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DEMOTIC OSTRACA
FROM MEDINET HABU

BY MIRIAM LICHTHEIM



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TO THE MEMORY
OF
HENRI FRANKFORT

PREFACE

THE Demotic ostraca presented in this volume come from the Oriental Institute's 1929/30 season of excavation at Medinet Habu, the season that yielded the Coptic ostraca previously published in this series.¹ As in the case of the Coptic ostraca, the present publication consists of a selection of the most significant pieces. Those excluded are for the most part broken or otherwise damaged, or they are virtual duplicates such as tax receipts of the most common kinds. This is not to say that study of the excluded pieces would not yield worthwhile results. Indeed I hope that other scholars will want to examine the whole group of ostraca at the Egyptian Museum in Cairo, to which they have now been returned.

Since one reviewer of *Coptic Ostraca* has complained of the paucity of information concerning the exact provenience of the texts, let it be stated once more that the Roman and Coptic levels at Medinet Habu had been subject to intense destruction at the hands of *sebakh*-diggers. The ostraca whose find-spots were indicated by the excavators are listed on page xiii. But the find-spots provide no more than a general picture of the areas in which the ostraca were found and which may or may not coincide with the location of Roman and Coptic houses. Thus, the large group of Roman ostraca bearing field number 30.130a comes from square R 8, which is situated at the rear of the Great Temple, in front of the Western Fortified Gate, an area which yielded remains of several Roman houses. All that the excavators were able to learn about the town of Jeme in Greco-Roman and Coptic times has been stated by them, and the reader is referred to the publications.²

It has not seemed useful to describe the physical appearance of the sherds in detail. Their color is red, reddish brown, or brown; a few are gray. Some have a buff slip. The differences in handwriting, on the other hand, are obviously of the greatest importance for the study of Demotic paleography, and to this end the largest possible number of photographs has been included. The photographs should also help the reader in forming judgments on the reading of difficult passages, provided he keeps in mind that small cracks and blemishes on the surface of the sherds cast shadows which, in the photographs, are frequently indistinguishable from pen strokes. Ink spots, although meaningless, have been reproduced in the facsimiles if they occur in the vicinity of the writing. But cracks and spots due to discoloration have not been drawn. All facsimiles (Pls. 1-35) and photographs (Pls. 36-53) are actual size.

A welcome recent addition to the basic older publications of Demotic ostraca, notably those of Thompson, Spiegelberg, and Mattha, is Sten V. Wängsted's *Ausgewählte demotische Ostraka*. The total number of published Demotic ostraca is still far below that of their Greek counterparts, and the difficulties of interpretation are correspondingly great. In preparing this group for publication I have also drawn to some extent on Spiegelberg's handcopies of the unpublished Demotic ostraca at Strassburg, which are in the possession of Professor W. F. Edgerton.

¹ Elizabeth Stefanski and Miriam Lichtheim, *Coptic Ostraca from Medinet Habu* (OIP LXXI [1952]).

² For the general plans, see Uvo Hölscher, *The Excavation of Medinet Habu I* (OIP XXI [1934]) and for the Greco-Roman and Coptic towns, see *ibid.* Vol. V (OIP LXVI [1954]). From the latter (p. 50) it can now be learned that the Coptic ostraca from square N 11 came from House 34.

PREFACE

It gives me pleasure to thank Professor Edgerton for his help and encouragement especially during the early stages of this work and for his having read the manuscript before it went to press. I am also greatly indebted to Professor George R. Hughes, who contributed numerous readings and corrections which saved me from many an error. Finally, I wish to thank Mrs. Elizabeth Hauser for her painstaking care in seeing the manuscript through the press.

M. LICHTHEIM

NEW HAVEN, CONNECTICUT
May 1, 1955

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ABBREVIATIONS AND SYMBOLS

- Bürgsch.* Demotische Urkunden zum ägyptischen Bürgschaftsrechte vorzüglich der Ptolemäerzeit, hrsg. und erklärt von K. SETHE, mit einer rechtsgeschichtlichen Untersuchung von J. PARTSCH (Sächsische Akademie der Wissenschaften, Philol.-hist. Klasse, Abhandlungen XXXII [Leipzig, 1920]).
- GO* WILCKEN, ULRICH. Griechische Ostraka aus Aegypten und Nubien (2 vols.; Leipzig und Berlin, 1899).
- Glossar* ERICHSEN, WOLJA. Demotisches Glossar (Kopenhagen, 1954).
- Grundzüge* MITTEIS, L., and WILCKEN, U. Grundzüge und Chrestomathie der Papyruskunde (2 vols.; Leipzig-Berlin, 1912).
- JEA* Journal of Egyptian archaeology (London, 1914—).
- MDO* MATTHA, GIRGIS. Demotic ostraka from the collections at Oxford, Paris, Berlin, Vienna and Cairo (Le Caire, 1945).
- OIP* Chicago. University. The Oriental Institute. Oriental Institute publications (Chicago, 1924—).
- PSBA* Society of Biblical Archaeology, *London*. Proceedings (London, 1879–1918).
- P. Adler* The Adler papyri. The Greek texts ed. by ELKAN NATHAN ADLER, JOHN GAVIN TAIT, and DR. FRITZ M. HEICHELHEIM. The Demotic texts by the late PROFESSOR FRANCIS LEWELLYN GRIFFITH (London, 1939).
- P. Berlin 13593* ERICHSEN, W. Ein demotischer Ehevertrag aus Elephantine (Preussische Akademie der Wissenschaften, Philol.-hist. Klasse, Abhandlungen, 1939, Nr. 8).
- P. Fayûm* GRENFELL, BERNARD P., HUNT, ARTHUR S., and HOGARTH, DAVID G. Fayûm towns and their papyri (London, 1900).
- P. Frankfurt* SPIEGELBERG, WILHELM. Der demotische Papyrus der Stadtbibliothek Frankfurt a. M. . . . (ZÄS LIV [1918] 93–98).
- P. Hauswaldt* Die demotischen Papyri Hauswaldt . . . hrsg. und übers. von WILHELM SPIEGELBERG, mit einem rechtsgeschichtlichen Beitrag von JOSEF PARTSCH (Leipzig, 1913).
- P. Libbey* SPIEGELBERG, W. Der Papyrus Libbey: Ein ägyptischer Heiratsvertrag (Strassburg, 1907).
- P. Oxyr.* The Oxyrhynchus papyri, edited with translations and notes by BERNARD P. GRENFELL and ARTHUR S. HUNT (London, 1898—).
- P. Ryl.* GRIFFITH, F. LL. Catalogue of the Demotic papyri in the John Rylands Library, Manchester, with facsimiles and complete translations (3 vols.; Manchester and London, 1909).
- P. Reinach* Papyrus grecs et démotiques recueillis en Égypte et publiés par THÉODORE REINACH, avec le concours de MM. W. SPIEGELBERG et S. DE RICCI (Paris, 1905).
- P. Strassburg* Die demotischen Papyrus der Strassburger Bibliothek, hrsg. und übersetzt von WILHELM SPIEGELBERG (Strassburg, 1902).
- P. Strassburg 56* SPIEGELBERG, W. Der Papyrus Libbey (Strassburg, 1907) pp. 8–10 and Pl. II.
- P. Tebtunis* BOAK, ARTHUR E. R. Papyri from Tebtunis (University of Michigan studies. Humanistic series XXVIII–XXIX [Ann Arbor, 1933–44]).
- PW* Paulys Real-Encyclopädie der classischen Altertumswissenschaft . . . hrsg. von G. WISSOWA (Stuttgart, 1894—).
- RT* Recueil de travaux relatifs à la philologie et à l'archéologie égyptiennes et assyriennes (Paris, 1870–1923).

ABBREVIATIONS AND SYMBOLS

<i>Spiegelberg, Gram.</i>	SPIEGELBERG, WILHELM. Demotische Grammatik (Heidelberg, 1925).
<i>Strassb. G. O.</i>	Griechische und griechisch-demotische Ostraka der Universitäts- und Landesbibliothek zu Strassburg im Elsass, hrsg. von PAUL VIERECK, mit Beiträgen von WILHELM SPIEGELBERG (Berlin, 1923).
<i>Tor.</i>	Theban ostraca . . . (University of Toronto studies [Toronto etc., 1913]). Pt. 2. Demotic texts, by H. THOMPSON. Pt. 3. Greek texts, by J. G. MILNE.
<i>UPZ</i>	WILCKEN, ULRICH. Urkunden der Ptolemäerzeit (2 vols.; Berlin und Leipzig, 1927—).
<i>WADO</i>	WÄNGSTEDT, STEN V. Ausgewählte demotische Ostraka aus der Sammlung des Victoria-Museums zu Uppsala und der Staatlichen Papyrussammlung zu Berlin (Uppsala, 1954).
<i>ZÄS</i>	Zeitschrift für ägyptische Sprache und Altertumskunde (Leipzig, 1863-1943; Berlin, 1954 —).

Half brackets [] signify doubt.

Square brackets [] inclose restorations.

Angle brackets < > inclose words omitted by the scribes.

Parentheses () inclose explanatory additions in the English translations.

A row of three dots . . . indicates a lacuna or a section which is broken away.

A short horizontal line ——— indicates an unread, or untranslated, group of signs.

