank statement n. 110, 39/221 Zarząd Getta (Gettoverwaltung), 29664, APŁ.

²² Bank statements n. 24–27, 39/221 Zarząd Getta (Gettoverwaltung), 29664, APŁ.

²³ Bank statement n. 139, 39/221 Zarząd Getta (Gettoverwaltung), 29664, APŁ.

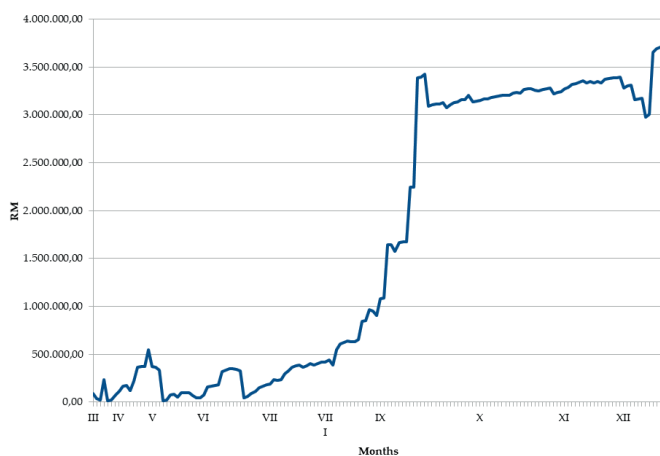


Fig. 2: Cartesian graph representing the account balance of the *Sonderkonto* in 1942 (created by the author).

Quittungen

The transactions recorded in the bank statements were only the pinnacle of an iceberg, built upon many layers of different types of documents that were collected as *Belege* (supporting documents).²⁴ The term *Beleg*, in this case, is referred to at least two types of documents: *Quittungen* (receipts), which are records of the transactions produced by the bank, and attachments, which are receipts produced by different agencies and businesses. Both types of documents have precise references to the bank statements, which are indicated by the hand-written numbers at the upper margin.

However, the references to the bank statements are not the only important information that is hand-written on the *Quittungen* by bank clerks. In fact, under the printed expression *Quittung* there are often other hand-written notes. The first one, which appears in the supporting documents in the spring of 1942, is the letter S, which is a reference to the Geheime Staatspolizei (Gestapo) Litzmannstadt. In the peculiar organization of the Warthegau, the Gestapo managed all the practical issues regarding the deportations: the power structure,

²⁴ *Belege* #0–1000, 39/221 Zarząd Getta (Gettoverwaltung), 29665–29671, APŁ.

set by the Gauleiter Greiser, was based essentially on a strong collaboration between police forces and civil administration, in which, however, the civil administration had always a leading role in terms of who made the decisions.²⁵ Interestingly, the references to the Gestapo concern both the incomes²⁶ and outcomes²⁷. On the one hand, due to its role as principal police force in the deportation matters, the Gestapo put money in the bank account; on the other hand, the involvement in the ‘*Aktionen*’ was not free of charge, it was, in fact, paid using transfers made directly from the *Sonderkonto* to the Gestapo. The transactions referring to the activities of the Gestapo were consistently between tens of thousands and hundreds of thousands of RM.

Another important reference that can be found as hand-written notes on the *Quittungen* are the names of places which refer to the smaller ghettos established by the Nazis in the Warthegau.²⁸ One of the most common references is Pabianice, where the Nazis established a Jewish ghetto that was reconverted into a labor camp in summer 1942. The inmates of this labor camp and former ghetto had to sanitize clothes that were taken from the Jewish deportees in Kulmhof.²⁹ The labor camp was managed by a specific department inside the ghetto administration of Litzmannstadt: the so-called *Warenverwertung* (recycling of goods). Later on, during the year of 1942, the references to Pabianice were sometimes even accompanied by the expression “*Warenverwertung*”.³⁰

