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THE HAUPTTREUHANDSTELLE OST, THE TREUHANDSTELLE POSEN AND THE EXPROPRIATION OF PROPERTY DURING WORLD WAR II

I. THE HTO AND TO POSEN IN THE CONTEXT OF CONFISCATION AND EXPROPRIATION THROUGH AND DURING THE THIRD REICH

The *Haupttreuhandstelle Ost (HTO)*, *Treuhandstelle Posen (TO Posen)* was an active "trustee" agency of the German Reich 1939-45. The Berlin headquarters of the *HTO*, its *TO Posen* and the other subordinate branch offices in the *eingegliederten Gebieten* (annexed Polish territories)¹ were called into being through Göring's ministerial decree from the 19. October 1939.² The *HTO* was subordinate to the *Vierjahresplan* (the four year plan) and was intended to be not only a colonisation instrument, but also a means to pillage the annexed territories for the Nazi war machine.

The function of the *TO Posen* was a) to take over the administration of the property of the Polish State; b) to regulate money and credit matters; c) to take all economic measures necessary and end all disputes and finish up all clearings required in order to realise these goals in the geographic framework of the *Gau Wartheland (Warthegau)*.³ This meant the registration and confiscation of Polish property) first public and then 1940 private as well),⁴ its utilisation and exploitation, the *kommissarische Verwaltung* (commissioned administration) of such property through an appointed trustee of the *HTO* and finally the sale of the pillaged property.

¹ Führererlaß über die Eingliederung und Verwaltung der Ostgebiete vom 8.10.39. Reichsgesetzblatt (RGBl) I S.2042.

² Bekanntmachung des Ministerpräsidenten Generalfeldmarschall Göring über die Errichtung einer Haupttreuhandstelle Ost. (Veröffentlicht im Deutschen Reichsanzeiger und Preußischen Staatsanzeiger Nr. 260/39) In: H. Göring, Beauftragter für den Vierjahresplan, Vorsitzender des Ministerrats für die Reichsverteidigung: Haupttreuhandstelle Ost. Materialsammlung zum inneren Dienstgebrauch. Nach dem Stand vom 10.1.40. S. 5-6. In: Archiwum Państwowe Poznań (APP), Treuhandstelle Posen (HTO), nicht-archivierte Sammlung.

³ Ibid.

⁴ Verordnung (VO) des Beauftragten für den Vierjahresplan über die Sicherstellung des Vermögens des ehemaligen polnischen Staates vom 15.1.40, RGBl. S. 174; VO über die Behandlung von Vermögen der Angehörigen des ehemaligen polnischen Staates vom 17.9.40, RGBl, S. 1270.

In addition to the *TO Posen*, four other *Treuhandstellen (TO)* (Trustee branch offices) of the *HTO-Berlin*, Potsdamer Str. 28 were active in the annexed Polish territories: *die Treuhandstelle Danzig (TO Danzig)* for the *Reichsgau Westpreußen*; *die Treuhandstelle Zichenau (TO Zichenau)* for the *Regierungsbezirk Zichenau* *die Treuhandstelle Kattowitz (TO Kattowitz)* for the *Regierungsbezirk Kattowitz*. In Warsaw, a *Treuhandstelle* was called into being for undefined parts of the *Generalgouvernement (GG)*.⁵

Following a dispute between Göring and Hans Frank, *Gouverneur* of the *GG*, the *Treuhandstelle* in the *GG*, with its seat in Cracow, was placed under the control of Hans Frank and his administration.⁶ The legal basis for the *TO* were then the *VO über die Beschlagnahme des Vermögens des früheren polnischen Staates innerhalb des GGs vom 15.11.39* and the *VO über die Beschlagnahme von privatem Vermögen im GG (Beschlagnahmeordnung) vom 24.1.40*.⁷ The *TO* was responsible for the confiscation and exploitation of all Polish State property within the *GG*. The confiscation of private Polish property was limited to either that which served a common societal purpose or ownerless property. Jewish property had to be registered, and if it wasn't, it was confiscated as if it were ownerless property. Assets and the like were confiscated and then exploited and liquidated through the *Treuhandverwertungs GmbH* in Cracow. All confiscated Polish real estate within the *GG*, with the exception of Jewish property, was to be administered, but not sold. Due to the housing shortage in the *GG*, Jewish real estate was to be sold where possible.⁸

After a series of discussions between delegates of the *Beauftragten für den Vierjahresplan* and the *GG* administration, the following division of jurisdictions concerning Polish property was agreed to: Polish property which was in the German Reich fell under the control of the *HTO*. Conversely, Polish property which was in the *GG* fell under the control of the *GG* administration. In spite of this solution, there were a number of disputes during the entire war period as to competency and jurisdiction over pillaged Polish property. In particular, the exploitation and dissolution of larger Polish firms, banks and credit institutions created many competency related problems. For the most part, the seat of the firm or bank determined which governmental agency had jurisdiction.⁹ The final dissolution of the Polish banks took until 1944 because of these frictions.¹⁰

⁵ Rechenschaftsbericht der Haupttreuhandstelle Ost über ihre Tätigkeit in den Jahren 1939-1942. In: Grabież Polskiego Mienia na Ziemiach Zachodnich Rzeczypospolitej "Wcielonych" do Rzeszy 1939-1945. Wydawnictwo Źródłowe. Przygotowany przez Czesława Łuczaka. Poznań 1969. S. 42-4.

⁶ VO über die Errichtung einer Treuhandstelle für das Generalgouvernement vom 15.11.39 (Verordnungsblatt des Generalgouverneurs für die besetzten polnischen Gebiete Nr. 6/39, S. 36) In: Göring: HTO, S. 6-7; Ferner: Max du Prel: Das General-Gouvernement. Würzburg 1942. S. 110.

⁷ du Prel, S. 111; Ferner Verordnungsblatt GGP. S. 37 u. 109.

⁸ du Prel, S. 110-114.

⁹ Rechenschaftsbericht, S. 61-2.

¹⁰ Bundesarchiv Lichterfelde (BAL), Bestand HTO (R144), 337, Schreiben der Vermögensverwaltung (zur Zeit Grundheid/Erkner) vom 22.1.45, Abwicklung der Kreditinstitute im Warthegau.

On the 20. January 1940, the bulk of the confiscated property in *Litzmannstadt* (Lodz), *Litzmannstadt-Land* (Lodz county), and the neighboring counties of *Lask*, *Sieradz* and *Lentschütz* was put under the control of the newly formed *Treuhand-Nebenstelle Litzmannstadt*. This *Nebenstelle Litzmannstadt* (*NO Litzmannstadt*) was given a number of special powers of authority; While it was still officially a subordinate branch office of the *TO Posen*, the *NO Litzmannstadt* was, through its special powers of authority for all intense purposes independent of the *TO Posen*.¹¹

Emigrated Poles, whose last place of residency in Poland was in the annexed Polish territories, were subject to exploitation through the *HTO-Sonderabteilung Altreich*.¹² Polish citizens who lived in other European countries which were occupied by the Wehrmacht – above all in France and the Benelux countries – were systematically expropriated by the *HTO Sonderabteilung Altreich*. The fact that these Poles were legal immigrants and emigrants played no important role here. In such cases, Polish emigrants – Jews and Christians – were to report their property and assets to the *HTO Abteilung Altreich*. The number of Poles and Polish Jews living in France and the Benelux countries was apparently quite large.¹³ In addition to the tens of thousands who emigrated to these countries between the wars, there was a large Polish colony from earlier emigration waves out of Poland.¹⁴

Heinrich Himmler secured as *Reichsführer SS (RFSS)* and *Reichskommissar zur Festung des Deutschen Volkstums (RKV)* a number of competencies concerning the expropriation and sale of Polish property. As in all Ministries of the German Reich, Himmler in his capacity as *RFSS*, penetrated all decision-making levels of the *HTO*: Many of them were persuaded that to promote their careers, they should join the *SS* as honorary *SS* officers.

Among other things, Himmler had jurisdiction over farming and agriculture in the annexed Polish territories.¹⁵ In addition, Himmler secured competencies relating to the expropriation of Polish cultural objects: The *Generaltruhänder für die Sicherstellung deutschen Kulturgutes in den eingegliederten Ostgebieten* (The Head Trustee for the Securing of German Cultural Property in the Annexed Eastern Territories) was an office originally founded by Max Winkler within the *HTO* on 1. December 1939. On the 5. December 1939, Heinrich Harmjanz of the *Ahnenerbe* was named director. Berlin-Dahlem was made seat of the agency. The entire operation was put under Himmler's authority.¹⁶

¹¹ Hugo Ratzmann: *Wesen und Aufgabe der Treuhandstelle Posen*. Vortrag gehalten am 28.1.40 anlässlich der ersten großen nationalsozialistischen Führertagung des Warthegaus in der Gauhauptstadt Posen. S. 10; Mitteilungsblatt HTO, 1940, Nr. 2, S. 19.

¹² *Altreich* = the German Reich in its borders from 1937; In the case of the *Sonderabteilung Altreich*, The "*Altreich*" was defined as the German Reich in its borders from 1. September 1939.

¹³ Rechenschaftsbericht, S. 49.

¹⁴ Israel Gutman (Hg.): *Enzyklopädie des Holocaust: Die Verfolgung und Ermordung der europäischen Juden*. Bd. II. Stichwort "Frankreich", S. 482-95.

¹⁵ Rechenschaftsbericht, S. 45.

¹⁶ *Das Ahnenerbe* was a more or less academic organisation which was concerned with researching the Germanic heritage from a racial standpoint. Norbert Szumann: *Grabież dóbr kultury polskiej w ramach*

While Himmler stood in Göring's shadow during the period of the Third Reich preceding World War II, he moved swiftly in the occupation framework set up during the war to expand his power and influence.

This is well-shown in Himmler's capacity as *RKV*: In this function, he had jurisdiction in the annexed Polish territories over 1) the economic uses of agricultural property; 2) the separation and classification of the different nations into Germans, *Fremdvölkischen* (alien peoples) bzw. *Rassenfremden* (racial aliens); 3) the regulation of citizenship questions through the *Deutsche Volksliste (DVL)* (Ethnic-German List), which was concerned with the naturalisation of *Volksdeutsche* (Germans by nation, but not by citizenship); 4) the repatriation of *Volksdeutsche* (Germans by nation, but not by citizenship); 4) the repatriation of *Volksdeutsche* from the East – for example, from the Baltic countries, Russia, the Black Sea region and Galicia; 5) the settlement of farms and domains, from which Poles and Jews had been evicted and expelled; 6) the creation of *RKV/RFSS* consulting offices in agencies of the civilian government and in the *TOs*.

The expropriations carried out by the *TO Posen* and the other *TOs* followed the same pattern as in *Altreich*:

1. Deprivation of human and legal rights/discrimination
2. Confiscation of property
3. Appointment of *kommissarischer Verwalter* (trustees)
4. *Einziehung* (expropriation), exploitation and sale of property
5. Entry in, or settlement of the deed books/elimination of debts
6. Physical and/or psychological annihilation of the victims.