TABLE OF NUMBERS SHOWING FIND-SPOTS OF OSTRACA

Publication No.	Ostrakon No.	Field No.	Find-Spot	Publication No.	Ostrakon No.	Field No.	Find-Spot
8	MH 2365	MH 29.127	M 11	100	MH 4050	MH 30.130a	R 8
12	2190	29.21	F 5	101	2638	30.130a	R 8
25	2631	30.130a	R 8	103	4052	30.130a	R 8
26	4040	30.130a	R 8	105	2658	30.130a	R 8
39	2654	30.130a	R 8	107	4056	30.130a	R 8
40	2640	30.130a	R 8	109	2645	30.130a	R 8
45	2635	30.130a	R 8	111	4054	30.130a	R 8
57	2196	29.20	F 5	112	4015	30.2	Debris S.
58	2393	29.20	F 5				of excava-
63	2649	30.130a	R 8				tion house
69	4013	30.2	Debris S.	115	2636	30.130a	R 8
			of excava-	120	4046	30.130a	R 8
			tion house	124	3969	30.2	Debris S.
70	2655	30.130a	R 8				of excava-
71	2633	30.130a	R 8				tion house
75	2647	30.130a	R 8	127	3967	30.2	Debris S.
76	4073	30.130a	R 8				of excava-
77	2639	30.130a	R 8				tion house
81	2642	30.130a	R 8	131	2648	30.130a	R 8
82	4041	30.130a	R 8	133	4011	30.2	Debris S.
83	2632	30.130a	R 8				of excava-
84	4053	30.130a	R 8				tion house
90	2629	30.130a	R 8	137	4258	30.12	S-T 7
95	4047	30.130a	R 8	149	4033	30.147	R 8

I

PTOLEMAIC RECEIPTS

A NOTE ON PTOLEMAIC CURRENCY

THE currency designations which occur in the Demotic ostraca from Medinet Habu do not differ from those found in other Demotic texts of the Greco-Roman period. But behind the seemingly familiar terms there lie ambiguities of meaning which have gone unrecognized. This note is concerned with the meaning of the Demotic word *ḥd*, "silver." It will be convenient first to list all the Demotic currency terms which appear in our ostraca and their respective values:

kerker	=	6,000	drachmas
deben	=	20	"
stater	=	4	"
kite	=	2	"
obolus ¹	=	$\frac{1}{6}$	drachma

It is well known that the writing *dbn* alternates with the writing *dbn ḥd*, the latter being translated "pound silver." It is also known that *ḥd*, "silver," is a common abbreviated rendering of *dbn ḥd*. Hence it has long been recognized that in addition to meaning "silver" and "money," the word *ḥd* also means the deben of 20 silver drachmas, for which German scholars have the handy term "Silberling" or *argenteus*. This meaning of *ḥd* can be found in many Demotic texts and glossaries, and it requires no further discussion.

A second monetary value for Demotic *ḥd* was pointed out by Mattha in his comments on *MDO* 132, which is a receipt for payment of the salt tax. In this receipt the Demotic sum *ḥd* $\frac{2}{3}$ $\frac{1}{4}$ is repeated in Greek as "1 drachma, 3 obols," and this equation shows that *ḥd* here denotes the silver kite of 2 drachmas. A similar receipt for the salt tax which reveals the same value for *ḥd* is our No. 12 (p. 13). Both ostraca are from the middle of the third century B.C.

The possibility of yet another monetary value for *ḥd* is raised by *Bürgsch.* 4 and 6 (of 203 B.C.), which quote rentals of 10 and 6 "silver pieces" for one arura of grass land.² If these "silver pieces" are silver deben the rentals would amount to the fantastic sums of 200 and 120 silver drachmas respectively, sums which are out of all proportion to the known land rentals. Therefore, Partsch³ suggested that "silver" here is the silver drachma, not the silver deben. It might, however, be argued that, since the occasional equation of *ḥd* with the silver kite of 2 drachmas has been definitely established, it would be preferable to assume the meaning "kite" for these passages also.

We now come to the crucial point. In commenting on the rentals in the "Bürgschaftsurkunden," Heichelheim suggested that in these documents of the late third century the word "silver" might already have assumed the value which it bore throughout the second century

¹ The Demotic sign in question is known to denote the obolus, but its reading is uncertain; see *MDO*, p. 73, where *ḥmt*, "copper," is suggested.

² *Bürgsch.* pp. 62, 63, 75, 102, and 103.

³ *Ibid.* pp. 620 and 626.

B.C., namely the copper deben of 20 copper drachmas.⁴ It is this change of meaning which Demotists have apparently not taken into account but which emerges, so it seems to me, if one looks at the prices found in Demotic texts of the second and first centuries and at their counterparts in contemporary Greek papyri.

In *P. Reinach* 1 (of 110 B.C.), referred to by Heichelheim, a fine of 150 deben for each artaba of wheat is stipulated in case of nondelivery of the contracted grain rental. Commenting on this lease, Spiegelberg⁵ pointed out that exactly the same fine—150 deben, equaling 3,000 drachmas—occurs in *P. Tebtunis* 105 (of 103 B.C.), which is a similar lease. But he did not observe that the 3,000 drachmas of *P. Tebtunis* 105 are copper drachmas. Ptolemaic currency is a difficult subject, and I am not at home in it. But it seems to be generally agreed that at about 200 B.C. silver currency gave way to copper and that in the following two centuries the exchange rate of silver to copper fluctuated from about 350 to about 550 copper drachmas for 1 silver drachma.⁶ Thus, at an average conversion rate of 400:1, the 3,000 copper drachmas of *P. Tebtunis* 105 and *P. Reinach* 1 equal 7.5 silver drachmas, and this figure is plausible in view of the fact that the average selling price of one artaba of wheat was 2 silver drachmas.⁷ The prevalence of copper currency after 200 B.C. is reflected in Greek papyri in the consistent reckoning in copper drachmas. As far as the Egyptian population is concerned, it would seem that they adopted the new mode of reckoning by the simple means of assigning a new value to the words "silver" and "deben." In short, I feel compelled to conclude that the "Silberling" in Demotic texts of the second and first centuries denotes the unit of 20 copper drachmas. When this fact is recognized, Sethe's definition,⁸ repeated by Erichsen,⁹ of *ḥd* when it substitutes for *dbn ḥd* as "eine bestimmte Geldeinheit die in Silber oder Kupfer gezahlt werden konnte" must be abandoned. The point is that the sign "silver" covered at least three different monetary values: In the third century B.C. it denoted frequently the deben of 20 silver drachmas and occasionally the kite of 2 silver drachmas; and in the second and first centuries B.C. it commonly designated the deben of 20 copper drachmas. Hence, where it stands for the deben, it is not, as Sethe believed, one specific monetary value which could be paid in any available currency, but two distinct units of greatly different values which were, however, formally identical in that both represented 20 drachmas.

The replacement of silver by copper and the resultant change in the meaning of the word *ḥd* can be observed by studying the sums in Demotic marriage settlements and viewing them against the structure of prices and wages as known from contemporary Greek papyri. Demotic marriage settlements usually contain a bridal gift from the man to the woman and an itemized list of the woman's possessions which constitute her dowry. The leading and most expensive item in the dowry lists is an article of clothing called *in-šn*, the exact nature of which is still unknown. The following table surveys a representative selection of Demotic marriage papyri and lists the sums for the bridal gift, the *in-šn*, and the dowry totals.

⁴ F. Heichelheim, *Wirtschaftliche Schwankungen der Zeit von Alexander bis Augustus* (Jena, 1930) p. 84, n. 3: Ein 'Silberling' ist im 3. Jahrhundert v. Chr. 20 Arg.-Dr. gleich. Es wäre indessen denkbar, dass bereits 210 v. Chr. der Ausdruck 'Silberling' 20 Cu-Dr. gleichzusetzen ist, wie das im 2. Jahrhundert v. Chr. üblich ist. (Vgl. *P. Rein.* p. 184, Anm. 18)."

⁵ *P. Reinach*, p. 184.

⁶ Cf. *P. Tebtunis* I 580 ff.; W. Giesecke, *Das Ptolemäergeld* (Leipzig, 1930) pp. 59 ff.; Heichelheim, *op. cit.* pp. 28 ff.

⁷ Cf. Heichelheim, *op. cit.* pp. 118-22.

⁸ *Bürgsch.* p. 119: "In dem Ausdruck *sw n ḥmt* . . . hat das Wort *ḥmt* 'Kupfer' offenbar schon die allgemeine Bedeutung 'Geld.' . . . Im Unterschied dazu bezeichnet im Folgenden *ḥd* 'Silber' (eig. *ḥd dbn* 'Pfund Silber') . . . eine bestimmte Geldeinheit, die in Silber oder Kupfer gezahlt werden konnte, den *argenteus* = 20 Silberdrachmen; etwa wie das englische Pfund Sterling . . . heute . . . eine Geldeinheit ist, die in Gold, Silber oder Papier gezahlt werden kann."

⁹ *Demotische Lesestücke* II 2 (Leipzig, 1940) p. 111 and P. Berlin 13593, p. 10.

PTOLEMAIC RECEIPTS

	Man's Profession	Bridal Gift	<i>in-šn</i>	Total Dowry*
<i>P. Libbey</i> ca. 340 B.C.		$\frac{1}{2}$ deben		
<i>P. Ryl. X</i> 315 B.C.	Carpenter	2 deben		
<i>P. Hauswaldt 4</i> 246-221 B.C.		1 deben	6 kite	2 deben, 6 kite
<i>P. Hauswaldt 6</i> 220 B.C.		2 deben	6 kite	3 deben, 4 kite
<i>P. Berlin 13593</i> 198 B.C.		3 <i>hd</i>	30 <i>hd</i>	147 <i>hd</i> , 4 $\frac{1}{2}$ kite†
<i>P. Ryl. XVI</i> 152 B.C.		400 <i>hd</i>	200 <i>hd</i>	810 <i>hd</i>
<i>P. Ryl. XX</i> 116 B.C.		100 <i>hd</i>	600 <i>hd</i>	2,070 <i>hd</i>
<i>P. Ryl. XXII</i> 115-108 B.C.	Lector-priest?	100 <i>hd</i>	200 <i>hd</i>	760 <i>hd</i>
<i>P. Ryl. XXVII</i> 108-101 B.C.		100 <i>hd</i>	300 <i>hd</i>	730 <i>hd</i>
<i>P. Ryl. XXVIII</i> 91 B.C.	Herdsmen	100 <i>hd</i>	900 <i>hd</i>	1,100 <i>hd</i>
<i>P. Ryl. XXX</i> 89 B.C.	Herdsmen	100 <i>hd</i>	500 <i>hd</i>	685 <i>hd</i>
<i>P. Ryl. XXXVII</i> after 108 B.C.		25 <i>hd</i>	55 <i>hd</i>	600 <i>hd</i>
<i>P. Strassburg 56</i> 117 B.C.	Pastophoros	10 <i>hd</i>	300 <i>hd</i>	1,930 <i>hd</i>
<i>P. Frankfurt</i> 110 B.C.	Lector-priest	100 <i>hd</i>	350 <i>hd</i>	1,130 <i>hd</i>
<i>P. Adler 14</i> 97 B.C.	Singer of Hathor	100 <i>hd</i>	500 <i>hd</i>	1,585 <i>hd</i>
<i>P. Adler 21</i> 92 B.C.	Herdsmen	10 <i>hd</i>	1,200 <i>hd</i>	1,965 <i>hd</i>

* Exclusive of bridal gift.