25 On the relationship between the Gestapo and the civil administration, see Andreas Mix: “Zwangsarbeit von Juden im Reichsgau Wartheland und im Generalgouvernement”, in Elizabeth Harvey and Kim Christian Priemel (eds.): *Working Papers of the Independent Commission of Historians Investigating the History of the Reich Ministry of Labour (Reichsarbeitsministerium) in the National Socialist Period*, 2017. Available at: https://www.historikerkommission-reichsarbeitsministerium.de/sites/default/files/inline-files/Working%20Paper%20UHK%20A1_Mix_1.pdf. Last accessed: 18.02.2022; Catherine Epstein: *Model Nazi: Arthur Greiser and the Occupation of Western Poland*, Oxford: Oxford University Press, 2010.

26 For example, on 11 March 1942 the Gestapo made a deposit of 214.022,87 RM. See *Beleg* #19, 39/221 Zarząd Getta (Gettoverwaltung), 29665, APL.

27 For example, on 28 May 1942 a transition was made to the Gestapo of 30.000,00 RM. See *Beleg* #83, 39/221 Zarząd Getta (Gettoverwaltung), 29665, APL.

28 From 1939 to mid-1941 in the territories of the Warthegau, the Nazis established almost 60 mostly ‘open-ghettos’ with a population of a few thousands each. See Geoffrey P. Megargee (ed.): *Encyclopedia of Camps and Ghettos, 1933–1945*, volume 2, Bloomington: Indiana University Press, 2009.

29 Trial against Erich Czarnulla, 344/88, Żydowski Instytut Historyczny (ŻIH), Warsaw.

30 For an incoming transfer to “Pabianice *Warenverwertung*” of 29.571,00 RM, 18.09.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29670, APL.

493¹⁹

Stadtparkasse Litzmannstadt
Meisterhausstr. 203

Quittung

Datum	Konto Nr.	Name des Kontoinhabers	Reichsmark
9.9.	12300	Gettoverwaltung/Sonderkonto	410,--
Betrag in Buchstaben			Reichsmark Pf.
vierhundertundzehn			

Vorstehenden Betrag von Herrn—Firma

Zur Gutschrift auf
obiges Konto erhalten

durch:

Stadtparkasse Litzmannstadt
Hauptstelle Adolf-Hitler-Str. 17

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Fig. 3: Income of 410 RM from “Alexandorf” n. 19, 39/221 Zarząd Getta (Gettoverwaltung), 29669, APŁ.

The *Sonderkonto* was also used in order to collect the money from liquidations of smaller ghettos such as the ones in Poddębice,³¹ Łęczycza,³² Służewo,³³ Chodecz,³⁴ Krośniewice,³⁵ Widzew,³⁶ Wieluń,³⁷ Łask,³⁸ Zduńska Wola,³⁹ and Warta.⁴⁰ In some

31 Income of 25.000,00 RM referring to the deportation of Jews from Poddębice, 05.06.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29666, APŁ.

32 Income of 19.320,00 RM referring to the deportation of Jews from Łęczycza, 05.06.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29666, APŁ.

33 Income of 316,45 RM referring to the deportation of Jews from Służewo, 18.05.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29667, APŁ.

34 Income of 385,25 RM referring to the deportation of Jews from Chodecz, 18.05.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29666, APŁ.

35 Income of 9.433,36 RM from the municipality of Krośniewice, 02.07.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29667, APŁ.

36 Income of 9.805,55 RM from the municipality of Widzew, May 1942, 39/221 Zarząd Getta (Gettoverwaltung), 29666, APŁ.

37 Income of 7.000,00 RM from the municipality of Wieluń, 21.09.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29668, APŁ.

38 Income of 71.784,00 RM from Łask, 01.09.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29669, 229, APŁ.

39 Income of 108.707,00 RM from Zduńska Wola, 31.08.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29669, APŁ.

cases, a single *Quitting* refers to different liquidations that were combined into one transaction.⁴¹ Between summer and fall 1942, the *Sonderkonto* reached a peak of capital probably due to the capitalization of different liquidations that happened during the summer. The amount of the transactions referring to the liquidation of small ghettos varied strongly from a few hundred to hundreds of thousands RM. However, in many cases, the specific details like the actual origin of the transferred money or the circumstances of the timing of the transaction are not known.