While in the *Altreich* different instances were necessary, Göring had through the *HTO* all essential competencies under one roof. Unnecessary and unproductive frictions were thus avoided.

Expropriations in the *Altreich* were carried out in different stages by separate ministries and agencies of the Third Reich: The *confiscation* of property and assets was carried out by the police under the guidance of the *Reichsinnenminister* (Minister of the Interior); The actual *expropriation* which is referred to in German as the *Einziehung*, as well as the decision as to the *utilisation* and *exploitation* of the property involved, was the task of the Finance Minister. The real paperwork was delegated to the *Oberfinanzpräsidenten* (Regional directors of the revenue office in the fiscal *Länder* – for all practical purposes the political *Gaus*), who under normal circumstances were responsible for carrying out taxation. The revenue offices then carried out the expropriation *per Verfügung* (by order). Before this phase could be completed, all debts and mortgages had to be eradicated. The *new entry for the new property owner in the deed books*, or the settlement of the old deed books and the creation of new ones was under the jurisdiction of the Minister of Justice. The *Grundbuchämter* (land registries), under the supervision of the *Amtsgerichte* (Inferior Courts) entered the name of the new owner. *Das Deutsche Reich vertreten*

działalności: "Generalnego powiernika dla zabezpieczenia niemieckich dóbr kultury na wschodnich ziemiach przyłączonych", in: Biuletyn: Głównej Komisji Badania Zbrodni Niemieckich w Polsce, Warszawa 1948, Tom V, 175-326.

durch... (The German Reich represented by...) according to the *Verfügung* (orders) from the Finance Ministry's revenue office in the deed books.

Enemies of the Reich (including Jews, Poles, foreigners whose countries were at war with the Reich, political opponents and some other Germans) ceased to be legal persons after the police had determined that they were enemies. Property and assets of enemies of the Reich were confiscated immediately.¹⁷ This property was then treated as ownerless property: Thereafter, real estate was identified in the expropriation phase by its deed book entry and demarcation: Assets, money, jewelry, stocks and bonds were listed in registers and inventories without any identification of their previous owners.

In short, the Nazis were very professional money launderers.

The *HTO* and the *TOs* in the annexed territories were always the primary instance in expropriation under their jurisdiction. Pursuant to Göring's *Verordnung über die Sicherstellung des Vermögens des ehemaligen polnischen Staates vom 15. Januar 1940*,¹⁸ Polish property and assets in the annexed territories had to be reported to the local police or *TO* office. *Confiscation orders* were then issued by the *TOs*. The *Sicherheitsdienst* (security police) carried out the orders and physically confiscated the property. Often enough, property or assets were confiscated by the police during a *razzia* without confiscation orders. The *TO* responsible then had to issue the confiscation orders retroactively. The *TO* was also responsible for the *expropriation and exploitation of Polish property* until the sale or other utilisation was determined. Private property, factories, state property, etc. were administered under the name of the previous owner or owners or other company name. This property was until its sale a part of the bulk of the *HTO* property mass. The Finance Minister and his subordinate, the *Beauftragter für Fragen der HTO, Oberfinanzpräsident* Casdorf, as well as the auditors at the *Rechnungshof des Deutschen Reiches* had more or less a supervisory and controlling function over the expropriations, the sale of property, the account-keeping and the quarterly and yearly balance sums. Following the eradication of old property debts and other property obligations, new deed books were issued by the *Grundbuchämter* (land registries) according to orders issued by the *TO* responsible.¹⁹

At the Reich level, the *Referat Maedel, Abteilung VI* of the Finance Ministry kept the central files for all property which had been appropriated by the Reich. This *Referat Maedel, Abteilung VI*, kept track of property from *Altreich*, the annexed Polish territories as well as other occupied countries which the German Reich had appropriated.²⁰ The *Abteilung I – Haushalt* (Budget) and *Abteilung IV –*

¹⁷ Gisa Franke: Die Entziehung jüdischen Vermögen beim Oberfinanzpräsidenten Berlin-Brandenburg 1933-1945. Diplomarbeit der Fachhochschule Potsdam. Eingereicht am 20.12.94. S. 6 VO zur Behandlung des feindlichen Vermögen vom 15.1.40.

¹⁸ VO des Beauftragten für den Vierjahresplan über die Sicherstellung des Vermögens des ehemaligen polnischen Staates vom 15.1.40, RGBl, S. 174.

¹⁹ APP, HTO, nicht-archivierte Sammlung; Rechenschaftsbericht, S. 293-5.

²⁰ Siehe dazu: Bücherei des Steuerrechts, Band 1, herausgegeben von Fritz Reinhardt, Staatssekretär im Reichsfinanzministerium; Karl Groth: Die Reichsfinanzverwaltung, 8. Auflage, Berlin 1944. Bezüglich des Referats Maedel hieß es auf Seite 29:

Länder und Gemeinden (provinces/lands and counties) also had competencies concerning expropriation and usage of pillaged property in the Reich.²¹ In the last years of the war, they were in Eberswalde. At the very end of the war they were in Sigmaringen, where their files were possibly burned in a fire.

We know much too little about the *Referat Maedel* and *die Abteilung VI* of the Finance Ministry. There are only a few segments of these files which were saved in the Bundesarchiv-Lichterfelde document group *Reichsfinanzministerium* (R2).²²

While these documents are considered to be missing or destroyed, it should not be accepted one hundred percent. The public announcement of the existence of the Moscow *Osobij* Archives in 1990 may be just the beginning of a new series of revelations concerning document groups thought to be missing or destroyed.²³ The historical research of the documents of the *Reichsinnenminister* in the *Osobij* archives, particularly SS personnel records which up till now were considered to be missing or destroyed, will certainly spread new enlightenment about the inner decision-making circles of the Reich during WWII. Most importantly, we will be able to say a lot more about the successes and failures of the denazification in Germany.

The *Referat Maedel* files are not only of historical importance, but are also fundamental to the documentation of the expropriation of property during WWII for restitution cases in the ex-East Bloc countries. The search for these finance documents – even as copies at the middle administrative level – should not be given up. It is possible that these documents, or copies thereof, may have ended up somewhere other than in Sigmaringen. Due to the many restitution cases still going on, some of these documents may still be active in some successor agency or ministry, particularly in the revenue offices in and around Berlin; copies of some of these documents may otherwise be found in the *Landesarchive* (regional archives), where inactive documents pertaining to the *Landesdevisenstelle* (regional revenue office concerned with soluble assets), *Landesvermögensverwertungsstelle* (regional revenue office concerned with the dissolution and exploitation of property), *Steuerfahndung* (regional office concerned with taxation), etc. are kept.²⁴ In other

Die Verwaltung und Verwertung des Reichsvermögens ist in einem Sachgebiet zusammengefasst. Es gehören dazu die bisher fremdstaatlichen Vermögen, die eingezogenen Vermögen, der Grundbesitz aus verfallenem Vermögen, Beutegut und die Vermögen, die dem Reich durch Schenkung, Erbschaft oder durch andere Rechtsakte zufallen.

²¹ BAL, R2, BHTO, B6143, Bl. 51.

²² BAL, R2, 10865, Bl. 41-5 und 5871, Bl. 1-65; Ferner: R21.01, BHTO mehrere Hinweise.

²³ Kai von Jena/Wilhelm Lenz: Die deutschen Bestände im Sonderarchiv in Moskau. In: Der Archivar: Mitteilungsblatt für deutsches Archivwesen. 45 (1992), Heft 3, S. 457-468; Bernd Wegner: Deutsche Aktenbestände im Moskauer zentralen Staatsarchiv, in: Vierteljahrshefte für Zeitgeschichte (VfZ), 40 (1992), S. 311-9; Götz Aly und Susanne Heim: Das Zentrale Staatsarchiv in Moskau ("Sonderarchiv"). Rekonstruktion und Bestandsverzeichnis verschollen geglaubten Schriftguts aus der NS Zeit. Düsseldorf 1992. 58 Seiten.

²⁴ Während die Gaustruktur sonst eingeführt wurde, hielt der Fiskus dem Namen nach an die Landesstruktur fest. Ferner: Über den Bestand des OFP Berlins im Bundesarchiv: Ulrich Roeske: Der Bestand R 2107 OFP Berlin-Brandenburg: Funktion, Inhalt und Quellenwert. In: Mitteilungen des Bundesarchivs. 1/1993. Heft 3, S. 121-3.

cases, secondary sources may be found in bank archives. Particularly in the occupied countries, the Nazis worked closely with German banks or subsidiaries in their expropriation endeavors.

II. WARTHEGAU

Shortly after the complete occupation of the Second Polish *Rzeczpospolita* by the German Reich and the Soviet Union, both states began the incorporation of their territorial gains into their own state structures. Posen, which capitulated on the 10. September 1939, was one of the first Polish cities to do so. The president of the city council, Cyryl Ratajski, handed powers of office over to the German Commander Gen. Schenkendorff on the 14. September 1939.²⁵ On the 2. October 1939, the last Polish defenders on the peninsula Hel capitulated. On the 8. October 1939, the *Reichsgau Posen* was called into existence by Hitler's decree (after the 29. January 1940 referred to as the *Reichsgau Wartheland* or *Warthegau*) and was a constituent part of the *Großdeutsche Reich*.²⁶

On the 26. October 1939, Artur Greiser's civilian administration of the *Reichsgau Posen* replaced the German military administration of the XXI *Wehrmacht* district. On the 4. November 1939 Hitler informed Hans Frank, who was responsible for the civilian administration of the GG, that Lodz was to be integrated into the *Warthegau*. On the 9. November 1939 – the anniversary of the *Münchener Putsch* – it was made known that the counties of Gasten, Kutno, Lentschütz, Lask, and the western parts of Brzezín, Piotrków and Radom were to be integrated into the *Warthegau*.²⁷

The *Warthegau* was one of four *Ostgebieten* (Eastern Territories) which were annexed by the German Reich. Even so, all four of these annexed Polish territories were kept apart from the Reich by a police border which was only passable with a permit. Parts of the *Województwa Kraków* and *Kielce* were annexed by *Oberschlesien*. *Ostpreußen* was expanded to the south and the east. *Danzig-Westpreußen* and the *Wartheland* were newly created with reference to historical claims.²⁸

The *Warthegau* was a conglomeration of three administrative districts, which historically-speaking had no political congruence to one another: the *Regierungsbezirke Posen*, *Hohensalza* and *Kalisch* (after 1940 with its administrative seat in *Litzmannstadt*). In very broad terms, it was the Nazi revival of the Prussian *Provinz Posen*. The Nazi claims to this region were based on the

²⁵ Hierzu: Wspomnienia z okresu urzędowania przez Prezydenta Miasta Cyryla Ratajskiego, in: Instytut Zachodni (IZ), Poznań, Bestand I-641.

²⁶ IZ, I-856: Führererlaß vom 8.9.39 (aus dem Führerhauptquartier) betreffend: Richtlinien für die Einrichtung einer Militärverwaltung im besetzten Ostgebiet. OKW WFA Nr. 39 LIV a. Original im Bundesarchiv Koblenz.