† This sum is not found in the text; it is obtained by adding up the individual dowry items.

It will be observed that the first big increase in the figures occurs in P. Berlin 13593 (of 198 B.C.) and is followed by an even bigger jump into hundreds of "silver." In surveying the dowry items in the Rylands papyri, Griffith tried to account for the large sums by suggesting that they reflected a debased silver coinage.¹⁰ But, although it seems to be true that in the last century of Ptolemaic rule the silver coins issuing from the mint were debased, the value of silver coins in relation to copper coins did not thereby diminish. The explanation must be sought in the fact that silver currency had been largely replaced by copper. If we then view the dowry sums in terms of copper, with every "silver piece" representing 20 copper drachmas, the smallest of the Rylands dowries (*P. Ryl. XXXVII*) comes to 12,000 copper drachmas and the largest (*P. Ryl. XX*) to 41,400. Converted into silver at the average conversion rate of 400:1, the two dowries amount to 30 and 103.5 silver drachmas respectively.

Now the scribes who wrote the marriage documents customarily quoted the dowry totals first in terms of *hd*, "silver piece," and then in terms of stater, the number of stater being five times that of the "silver pieces," since one stater was worth one-fifth of a 20-drachma piece. If we are right in believing that the "silver piece" here means the copper unit of 20 copper drachmas, it follows that the stater too must be understood as a copper unit, that is, 4 copper drachmas. This does not mean that there must have existed an actual 4-drachma copper piece called stater. It merely means that the 4-drachma reckoning unit, whether in silver or in copper, was called stater.

¹⁰ *P. Ryl.* p. 136, n. 2.

The mode of reckoning in P. Berlin 13593 presents some peculiarities. In this papyrus the dowry items are divided into several sections. Besides a number of gold trinkets, which need not concern us here, Section IV lists a silver piece described as *hd sp-sn 1 (r) sttr 5.t r hd 1 n*, which apparently means "1 real silver piece = 5 staters = 1 silver piece again."¹¹ Sections I and IV consist of trinkets and clothing which are evaluated in terms of "silver pieces" (*hd*) but summed up as *hmt 86 kd 8*, that is, "86 coppers and 8 kite." Most remarkable of all, the one piece of "real silver," which had been listed separately, is later added to the sum of "86 coppers and 8 kite" in the following phrase: *hmt 86 kd 8 r hd sp-sn hmt 87 kd 8 r sttr 439 r hd 87 kd 8 n*, that is, "86 coppers and 8 kite together with 1 real silver piece amount to 87 coppers (*sic*) and 8 kite = 439 staters = 87 silver (*sic*) and 8 kite again." Two things stand out here. First, that the words *hmt*, "copper," and *hd*, "silver," are used interchangeably.¹² As it stands, this seems strange. For if the "silver" in this document still represented the deben of 20 silver drachmas, the intrusion of the word "copper" in a context in which it is synonymous with "silver" presents a mystery. But in the light of our theory, namely that the word "silver" now refers to the new copper currency, it becomes intelligible. The second and more surprising phenomenon is the addition in one sum of the piece of "real silver" (*hd sp-sn*) and the "86 coppers and 8 kite." It looks as if a real incongruity had been committed here. However that may be, it seems to me that the sums of this dowry become intelligible only when viewed in terms of the new copper currency. For the jump in the value of the *in-sn* from less than $\frac{1}{2}$ silver deben in the earlier contracts (e.g. P. Hauswaldt 4 and 6) to 30 "silver" here is very startling, and the value of the whole dowry would be enormous. But when "silver" is understood as being the deben of 20 copper drachmas, the sums obtained through conversion into copper are perfectly normal. The *in-sn* is then valued at 600, and the total dowry at 2,949 copper drachmas. Now these sums seem small in comparison with the dowries ranging from 12,000 to 41,400 copper drachmas which we obtained from the other marriage documents. But here it must be remembered that, in the first quarter of the second century, the value of copper stood much higher than later on, resulting in an exchange rate of about 60 copper drachmas to 1 silver drachma, as against the later average exchange rate of 400:1.¹³ Thus, converted into silver at the rate of 60:1, the dowry of P. Berlin 13593 amounts to 49.15 silver drachmas; and this figure agrees perfectly with the later dowries which, converted into silver at the rate of 400:1, ranged, as we have seen, from a low of 30 to a high of 103.5 silver drachmas.

A glance at prices and wages in Ptolemaic Egypt will show that these Demotic dowry figures make sense. In the silver currency of the third century a workman's average wage ranged from 1 obol to 2 obols a day, or 5 to 10 drachmas a month.¹⁴ The prices for tunics and cloaks varied from 6 to 16 silver drachmas;¹⁵ and in the second century we encounter the small sum of 500 copper drachmas for a boy's tunic,¹⁶ average prices of 2,700, 3,000, 3,800, and 4,000 copper drachmas for men's and women's garments,¹⁷ and a high of 10,000 copper drachmas for a woman's cloak.¹⁸

The parties to the Demotic marriage settlements surveyed above are in all ascertainable cases simple folk. Hence, dowries from about 12,000 to about 40,000 copper drachmas (30 to

¹¹ The sign here read *sp-sn* was read *wdh* by Erichsen. But Mattha (*MDO*, p. 79) has shown that the reading is *sp-sn*. So now also in *Glossar*, pp. 335 and 425.

¹² A similar alternation of the words *hmt* and *hd* occurs twice in P. Hauswaldt 6; it requires investigation.

¹³ Heichelheim, *op. cit.* pp. 28 ff.

¹⁴ Cf. *ibid.* pp. 123-35 and A. Segrè, *Circolazione monetaria e prezzi nel mondo antico* (Roma, 1922) pp. 112-13.

¹⁵ Cf. Segrè, *op. cit.* p. 160-61.

¹⁶ P. Tebtunis 127.

¹⁷ P. Fayûm 12, P. Tebtunis 802, P. Tebtunis 127, and P. Tebtunis 46 respectively.

¹⁸ P. Tebtunis 46.

100 silver drachmas at the exchange rate of 400:1), with their most expensive article of clothing, the *in-šn*, averaging 6,000 copper drachmas (or 15 silver drachmas), are entirely consistent with the level of wages and prices.

Lastly, a glance at the dowry figures in Greek marriage and divorce settlements is not amiss. They are comparable when allowance is made for differences in marriage customs, social standing of the parties, and the dates of the contracts, most of which are from the early Roman period. With these qualifications in mind it is all the more gratifying to discover that the dowry of *P. Tebtunis* 104 (92 B.C.) is 16,000 copper drachmas and that of *P. Tebtunis* 386 (12 B.C.) 24 silver drachmas.¹⁹

If the Egyptians did not hesitate to use the silver sign to designate copper money, they nevertheless developed a method of distinguishing between the silver and the copper currency. I refer to the words which Griffith read *hd wth(?)* and translated "fine(?) silver,"²⁰ but which, as Mattha has shown (see n. 11), should be read *hd sp-sn*, "silver silver," that is, "silver money." Thus, in the dowry lists of the Rylands papyri there are items such as "a ring, silver money, 2 kite";²¹ and wherever this "silver money" occurs the figures are so small and contrast so strongly with the large sums quoted in "silver" (*hd*) that there can be little doubt that this "silver money" is the real silver, in contrast to the "silver" which is copper.

After the Roman conquest of Egypt, copper currency gave way to new silver, billon, and bronze issues, and taxes were always calculated on the basis of the silver drachma of 6 obols. Hence it is only in the Ptolemaic receipts printed below on pages 9–10 that we encounter the ambiguous "silver," the meaning of which we hope we have established.

SOME REMARKS ON THE PTOLEMAIC TEXTILE MONOPOLY

Five receipts concerning linen (see pp. 9–10) belong to a larger group of Ptolemaic ostraca from Jeme; a few of these have appeared elsewhere,²² while a greater number is as yet unpublished. The unpublished Strassburg collection of Demotic ostraca contains seventeen receipts of this type. This group of receipts raises, from the Demotic angle, a question previously posed by Greek documents and not yet fully solved, that is, the problem of the Ptolemaic monopoly in textiles. Recent studies of this subject have emphasized that the Ptolemaic textile monopoly was not so absolute as had originally been assumed.²³ We see today that the monopoly permitted, or tolerated, a certain measure of private enterprise in the production and sale of linen cloth and clothing and a larger degree of freedom in the manufacture and sale of woollens. As yet, however, the Greek and Demotic evidence does not suffice to determine the exact nature of that limited freedom; nor can we say whether it was based on royal consent and had existed since the beginning of the monopoly, or whether it had grown up despite government regulations and was undermining the monopoly on an increasing scale. In any event, private enterprise in the linen trade appears, as it were, on the fringe of the monopolistic regime.

The specific contribution which our ostraca make to the problem is that they shed some light on the quota system which governed the manufacture of linen and for which *P. Tebtunis* 703 is the main source. The crucial passage in *P. Tebtunis* 703 reads:

¹⁹ In both instances the husbands are Persians of the *epigonē*. See also the marriage documents of the 1st century after Christ, e.g. *P. Oxyr.* 266–68.

²⁰ *P. Ryl.* pp. 344 and 136.

²¹ *P. Ryl.* XX and XXII; other examples in *P. Ryl.* XVI and XVII; see also P. Berlin 13593, discussed above.

²² *MDO* 22 and 23; *Tor.* D4 and D61.

²³ See especially *UPZ* I 380–81; M. Rostovtzeff in *P. Tebtunis* III 89–90 and *JEA* VI (1920) 176; Heichelheim, "Monopole," *PW XXXI* (1933) cols. 175–81; C. Préaux, *L'Économie royale des Lagides* (Bruxelles, 1939) pp. 93–116.