Attachments

Also catalogued as *Belege*, the attachments comprise receipts that other institutions created and sent to the ghetto administration, for example, bills from the Reichsbahn, whose trains were used in order to transport the Jews from Litzmannstadt to Kulmhof.⁴² These documents were probably sent to the ghetto administration in order to receive refund for the respective trains. In case of the Reichsbahn,⁴³ the costs reflect the travel rates that were applied both to Jewish deportees and to police and SS-personnel: 2.96 RM for every Jew and 5.60 RM for every SS-personnel. The documents show the exact number of Jews in each transport (around 1000) and the accompanying SS-personnel (12). Furthermore, the names of train stations that were used as places of departure, like Radegast, and the destinations, like Koło, are stated.

In addition to *Belege* concerning the transport of people, there are also bills for transferring clothes that were taken from the deportees right before their death in Kulmhof.⁴⁴ Small businesses, mostly from Litzmannstadt, were paid regularly by the ghetto administration for this task. The clothes were taken by train to facilities like the one in Pabianice and, once sanitized, they were transferred, this time by truck, to the '*Altreich*'. Private businesses were in charge of organizing the whole transport and billed the ghetto administration for some expenses like fuel. Already during the end of spring 1942, a great part of the clothes was

40 Income of 7.290,00 RM from Warta, 18.09.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29669, APŁ.

41 Income of 56.821,20 RM from different '*Aktionen*' in Wielun, Wieruszow, Lututów, Osjaków, Szadek, Sieradz, Warta, 31.08.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29669, APŁ.

42 *Beleg* #78, payment of 33.731,35 RM for special trains (*Sonderzüge*) to Koło, from 04.05 to 15.05.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29665, APŁ.

43 On the Reichsbahn, see also the contribution by Susanne Kill in this volume.

44 *Beleg* #430, transport from Sieradz, 39/221 Zarząd Getta (Gettoverwaltung), 29669, APŁ.

sent to a specific factory, the Kindler factory in Pabianice managed by the Volksdeutsche Mittelstelle (VoMi).⁴⁵ The VoMi was an agency established to implement the racial population policy of the Nazis in regard of ethnic Germans living outside the boundaries of the German Reich.⁴⁶ If the sanitized clothes were in good condition they were given to charities devoted to the supply of German ethnic families. It is important to point out that there was a differentiation in terms of businesses involved in the transport of clothes. Those involved in the transports from Kulmhof to the facilities were never involved in the transports from the facilities to the 'Altreich'. However, at this point we do not know why this distinction was made. There are further questions in this context that remain unanswered like who choose the businesses for the transports. Nevertheless, pointing out those peculiarities is important in order to address the wide range of involved institutions, businesses and individuals in the deportations, especially for what concerns the local area surrounding the Litzmannstadt ghetto.

In terms of private businesses, local sellers of cigarettes and alcohol also benefited from some transactions from the *Sonderkonto 12300*. Their mentioning as beneficiaries confirms a common practice during the deportations and the killing operations: the men that were involved in the 'Aktionen' were rewarded often with cigarettes and alcohol.⁴⁷ All of those companies and agencies made business with the ghetto and profited from the deportations.

Up to now, this article has dealt with deposits that were made directly by the actors involved, like the Gestapo, and payments made for specific services like the ones to the local firms. However, the *Sonderkonto* was often used as the final step of previous transactions to other bank accounts, too. For example, the bank account number 3030–539 had been opened in a small bank near the extermination camp of Kulmhof, probably by the SS. The transactions between this account and the *Sonderkonto* started soon after the opening of the *Sonderkonto* and they refer especially to the 'Sonderkommando' Kulmhof, which had probably used this account to collect money that was confiscated from Jews murdered in Kulmhof.⁴⁸ But as the time passed, the references to

⁴⁵ *Beleg* #432, payment of 18.284,99 RM to Kindler factory in Pabianice, 39/221 Zarząd Getta (Gettoverwaltung), 29669, APŁ.