²⁷ Czesław Łuczak: "Kraj Warty" 1939-1945. Studium Historyczno-Gospodarcze Okupacji Hitlerowskiej. (Wydawnictwo Poznańskie) Poznań 1972. S. 10-2.

²⁸ Madajczyk, Die Annexion, in: Czesław Madajczyk: Die Okkupationspolitik Nazideutschlands in Polen 1939-1945. Berlin 1987. S. 30-6.

Pan-Germanic idea of the 19. Century, particularly the thinking of the *Ostmarkenverein*.²⁹ Nonetheless, the Nazi colonisation in Poland was not a return to Prussian politics in partitioned Poland. Instead, the measures which the Nazis strove to achieve, were a new chapter in the history of the *Germanisierung* of Eastern Europe with strong links to the Prussian idea in the nationality conflict.³⁰

The *Warthegau*, which was 43.942,49km² in size, was divided into three *Regierungsbezirke* (districts) and 44 *Kreise* (counties). According to a paper done by the *Befehlshaber der Ordnungspolizei der Gauselbstverwaltung* (chief of the *Warthegau* police), only 23.993,60km² of the *Warthegau* were a part of Prussia before 1918.³¹ In the third and last district, the *Regierungsbezirk Litzmannstadt*, this share of ex-Prussian lands was the least: of the 14.062,12km² in this district, only 2.372,52 km² had belonged to Prussia.

The most important difference in the politics of the Nazis and their predecessors in *Wielkopolska* (Greater Poland), was in the claims they made to this region, the Nazis had their own motives for the settlement of this region for the *Herrenrasse*: Clearly, both groups wanted to gain land for Germans in the East. The Nazis, however, did not see themselves bound on any traditional concepts of colonisation, but rather saw the settlement question in the East as part of their entire economic program. The realisation of an *autark* German state and nation was of the greatest importance to them.³² The complete destruction and extirpation of the Polish nation was a primary requirement. This is shown in the border question: the new Nazi borders had very little to do with previous Prussian boundaries.

While the *Provinz Posen* had belonged to the German Reich before 1918, *Litzmannstadt*, with its arbitrary borders, was after the 7. November 1939 newly won *Lebensraum im Osten* (living space in the East). Because of a housing shortage in Kalisch, its governmental seat was soon moved to the Polish industrial metropolis of Lodz. Shortly thereafter, Lodz was renamed *Litzmannstadt* after General Karl Litzmann, who had conquered Lodz in WWI, later became a Nazi and then died an early death. The border between the *Reichsgauen Wartheland* and *Danzig-Westpreußen* remained contested: As compensation for *Bromberg* (*Bydgoszcz*), which had previously belonged to the *Provinz Posen*, the small city of *Hohensalza* (*Inowroclaw*) was made the governmental seat of the district of *Hohensalza*. To the West, the *Warthegau* borders which had been drawn up in Versailles were kept as they were. This meant the exclusion of the *Grenzmark Posen-Westpreußen*, which had belonged to the Prussian *Provinz Posen* before 1918.³³

²⁹ A group of reactionary bureaucrats, large-landholders and educators who sought to increase German and stave off Polish influence in Prussia.

³⁰ *Ibid.*

³¹ Nach Łuczak, Kraj Warty, S. 16.

³² Siehe Himmlers erster "Generalplan" Ost vom Februar 1940: *Der Reichsführer SS, Reichskommissar für die Festigung deutschen Volkstums, Planungshauptabteilung. Nur für den Dienstgebrauch. Anlage zu der Mitteilung des OKW vom 8.3.1940. Insbesondere: Planungsgrundlagen für den Aufbau der Ostgebiete.* In: Rolf-Dieter Müller: *Hitlers Ostkrieg und die deutsche Siedlungspolitik: Die Zusammenarbeit von Wehrmacht und SS. Mit Dokumenten-Teil.* Frankfurt am Main 1991. Dok. 7, S. 130-8.

³³ Madajczyk, S. 30-6.

III. THE HTO AND THE TO POSEN

Immediately following the capitulation of Posen, different persons and offices belonging to the *Wehrmacht* began during the two month military occupation with the arbitrary confiscation of Polish property. These confiscations covered a wide spectrum of different acts: everything from the confiscation of offices and furniture for the military government to random theft and pillage by soldiers.³⁴

In order to prevent random plundering, chaos and unnecessary economic losses for the German Reich, whose decision-makers were quite interested in an orderly and controlled pillage of Poland, the *HTO* and its *TOs* were instituted. (See beginning of this article).

In this first phase, still preceding the actual *TO Posen*, the *Chef of the Zivilverwaltung* (CdZ) (Chief of the Civilian Administration) Artur Greiser, instituted a civilian government whose head personnel would later serve as the basis for the *Reichsstatthalter* administration in the Warthegau:

CdZ	Arthur Greiser
Deputy CdZ	Ministerial Direktor August Jäger
Chief of Security Police	Oberregierungsrat Dr. Herbert Mehlhorn
Transportation Dept.	Oberregierungsrat Eichmann
Geld, Finance and Credit	
Organisation	Bank Direktor Hugo Ratzmann
Justice Dept.	Staatsrat Froböss. ³⁵

Following the creation of the *Reichsgau Posen*, Artur Greiser was appointed *Reichsstatthalter*, August Jäger remained his deputy and Herbert Mehlhorn was in charge of the *Sicherheitspolizei* ("security" police) and confiscations throughout the war.

From October 1939 until 1942 *Bank Direktor* Hugo Ratzmann, was to be the first *Leiter der Treuhandstelle Posen* (Director of the *TO Posen*). His experience as an investment banker was put to use in the registration stage of the *TO Posen*. At the end of 1941, at which point the *HTO* went through some serious internal changes, the *HTO* and its *TOs* were to become real bureaucratic agencies and be headed by civil servants (who for the most part came from the Finance Ministry).³⁶ By 1942, the focal point of the *TO Posen* had shifted from the registration phase to the administrative phase of the expropriations. Thus, it was a logical step, for a real bureaucrat to come in and head the operations.

Ratzmann's successor at the *TO Posen* was *Regierungsdirektor* Alexander Weißker. Ratzmann himself returned to Berlin at the end of 1941 and returned to his position as the *Geschäfts-* and *Betriebsführer* (head manager) of the Hardy Bank

³⁴ Stanisław Nawrocki, *Hitlerowska okupacja Wielkopolski w okresie zarządu wojskowego. Wrzesień-październik 1939 r.* Poznań 1966. S. 221ff.

³⁵ Hans Umbreit: *Auf dem Weg zur Kontinentalherrschaft. Polen.* In: Militärgeschichtliches Forschungsamt (Hg.): *Das Deutsche Reich und der Zweite Weltkrieg.* Band 5/1. *Kriegsverwaltung, Wirtschaft und personelle Ressourcen.* Stuttgart 1988. S. 28-45.

³⁶ BAL, R21.01, BHTO, 6155.

& Co, which was a forced subsidiary of the Dresdner Bank since 1936.³⁷ In addition, he was on the board of directors of quite a few prominent firms.³⁸

The Hardy Bank was one of four banks which cleared stocks and bonds which had been plundered from Jews and Poles by the *HTO* in the annexed Polish territories. The other three banks were the *Deutsche Bank*, the *Dresdner Bank* and the *Böhmische Unionsbank, Prag*.³⁹ Because these stocks were being sold by a third party (the German Reich represented by the *HTO*), the banks involved in the clearings charged the hefty sum of 100 *Reichsmark* (RM) per depot which was dissolved. Those depots which involved foreign stocks and bonds were then cleared through neutral countries like Turkey and Switzerland. German stocks and bonds were cleared through the *Reichsbank*.

After the war, 1951 at the very latest, Hugo Ratzmann was the owner of an investment bank in Bielefeld, the Hermann Lampe Bank.⁴⁰ He was on the board of directors of a number of prominent firms. Dr. Carl Melien, who had been not only head of the *Vermögenserschaffung* (property registration) and *Treuhandwesen* (administration) at the *TO Posen*, but was also involved in the Hardy Bank's interests following 1942, was *Generalbevollmächtigter* (authorised agent) at the Lampe Bank.⁴¹

³⁷ Wer leitet? Die Männer der Wirtschaft und der einschlägigen Verwaltung 1941/42. Verlag Hoppenstedt & Co. Berlin 1942. Hardy & Co. Priv. Bankiers, Markgrafen Straße 36, Berlin W8. Siehe auch: Christopher Kopper: Zwischen Marktwirtschaft und Dirigismus. Bankenpolitik im Dritten Reich 1933-1939. Bonn 1995, S. 46-59.

³⁸ **Ratzmann Hugo**, Bankier, *19.8.1898 in Prisselberg (Sachs) **Geschäftsführer** und Betriebsführer: Bankhaus Hardy & Co. GmbH Berlin; **Vorsitzender des Aufsichtsrates**: Terra AG für Samenzucht, Aschersleben; **Stellvertretender Vorsitzender des Aufsichtsrates**: Beton- und Monierbau AG Berlin; Deutsche Fiat Automobil-Verkaufs-AG, Berlin; W. Krefft AG., Gevelsberg/Westfalen "Nitag" Deutsche Treibstoffe AG., Berlin; Steatit-Magnesia AG., Berlin **Aufsichtsrat**: Berlin-Erfurter Maschinenfabrik AG., Erfurt; Burbach-Kaliwerke AG Magdeburg; Elektrizitäts-Lieferungs-Gesellschaft AG., Berlin; Grube Leopold AG., Bitterfeld; I.A. John AG., Erfurt; Kötitzer Ledertuch- und Waschtuch-Werke AG, Kötitz; Lederfabrik Blankenburg-Mark AG, Berlin-Buchholz; Martini-Hüneke und Salzkotten, Salzkotten; Schlesische Elektrizitäts- und Gas AG, Gleiwitz; Vereinigte Lausitzer Glaswerke AG., Berlin; Wintershall AG., Kassel **Mitglied des Verwaltungsrates**: Orion Metallwarenfabrik GmbH, Berlin-Bernau **Stellvertretender Vorsitzender des Verwaltungsrates**: Karoserieswerke Weinsberg GmbH., Weinsberg/Württ **Beirat**: Grohag Großhandelsgesellschaft, Leipzig; Wer leitet? Die Männer der Wirtschaft und der einschlägigen Verwaltung. 1941/1942. (Verlag Hoppenstedt & Co.) Berlin 1941/42; Wer leitet? 1940.

³⁹ R144, 338.

⁴⁰ **Ratzmann, Hugo**, Bankier, (21a) Bielefeld, Am alten Markt; *19.8.1898 in Prisselberg (Sachs); In: Leitende Männer der Wirtschaft (Verlag Hoppenstedt & Co.) Berlin 1951 (S. 454); 1953; 1961: **Inhaber**: Bankhaus Hermann Lampe KG, Bielefeld, **Vorsitzender des Aufsichtsrates**; Bayrische Aktienbrauerei Aschaffenburg **Stellvertretender Vorsitzender des Aufsichtsrates**: Bank für Brau-Industrie, Frankfurt (Main); Binding-Brauerei AG., Frankfurt (Main); Hofbrauhaus Nicolay AG, Hanau (Main) **Aufsichtsrat**: NSU (FIAT) Automobil AG, Heilbronn (Neckar); Dortmunder-Aktien-Brauerei, Dortmund.