Visit also the weaving houses in which the linen is woven, and do your utmost to have the largest possible number of looms in operation, the weavers supplying the full amount of embroidered stuffs prescribed for the nome. If any of them are in arrears with the pieces ordered, let the prices fixed by the ordinance for each kind be exacted from them.²⁴

Our ostraca are of two kinds. Nos. 1 and 2 acknowledge the receipt of certain quantities of linen and, while bearing the date of issuance, they contain no indication as to the period of time for which the delivered linen constituted the dues. Nos. 3, 4, and 5, on the other hand, acknowledge the receipt of sums of money paid in place of linen, and these sums are quoted in conjunction with the amounts of linen which they replaced and with the period of time for which the linen, or its equivalent in money, was due. And what is significant here is that there emerges a fixed ratio between the amount of money, the quantity of linen, and the length of time. Thus in No. 3 the payment consists of 150 "silver pieces" for 1½ lengths of linen for 1½ months; in No. 4 we have 200 "silver pieces" for 2 lengths of linen for 2 months; No. 5 is incomplete, but *MDO* 23, a receipt of the same type, has 300 "silver pieces" for 3 lengths for 3 months. From these figures we may conclude that the standard quota of delivery was 1 length of linen per month or 100 "silver pieces" as its equivalent. The question now before us concerns the conditions under which cash payments were substituted for linen deliveries. In other words, are we here in the presence of the situation envisaged by the instructions of *P. Tebtunis* 703 quoted above regarding the payment of arrears? Probably yes. But I feel drawn to read into these receipts even more than the government's handling of arrears. It would seem that the not infrequent substitution of money for linen which we encounter in these ostraca raises the possibility that, on the weavers' side, such payments were made not only in the case of accidental and exceptional default in deliveries but also as deliberate substitution for quantities of linen which had been woven from the raw material supplied by the government but had been sold in the private market. In other words, the payment of money in place of linen reflects perhaps not only the general working of the quota system under the monopoly but also the circumvention of the monopoly by private trade.²⁵

In the three receipts for money paid in place of linen (Nos. 3, 4, and 5) there occurs a word of uncertain reading which is also found in *Tor.* D61, where Thompson left it unread, and in *MDO* 23, where Mattha read it *wḏḥt(?)*, identified it with the feminine noun *wḏḥt*, and translated it "arrears." The equation is most unlikely; and even if it should prove to be correct, the meaning "arrears" does not necessarily follow. According to the *Glossar*, the feminine *wḏḥt* means "remainder" and "balance" as well as "guarantee" and "security." As to the doubtful *wḏḥt*, it appears in the following contexts. In Nos. 3 and 4 it occurs in the phrase *hn* (or *n*) *p3y-k* 'wḏḥt', and this phrase is followed by the year and month dates which designate the period of time for which the payment is made. Thus No. 3 reads: "There are 150 'silver pieces' etc., you having given them to me for value of 1½ (lengths of) royal linen etc., as your 'wḏḥt' of year 30, Payni 1 to Epihi 15." Now if the phrase "as your 'wḏḥt'" occurred only in receipts for money paid in place of linen, such as the one just cited, the meaning "arrears" would be possible. For we have seen that cash payments probably represent payments of arrears. But the fact is that the phrase occurs in all the *linen* receipts of the Strassburg collec-

²⁴ Lines 87-97; see also lines 105-13, which show that the linen deliveries were calculated on a monthly basis.

²⁵ Compare the situation described in *UPZ* I 380: "Nun lernen wir aus unseren Rechnungen, dass auch der λινυφάντης, der Monopol-Fabrikant, direkt an das Publikum verkaufte. . . . Wie verträegt sich das mit dem Monopol? Rostowzew hat kuerzlich die Frage aufgeworfen, ob die Weber alle ihre Produkte an den Koenig abzuliefern hatten, oder ob sie ausser den vorgeschriebenen Ablieferungen auch noch auf eigene Rechnung arbeiten und verkaufen durften (Journ. Eg. Arch. VI, 176). Waehrend er sich fuer die erste Alternative entschied, habe ich in Schmollers Jahrbuch I. c. erklaert, eher die zweite fuer richtig zu halten, und zwar gerade unter Hinweis auf diese unsere Serapeumsrechnungen, da sonst nichts uebrig bliebe, als anzunehmen, dass alle diese Verkaeuft des λινυφάντης per nefas geschehen waeren."

tion. In these linen receipts the wording is slightly different. Instead of reading "as your 'wd^ct' of year X, month X to month X" it reads "as the 'wd^ct' of year X." In this briefer form the phrase lacks the reference to a monthly quota. Now the wording of the linen receipts, with or without the phrase "as your 'wd^ct'," contains no hint that these receipts acknowledge anything but normal linen deliveries made at the proper time. They do not look as if they represented payments of arrears. Hence the word 'wd^ct', which appears in many but not all of them, is not likely to mean "arrears." It could mean something like "dues" or perhaps even "quota." Either sense would fit both types of receipts, the cash receipts which may represent arrears and the linen receipts which acknowledge routine deliveries.

Owing to the brevity of their formulae, ostraca are liable to raise more questions than they answer. I believe that our receipts acknowledge payments in kind or in money which were made under the quota system. But I do not know whether the payers named in the receipts were the weavers themselves or government agents charged with collecting the quotas. In this connection the following Greek ostrakon from Thebes needs to be considered:

Ἔτους λα Μεχείρ ιε τε(τακται) ἐπὶ τὴν ἐν Διὸς πό(λει) τῆι με(γάληι) τρά(πεζαν) ἐφ' ἧς Ἡρακλείδης ἀπὸ τιμῆς ὀθονίων βασιλικῶν τοῦ λα (ἔτους) Ψενχώνσις Πατήμιος δισχιλίας /'B.

Year 31, Mechir 15, Psenchonsis, son of Patemis, has paid to the bank in Thebes, of which Herakleides is banker, from (*sic*) the price of royal linen of year 31, 2,000 (copper) drachmas.²⁶

This receipt is a close parallel to the Demotic ones; and the payer, Psenchonsis, son of Patemis, is almost certainly identical with the individual of that name who appears as payer in our No. 1 as well as in the other two Greek ostraca of this type cited in note 26 and in thirteen out of the seventeen Strassburg Demotic receipts. In his comments on this Greek ostrakon Wilcken suggested that the man is a government official, more precisely an employee of the *oikonomos*. But it seems to me that the wording of the Demotic receipts, in particular the formula "as your 'wd^ct' of year X, month X to month X" with its suggestion of quota payments, applies more readily to weavers than to revenue collectors.

If the identity of the payers remains uncertain, that of the officials who receive the payments and make out the receipts can be defined more clearly. In No. 1 three officials issue the receipt and a fourth official writes, or signs, on their behalf. In No. 2 one official issues the receipt and another signs at the bottom. In Nos. 3, 4, and 5 the two officials named at the top and the bottom respectively are Userhe, son of Herieus, and Zminis, son of Pabai. This same pair issued the receipt *MDO 23* and the two Toronto ostraca *Tor. D4* and *D61*, in both of which the two officials are named at the beginning of the document. In addition, the majority of the Strassburg receipts were made out by the same pair, and here at last we get some information about their position in the administrative hierarchy. The unpublished Demotic ostrakon Strassburg D1611 reads:

Userhe, son of Herieus, says to Psenchonsis, son of Patemis: there are 2 (lengths of) Pharaoh's linen / 1 / 2 again, you having brought them to the royal treasury in Thebes in year 26, Pharmouthi 12, as the 'wd^ct' of year 26. Written in year 26, Pharmouthi 12. Signed, Zminis, son of Pabai, the representative of Theomnestos, the royal scribe, for 2 (lengths of) linen / 1 / 2 again, in year 26, Pharmouthi 12. (Verso) Signed, Pabai, son of Zminis, the representative of Panas, the scribe of the *topos* (*m³c*) for 2 (lengths of) linen / 1 / 2 again. Written in year 26, Pharmouthi 12.

Here then Zminis, son of Pabai, and Pabai, son of Zminis, call themselves representative (*rd*) of the "royal scribe" (*βασιλικός γραμματεὺς*) and of the "scribe of the *topos*" (*τοπογραμματεὺς*) re-

²⁶ *Grundzüge* I, Pt. II, No. 308 = *Strassb. G. O.* 15. Two other Greek ostraca of this kind are *Strassb. G. O.* 16 and Cambridge University Library Ostr. No. 6 = John Gavin Tait, *Greek Ostraca in the Bodleian Library* . . . I (London, 1930) 153-54. Instead of "from the price" in *Strassb. G. O.* 15 the Cambridge ostrakon has "for the price" (*εἰς τιμὴν*), which yields the expected sense.

spectively. Now the designation "representative (*rd*) of X" is known to translate δ *παρὰ τοῦ δεῖνα*, and this title applies to a minor official assisting a superior.²⁷ Furthermore, it is known that the *βασιλικὸς γραμματεὺς* had a subordinate bearing the title *ἀντιγραφεὺς ὁ παρὰ βασ. γρ.*²⁸ This "royal scribe," being an important official, is not likely to have performed in person such routine acts as the signing of receipts, which was precisely the function of his *antigraphheus* in his dual capacity as assistant to a superior and special controlling agent charged with verifying the collection of revenue. Thus it appears that Zminis, son of Pabai, and Pabai, son of Zminis, probably father and son, are both *antigraphheis*. This leaves the first of the group, Userhe, unaccounted for. His title is nowhere given. It seems probable, however, that he was the regular treasury official, whose seat of office was in the treasury and who issued the receipts in conjunction with the special controlling agents, the *antigraphheis*. This would parallel the known combination of *sitologus* and *antigraphheus*, who usually issued the grain tax receipts.²⁹

A word must now be said about the date of the receipts dealing with linen. This whole group of ostraca has very high regnal years; they range from year 24 to year 35 in the published pieces and from year 21 to year 35 in the unpublished Strassburg receipts. Furthermore, all the receipts of this type are so similar in handwriting and formulae, not to speak of the recurring personal names, that they all certainly belong to one particular reign. The high regnal year dates narrow the choice to four reigns, those of Philadelphus, Philometor, Euergetes II, and Soter II. The first and last of these must be eliminated, the former because the ostraca are definitely later than the third century and the latter because Soter II's displacement by Ptolemy Alexander occupies the period of what would have been his 10th to 29th regnal years, wherefore ostraca bearing these dates cannot belong to his reign. Hence our ostraca must be dated to the second century, the choice lying between the reign of Philometor and that of Euergetes II. The parallel Greek ostraca have also been assigned to the middle of the second century by their editors.