⁴⁶ Peter Longerich: *Heinrich Himmler. A Life*, Oxford: Oxford University Press, 2012, 389.

⁴⁷ *Beleg* #429, payment of 479,40 RM to the tobacco-seller Fischer, 39/221 Zarząd Getta (Gettoverwaltung), 29669, APŁ. Regarding the alcohol consumption among the perpetrators, see Edward B. Westermann: *Drunk on Genocide. Alcohol and Mass Murder in Nazi Germany*, Ithaca: Cornell University Press, 2021.

⁴⁸ Payments from the bank account 3030–539, 25.03.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29665, APŁ.

transactions coming from this account changed: in the first six month of 1942 they referred to the ‘*Sonderkommando*’ primarily, then they began to refer to “*Judenarbeit*”⁴⁹ (Jewish Labor).

Furthermore, the *Sonderkonto* also refers to money that was in possession of the murdered Jews at the moment of their death.⁵⁰ Most of the *Belege* referring to currency exchange were related to transactions from the end of September 1942 and almost every transaction between September 29 and October 12 of the same year is about currency exchange.⁵¹ The timing of these transactions is an important aspect: for example some *Belege* from the end of November refer to the liquidation of the Wielun ghetto⁵² despite the fact that it was liquidated at the end of August.⁵³

A changing nature of the deportation process can also be seen during the last months of 1942. At this time, the references to “*Judenarbeit*”⁵⁴ and “*Judenlager*”⁵⁵ appeared in the supporting documents for the first time and then became very frequent. As the deportations in the Warthegau ended, the *Sonderkonto* became in fact the collector of the income of the labor camps’ activities. This is proven by the title of the folders referring to the years 1943 and 1944, where there are precise references made to some labor camps.

There were regular withdrawals from the *Sonderkonto* over a longer period of time. In May 1942, for example, a withdrawal of 400,000.00 RM was made in favor of Dr Friedrich Hausler, who was in charge of the Reichsstatthalter’s financial office.⁵⁶ Another withdrawal of 300,000.00 RM, also to Dr Hausler, was made just a few weeks later.⁵⁷ Although 700.000,00 RM were transferred to Dr Hausler in a matter of weeks, it is not clear what his role was, but it most likely had to do with the management of the bank accounts.

49 Payment of 499,80 RM from the bank account 3030 – 539 for ‘Jewish Labor’ used from 27.08. until 09.09.1942, *Beleg* #649, 21.09.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29671, APL.

50 Deposits from currency exchange of 76.600,00 RM and 69 grams of gold, 03.04.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29665, APL.

51 *Belege* #500 – 700, 39/221 Zarząd Getta (Gettoverwaltung), 29670 – 29671, APL.

52 *Belege* #798 – 799, 39/221 Zarząd Getta (Gettoverwaltung), 29672, APL.

53 Megargee, *Encyclopedia of camps and ghettos*, volume II, 114 – 115.

54 For the payment of 737,80 RM referring to ‘Jewish Labor’, see *Beleg* #659, 01.10.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29671, APL.

55 For the payment of 1003,00 RM referring to the ‘*Judenlager*’ of Kosciau, see *Beleg* #578, 28.09.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29670, APL.

56 For the transaction of 400.000,00 RM to Dr Hausler, see *Beleg* #42, 01.05.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29665, APL.

57 For the transaction of 300.000,00 RM to Dr Hausler, see *Beleg* from 04.05.1942, 39/221 Zarząd Getta (Gettoverwaltung), 29665, APL.