⁴¹ Aus: Wer leitet? 1940, S. 569: **Melien, Carl**, Dr. jur., Berlin W8, Markgrafenstr. 36, *19.11.1899 in Charlottenburg. **Prokurator**: Bankhaus Hardy & Co., Berlin **Vorsitzender des Aufsichtsrates**: Fritz Caspary AG., Berlin; Cicero-Garagen AG., Berlin **Aufsichtsrat**: Königstadt AG für Grundstücke und Industrie, Berlin; Steatit Magnesia AG., Berlin; Veltag Veltener Ofen und Keramik AG., Velten **Geschäftsführer**: Terra Verwaltungs-GmbH., Berlin. In: Wer leitet? 1941/42, S. 636: **Prokurator**: Bankhaus Hardy & Co., Berlin **Vorsitzender des Aufsichtsrates**: Fritz Caspary AG., Berlin; Cicero-Garagen AG, Berlin **Stellvertretender Vorsitzender des Aufsichtsrates**: Poppe & Wirth AG.,

Ratzmann's deputy director at the *TO Posen*, Dr. Udo Milbradt, was, after having spent a number of years in the revenue office in Dortmund, Ratzmann's procurator at the Lampe Bank in the late 1960's.⁴²

The director of the *Haupttreuhandstelle Ost-Berlin*, Dr. h.c. Max Winkler Bürgermeister a.D.⁴³ was born on 7. September 1875 in Karresch/Rosenberg in *Westpreußen*. Before World War I, he was the mayor of Graudenz. In 1920, he handed the city over to the new Polish government. After that, he spent much of his time dealing with the German minority question in Central Europe. In the 1920's, he was a member of the Prussian Parliament. There, he headed the "*Ost-Ausschuß*" (Committee on Eastern Questions). He was an expert on minority questions, the German-language press, German-minority education and church issues in Central Europe. In 1931, he was involved in the reorganisation of a number of banks.

He became *Treuhandler des Reichsbesitzes an Zeitungsverlagen* (Trustee for Reich-owned newspapers).⁴⁴ and *Reichstreuhandler für den geheimen Ostlandsfonds* (Reich's Trustee for the secret Eastern Lands Fund).⁴⁵ He held these positions even after Hitler came to power in 1933. Following the *Gleichschaltung* (elimination of all opposition) in 1933, Winkler took over thousands of newspapers and publishing houses as well as the movie picture production firms *Tobis* and *Ufa* in his capacity as *Treuhandler des Reichsbesitzes an Zeitungsverlagen*.

Following the 8. May 1945, Winkler was in internment camps, prisons and faced charges in Nürnberg. On 11. August 1949, the main denazification board in Lüneburg exonerated him.

According to Munzinger:

Berlin; Sarow-Pieskow Landhaussiedlung am Scharmützelsee AG. in Abw. Berlin; Veltag Veltener Ofen und Keramik AG., Velten. In: *Leitende Männer der Wirtschaft 1951*. S. 375: **Melien, Carl**, Dr. jur. Bankdirektor, (16) Frankfurt (Main), Eschersheimer Landstraße 267; *19.11.1899 in Charlottenburg; **Abteilungsleiter**: Bankhaus Hardy & Co. GmbH, Berlin – Frankfurt (Main) **Stellvertretender Vorsitzender des Aufsichtsrates** Niedersächsische Sprengstoff-Vertriebs GmbH, Hannover; Terra AG für Samenzucht, Hannover **Aufsichtsrat**: Poppe & Wirth AG, Berlin. Aus: *Leitende Männer der Wirtschaft*, Berlin 1953, S. 511: Dr. Carl Melien, Dr. jur. Bankdirektor (21a) Bielefeld, Alter Markt 3 *19.11.1899 in Charlottenburg; **Generalbevollmächtigter**: Bankhaus Hermann Lampe KG, Bielefeld **Vorstand**: Bank für Brau-Industrie, Frankfurt (Main) **Geschäftsführer**: Gesellschaft für Industrieberatung mbH, Bielefeld **Vorsitzender des Aufsichtsrates**: Berliner Kindl Brauerei AG, Berlin; Dortmunder Ritter Brauerei AG., Dortmund; Glückauf-Brauerei AG., Friedberg **Stellvertretender Vorsitzender des Aufsichtsrates**: Brauerei "Zur Eiche" Kiel; Joh. Braun Rohstoffverwertung AG., Worms; Herkulesbrauerei AG., Kassel Poppe & Wirth AG., Bedburg Bz Köln; Terra AG für Samenzucht i.L., Hannover **Verwaltungs- u. Handels AG i.L. Berlin Beirat**: Samenzucht Terra GmbH., Herford.

⁴² **Milbradt, Udo**, Dr. jur. *15.6.1908 in Ruhheim. Kreis Mogilno. *Leitende Männer der Wirtschaft* (Verlag Hoppenstedt & Co.) Berlin 1961; 1967; 1968. **Prokurist**: Hermann Lampe Bank, KG. **Aufsichtsrat** der Vereinigten Bausparkassen AG, Bielefeld; **Aufsichtsrat** der Heimbaugemeinschaft im Johanneswerk GmbH, Bielefeld; **Verwaltungsrat** im Ziegelwerk Bethel GmbH, Bethel bei Bielefeld; **Mitglied des Gesellschafterausschuß** der Teilungs-Kreditbank Haase-Mühlner KG, Hamburg.

⁴³ Winkler, Max, Dr. h.c. Bürgermeister a.D. Berlin NW 97, Brückenallee 3 *7.9.1875; **Leiter**: Haupttreuhandstelle Ost, Berlin **Persönlichhaftender Gesellschafter**: Deutscher Verlag, Berlin **Beirat**: Deutsche Reichsbank, Berlin. Aus: *Wer leitet? 1941/42*, S. 1099.

⁴⁴ Munzinger Archiv, Lieferung 8/62, Bl. 2761ff.

⁴⁵ Munzinger Archiv, Lieferung 8/62, Bl. 2761ff; Ferner: Köhler, S. 102-4.

Es war ihm zu Gute gehalten worden, daß er persönlich immer korrekt geblieben und bemüht war, das persönliche Schicksal der Betroffenen erträglich zu gestalten, weiter Verfolgungen von vielen Menschen abzuhalten.

(He was given credit for having always been personally correct and having always made an effort to make the fate of those individuals concerned bearable (and) to prevent the further persecution of many people.)

Considering the work and goals of the *HTO*, the reasoning above is not true. Following the war, Winkler worked in a firm which produced films. He died on the 12. October 1961 at the age of 86 in Düsseldorf.⁴⁶

The director of the *HTO's Abteilung II, Vermögensverwaltung und -verwertung*, which had administered plundered Polish public property on the central level, decided what was to become of it and organised, directed and ordered the elimination of debts on all Polish property was Hermann-Höpker-Aschoff.⁴⁷ He returned to public and political life without ever being held responsible for his role in the *HTO*.

According to the biographical reference work, Munzinger Archiv:

Es gelang ihm aber nicht mehr, einen Sitz im Reichstag zu bekommen. Er lebte dann während der NS-Zeit fern von der Politik in seiner westfälischen Heimat.⁴⁸
(He didn't succeed in gaining a seat in the Reichstag again. During the Nazi period, he lived far away from politics in his westfälische homeland.)

This is, of course, not true.

Following the war, he succeeded to get himself named *Generalreferent für Finanzen*, later Finance Minister in the *Westfälische Provinzialregierung* (October 1945); Following the creation of the *Parlamentarischer Rat* (Parliamentary Council), he was a member parliamentarian. Once again, he was an expert for finance questions. He spoke out for a strong Finance Ministry in the new German Republic. He took an active part in the debates on the *Grundgesetz* (German Basic Law). He was elected to the *Bundestag* by way of a supplementary list of the Free Democrats. In 1949, he was named an Honorary Professor of Law and Political Science at the University of Münster. In 1950, he was named an Honorary Professor of Law and Political Science at the University of Bonn. Following the creation of the *Bundesverfassungsgericht (BVG)* (the German Supreme Court), he was appointed the first president of the *BVG* on 4. September 1951.⁴⁹

These administrators and all other civil servants who worked for the *HTO* and the *TOs*, not only worked toward the expropriation and destruction of the Polish nation, but they and all their expenses were paid out of the *Treuhandmasse* (bulk of the trustee property). In the case of Hugo Ratzmann, he earned his living between

⁴⁶ Munzinger Archiv, Lieferung 8/62, B. 2761 ff.

⁴⁷ Höpker-Aschoff, Hermann, Politiker *31.1.1883 in Herford, Westfalen; Munzinger Archiv, Lieferung 35/51, Bl. 403, Ravensburg 12/95. Ferner: Otto Köhler: Die große Enteignung. Wie die Treuhand eine Volkswirtschaft liquidierte. München 1994. S. 88-121, insb. S. 117-9.

⁴⁸ Munzinger Archiv, Lieferung 35/51, Bl. 403.

⁴⁹ Ibid.

1942-1945 as the head manager of a bank which sold stolen property.⁵⁰ With the exception of Max Winkler, none of them faced any charges by the Allied military governments other than denazification, and even Winkler was never sentenced for the work he did. The rest of the administrators and civil servants involved in the *HTO*, discretely crept back into the bureaucratic structures which they knew so well – more often than not, the Federal Republic of Germany's finance administration.⁵¹

The *TO Posen* had more or less ceased to function by 1944. In 1943, most of the male personnel of the *TO Posen* had lost their *Unabkömmlichkeitsstellung* – *UK Stellung* (draft exemptions) and were drafted into the *Wehrmacht*. Even the Deputy Director of the *TO Posen*, Dr. Udo Milbradt, lost his exemption by that point.

Göring lost interest in the *HTO* by 1943 and was no longer willing to have it under his *Vierjahresplan* organisation. This was also due to the *Verkaufsstopp* (stop of sales) which Hitler had ordered on 18. January 1942.⁵² Property in the annexed territories which had been registered, assigned a trustee and had been reorganised, could no longer be sold. There were exceptions made, particularly for property in the *Altreich*, but seldom.⁵³ For the most part, sales of property or businesses after 1942 represented the winding up of previous projects. All remaining operations and businesses in the annexed territories were to be reserved so that soldiers fighting in the East could have a chance to acquire them following the war. They were to become the *Wehrbauern* (defending farmers) in the *Großdeutsche Reich*.⁵⁴

After a long search, the last remnants of the *HTO* and the *TOs* were brought under the Finance Ministry in late 1944. *Regierungsdirektor* Alexander Weißker apparently left his position as director of the *TO Posen* at that time. One of the major considerations here had been, who was going to finance the remaining operations and take responsibility for the personnel involved. Up until that point, *HTO* salaries and all other expenses had been paid out of the bulk of the confiscated property. Following the *Verkaufsverbot*, the *HTO* was no longer a self-financing organisation. Due to the political nature of the *HTO* operations, the *RKV* was interested in taking it over. This failed due to resistance in the ranks of the *HTO*, who had always tried to keep a professional and administrative tone in their expropriation work.⁵⁵

The *HTO* had been bombed out of its offices a number of times. After being forced by the collapsing Eastern front to move from the Kleist barracks in Ratibor westwards, they ended up in Bückeburg (near Minden) in Nordrhein-Westfalen,

⁵⁰ BAL, R144, 338, Schreiben vom 26.3.43 betreffend Reichsschatzanleihe (2.500,00 bei 3 1/2%) durch Konsortial Abteilung der Hardy & Co. gutgeschrieben.