The last point to be made concerns the sums of money found in the cash payments. Our discussion has already brought out what should now be stated emphatically, namely that the money payments constituted substitutions for the full value of the finished linen product. Hence these receipts must not be confused with the *tax receipts* of weavers, which were common in the Roman period, when linen production had ceased to be a government monopoly and had become subject to a normal occupational tax.³⁰ The wording of the Ptolemaic linen receipts makes this distinction quite clear. It is confirmed by the sums themselves. The sums range from 100 to 350 "silver pieces," and we have seen that 100 "silver pieces" were the equivalent of 1 length of linen and represented 1 month's quota. Our discussion of the Ptolemaic currency has shown that in second-century Demotic texts the sign for "silver piece" had come to designate the unit of 20 copper drachmas. Thus the money value of 1 length of linen turns out to be 2,000 copper drachmas. By a happy coincidence this is also the sum in the Greek ostrakon (*Strassb. G. O. 15*) quoted above, though in failing to mention the quantity of linen thus paid for the ostrakon withholds the information we should most like to have. However, the linen prices which occur in Greek papyri provide some valuable figures. Since some of these are reckoned in third-century silver and others in second-century copper drachmas,

²⁷ Cf. *Bürgsch.* pp. 56-57.

²⁸ Cf. E. Biedermann, *Studien zur ägyptischen Verwaltungsgeschichte in ptolemäisch-romischer Zeit* (Berlin, 1913) p. 47.

²⁹ Cf. *Grundzüge* I, Pt. I, p. 181, and Pt. II, No. 189.

³⁰ This is not to say that miscellaneous taxes on the various branches of the textile industry did not exist under the Ptolemaic monopoly. But they were of a minor character and are perhaps best understood as a corollary to such limited freedom in the linen trade as the government tolerated; cf. Heichelheim, "Monopole," *PW XXXI*, cols. 177-80.

we first convert our 2,000 copper drachmas into silver at the average conversion rate of 400:1 (bearing in mind that this rate is not exact) and obtain 5 silver drachmas as the approximate value of 1 length of linen. Now, keeping both the copper and the silver figures in mind, we find that P. Hibeh 67 and 68 (of 228 B.C.)³¹ yield prices for various units and fabrics of linen which range from 7 drachmas to 11 drachmas, 4 obols. One of these units is the *ιστος*, the "web," the length of which may have been constant.³² The size and quality of the other fabrics, all summed up under the general term *θθονια*, are less clear. To these prices in third-century silver we add the second-century figures for linen units merely designated as *θθονια*, which range from 500 to 2,500 copper drachmas.³³ It is not known which, if any, of the linen units mentioned in the Greek papyri underlies the reckoning of the Demotic receipts; but I feel satisfied with the general correspondence in values which emerges from the comparison of the Greek and Demotic figures. Thus, whatever the size and quality of the linen cloth delivered monthly by our Theban weavers, we may say that it was reckoned in units valued at 2,000 copper drachmas, and this reckoning is entirely consistent with the linen prices found in contemporary Greek documents.

³¹ Bernard P. Grenfell and Arthur S. Hunt, *The Hibeh Papyri I* (London, 1906).

³² Cf. *GO I 266-67*.

³³ See the table of prices in Segrè, *Circolazione monetaria e prezzi nel mondo antico*, pp. 162-63.

RECEIPTS CONCERNING LINEN

1. (MH 528) Year 30 [of Philometor or Euergetes II]

- (1) S_{iy}-p₃-mwt s₃ H_{nsw}-D_{hw}ty
- (2) Pa-D_m3^c s₃ P₃-šr(-n)-Mnt H_wn s₃
- (3) Slw_d dmd s 3 n₃ nty d_d n
- (4) P₃-šr(-n)-H_{nsw} s₃ Pa-tm wn ʿwy
- (5) Pr-ʿ3 1 / ½ / 1 ʿn iw in-k s r
- (6) p₃ pr-ḥd Pr-ʿ3 N_{iw}.t iw-f šp
- (7) ip š_h H_r-s₃-Is s₃ H_{nsw}-t₃y-f-nḥt.t
- (8) r ḥrw-w n ḥ₃.t-sp 30.t ibd 4 šm sw 12

(1) Siephmous, son of Chensthotes, (2) Pasemis, son of Psemmonthes, Ones, son of (3) *Slwd*,¹ total 3 men, say to (4) Psenchonsis, son of Patemis: There is (5) 1 (length of) Pharaoh's linen / ½ / 1 again, you having brought it to (6) the royal treasury of Thebes. It is received (7) on account.² Written by Harsiesis, son of Khonstefnakhte, (8) at their bidding in year 30, Mesore 12.

¹ A name written exactly as this one appears in *MDO 22*, where Mattha read it *Klwd*. But the first sign is shaped so distinctly like *s* and so unlike *k* that it seems necessary to read *Slwd*, although I cannot quote another example of this name.

² The phrase *šp n ip* is a standard formula for acknowledging receipt of payments; it has been surveyed in *WADO*, pp. 62 ff.

2. (MH 508) Year 29 [of Philometor or Euergetes II]

- (1) H_{ryw} s₃ Pa-hb p₃ nty d_d n
- (2) P₃-šr(-n)-ʿ3-pḥty s₃ Ns-Mn wn ʿwy 5
- (3) / 2½ / 5 ʿn iw in-k st p₃ pr-ḥd Pr-ʿ3
- (4) n N_{iw}.t š_h n ḥ₃.t-sp 29 ibd 2 3ḥ sw 22
- (5) š_h Pa-n₃ s₃ H_r-w_d3 r ʿwy 5 / 2½
- (6) / 5 ʿn ḥ₃t-sp 29 ibd 2 3ḥ sw 22

(1) Herieus, son of Pabis, says to (2) Psenapathes, son of Zminis: There are 5 (lengths of) linen (3) / $2\frac{1}{2}$ / 5 again, you having brought them <to> the royal treasury (4) of Thebes. Written in year 29, Paophi 22. (5) Signed,¹ Panas, son of Haryothes, for 5 (lengths of) linen / $2\frac{1}{2}$ (6) / 5 again, year 29, Paophi 22.

¹ Since *sh* may mean “written” or “signed,” I have varied the translation in accordance with what seems to be the more appropriate sense in each case. Note that lines 5 and 6 are written in a different hand.

3. (MH 461) Year 30 [of Philometor or Euergetes II]

(1) Wsr-ḥ3.t s3 Hryw p3 nty ḏd n Ns-Mn
 (2) s3 P3-šr(-n)-c3-pḥty wn ḥd 100 ḥn^c 50 / ḥd 75
 (3) / ḥd 100 ḥn^c 50 cⁿ iw di-k st n-y n sw n c^{wy}
 (4) Pr-c3 $1\frac{1}{2}$ / $\frac{1}{2}$ $\frac{1}{4}$ / $1\frac{1}{2}$ cⁿ n p3y-k 'wd^ct'
 (5) n ḥ3.t-sp 30.t ibd 2 pr sw 1 r ibd 3 pr sw 15
 (6) sh Ns-Mn s3 Pa-b3y r ḥd 150 / ḥd 75
 (7) / ḥd 150 cⁿ n ḥ3.t-sp 30.t ibd 3 šm c^{rky} r ḥ p3 nty sh ḥry

(1) Userhe, son of Herieus, says to Zminis, (2) son of Psenapathes: There are 100 and 50 “silver pieces” / 75 “silver pieces” (3) / 100 and 50 “silver pieces” again, you having given them to me for value of (4) $1\frac{1}{2}$ (lengths of) Pharaoh’s linen / $\frac{1}{2}$ $\frac{1}{4}$ / $1\frac{1}{2}$ again, as your ‘dues’ (5) of year 30, Mechir 1 to Phamenoth 15. (6) Signed, Zminis, son of Pabai, for 150 “silver pieces” / 75 “silver pieces” (7) / 150 “silver pieces” again, in year 30, Epiphi 30, in accordance with what is written above.

¹ The stroke between the numerals 100 and 50 probably represents *hn^c*, as has been pointed out in *MDO*, p. 86.

4. (MH 459) Year 30 [of Philometor or Euergetes II]

(1) Wsr-ḥ3.t s3 Hryw p3 nty ḏd n Ns-Mn
 (2) s3 P3-šr(-n)-c3-pḥty wn ḥd 200 / ḥd 100 / ḥd 200 cⁿ
 (3) iw di-k st n-y n sw n c^{wy} Pr-c3 2
 (4) / 1 / 2 cⁿ n p3y-k 'wd^ct' n ḥ3.t-sp 30.t
 (5) ibd 3 pr sw 15 r tpy šm sw 15
 (6) sh Ns-Mn s3 Pa-b3y r ḥd 200
 (7) / ḥd 100 / ḥd 200 cⁿ n ḥ3.t-sp 30.t ibd 4 šm c^{rky}

(1) Userhe, son of Herieus, says to Zminis, (2) son of Psenapathes:¹ There are 200 “silver pieces” / 100 “silver pieces” / 200 “silver pieces” again, (3) you having given them to me for value of 2 (lengths of) Pharaoh’s linen (4) / 1 / 2 again, as your ‘dues’ of year 30, (5) Phamenoth 15 to Pachons 15. (6) Signed, Zminis, son of Pabai, for 200 “silver pieces” (7) / 100 “silver pieces” / 200 “silver pieces” again, in year 30, Mesore 30.

¹ The payer is the same as in No. 3, and the two payments are made in successive months of the same year.

5. (MH 460; fragment) Year 31 [of Philometor or Euergetes II]

(1) Wsr-ḥ3.t s3 Hryw [p3 nty ḏd n] . . .
 (2) wn ḥd 300 ḥn^c 50 / ḥd 175 [/ ḥd 300 ḥn^c 50 cⁿ] . . .
 (3) n sw n c^{wy} Pr-c3 $3\frac{1}{2}$. . .
 (4) 'wd^ct' n ḥ3.t-sp 30.t tpy šm sw 15 . . .
 (5) sh n ḥ3.t-sp 31 tpy 3ḥ c^{rky}
 (6) sh Ns-Mn s3 Pa-b3y r ḥd . . .
 (7) r ḥ p3 nty sh ḥry n ḥ3.t-sp 31 tpy 3ḥ c^{rky}

PTOLEMAIC RECEIPTS

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(1) Userhe, son of Herieus, [says to] . . . : (2) There are 300 and 50 "silver pieces" / 175 "silver pieces" [/ 300 and 50 "silver pieces" again] . . . (3) for value of $3\frac{1}{2}$ (lengths of) Pharaoh's linen . . . (4) 'dues' of year 30, Pachons 15 . . .¹ (5) Written in year 31, Thoth 30. (6) Signed, Zminis, son of Pabai, for . . . (7) in accordance with what is written above, in year 31, Thoth 30.

