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The author describes, from the files in the Hannover state archives, the case of the two Jewish merchants and manufacturers Gumpert and Isaak Behrens, who, in 1721, were accused of fraudulent bankruptcy. The brothers' financial situation was indeed precarious, and the charge was based on the suspicion they might have embezzled considerable values from the estate and hoarded them with Isaak's father-in-law, the renowned court Jew Berend Lehmann of Halberstadt.

The justice authorities of the electorate of Hannover could not corroborate the charge and consequently tortured the defendants to make them confess (to no avail).

The author had noticed that this episode was widely mentioned in court Jew literature and interpreted in biased ways: Jewish historiographers (Emil Lehmann, Benjamin Auerbach, Selma Stern, Pierre Saville) maintained the Behrens brothers as well as Berend Lehmann were innocent, whereas two non-Jewish racist authors (Peter Deeg, Heinrich Schnee) took it for granted that they were guilty.

Strobach points out that Schnee, the only author to have studied the files, identified himself lightheartedly with the contemporary indictment and did not even mention the extensive defence plea put forward by a conscientious Christian advocate who ascertained there was no proof whatsoever of the alleged fraud. The result of Strobach's new assessment of the archival evidence is that the Jews were indeed very probably not guilty though partly responsible for the decline of their business through mismanagement and sumptuous living.

Why were the Behrens tortured in a money case in an age when otherwise only murderers and robbers were? Considering other instances of the still rather frequent use of torture in Hannover Strobach suggests that the Behrens were the victims of anti-Judaic resentment and of the frustration of creditors in an atmosphere of insecurity (cf. the South Sea and Mississippi Company Bubbles).

The failure of the Behrens' firm against a background of irresponsible borrowing and lending, to Strobach's mind, is a typical example of the effects of the macro-economic situation on individual business activities. Similarly he finds that the contemporary legal system in Germany aggravated the brothers' situation as their opportunities for appeal were scarce and the Jewish community was too weak to help (considering Stephan Wendehorst's and Andreas Gotzmann's recent approach of "Juden im Recht").

The author hopes to have contributed the analysis of a hitherto practically unknown case with wide implications in the fields of Jewish affairs as well as of economic and legal history.

Alongside with 90 pages of descriptive and argumentative text the book contains 44 pages of documents transcribed from the files.