⁵¹ BAL, R21.01, BHTO, B6155, Abordnung von Beamten der Reichsfinanzverwaltung zur HTO.

⁵² BAL, R21.01, BHTO, B6172, Bl.3.

⁵³ BAL, R21.01, BHTO, B6171, Bl. 226 Verkaufsstopp galt nicht im Altreich.

⁵⁴ BAL, R21.01, BHTO 6172; Verkaufssperre vom 18. Januar 1942; OKW Erlaß bezüglich Sperrvermerk-Besitz in den eingegliederten Gebieten zugunsten siedlungswilligen Kriegsteilnehmer. BAL, R21.01, BHTO, B6155, Arbeitstagung der Treuhandstellen bei der HTO, Berlin am 5. und 6. Februar 1940 in Berlin, S. 4-5; Müller, S. 51-4.

⁵⁵ BAL, R21.01, BHTO, B6140.

where the "property control" of the military government confiscated their last accounts.⁵⁶

HTO administrative personnel who were still with the *HTO* at the end of the war, if they survived the end of the war, became for the most part a part of the new finance administrations in the bizon and later in the FGR. Furthermore, there is good reason to believe that many leading figures employed by the *TO Posen* or the other *TOs* were never denazified: Bückeberg in Nordrhein-Westfalen was part of the British Zone of Occupation. The British did not feel that it was necessary for all Germans to register for a mandatory denazification as was the case in the American Zone. Instead, the British coupled denazification to the search for work. Thus, anyone applying for a job had to be denazified in order to attain the work sought. In at least one case, it is known that a high-ranking Nazi got around this regulation by working for a farmer. It can also be assumed that there were those who were able to live off the black market without working. Finally, the British denazification had to take place where the person in question had lived and worked during the Third Reich. In the case of *Vertriebene* (transferred Germans), there was no way to denazify them in the wake of the Cold War. Thus, many of those persons who had committed the worst economic crimes in occupied Poland were never denazified and never had to answer for what they did during the war.⁵⁷

Considering that the Finance Ministry is to this day kept busy with restitution and compensation cases, this is not a particularly comforting thought.⁵⁸

The bulk of the confiscated property which the *HTO* and *TO Posen* dealt with, was of no small importance. According to their own balance sheets, they had dealt with over two billion RM worth of property.⁵⁹ The actual worth of this pillaged property is a zero or two higher. Within the *HTO*, the *TO Posen* dealt with more than a quarter of this property.

⁵⁶ BAL R144, 487, Journal IX, Bückeberg NRW: Dabei ist eine Auszahlung für RA Bruno Pfennig, Stellvertretender Leiter der HTO, in Höhe von 9610RM/Gehälter Oktober 1945 vermerkt!

⁵⁷ Wolfgang Krüger: Entnazifiziert! Zur Praxis der politischen Säuberung in Nordrhein-Westfalen, Wuppertal 1982. Insb. S. 9-72 u. 142-160.

⁵⁸ Braunbuch, Kriegs- und Naziverbrecher in der Bundesrepublik. Berlin (Ost). 1965. S. 361-368: S. 362: **Ernst Feaux de la Croix**: vor 1945 Oberlandesgerichtsrat im Reichsjustizministerium; Richter beim Prisenegericht; nach 1945 Ministerialdirektor im Bundesministerium der Finanzen, u.a. für Verteidigungslasten, finanzielle Verteidigungsangelegenheiten im Rahmen der NATO und WEU verantwortlich, zuletzt bei der Wiedergutmachungsbehörde: Feaux de la Croix, Ernst: Der Werdegang des Entschädigungsrechts unter nationalem Völkerrecht und politischen Aspekten. München 1985. In: Das Bundesfinanzministerium in Zusammenarbeit mit Walter Schwarz (Hg.): Die Wiedergutmachung nationalsozialistischen Unrechts durch die Bundesrepublik Deutschland. Bd. 1-6. München 1974-1985; S. 363: **Eberhard Gramse**; vor 1945: Regierungsrat beim Generalbevollmächtigten für die Wirtschaft, u.a. für Fragen der Finanzierung u. Besteuerung des Gettos im damaligen Litzmannstadt verantwortlich; nach 1945: Ministerialrat und Referatsleiter im Bundesministerium der Finanzen; S. 364: **Friedrich-Wilhelm Kurzwelly**: vor 1945 Oberregierungsrat im Reichsarbeitsministerium, verantwortlich für zwischenstaatlichen Arbeitseinsatz, Durchführung des Arbeitseinsatzes außerhalb der Arbeitsverwaltung, 1944 beim Gouverneur des Distrikts Warschau, u.a. für die Deportation Polnischer Zwangsarbeiter mitverantwortlich; nach 1945 Ministerialrat im Bundesministerium der Finanzen, verantwortlich für Kriegsfolgenhilfe und Arbeitslosenhilfe, Vertriebene, Flüchtlinge und Kriegsbeschädigte. Und so weiter, und so fort...

⁵⁹ BAL, R21.01, BHTO, B6141 Bericht über die Tätigkeit der HTO nach dem Stande vom 30.9.44: Zum Juni 1944 ca. 2 Milliarden RM Gestamtbilanz; ferner: R144; 283, 284, 285, 531, 632.

These sums and all other calculations done by the HTO should not be taken at their face value. They do not represent the real value of the HTO-pillaged raw materials, goods and services. These sums are much too low.

Following the dissolution of the Polish State, the Nazis replaced the pre-war zloty with the RM in the annexed territories and the *Emmissionsbank-Zloty* (Occupation Zloty) in the GG. An exchange rate of 1RM = 2 zloty was set.⁶⁰ This, of course, did not represent by any means the real exchange value. According to foreign experts, the RM was overvalued by about 50-75%.⁶¹ This means that the RM was only really worth half of its set exchange rate, but that its purchasing power was twice as high as it should have been: One RM then bought the equivalent of two RM goods and services in occupied Poland.

Marian Muszkat referred to this as "pillage by means of a criminal monetary policy".⁶² In the exploitation of Poland and other European countries, the overvaluation of the RM, particularly in clearings, but also through tariffs, debits, fixed production quotas and price controls meant a clear economic advantage for the Reich.⁶³

In the sale and rental of pillaged property by the HTO, this meant that the real value of goods and services provided by the Poles was discounted by about half of its real worth. Considering that the RM had long since ceased to be an international trading currency, this was quite a gain. Due to the reparations payments following WWI and Hitler's rearmament efforts, gold reserves had been depleted to a non-existent minimum and the RM no longer belonged to the gold-based currencies which were accepted in international trading. This includes pre-war trading between the Polish Rzeczpospolita and the Reich. Expensive dollars, pounds and francs had to be bought or obtained through trading, in order to claim that Poland was sold out during WWII.

The overvaluation of the RM is not the only problem in dealing with the HTO's balance statements: Above and beyond what was described above, a number of values represented goods and services sold below their real worth. In many cases, confiscated property and real estate were either handed over to agencies of the Reich or just sold at no value at all. This was, once again, just another form of clever pillage. In addition, the real owners of this property received no rent, payment or other compensation for the use or sale of their factories, workshops, banks, real estate and assets. Even if we had the means to calculate their loss, a complete inventory of this pillaged and stolen property is lacking. The records of the *Referat Maedel* probably lay silent in their ashes.

Another quite difficult area has to do with the transactions done with the stocks, bonds and the like. Stocks which had been issued by Polish firms or Polish state bonds were destroyed because they represented unpayable debts. With the

⁶⁰ Madajczyk: S. 603-12.

⁶¹ Marian Muszkat: Polish Charges against German War criminals (Excerpts from some of those submitted to the United Nations War Commission. (Główna Komisja Badania Niemieckich Zbrodni Wojennych w Polsce) Warsaw 1948. S. 10-20.

⁶² Ibid.

⁶³ Interallied Information Committee, London: Conditions in the Occupied Territories: The Penetration of German Capital into Europe. London 1942.

exception of *Volksdeutsche* or other Germans, no indemnification was made for these pillaged securities. They just disappeared.⁶⁴

Foreign stocks and bonds were collected by the *HTO*, deposited at the *Reichsbank* and then cleared through the *Deutsche Bank*, *Dresdner Bank*, *Böhmische Unionsbank* and the *Hardy Bank*. The clearings went through neutral countries like Turkey or Switzerland where the assets were sold for a portion of their real worth. The banks involved in these clearings took 100RM per transaction, because the transactions were being authorised by a third party (the Reich and not the owners).⁶⁵

The clearing of stocks, bonds and other securities by the *HTO* represents the irrevocable destruction of property. The real worth of this property can not even be surmised. The amounts which were transacted through blocked accounts and appear in the *HTO* balances represent just a portion of what was really stolen.

The takeover and liquidation of the Polish banking and credit system represents an economic crime for which no value can be set. It is not possible to sum up the damage done to Polish society, its foreign trading partners and investors. Every aspect of Polish life was damaged through this manipulation and robbery of private and state property. Those who were responsible for the dissection and destruction of the Polish banks, savings and loans, investment houses, insurance companies and the like, did so with incredible criminal intelligence and the accepted tools of the German banking trade.⁶⁶

For Polish society, which had only had about 20 years of freedom following 123 years of partitioning, this was a terrible set-back. This loss goes far beyond the value of what had been stolen. The destruction of the Polish infrastructure by the Nazis set back a country which had just begun to recover from its partitioning in the 18th and 19th century. The Polish government had indebted itself deeply during the Second *Rzeczpospolita* in order to invest in the infrastructure and education. The official policies of the government had been directed at welding the three partitions together and recreating one sovereign Polish state and society. This meant the legal expropriation (with compensation) of a lot of property which had been in the hands of nationals belonging to the partitioning powers. In order to build one society and one state out of three disadvantaged provinces, a network of banks, credit institutions, streets and roads, electrical, gas and water works had to be established at great expense and with a lot of reorganisation. Larger domains – often in Germans' hands – were divided up, in order to assure a just division of property.

While the minority policies of the Second *Rzeczpospolita* left a lot to be desired, and probably swayed a number of ethnic Germans to support the Reich, the

⁶⁴ Rechenschaftsbericht, S. 288-332.

⁶⁵ BAL, R144, 306, Korrespondenz mit der Deutschen Bank und der Hardy Bank betreffend der Verwertung von Saturn Aktien; R144, 338, Ratzmann vom 26.3.43 bezüglich Teilausschüttung aus der Treuhandmasse HTO-Auszahlungen an die Reichshauptkasse.