¹ The payment of 350 "silver pieces" for $3\frac{1}{2}$ lengths of linen suggests a period of $3\frac{1}{2}$ months, i.e., from Pachons 15 to Mesore 30, and such a period agrees perfectly with the date of the receipt, which was issued in the first month of year 31. This period is a direct continuation of the period covered by Nos. 3 and 4; hence the payer is almost certainly the same.

RECEIPTS FOR VARIOUS TAXES

RECEIPTS FOR THE SYNTAXIS

The syntaxis was an annual subvention which the Ptolemies as well as the Roman emperors made to the Egyptian priesthood. Although this subvention is known from a number of documents, the source of income out of which it was paid remains in doubt. It is, however, very probable that the syntaxis was paid out of the revenue accruing to the state from the administration of temple lands (*ιερά γῆ*) which had passed into the hands of the crown and were administered in the manner of crown land proper.³⁴ Temple land and crown land alike were leased to tenants who paid rent and taxes to the government. Thus the situation underlying the Demotic syntaxis receipts may be understood as one in which tenants cultivating temple land leased to them by the state deliver to the department *ιερατικά* of the royal treasury certain amounts of wheat which are assigned to a syntaxis account. This account is called "the syntaxis of temple of Thebes," that is, "the temple syntaxis of Thebes," not "the syntaxis of the temple of Thebes." In other words, the term denoting the syntaxis does not contain a reference to the great temple of Amun but seems to cover all the temples of the Theban area. As far as our ostraca are concerned, it is the temple of the god Jeme, situated in Jeme, which benefits from the syntaxis.

6. (MH 1723) Second to first centuries B.C.

- (1) in P³-šr(-n)-²Imn-ipy s³ Ns-Mn sw $41\frac{1}{2}$ / $20\frac{1}{2}$ $\frac{1}{4}$
 (2) / sw $41\frac{1}{2}$ 'n hn t³ sntksn.t n ḥ.t-ntr
 (3) n Niw.t n ḥ³.t-sp 30 n p³ f³y m-b³ḥ Dm^c
 (4) st šp n ip
 (5) šḥ Pa-wn s³ Ḥr-s³-²Is n ḥ³.t-sp 30 tpy šm sw 26

(1) Psenamenophis, son of Zminis, has paid $41\frac{1}{2}$ (artabas of) wheat / $20\frac{1}{2}$ $\frac{1}{4}$ (2) / $41\frac{1}{2}$ (artabas of) wheat again of the temple syntaxis (3) of Thebes in year 30 for the offering before (the god) Jeme. (4) They are received on account. (5) Signed, Pagonis, son of Harsiesis, in year 30, Pachons 26.

7. (MH 1238) Second to first centuries B.C.

- (1) r.in ²Imn-ḥtp s³ Pa-nfr P³-šr(-n)-²Is s³ Ḥr hn p³ šm
 (2) n Pr-^c3 r.dī-f n n³ sntksn.w n ḥ.t-ntr n Niw.t n ḥ³.t-sp 33.t
 (3) sw $28\frac{1}{2}$ $\frac{1}{4}$ / sw $14\frac{1}{2}$ $\frac{1}{2}$ / sw $28\frac{1}{2}$ $\frac{1}{4}$ 'n
 (4) st šp n ip šḥ Ḥr s³ P³- ——— n ḥ³.t-sp 33.t tpy šm sw 15

(1) Amenotnes, son of Panouphis, (and¹) Psenesis, son of Horus, have paid of the harvest (2) of Pharaoh which he (*sic*) has given for the temple syntaxis of Thebes in year 33,

³⁴ Cf. Rostovtzev, *Göttingische gelehrte Anzeigen*, 1909, pp. 621-28, and S. L. Wallace, *Taxation in Egypt from Augustus to Diocletian* (Princeton, 1938) p. 240.

DEMOTIC OSTRACA FROM MEDINET HABU

(3) $28\frac{1}{2} \frac{1}{4}$ (artabas of) wheat / $14\frac{1}{2} \frac{1}{4}$ (artabas of) wheat / $28\frac{1}{2} \frac{1}{4}$ (artabas of) wheat again. (4) They are received on account. Signed, Horus, son of P——, in year 33, Pachons 15.

¹ Unless we assume a filiation containing the names of grandfather and great-grandfather, two payers must be named here despite the singular *r.dh-f* in line 2.

8. (MH 2365) Second to first centuries B.C.

- (1) in Hr s3 ʿImn-ḥtp n p3 šm n p3 tš n Pr-ḥ.t[-Hr]
 (2) ḥn t3 sntksn.t n ḥ.t-ntr n Niw.t
 (3) n ḥ3.t-sp 36 sw $2\frac{1}{2}$ / sw $1\frac{1}{2}$ / sw $2\frac{1}{2}$ ʿn
 (4) n p3 f3y Dm^c st šp n ip
 (5) šḥ Pa-wn s3 Hr-s3-ʿIs n ḥ3.t-sp 36 tpy šm sw 22

(1) Horus, son of Amenotnes, has paid for the harvest of the district of Pathyris¹ (2) in the temple syntaxis of Thebes (3) in year 36, $2\frac{1}{2}$ (artabas of) wheat / $1\frac{1}{2}$ (artabas of) wheat / $2\frac{1}{2}$ (artabas of) wheat again (4) for the offering of Jeme. They are received on account. (5) Signed, Pagonis, son of Harsiesis, in year 36, Pachons 22.

¹ In order to account for a similar reference to the Pathyrite nome, Mattha (*MDO*, p. 149) adopted a suggestion by Gerhard in *Philologus* LXIII (1904) 531 to the effect that Jeme-Memnonia although part of the Theban district was included in the administration of the Pathyrite nome. On the other hand, Wilcken argued in *UPZ* II 174 that Memnonia extended into both districts in such a manner that the northern half belonged to Περὶ Θήβας and the southern to Παθυρίτης. The problem of the boundaries of Jeme has been discussed at length by André Bataille in *Les Memnonia* (Cairo, 1952) pp. 40–60. Bataille's conclusions are similar to those of Gerhard.

9. (MH 462) Second to first centuries B.C.

- (1) in Dhwt-y-sdm s3 ʿIy-m-ḥtp
 (2) sw $\frac{1}{2} \frac{1}{2}$ / $\frac{1}{2} \frac{1}{2}$ / $\frac{1}{2} \frac{1}{2}$ ʿn
 (3) nty šḥ r ʿIy-m-ḥtp s3 P3-šr(-n)-ʿImn
 (4) r t3 stksn.t n ḥ.t-ntr n
 (5) Niw.t r p3 šm n ḥ3.t-sp 9.t
 (6) šḥ P3- ——— s3 P3-šr(-n)- ———
 (7) n ḥ3.t-sp 9.t ibd 4 šm sw 28

(1) Thotsythmis, son of Imouthes, has paid (2) $\frac{1}{2} \frac{1}{2}$ (artabas of) wheat / $\frac{1}{2} \frac{1}{2}$ / $\frac{1}{2} \frac{1}{2}$ (artabas of) wheat again, (3) which are written against Imouthes,² son of Psenamounis, (4) for the temple syntaxis of (5) Thebes for the harvest of year 9. (6) Signed, P——, son of Psen——, (7) in year 9, Mesore 28.

¹ The halved sum is short by $\frac{1}{4}$. Such small inaccuracies in noting down the halved sums are common.

² This probably means “which Imouthes owed” (cf. Spiegelberg, *Gram.* § 281, and *Bürgsch.* p. 177). If so, Imouthes' debt is now being paid by his son Thotsythmis.

RECEIPTS FOR THE TAX OF YEAR X

The following two receipts are for an unspecified tax which is merely called “the tax of year X.” Comparable Greek receipts are those for *τελος* which can be found in *GO* I 306, where Wilcken suggested that they might represent taxes on trades.

A close Demotic parallel to No. 10 is *MDO* 192, which begins with the same personal name—Horus, son of Paos—and is written in a very similar hand. A noteworthy feature of No. 11 is the payment of interest which accompanies the tax payment. A parallel case is *Tor.* D55. The handwriting of both ostraca suggests the first century B.C.

PTOLEMAIC RECEIPTS

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10. (MH 501)

First century B.C.

- (1) Hr s3 Pa-hr Ns-n3y-w-hmn.w
- (2) s3 Krr n3 nty dd n Hr s3 P3y-k3
- (3) irm Wn-nfr <s3> P3-hbr wn sttr 7.t
- (4) / kd 14 / sttr 7.t 'n sp n
- (5) ip hn p3 dny n h3.t-sp 10.t
- (6) sh n h3.t-sp 10.t tpy pr sw 16
- (7) 'n r.di-tn n ibd 2 pr sttr 7.t / kd
- (8) 14 / sttr 7.t 'n p3y-w mh
- (9) sttr 14
- (10) sh n h3.t-sp 10.t ibd 2 pr 'rky

(1) Horus, son of Paos, (and) Snachomneus, (2) son of Krour, say to Horus, son of Pikos, (3) and Onnophris, <son of> Pashber: There are 7 staters (4) / 14 kite / 7 staters again, received on (5) account, of the tax of year 10. (6) Written in year 10, Tybi 16. (7) Likewise, you gave in Mechir, 7 staters / 14 (8) kite / 7 staters again. Their total, (9) 14 staters. (10) Written in year 10, Mechir 30.

11. (MH 2932)

First century B.C.

- (1) Pa-iry s3 Pa-Mnt irm P3-sr(-n)-Mn s3 P3y-k3
- (2) n3 nty dd n Pa-Dm^c s3 Ns-n3y-w-hmn.w-lw
- (3) wn sttr 8.t ms kd ½ sp n ip hr p3 dny
- (4) n h3.t-sp 15.t
- (5) sh n h3.t-sp 15.t ibd 2 sm sw 11

(1) Paeris, son of Pamonthes, and Psemminis, son of Pikos, (2) say to Pasemis, son of Snachomneus: (3) There are 8 staters (and) interest of ½ kite received on account for the tax (4) of year 15. (5) Written in year 15, Payni 11.

RECEIPT FOR THE SALT TAX

Six salt tax receipts similar to our No. 12, and all from the third century B.C., are *MDO* 132-37, and comparable Greek receipts are *GO* 305-16. Mattha has repeated a suggestion made by Milne in 1913 (*Tor.* p. 98) to the effect that this tax was paid by the dealers for the right to sell salt. But we know today that in the Ptolemaic period the salt tax was a capitation tax paid by the entire adult population with the exception of a few privileged people who were especially exempted from it (see Wallace, *Taxation in Egypt*, pp. 183 ff., and Préaux, *L'Économie royale des Lagides*, pp. 249-52).