On September 14, 1942, during the last day of the ‘*Große Sperre*’,⁵⁸ a withdrawal of 350,000.00 RM was recorded as a refund for the ‘*Judenälteste*’. The practice to refund the ‘*Judenrat*’ for a deportation was established by the Nazis already in 1941, when the Jewish deportees from Germany arrived in the Litzmannstadt ghetto.⁵⁹ Back then the German authorities made a transaction of two million RM. However, this money was tied to the German approval in order to be used by the ‘*Judenrat*’, which in the end never received the authorization to spend the money for the needs of the community.

The biggest withdrawal happened during February 1943, when four million RM were withdrawn from the *Sonderkonto*.⁶⁰ However, we do not have any information about where the money was actually transferred to and what it was used for.

Enrichment – a Misconception

On the one hand, the bank statements and supporting documents enable us to look at the leading role of Biebow, who managed the *Sonderkonto* and became the trust-worthy person in the refunding process. Many *Belege* are in fact signed by Biebow. However, the documents also give hints to the presence of other leading agencies in the ghetto, like the Gestapo. Furthermore, it is revealing to see what is not mentioned in the documents and where the information is incomplete. For example, none of the documents referring to the *Sonderkonto* originate from the period between the end of 1941 and the beginning of 1942, when the killings started in Kulmhof. The main thesis is that this absence is a reflection of the first stages of the destruction process concerning not only the Jewish communities but also Sinti and Roma. At this point in time, the killing operations were not yet ‘standardized’ in the three-steps process that we often refer to (deportation, killing by gas, burning of bodies),⁶¹ but varied between different killing techniques and evolving practices.

⁵⁸ This is the name of the third deportation wave that hit the Litzmannstadt ghetto. Between 2 and 15 September 1942, mostly children (under the age of 10), elderly (over the age of 65) and sick people were deported and murdered in the death-facilities of Kulmhof. See Montague, *Chelmno and the Holocaust*.

⁵⁹ Transaction to the *Älteste der Juden* in Litzmannstadt, 15.11.1941, JM/807, YVA, Jerusalem.
⁶⁰ Transaction from 24.02.1943, 39/221 Zarząd Getta (Gettoverwaltung), 29679, APL.

⁶¹ Danuta Dąbrowska and Abraham Wein (eds.): *Pinkas ha-kehilot. Encyclopedia of Jewish Communities: Poland, volume 1: Lodz and its Region*, Jerusalem: Yad Vashem, 1976, 103.

Despite the accuracy of some references, until now no traces have been found in the documents connected to the *Sonderkonto* concerning the corruption that was used, especially by Biebow, in order to manage some businesses related to the ghetto.⁶² It is more likely that those types of exchanges were not recorded.

There is also a great discrepancy between the amount of sources at our disposal as there are, for example, hardly any attachments from before July 1942 that enable us to look at the data expressed inside the bank statements. On the contrary for the period between August and December 1942, the attachments explain almost every transaction recorded in the bank statements. Additionally, the hiatus between some transactions and the liquidations, as the case of the Wielun ghetto has shown, is still a pending question.

If one looks at bank documents, it is very tempting to think that the local German authorities, from the ghetto administration to the regional institutions, were able to build a lucrative business around the 'Final Solution' and the exploitation of Jewish labor for themselves. This is in some ways true, if we look, for example, at the luxurious life that Biebow lived and as it was reported by some survivors.⁶³ But despite the profits that the ones directly involved in the deportations were able to gain, talking about enrichment is very much misleading in case of Litzmannstadt. First of all, the profits recorded by the *Sonderkonto* were used by the local Nazi-authorities in order to portray their Gau as a '*Muster-Gau*' (model district).⁶⁴ This effort had an undesired effect: at the beginning of 1943, the Ministry of Economy decided to cut the funds destined to the Warthegau, precisely due to the profits that the Reichsstathalter was able to gain from Jewish forced labor and deportations.⁶⁵ Furthermore, the consequences of the deportations had a negative impact on the businesses of other businessmen involved in the Jewish labor exploitation as a case from Zduńska Wola demonstrates: The businessman Neubauer, who was in charge of the Striegel&Wagner factory which exploited Jews to produce garments made out

⁶² Otto Bradfisch, commander of the Security Police and the SD in Litzmannstadt, mentioned in a report about the ghetto that the system built by Biebow was based upon a strong cronyism. See report by Otto Bradfisch, August 1943, O.51/13, 315–342, YVA, Jerusalem.