⁶⁶ Bank Archiv. Zeitschrift für Bank- und Börsenwesen. Hg. von Dr. jur. Carl Tewaag, Hauptgeschäftsführer der Wirtschaftsgruppe privates Bankgewerbe – Centralverband des Deutschen Bank- und Bankiergewerbes. 1939, "Der Bankeinsatz in den rückgegliederten Ostgebieten" S. 557-9, Siehe auch Jahrgänge bis 1944; Muszkat, S. 7-34.

extreme situation in Poland following WWI demanded a lot of reforms which would have been otherwise unacceptable in a normal, democratic society. The Polish situation was not normal then and is just now, after close to 200 years, returning to a healthy, sovereign and democratic society.

The communist regime in Poland, which was also a result of WWII, should also be mentioned here: This period of Soviet suzerainty, which lasted close to 50 years, represents lost time, not only for individual Poles, but also for the State. Time is money. Its value is a relative question.

The *HTO* and the *TOs*, however devastating they were to the Poles, were just a part of an entire revenue-raising war machine in the Reich. In the brilliantly written Allied pamphlet "The Penetration of German Capital into Europe".⁶⁷ from October 1942, it is quite apparent that the Allies were well aware of what the Reich and its administrators had been up to: By setting favourable exchange rates in occupied Europe, the overvalued RM gained tremendous purchasing power in those countries. Where possible, non-gold clearing (really a sort of barter economy) was used in trading to obtain cheap goods without spending hard currency. Gold and hard currency, which were robbed through other methods, were then used in trading with neutral countries, who weren't inclined to barter and didn't accept the RM. Quotas, as well as wage and price controls set by the German cartels who controlled all major industries in the occupied countries, hid the devastating inflation which began to eat away at the substance of the occupied economies. Where possible, these cartels used the overvaluation of the RM to indebted their trading partners, who were then expected to raise their export quotas to the *Reich* in order to pay off their debts. The enslavement of Europeans from all of the occupied countries and their indemnification in worthless currencies was the culmination of this grand scheme of *Paneuropa* and the German *Großraumwirtschaft*.

While the Polish Jews were robbed of everything they had – including their lives – they were a small minority in the *TO Posen's* group of victims. Following WWI, most of the German-speaking Jews in the Prussian *Provinz Posen* left with the one and a half million Germans who opted for the Reich.⁶⁸ With the creation of the *NO Litzmannstadt*, the expropriation of the Jews was separated from the Polish question in concrete geographical terms: The *TO Posen* had very little to do with the expropriation of Jewish property and the work of the *TO Posen* represents the continuation of the Polish-Prussian nationality conflict with other and more criminal means. Separate statistics on what was taken from the Jews were not kept by the *TO Posen*.

The exploitation and expropriation of the *Reichsjuden* (German Jews in the *Reich* of 1937) by the *Oberfinanzdirektionen* (regional head revenue offices) with the aid of administrative statutes and decrees was the logical predecessor to the

⁶⁷ Interallied Information Committee: Conditions in the Occupied Territories.

⁶⁸ Czesław Łuczak: *Od Bismarcka do Hitlera: Polsko-Niemieckie Stosunki Gospodarcze*. Poznań 1988. S. 233-74; Marian Wojciechowski: *Die Deutsche Minderheit in Polen (1920-1939)*. In: Rudolf Jaworski und Marian Wojciechowski (Hg.): *Deutsche und Polen zwischen den Kriegen. Minderheitenstatus und "Volkstumskampf" im Grenzgebiet. Amtliche Berichterstattung aus beiden Ländern 1920-1939*. München 1997. S. ix-xxiii, 3-26.

activities of the *Haupttreuhandstelle Ost*. The "*Wiedergutmachung*" in Austria following the *Anschluß* of 1938 should be mentioned as well: The *Abteilung* (section) V of the Finance Ministry was empowered by the *Wiedergutmachungsgesetz* (compensation law) to expropriate enemy property and to transfer this property into the hands of Nazis, especially those who had been expelled from Austria in the 30's.⁶⁹ The same administrative methods of exploitation used to destroy the means the Jews had to live in *Altreich*, were used in a simplified form by the *HTO* in the annexed territories. The same ministries and many of the same administrators were involved directly or indirectly in these crimes.⁷⁰

The rearmament of the Reich meant that – with whatever means necessary – the German state and its decision-making elite were forced even before the war to find new ways to raise revenue. Just as *Autarkie* and agricultural and industrial self-sufficiency were set-goals based on the WWI experience, the decision not to put an undue tax squeeze on German society was based on the well-remembered unemployment, strikes, inflation and recession caused by among other things over-taxation at the end of the last war.⁷¹ Instead, new criminal taxes directed at their enemies and the expropriation of valuables and real estate – all of which were directed at the *Reichsjuden* during the 30's – were created.⁷² Under the catch-word *Arisierung*, Jewish property was taken over and dissolved by the Reich through the finesse of quite criminal bankers and governmental administrators.

While the *HTO* and its work were primarily directed at the colonisation of the annexed territories, its administrators were deeply involved in the revenue-raising schemes of the Reich. The securities transactions, which were already mentioned, were just a part of these activities. Clearing was important, but raising hard currencies and obtaining precious metals remained the utmost priority.⁷³

⁶⁹ BAL. R2, 5871, Bl. 1-3.

⁷⁰ Raul Hilberg: *die Vernichtung der europäischen Juden*. Die Gesamtgeschichte des Holocaust. Berlin 1961, 1982. S. 338-78; Roeske, S. 121-23; Gerlinde Grahm: *Die Enteignung des Vermögens der Arbeiterbewegung und der politischen Emigration 1933-1945*. In: *Zeitschrift für Sozialgeschichte des 20. und 21. Jahrhunderts* 3/97. S. 13-38; Franke, S. 1-44; Dorothea Reschwann: *Die Vertreibung und Vernichtung der Juden im Spiegel der Akten des Finanzamtes Nordhausen*. In: *Geschichte, Erziehung, Politik*, 7-8/96, S. 404-413.

⁷¹ *Bank der deutschen Arbeit AG: Kriegseinsatz der Wirtschaft*. Berlin 1940. S. 5: *Betrifft Nachteile der Anziehung der Steuerschraube (jd)*:

Daß man der Steuer in der Kriegsfinanzierung und in den Jahren der Wehrhaftmachung unserer Wirtschaft eine so wichtige Rolle einräumte, ist nicht nur in sozialpolitischen Erwägungen begründet, sondern auch in finanztechnischen Zweckmäßigkeiten. Das Mittel der Steuer wirkt unmittelbar, es ist erheblich stärker als die Anleihe; es setzt den Zwang an die Stelle der zinstragenden Anleihe und, was das wichtigste ist, es erspart dem Staat die Zinsen und die Rückzahlungen von morgen. Freilich hat die Anspannung insbesondere der Einkommensteuersätze insofern ihre Grenzen, als, wie Reichswirtschaftsminister Funk sich einmal ausdrückte, eine volle Wegsteuerung der freien Kaufkraft den Leistungswillen abtöten, Substanz und Kapital angreifen, insgesamt also die Leistungsfähigkeit der Wirtschaft herabmindern würde.

⁷² *Verordnungen zum Reichsbürgergesetz, Reichsfluchtsteuer* (schon 1931 unter Brüning eingerichtet – infolge der Weltwirtschaftskrise, ursprünglich nicht gegen die Juden gerichtet), *VO zur Anmeldung des jüdischen Vermögens* (über 5000 RM) (RGBl. 1938, S. 414f), usw. nach Franke, S. 1-34.

⁷³ *Ibid.*

In light of the Reich's severe foreign exchange shortage during the 30's, which is quite evident in its trade balances,⁷⁴ all institutions which dealt with finance questions were forced to find ways of obtaining hard currencies and precious metals. Rearmament meant the tremendous ruination of the civilian economy in the *Altreich*. Wages – in spite of the supposed abolishment of unemployment – fell sharply. Purchasing power went down as well.

This crisis was, at the very latest, quite apparent in the manipulation of the economy through the introduction of price controls, extreme rationalisation of the means of production and rationing of goods kept in short supply. Inflation was only kept under control through state regulation.⁷⁵ Money was kept available and cheap through a scarcity of goods, which was an intentional but unnecessary shortage of supply: In the absence of goods to buy and an artificial brake on inflation, private persons kept their money in bank accounts instead of spending it. The *Reichsbank*, which determined the leading interest rate, kept it at 4% during the 30's and then, following the 1. September 1939, dropped it continuously.⁷⁶ This was done in order to keep money as inexpensive as possible for the government, which was the primary borrower before and during the war.

By the 9. April 1940, the leading interest rate was at 3½%. Since there was little to buy, money was nonetheless left on, and this in spite of the low interest rates. Bonds were also issued in great number: While interest rates were kept low on the bond market (4-4½%), they were higher than on bank accounts. Until mortgagers raised the interest rate on bonds above 4½%, the index reflected a great disinterest on the part of investors. The stock market grew slowly and there were relatively few new emissions. This is because emphasis had been put on the sale of stocks from occupied Europe, particularly from the lands which were joined with the Reich in a customs union.⁷⁷ Often enough, companies or banks in the occupied countries were forced to emit and sell new stocks, which were then bought up by German banks and corporations. These shares, which represented a new majority of shares in the bank or company, reduced it to a subservient subsidiary. Among many other banks and firms, the *Böhmische Unionsbank* was acquired by the *Deutsche Bank* in this way.

The main victims of this financial crisis were the Jews. Their "racial" persecution was a function of the economic crisis in the Reich. This is particularly evident from the *Reichskristallnacht* in 1938 onwards. The measures taken against the Jews by the *Oberfinanzdirektionen* were the administrators' answer to the

⁷⁴ Albrecht Ritschl: Die deutsche Zahlungsbilanz 1936-1941 und das Problem des Devisenmangels vor Kriegsbeginn. In: VfZ 39, Heft 1, Januar 1991, S. 103-22.

⁷⁵ Hans-Erich Volkmann: Die NS-Wirtschaft in Vorbereitung des Krieges. In: W. Deist / M. Messerschmidt / H-E. Volkmann / Wolfram Wette: Ursachen und Voraussetzungen des Zweiten Weltkrieges. Stuttgart 1979, 1989. S. 211-435; Bank der deutschen Arbeit AG: Kriegseinsatz der Wirtschaft: Finanzierung, Kapitalmarkt, Börse. Berlin 1940. S. 6.

⁷⁶ Hjalmar Schacht: "Finanzwunder" und "neuer Plan". Berlin 1938; Norbert Mühlen: Der Zauberer: Leben und Anleihen des Dr. Hjalmar Horace Greeley Schacht, Zürich 1938.

⁷⁷ Bank der deutschen Arbeit AG: Kriegseinsatz der Wirtschaft: Finanzierung, Kapitalmarkt, Börse. Berlin 1940. S. 7-12: Austria, the Protectorate, the annexed Polish territories, etc.

financial plight of the state – its golden goose, so to speak. The taxes, duties and expropriations demanded of the *Reichsjuden* were part of a step by step process which finally ended in their emigration or annihilation.