12. (MH 2190)

Year 28 of Philadelphus

- (1) in T3-sr.t(-n)-Mnt t3 rmt.t P3-di-Mn s3 Wsr-Hp
- (2) hd ¼ r hd hm3 n h3.t-sp 27 sh P3-sr(-n)-Mn
- (3) s3 Hrd- ——— n h3.t-sp 28 tpy [3h sw 5]
- (4) ◀ KH ΘAYT €
- (5) ———

(1) Semmonthis, the wife of Petemini, son of Userhape, has paid (2) ¼ silver for salt silver¹ of year 27. Signed, Psemminis, (3) son of Hrd- ———, in year 28, [Thoth 5]. (4) (Greek) Year 28, Thoth 5. (5) (Greek) ———.²

¹ Perhaps p3 hm3 rather than hd hm3 ?

² Below line 5 there is the Greek sign for 3 obols; it proves that the "silver" in line 2 is the silver kite, ¼ kite being the same as 3 obols.

RECEIPT FOR STRAW

13. (MH 1258)

Ptolemaic

- (1) in Pa-ḥr-^c3 s3 P3-šr(-n)-Mn
 (2) ḥn^c 2Imn-ḥtp s3 P3-di-Mn 3th
 (3) th 3 ḥr ḥ3.t-sp 6 ibd 3 pr sw 14
 (4) šḥ Hryw P3-šr(-n)-Mn

(1) Pa-ḥr-^c3, son of Psemminis, has paid (2) together with Amenothēs, son of Peteminis, (3) 3 loads of straw¹ for year 6, Phamenoth 14. (4) Signed, Herieus, <son of> Psemminis.

¹ Two similar receipts for straw are *MDO* 261 and 262. Greek receipts for this tax, the ἀχυρικά, are numerous (cf. Wallace, *op. cit.* pp. 25 and 367, n. 23; Préaux, *Les ostraca grecs de la collection Charles Edwin Wilbour au Musée de Brooklyn* [New York, 1935] pp. 96–100). A fine example of Fayumic ⲁⲧⲉⲗ ⲛⲧⲱⲗ, not recognized in the publication, is in W. H. Worrell, *Coptic Texts in the University of Michigan Collection* (Ann Arbor, 1942) p. 195, No. 12, line 3. I owe this reference to H. J. Polotsky.

RECEIPT FOR THE nḥb-TAX

14. (MH 1490)

Ptolemaic

- (1) in P3-šr(-n)-p3-mwt s3 Ns-n3y-w-ḥmn.w [ḳd 4 /]
 (2) sttr 2.t / ḳd 4 ʿn n ḥd nḥb . . .
 (3) šḥ Ns-n3y-w-ḥmn.w s3 Ns-Mn n ḥ3.t-sp . . .

(1) Psenpmou,¹ son of Snachomneus, has paid [4 kite /] (2) 2 staters / 4 kite again for silver of nḥb.² . . . (3) Signed, Snachomneus, son of Zminis, in year . . .³

¹ For another occurrence of this name see *Tor.* p. 36.

² Other receipts for this obscure tax are *MDO* 214–19 and *WADO* 31–34.

³ The ends of lines 2 and 3 are broken off.

RECEIPT FOR WHEAT

15. (MH 2391)

Ptolemaic

- (1) P3-whr ——— sw 1ḫ
 (2) šḥ P3-whr ——— ḥ3.t-sp 9 ibd 2 3ḥ sw 12
 (3) šḥ ʿ3-pḥty s3 'P3-šr(-n)-2Imn'

(1) Pouoris ——— wheat 1ḫ. (2) Signed, Pouoris ——— year 9, Paophi 12.
 (3) Signed, Apathes, son of 'Psenamounis'.

RECEIPT FOR WINE

This is a receipt for a quantity of wine paid for “Pharaoh’s tax.” It is difficult to say which of the several wine taxes is meant here. The vineyard taxes which occur in Greek documents under the names ὑπὲρ ἀμπελώνων, ὑπὲρ γεωμετρίας ἀμπελώνων, οἴνου τέλος, ἐπαρούριον were usually paid in money, not in kind (see *GO* I 147, 157, and 270; Wallace, *op. cit.* pp. 47–59). The wine tax paid in kind was the *apomoira*, the tithe on vine and garden land, which in Demotic is called “the tenth” or “the portions” (e.g. *MDO* 112A and 114; *Tor.* D5). Since neither term is present here, we cannot say that the *apomoira* is meant.

16. (MH 486)

Ptolemaic

- (1) . . . s3 P3-šr(-n)-Mn sm
 (2) r Dḥwty-sdm s3 2Iy-m-ḥtp tw-y
 (3) mḥ n p3 dny Pr-^c3 n irp
 (4) 100 ḥn n3 irp.w r.in-k r Nīw.t

PTOLEMAIC RECEIPTS

15

- (5) irm n3y-k sn.w n p3 tš
 (6) Pr-ḥ.t-Ḥr
 (7) šḥ ḥ3.t-sp 1.t ibd 3 pr sw 22

(1) . . . ,¹ son of Psemminis, greets (2) Thotsythmis, son of Imouthes: I am (3) paid for Pharaoh's tax of wine (4) 100 (jars)² from the wine which you have brought to Thebes (5) together with your brothers from the district of (6) Pathyris. (7) Written in year 1, Phamenoth 22.

¹ The upper right-hand corner, with the beginning of line 1, is broken off.

² Or *keramia*; see *Tor.* D45, n. 6.

RECEIPTS FOR THE TAX ON PALM TREES

These two receipts for palm tax recall the Greek receipts *ὑπὲρ φοινικῶνων* and *ὑπὲρ γεωμετρίας φοινικῶνων* (cf. *GO I* 313–19; Préaux, *Les ostraca grecs ... au Musée de Brooklyn*, pp. 68–72; *Strassb. G. O.* 35). Other Demotic receipts for the palm tax are *MDO* 12, 13, 73, 74, 77, and 78, all of Roman date. The first of our two undated pieces may be late Ptolemaic. The second looks Roman. These receipts represent one of the several money taxes on vine and garden land mentioned in connection with our wine receipt (No. 16).

17. (MH 4269)

Late Ptolemaic?

- (1) . . . s3 Pa-Dm^c irm P3-šr(-n)-Mnt
 (2) . . . ḥr bny.t n ḥ3.t-sp 23.t sttr 1.t ḳd ½
 (3) obol 4.t n Pa-Mnt s3 3Imn-ḥtp irm Ḥnsw-t3y-f-nḥt.t
 (4) šḥ n ḥ3.t-sp 24.t tpy pr sw 14

(1) . . . ,¹ son of Pasemis, and Psemmonthes (2) . . . for palm (tax) of year 23, 1 stater, ½ kite, (3) 4 obols, to Pamonthes, son of Amenoths, and Khonstefnakhte. (4) Written in year 24, Tybi 14.

¹ The beginnings of lines 1 and 2 are lost.

18 (MH 512)

Roman?

- (1) Ḥr s3 P3y-k3 s3 Pa-n3-nḥt.w
 (2) ḥr bny ltm n ḥ3.t-sp 14
 (3) ḳd 1.t obol 5.t / ḳd ½ obol 2.t ½
 (4) / ḳd 1.t obol 5.t 3n šḥ n ḥ3.t-sp 15 ibd 2 3ḥ sw 22

(1) Horus, son of Pikos, son of Panechates, (2) for *ltm*-palm (tax)¹ of year 14, (3) 1 kite, 5 obols / ½ kite, 2½ obols (4) / 1 kite, 5 obols again. Written in year 15, Paophi 22.

¹ Or "palm and *ltm*-tree (tax)"? On the *ltm*-tree see Spiegelberg, *Der ägyptische Mythos vom Sonnenauge* (Strassburg, 1917) p. 199; the fruit of the tree is eaten, and a drink is made of the juice; the tree's timber is used for musical instruments and other objects.

II

ROMAN RECEIPTS

NOTES ON THE POLL TAX AND OTHER CAPITATION TAXES

IN ROMAN EGYPT the poll tax was paid by all males between the ages of fourteen and sixty. Exempted from it were Roman citizens and certain other privileged persons.¹ Greek and Demotic receipts for the poll tax are very numerous and testify to the pre-eminence of this tax among the money taxes. The rate of the poll tax was not uniform; it varied even within the limits of the Theban nome. It is difficult to obtain a clear picture of the rates, for the tax was often paid in instalments, and the receipts for the instalments bear no reference to the required total. For Jeme-Memnonia Wilcken calculated an average annual rate of 16 drachmas, but Milne placed it at 24 drachmas.² On the whole, the figure 16 is the one that emerges most frequently from Upper Egyptian poll-tax receipts. About half of the poll-tax receipts here published are for 8 drachmas, and these undoubtedly represent instalments. Many others are for 16 drachmas. Two receipts acknowledge payments of 20 drachmas.

The dates of the receipts here published range from the reign of Augustus to that of Claudius. With few exceptions, those from the reign of Augustus omit the emperor's name. On the other hand, receipts from the time of Tiberius and later as a rule mention the emperor. I believe that all the receipts that lack the reference to Caesar may safely be attributed to Augustus, not only those which owing to their high regnal dates can belong to no other reign.

Many of the poll-tax receipts were issued by the bank to which the money had been paid and which is identified as the "bank of the northern houses." Most of these bank receipts bear no signature. When a signature occurs, it is, by analogy with Greek ostraca, that of the banker, the *trapezites*. Thus the banks functioned as tax collectors, without, however, assuming the responsibilities of the tax officials proper.³ Some receipts lack all reference to a bank or a tax collector. Yet others are issued over the signature of a tax collector, who is, however, not identified by any title. Such receipts are worded either in the personal form "A says to B: I have received from you" or in the impersonal "A has paid," ending with the tax collector's signature.

In some receipts the taxpayer is described as being "among the men of NN." Thompson took this phrase to mean that the taxpayer was a cleruch enrolled in a company called after its captain.⁴ Mattha suggested that it identified the taxpayer as a day laborer on another man's estate.⁵ Both suggestions are disproved by the evidence of poll-tax receipt *MDO* 183, where the phrase "among the men of NN" is applied to a *weaver*. Before a new explanation is advanced, the following circumstances (which apply to all poll-tax receipts that I have seen) must be noted. (1) The phrase is found only in receipts from the time of Augustus. (2) It occurs mostly, but not exclusively, in receipts for the poll tax. There are among the ostraca here published a few receipts for the land tax paid in money which also have it. (3) It does not occur

¹ On the whole question of exemption from the poll tax see Wallace, *Taxation in Egypt*, pp. 117 ff.