⁶³ See, for example, the video testimonial by Manny Langer from 1998, #41163, Visual History Archive (VHA), USC Shoah Foundation.

⁶⁴ Ryszard Kaczmarek: "Zwischen Altreich und Besatzungsgebiet: Der Gau Oberschlesien 1939/1941–45", in Jürgen John, Horst Möller and Thomas Schaarschmidt (eds.): *Die NS-Gaue. Regionale Mittelinstanzen im zentralistischen "Führerstaat"*, Munich: Oldenbourg, 2007, 348–360.

⁶⁵ Klein, Ghettoverwaltung Litzmannstadt, 501; Epstein, Model Nazi, 257.

of fur, made several complains to Biebow regarding the deportations.⁶⁶ However, his complains had no effect and the liquidation of the ghetto continued.

Secondly, the enrichment was real only if we take into account the personal enrichment of Biebow; however the enrichment was not 'effective' if we take a look at the entire scenario. In fact if we compare the profits registered in the *Sonderkonto* with the costs that the ghetto administration had to deal with in order to manage the Litzmannstadt ghetto, we will have a complete different image than the one that was presented by local authorities. The ghetto administration spent in fact almost one million RM per month in order to run the ghetto; the costs decreased only during January and May 1944 before the actual liquidation of the ghetto.⁶⁷ Those high costs were the result of a vicious circle, created by the Nazis themselves, between profits and food supplies. Based on the 'agreement' made between the ghetto administration and the '*Judenrat*' only 35 percent of the profits were used to buy food supplies for the ghetto. Those supplies were never enough in order to maintain a standard of living for the ghetto inmates, both in terms of quantity and quality of food, which was often only vegetables. The German administration of the ghetto was not only unwilling to increase the food supplies to the ghetto, but they linked the production rates to the food supplies: when the production rates did not meet the expectations, they cut off the supplies.⁶⁸ By setting this vicious circle, Biebow became the main reason for the quick deterioration of the ghetto inmates' living conditions which ultimately resulted in a lower productivity. In order to keep the ghetto capable of production, the ghetto administration, already from 1941 onwards, therefore had to buy some extra food supplies and, later on, some medications in order to try to control the diseases that were endemic inside the ghetto. Nevertheless, these measures cannot be defined as an effort made by the German administration to improve the living conditions of the ghetto inmates. These measures were, in fact, never sufficient and the rations were always kept to a minimum. The German administration rather focused on creating a picture of the ghetto as a productive and profitable business. After all, for the Nazis, the health of the Jews did not matter and production also under inhuman condition brought the desired result, as it was underlined by a commissar in 1943.⁶⁹

⁶⁶ Isaac Neuman: *The Narrow Bridge: Beyond the Holocaust*, Chicago: University of Illinois Press, 2000, 69.

⁶⁷ "Salden-Bilanz Gettoverwaltung", January to September 1944, 39/221 Zarząd Getta (Gettoverwaltung), 29596, APL.

⁶⁸ See Isaiah Trunk: *Łódź Ghetto. A History*, Bloomington/Indianapolis: Indiana University Press, 2006, 163; Epstein, *Model Nazi*, 258; Klein, *Gettoverwaltung Litzmannstadt*, 529.

⁶⁹ Letters from Dr Lautrich to Hans Biebow, July 1943, 205/141, ŻIH.