The extermination of the Jews was, within the entire discrimination of these people through the Third Reich, the final economic exploitation.

While "racial" discrimination, ideological insanity and moral cowardness were certainly determining factors in the day to day exploitation of the *Reichsjuden*, the state's financial administration and banking elite led by a polite and well-mannered group of German upper-class men were motivated by other much more pragmatic reasons: the enemies of the state, above all the Jews, were to pay for a war that would revise the Prussian border set by the Versailles treaty. The activities of the *HTO* and its *TOs* were thus a continuation of what the Finance Ministry had begun before the war.

Of the European Jews who had been murdered, Polish Jews (over 3 million killed) represent in absolute and percentual terms, the largest group of victims. It is not at all by chance, that the *Vernichtungslager* (extermination camps) were set up in Poland. The convenience of the police border between *Altreich* and the annexed territories wasn't the whole reason either. Jews in Poland, in comparison to their neighbors in *Altreich*, were caught by surprise and for the most part did not have time to emigrate or hide their property and belongings from the Nazis. Thus, they were a new, untapped source of revenue. Since all Polish citizens were robbed equally by the *HTO*, its *TOs* or by the *TO Krakow* in the *GG*, there was no escape and very little possibility to hide anything. The *SS* took it from there in the *Vernichtungslager*. The *Leichenflederei* (robbing of dead bodies) which took place at these camps is well-known.

The architects of the *Endlösung* (final solution) worked out their concepts in economic terms: *Lebensraum* (living space) was an idea within the *Großraumwirtschaft* (enlarged spatial economy) and the persecution, exploitation and extermination of this group of Jews fit the entire revenge policies of the Third Reich towards Polish citizens and the Polish state quite nicely. In addition, while Polish Jews were, relatively speaking, much poorer than their Western European neighbors on the whole,⁷⁸ through their great number and in absolute terms, it was nonetheless worth the Nazis while to exploit them: while the average income of Polish Jews was often quite low, of those more than 3 million people, there was certainly as much or more wealth to be found as in the relatively small *Altreich* population (500.000 Jews): Due to their specific historical experience, Jews in Poland were to be found in larger cities and towns and were among the factory and apartment owners, entrepreneurs, bankers, lawyers, doctors, accountants, teachers, etc. – segments of a small Polish middle class which had accumulated wealth from generation to generation.⁷⁹

⁷⁸ Gutman, "Polen", S. 1121-50; Raul Hilberg: die Vernichtung der europäischen Juden. Die Gesamtgeschichte des Holocaust. Berlin 1961, 1982. S. 338-78.

⁷⁹ Erkenntnisse aus APP, HTO Bestand; BAL, R144; Czesław Łuczak: Pod niemieckim jarzmem (Kraj Warty 1939-1945). S. 92-101; Bundesarchiv (Hg): Okkupation und Kollaboration (1938-1945): Polen. Zusammengestellt und eingeleitet von Werner Röhr. Berlin 1994; Madajczyk: S. 541-612.

The fact that Polish Jews were expropriated by the same institutions, regulations, techniques and administrators as their Christian neighbors, is an integral part of the entire question at hand: Poland was to cease to exist. Polish citizens were to make space for the German conquerors and had to hand over all their property and valuables. The German Reich would use this property to finance the war which was to make the realisation of the new economic order possible.

IV. CONCLUSIONS

The *TO Posen* represents a special situation within the *HTO*: While the *TO Posen* was within the framework of the *HTO* an expropriation instrument which drew upon and perfected administrative techniques developed during the persecution of the German Jews in the *Altreich*, the *TO Posen* directed its aims at above all Polish Christians and the Polish State. This was not only because there were very few Jews in the *TO Posen's* geographic sphere of influence, but also because of the *TO Posen's* priority to carry out and end the nationality dispute between the Poles and the Germans – in the favour of the Germans. The *TO Posen's* personnel carried on this dispute with criminal means under the auspices of the Nazi occupation regime.

At the *HTO* level, the same continuity in the nationality dispute can be felt in the composition of its personnel. This is particularly evident in the decision to take on the entire *Deutsche Stiftung* and *Deutsche Vereinigung* staff.⁸⁰

The expropriation and persecution of the Polish Jews within the framework of the expropriation, destruction and extirpation of the Polish nation was an additional agenda for the *HTO* and all its *TOs*. The situation in *Litzmannstadt* and its surrounding counties, which made up the geographic framework of the *Nebenstelle Litzmannstadt*, was even within the *HTO* an exceptional case. From an administrative point of view, it was not possible for the *TO Posen* to address this situation. The highly political nature of 1) the expropriation of the many Jews in Lodz, and 2) turning Jewish, and to a smaller extent other Polish, industries, banks, workshops, stores, money and valuables over to the Reich represented by the *HTO* made the creation of the *NO Litzmannstadt* necessary. This *NO Litzmannstadt* had to work hand in hand with other agencies like the *UWZ*, the *RKV* and the police to achieve a region "free" of Jews.

While a deep-seated form of Antisemitism can be made responsible for the discrimination of the Jews in the Third Reich and elsewhere in Europe, it can't be considered the only reason for the devastating economic persecution and murder of these people. This prejudice which has its roots in the Christian tradition in Europe gave Hitler and the Nazis an enemy which they could exploit. The system of

⁸⁰ The *Deutsche Stiftung*, originally a foundation set up after the war to promote German language and culture in the Prussian regions lost following WWI, became an active instrument in the nationality conflict and the fight for land in Poland during the 30's. The *Deutsche Vereinigung* was its long arm in Bromberg. BAL, R8043.

exploitation which then developed in Germany during the 30's became not only a means to discriminate these people, but an end in itself. The bureaucratic paradigms of thought in regards to these people took on new forms of reasoning in the framework of state structures. In particular, from the standpoint of the fiscus, which really is the state, the economic measures taken against these people, became an essential part of revenue-raising in order to realise budgetary goals – set, of course, by the Nazis' war machine.

The work programs and other reforms of German society in the 30's were not very effective and were, probably more than anything else, a pretext to gain and retain control over the German people. The gross national product, wages and purchasing power sank rapidly during the 30's.⁸¹

By 1936, the *Volkswirtschaftliche und statistische Abteilung* of the *Reichsbank* had addressed the problem of the economic situation in the German Reich in a secret memo: The authors analysed the economic crisis of the Reich, which, while not immediately noticeable, was nonetheless quite serious. They stated that the economy was strained to its upper limits already and could only be assisted through fundamental reforms. Gold and foreign currency had been depleted to the point of non-existence. They recommended that the authoritarian regime take the following immediate measures: 1) to choke expenditures; 2) to push back rearmament plans; 3) to prevent squandering of public monies; 4) to increase the tax-making capacity of the state to its utmost limits; 5) to restrict all administrative work to a minimum and 6) to make it clear to the people, that they should behave in an economical and sparing fashion at all times.⁸²

In a very thorough and in-depth study, A. Ritschl has documented the increasing intensity of this foreign exchange shortage and the futile attempts to relieve the problem with the plundered national reserves of occupied Europe on the basis of trade and exchange balances between 1936-42.⁸³

The consolidation of the German economy through the *Vierjahresplan* (four year plan), was an expression of this need for economic reform and the disregard of the top decision-makers in the Reich in the question of stopping rearmament. The economic exploitation of the Jews and the *Arisierung* which preceded the war was an integral part of the financial processes surrounding the rearmament of the Reich. The taxes, duties and expropriations which the Reich demanded of these people, raised revenue which filled holes in a devastated economy.

Clearing within the *autark Großraumwirtschaft* of occupied Pan-Europa was the high point of Hitler's new economic order. With the falsified exchange rates, cleverly arranged trade agreements by German cartels, price, wage and production regulation, as well as slave labour, the Nazis were able with the help of the rest of occupied Europe to finance and feed their war machine with the pillaged raw materials, natural resources, goods and services, as well as slave labor that they desperately needed.⁸⁴

⁸¹ Volkman, S. 211-435.

⁸² BAL, R 2501/Deutsche Reichsbank/Nr. 7017/Die deutsche Wirtschaftslage 1936.

⁸³ Ritschl, S. 103-22.

⁸⁴ Interallied Information Committee, London: The Penetration of German Capital into Europe. London 1942.

The economic exploitation of the Polish nation following the dissolution of the Polish state in the autumn of 1939 – the over 3 million Polish Jews were an integral part of this nation – was the crassest example of this process. From the standpoint of the Reich's Economic Ministry and Finance Ministry, plundering the Polish economy meant not only gaining access to raw materials, natural resources, *Lebensraum* and slave labour, but also meant making means available to pay for the *Wehrmacht*, its operations and the occupation-regimes which resulted from their campaigns.

In conjunction with these questions, the document groups of the *Reichsbank*, *Rechnungshof des Deutschen Reiches*, *Reichsfinanzministerium*, *HTO* and many other finance-related documents which the Bundesarchiv-Lichterfelde has inherited from the *Zentralen Staatsarchiv der DDR* in Potsdam⁸⁵ need to be preserved in such a way, as to insure their lasting availability and durability for historical research. There are probably also large parts of the East German *NS Archiv*⁸⁶ in Berlin-Hoppegarten, including its index, which is unfortunately at the archives of the *Bundesbeauftragte für die Unterlagen des Staatssicherheitsdienstes der ehemaligen DDR (Gaulk-Behörde)*, which are worth filming. Whether this preservation means microfilm or CD Rom reproduction is immaterial; that they be preserved in some permanent, indestructible, non-textile fashion, is of the utmost importance.

Further, since the *Referat Maedel/Abteilung VI* documents of the *Reichsfinanzministerium*,⁸⁷ which were a sort of central office for expropriated property appropriated by the German Reich, are either missing or were destroyed, historians are still waiting for a comprehensive study of **all** the *Oberfinanzpräsidenten* document groups scattered throughout archives and revenue offices across Europe. With modern scanning and data-processing techniques, as well as the necessary cooperation of the current keepers of these document groups, it should be possible, although probably time-consuming and expensive, to come up with a whole series of enlightening statistics. We know quite a bit about how the Nazis generally expropriated their victims, in particular the Jews. Statistically speaking, however, we don't know specifically who, what, where, when, how, how much and through which agency. We also don't have a total sum. And those are really interesting questions.

The Jews were the hardest hit by this expropriation/revenue-raising phenomenon and of them, the Polish Jews were in terms of percent and absolute numbers the largest group of victims.⁸⁸ They were, however, not alone.

⁸⁵ Bundesarchiv Berlin-Lichterfelde Bestände (Record Groups); *Reichsbank* (R25.01); *Rechnungshof des Deutschen Reiches* (R23.01), *Reichsfinanzministerium* (R21.01/R2) *HTO* (R144).

⁸⁶ Dietrich Muregger und Frank Winkler: Quellen zur Geschichte der deutschen Arbeiterbewegung im "NS-Archiv" des ehemaligen Ministeriums für Staatssicherheit (MfS) der DDR. In: Internationale wissenschaftliche Korrespondenz zur Geschichte der Deutschen Arbeiterbewegung, 30 Jg., März 1994, Heft 1. S. 88-97.

⁸⁷ Hinweise im BAL, RFM/BHTO (Oberfinanzpräsident Casdorf); Bruckstücke des Restbestandes in BAL, R21.01, 5871, Bl. 2-66.

⁸⁸ Gutman, Stichwort "Polen", S. 1121-1150; Hilberg, S. 338-78.

The questions concerning the expropriation of the Communists, Social Democrats, other political parties and opponents, religious groups – in particular the Catholic Church – as well as other *Reichsfeinde* (enemies of the Reich), are relevant here. They were, with the other political parties of the Weimar Republic, forbidden and expropriated by law or statute.⁸⁹

The expropriation of the German nobility in the Reich and in the annexed Polish territories is an integral part of the question at hand. They were also a primary target of illegal revenue-raising in the Third Reich. Because so many of them were expelled from the Eastern Prussian territories otherwise known as *ziemie odzyskane* (regained lands) and now referred to as the "Western Lands" in Poland, or left the German Democratic Republic due to repressions following WWII, this question has been ignored up until now. Once again financial documents, particularly bank records, are often the only source which can document the sort of silent, creeping expropriation which took place. Forced mortgaging, unlawful renegotiating of debts, confiscation and the control of property through Nazi-appointed trustees were just a few of the underhanded means used to rob these people. For the general public, particularly the nobles' previous *Untertanen* (subjects) over whom they still exerted a profound influence, the nobles were supposed to still appear in charge of their affairs. In fact, however, they and their property were long since run by the Nazis in the nobles' own administrative offices. Often, the Nazis did not even need official confiscation orders to achieve this control.

It is no stretch of the imagination, to think that just this sort of cunning expropriation and the leverage it represented is what kept many otherwise moral Prussian general or officer in the blood bath at the Russian front. While the threat of imprisonment, dishonor and expropriation does not excuse the lack of civil disobedience within the upper segments of German society during the Third Reich, it is, however, a plausible explanation for their behavior.

The Habsburg heirs of the Saybusch (Żywiec) domains are one of the most prominent examples. Originally confiscated and turned over to Graf Matuschka's *TO Kattowitz* these domains which are located south of the town of *Oświęcim* were incorporated by the SS into a many square kilometer Auschwitz sphere of influence.⁹⁰ These Habsburg heirs were expropriated in the annexed Polish territory of *Oberschlesien* (Upper Silesia), although they fulfilled the requirements of the *Deutsche Volksliste (DVL)*.⁹¹

The expropriation of the house Pleß, which was under Hans Heinrich XV one of the wealthiest and most influential noble families until the end of World War I, was officially just a confiscation. In reality, however, through a renegotiation of the

⁸⁹ Roeske, S. 121-123; Grahm, S. 13-38; Franke, S. 1-44.

⁹⁰ BAL, Reichsfinanzminister, R21.01, BHTO, B6182, 5. Sept. 1941, RFSS an BHTO: Aussonderung von Grundstücken und Betrieben im Interessengebiet KZ Auschwitz aus der Beschlagnahmemasse der HTO.

⁹¹ BAL, R21.01, BHTO, B6141, Saybusch Vermögen; R21.01, BHTO, B6174, Schreiben bezüglich Beutegut aus dem Saybusch Schloß vom 2. Oktober 1940; National Archives, Washington, DC: RDV/20, Fall Habsburg Montoje aus Bielitz.

debts and mortgages on the two halves of the princely domains (which had been divided following WWI), the lands, coal mines and enterprises in Lower Silesia were expropriated in the mid-1930s. Through the combined debt burdened onto the Lower Silesian half, an overly large debt was simulated.⁹² Even before the remaining Pleß. property in Upper Silesia was confiscated in 1939, control over the Lower Silesian properties had been taken from Pleß. Through a reorganisation referred to as "Lex Pleß", the Pleß property was transformed into a stock company. A majority of the participating shares were then sold to *IG Farben* for a nominal sum. After the attack on Poland, the *HTO* took control of the rest of the Pleß property through Dr Ludwig, who had been the Pleß administrator under Hans Heinrich XV.⁹³

The misuse of the *Fürstenabfindung*⁹⁴ and the Prussian *Adelsgesetz*,⁹⁵ the criminal revision of a number of other laws and statutes governing the legal and compensated expropriation of the nobility in the Weimar Republic, as well as the deprivation of certain wealthy nobles of their citizenship and civil rights.⁹⁶ should be mentioned here. Until these expropriated nobles and their heirs take the initiative themselves, open their house archives and actively seek the help of historians, we will never know the truth of the pillage of their property for the Nazi war machine.

Moreover, we need to ask to what extent the individual administrative figures behind these economic crimes of the Third Reich are responsible for what took place. Is it true that through the *Führer-Befehl* structure no one other than the very upper echelon of the bureaucracies was responsible for their actions.⁹⁷ What about the *Oberfinanzpräsidenten*? What about the directors and deputy directors of the *TOs*? What about the captains of the German industry who served the Reich in the setting up and running industrial cartels? What about those who bought and used this plundered property? What about the bureaucrats who did the paper work? Annihilation and the destruction of other human beings doesn't take place through murder. When people don't have the means necessary to exist, because someone has taken it from them, this is also a form of physical destruction.

⁹² BAL, Rechnungshof (R23.01), 5970.

⁹³ Das Schloß Fürstenstein wurde am 16.1.45 einer geheimen Schrift aufs Reich übertragen. BAL, R21.01, BHTO, B6173, "Geheime Reichsache" (Abschrift) betreffend Fürstenstein. Das Schloß wurde als letztes Hauptquartier der Wehrmacht benutzt. Dort sind die Akten gelagert, die dann später im Sonderarchiv Moskau gelangten; Ferner: Rechenschaftsbericht, S. 183-7.

⁹⁴ BAL, R43 (Reichskanzlei), ehemaliges Kaiserliches Haus und sonstige Fürstenhäuser (1919-1943); II/287, Vermögensrechtliche Auseinandersetzung mit dem Haus Schaum-Lippe, auch R 2, 10865, Bl. 7-40; RGBI Nr. 19, Berlin, 7 Feb. 1939: **Gesetz über die vermögensrechtliche Auseinandersetzung zwischen den Ländern und den vormalig regierenden Fürstenhäusern.**

Im Falle eines Rechtsstreits entscheidet der RMdI, Stellvertretender Führer und RM der Justiz, ob dies fortzusetzen sei. Mit "Ländern" sind die Oberfinanzpräsidenten und die Länder des Finanzministeriums gemeint.

⁹⁵ BAL, R 43, II/286.

⁹⁶ BAL, Berlin Document Center Research Files, 268, 269.

⁹⁷ Hans Buchheim: Die SS – das Herrschaftsinstrument: Befehl und Gehorsam. In: H. Buchheim, M. Broszat, H. Jacobsen, H. Krausnick: Anatomie des SS-Staates. München 1967, Band I, S. 215-318.

It is very difficult to understand why the Allies didn't prosecute any but the upper echelon of the economic criminals of the Third Reich.⁹⁸ Perhaps they didn't understand enough about what had been done in the time allowed, that they could find those who were responsible. Perhaps the Cold War got in the way. Although, that doesn't explain why the United States and the Soviet Union could still manage to work together to prosecute and convict many of the political criminals and mass murderers of the Third Reich, but yet passed by the prosecution of the pillaging apparatus which financed the war.

Under the moral standards of a normal, democratic and civilian society, doctors, lawyers, bankers and other professionals who commit acts of malpractice, breach of trust, embezzlement, falsifying documents and the like, lose their right to practice their profession. How is it possible that so many economic criminals of the Third Reich were able to return to well-paid positions of responsibility in government and in the free economy without ever facing a justice system, being punished or even being reminded about what they had done?

Furthermore, reflections on the *HTO*, the *TO Posen* and the question of expropriation during the Third Reich lead to a number of other unanswered questions: To what extent was the Third Reich's rearmament and war effort paid for with stolen property? Property is in this case not only soluble assets, moveable possessions and real estate, but also losses due to manipulative finance policies, loss of human capital (over six million Polish citizens were killed during WWII, many tens of millions of men, women and children died in the European war) and slave labour.

There is also the very real question of what happened to Polish property stolen during WWII: Who robbed it? Into whose hands did it fall? What happened to this property during and after the war? In what way was it transformed into soluble sums? On what bank accounts was it hidden? Or in the case of furniture, paintings and the like, where was it kept? In whose hands are they now? In what storage depots, museums, churches or mansions are they now?⁹⁹ How much were the Allied "Property Control"¹⁰⁰ offices able to locate? How much was pillaged by the Soviet Union or individual members of the Allied armed forces? How much of what is assumed to be German cultural and economic heritage, was stolen from Poland or Polish citizens during the war? How much of what German banks, industries and other financial institutions consider to be their capital stock was stolen in the war situation with one or the other very clever means?¹⁰¹

⁹⁸ Hjalmar Schacht, Walther Funk, Emil Puhl, etc. Der Prozeß gegen die Hauptkriegsverbrecher vor dem internationalen Militärgerichtshof. Nürnberg 14.11.45-1.10.46. Nürnberg 1949. 26 Bände: Zentrale Stelle der Landesjustizverwaltungen in Ludwigsburg: Übersicht über Verfahren wegen NS-Verbrechen nach dem Stand vom 20.9.67. Reichsgau Wartheland S. 160-93; H. M. Enzensberger (Hg.): *OMGUS: Ermittlungen gegen die Dresdner Bank; Ermittlungen gegen die Deutsche Bank; Ermittlungen gegen die IG Farben*. Alle drei Bände bearbeitet von der Hamburger Stiftung für Sozialgeschichte des 20. Jahrhunderts. Nordlingen 1986.

⁹⁹ Szumann, S. 175-226.

¹⁰⁰ BAL, R144, 342, Besprechung vom 7.5.45 mit Captain Blight und Major Warren from Property Control Office of the Military Government in Bückeburg.

¹⁰¹ Jan Pruzynski, Cultural Losses of Poland and their Restitution. In: Dieter Opper, Doris Lammermeier, Jost Hansen: *Cultural Treasures Moved because of the War – A Cultural Legacy of the Second*

Very probably, we will never know the whole truth about the robbery of Polish or other property during the war.

Last but not least, had those responsible not been allowed to go back to work following WWII, there probably would have been no one left capable of running the financial and state administration of the FRG, its banks and credit institutions or industries. All things considered, however, it is not very reassuring to think that these managers and administrators had a hand in the German *Wirtschaftswunder*, the reparation agreements, the *Wiedergutmachung* ("making good": a minimal compensation for only a few of the many NS victims) or the many restitution cases, which to this day still flood administrative courts in Germany. The integration of these Nazi war criminals in the FRG certainly discredits the often propagated thesis of the "*Stunde Null*" ("Zero Hour") following World War II.

World War. Documentation and Research on Losses. Documentation of the International Meeting in Bremen (30. 11.-2.12. 1994) Bremen 1995. Internet – Net Search-“Restitution”.