Another reason behind the high costs were the raw materials sent to the work shops, which were mostly of bad quality, which ultimately increased the production costs of the clothes – both in terms of aggravated labor and higher quantity of the needed material – disproportionately.

Even the attempt to recycle the clothes that were taken from the murdered Jews in Kulmhof was an economic fail. Already in May 1942, Biebow sent in fact a letter to the VoMi addressing the issue of the conditions of the clothes:

There is no way that those clothes could be used by Arians because they are so damaged, so dirty and inferior that a new method has to be undertaken: the clothes, that are still wearable, will be given to the Jews, who are working at the station; the rest will be dismembered and the pieces obtained will be spun with the addition of wool, so that the clothes produced can be treated as new.⁷⁰

Conclusion

Despite the actual value of what was portrayed as ‘enrichment’ by the local authorities, the analysis of the *Sonderkonto 12300* during the year 1942 enables us to look at, first of all, those who were directly involved in the organization of the deportations. Following the pattern proposed by Reichsstatthalter Arthur Greiser,⁷¹ the civil authorities, mostly the ghetto administration, worked hand in hand with the Gestapo and the small businesses around the city of Litzmannstadt. This confirms one of the core patterns of the Holocaust: the division of labor and responsibility which ultimately made deportations and mass murder possible. Inside this scenario, the self-representation of the ghetto administration built a narrative based upon the concept of success.⁷²

The capital growth of the *Sonderkonto* was deeply connected to some sort of destructive euphoria⁷³ felt transversally by the Nazis during the first years of the

⁷⁰ Letter by Hans Biebow to the VoMi, 15.05.1942, 39/221 Zarząd Getta (Gettoverwaltung), 30790, 11), APL. Translation by the author.

⁷¹ Thomas Schaarschmidt: “Centre and Periphery”, in Shelley Baranowski, Armin Nolzen and Claus-Christian Szejnmann (eds.): *A Companion to Nazi Germany*, New York: Wiley-Blackwell, 2018, 147–162, here 155.

⁷² Schnaus, Smolorz, Spoerer, Rolle des Ghetto Litzmannstadt.

⁷³ Christopher R. Browning: “The decision-making process”, in Dan Stone (ed.): *The Historiography of the Holocaust*, New York: Palgrave, 2004, 173–196.

war. That involved also some near territories like the ‘*Generalgouvernement*’⁷⁴ where harsh criticism was expressed by the German Army concerning the killing of Jews who were able to work.⁷⁵

Lastly, but certainly not least important, the very nature of the documents analyzed for this article enable us to look at the deportations in the ‘Warthegau’ from a new perspective. The financial documents, from the bank statements to the *Belege*, offer precise information on the situation inside the Litzmannstadt ghetto and on the details of the deportations from there. In order to be refunded, the different agencies involved in the economy of the ghetto and the deportations had to present a detailed documentation about the work they had done. The documents relating to the bank account represent the core of the deportation structure not only in Litzmannstadt. All over the place, private firms billed the Gestapo for the services they provided using other *Sonderkontos* like the account W that was used to confiscate and administrate funds from German Jews, or the account R that was used to collect the profits of the ‘*Operation Reinhard*’.⁷⁶

The uniqueness of the sources presented here is that one can precisely see in one collection how the ghetto and the deportations were administered and which ‘stakeholders’ and costs were involved, besides the specifics of the Litzmannstadt ghetto. So in the end, following those types of documents is like witnessing a day by day history about the robbery that the German authorities were able to make due to the deportations.

⁷⁴ On the immediate profits and their consequences, see Ingo Loose: “Credit Banks and the Holocaust in the Generalgouvernement”, in *Yad Vashem Studies*, 34, 2006, 177–218, here 210–212.

⁷⁵ Memorandum General Ginant, 18.09.1942, O.4.4/2, YVA, Jerusalem.

⁷⁶ René Moehrl: *Judenverfolgung in Triest während Faschismus und Nationalsozialismus 1922–1945*, Berlin: Metropol, 2014.