² See *GO* I 236; *Tor.* p. 119; Wallace, *op. cit.* p. 130. The rate of 24 drachmas is obtained from receipts of the time of Trajan; but all our receipts are earlier. One must reckon with the possibility that the rate varied from time to time as well as from place to place.

³ Cf. Wallace, *op. cit.* p. 287.

⁴ *Tor.* p. 25.

⁵ *MDO*, p. 88.

in receipts for the land tax paid in kind; nor is it found in receipts which acknowledge payment of the poll tax along with other taxes. (4) The phrase is absent wherever a receipt is issued in the name of a tax collector. There is only one case which may represent an exception; this is our No. 20, which has a signature at the bottom, but the signer's title is not given. (5) Bank receipts which do not have a banker's signature sometimes contain the phrase. (6) It also occurs in some of those receipts which lack all reference to bank or tax collector.

What then is the meaning behind this specialized and limited use of the formula? It seems particularly striking that all receipts in which the formula appears are from the time of Augustus and that, with the exception of the one obscure signature mentioned above, the phrase is absent from receipts bearing the signature of a banker or other tax collector. From these circumstances I am inclined to conclude that "NN" is himself a tax collector and that the designation of the taxpayer as one "among the men of NN" identifies him as belonging to a group of taxpayers listed in the village register as liable to the poll tax, for whose payments this particular tax collector is responsible.

At this point we might consider the question whether the poll-tax collectors in the reign of Augustus were tax farmers or regular government officials. It is well known that the Ptolemaic system of tax farming was, in the Roman period, gradually converted into a system of direct collection by government officials.⁶ The time of Augustus is transitional in this respect, and the evidence from his reign does not suffice to determine accurately the stages of this change as it affected the different taxes. Greek and Demotic tax ostraca from the time of Augustus for the most part do not name the tax collectors, and the title *practor* is not met with until the reign of Tiberius. Thus it seems impossible either to affirm or to deny that a poll-tax collector in the reign of Augustus was a government official rather than a tax farmer. However, the very fact that the time of Augustus represents a transitional phase might be adduced to explain why the phrase "among the men of NN," in which I propose to see a reference to a tax collector, appears only in this particular period; for such a phrase, if it has the meaning here suggested, is suited to a time in which the tax-collecting methods are in flux, with direct collection by government officials not yet fully developed, and when the occasional tax collectors mentioned in the ostraca are not yet specifically identified by titles such as *practor*.

In No. 29, a bank receipt for what is almost certainly a payment of the poll tax, a surcharge of $\frac{1}{2}$ kite and $1\frac{1}{2}$ obols is paid together with the sum of 20 drachmas. This is the only such instance among our ostraca, but surcharges (*προσδιαγραφόμενα*) on a variety of taxes are often mentioned in Greek and Demotic documents. A list of Demotic receipts with surcharges has been compiled by Mattha,⁷ who also gave the correct reading of the formulae which designate these additional payments, for example *irm p wt a h ob. 1.t $\frac{1}{2}$ a t sttr 1.t*, meaning "together with the surcharge at the rate of $1\frac{1}{2}$ obols to each stater," and disposed of Revillout's erroneous "versement à Alexandrie." It is unfortunate that Revillout's misreading of this formula has been allowed to stand for so long and to mislead classical scholars in their treatment of the surtaxes.⁸ But at last the ghost has been laid, and we can now observe the surtax rates in Demotic ostraca as clearly as in their Greek counterparts. The rate of $1\frac{1}{2}$ obols to 1 stater, representing a surtax of $\frac{1}{8}$, is the one most frequently found in Demotic receipts as well as in Greek taxation documents. Beyond the question of rates, however, lies the wider problem of the origin and purpose of the various surcharges, and this is still largely obscure.⁹

⁶ See GO I 572 ff.; Rostovtzev, *Geschichte der Staatspacht in der römischen Kaiserzeit* (Leipzig, 1904) pp. 463 ff.; F. Oertel, *Die Liturgie* (Leipzig, 1917) pp. 195 ff.; Wallace, *op. cit.* pp. 286 ff.

⁷ MDO, pp. 76-78.

⁸ E.g. Tait, *Greek Ostraca in the Bodleian Library* I 87-88; Wallace, *op. cit.* pp. 325-26.

⁹ A good summary of the problem will be found in Wallace, *op. cit.* esp. pp. 324-30.

The poll tax was often paid simultaneously with other common taxes, such as the dike tax and the bath tax. In the Roman period the dike tax (*χωματικόν*) was a capitation tax levied throughout Egypt at the uniform annual rate of 6 drachmas and 4 obols. Wallace has pointed out that this tax should not be thought of as an *adaeratio* of either the *πενθήμερος*, the five days of labor annually required in the Fayyum for the maintenance of the dikes, or of its Upper Egyptian equivalent, the quantitative assessment of dike work in terms of a number of *naubia* to be thrown up on the embankments.¹⁰ The uniform rate of 6 drachmas and 4 obols which has been found in the Greek sources is confirmed by the Demotic receipts, the majority of which are for "1 stater, 1 kite, 4 obols." Some dike-tax receipts contain smaller payments, and these undoubtedly are instalments.

No such uniformity prevailed with regard to the bath tax which the Roman administration introduced for the maintenance of the public baths. Conditions pertaining to the levying of this tax differed considerably in different parts of Egypt. For most of the Theban region an annual rate of 2 drachmas has been found, and this is the sum which we encounter most often in the Demotic bath-tax receipts from Jeme. But even if no larger sums occur, it is not altogether impossible that the sum of 2 drachmas represents an instalment.¹¹

We now come to those capitation taxes which are limited to certain classes or professions, notably the taxes on trades. In our ostraca they are represented by the taxes on weavers, house builders, and hay sellers. Also included in this section are specimens of the taxes on priests and of the burial tax.

The assessment of taxes on trades took the nature and volume of the business into account. Hence the rates were bound to vary considerably. The weavers' tax is illustrated by numerous Greek and some Demotic receipts which suggest a variety of rates, and the principles governing their assessment are far from clear.¹² Small fractional sums for this tax are sometimes paid together with other taxes (e.g. No. 54) in which case they undoubtedly represent instalments. But even when we have the round sum of 4 staters, as in No. 55, we cannot say that this is the annual rate. For the time being we must be satisfied to add our three examples of the weavers' tax to the three published by Mattha.¹³

The house-builders' tax (*τέλος οικοδόμων*) is only scantily represented. Two Greek ostraca¹⁴ record payments of 18 drachmas, 2 obols, and 22 drachmas respectively. Our two Demotic receipts belong to one man—Pamonthes, the younger, son of Amonius—and were issued in the same year, the 29th year of Augustus. One (No. 57) acknowledges the payment of 1 stater in Payni and of 2 staters in Epiphi. The other (No. 58) is for the sum of 2 staters paid in Tybi. Together they yield a total of 5 staters, or 20 drachmas, paid in three instalments within one year.

Whether the hay sellers in receipts Nos. 59–60 can be equated with the Greek pulse sellers (*ἀθηροπῶλαι*) for whom tax payments are recorded¹⁵ I do not know.

Next we have two receipts dealing with payments for the priesthood. In the first (No. 61) a certain Harsiesis, son of Pikos, pays the sum of 4 drachmas "for dues of the *phylarchos* of the 3d phyle in year 29."¹⁶ The reference to "year 29" suggests an annual tax rather than a non-recurring fee for entrance into the priestly office; but this is quite uncertain. Such an annual

¹⁰ *Ibid.* pp. 140–43.

¹¹ Cf. *ibid.* p. 157, where the possibility of a rate of 4 drachmas for Memnonia is suggested.

¹² See *ibid.* pp. 193–99.

¹³ *MDO* 182–84.

¹⁴ Wallace, *op. cit.* p. 204.

¹⁵ *Ibid.* p. 207. Other Demotic examples of the hay-sellers' tax are *MDO* 171–74.

¹⁶ Literally "for the thing of the *phylarchos* . . ."

tax was the *ἐπιστατικὸν ἱερέων*, to which all priests were subject.¹⁷ Even less can be said about the second receipt (No. 62), which records a payment of 7 drachmas and 3 obols “for the phyles of (the god) Jeme in year 14.”

The two receipts for the burial tax (Nos. 63–64) raise several questions. They are written in the same hand and were issued in the same year by the same collegium of tax collectors and for the same sums. The title of the collegium is perhaps “agents of the necropolis,” but the reading is quite uncertain. No. 63 reads:

Kalasis, son of Horus, and his colleagues, the ‘agents’ of the necropolis, say: We are paid the tax of the chief of the necropolis of Pasemis, son of Pamonthes, son of *Ms-wr*, which amounts to 3 staters / 1 stater, 1 kite / 3 staters again. Written in year 43, Tybi 12, of Caesar.

Two things are to be noted here. First, the name of the tax is “tax of the chief of the necropolis,” and, second, the tax collectors name not the person to whom they are issuing the receipt but only the person on whose behalf the payment has been made. Compare this with the similar Demotic receipt *MDO* 91, also of Roman date, which, as translated by Mattha, reads:

It is Asklas (son of) Deho and his colleagues the agents who declare to Tshenpamont: We are paid in full the copper of (the) chief(?) of (the) necropolis(?) for(?) Pshenese. Written in year 4 of Domitian our lord the august god on Thowt 28.

Here both the taxpayer and the person for whom the payment is made are mentioned by name. That the latter person is the deceased whose body has been brought into the necropolis is implied in the situation. And that this is truly so can be seen from the Ptolemaic receipts of this type, which are quite explicit, for example *MDO* 88, in Mattha’s translation:

Amenhotep son of Paret has paid $\frac{1}{2}$ (?) silver kite for (the) silver of (the) chief of (the) necropolis in the name of Belle(?) the inhabitant of Tsitime(?) who was brought into the necropolis. Signed, Petemes-tow son of *P-wrm* in year 24 on Pakhons 30 of King Ptolemy son of Ptolemy and Ptolemy his son.

Returning to our No. 63, we are now in position to conclude that in this receipt (as also in No. 64) the name of the taxpayer, which should come before the phrase “we are paid,” has been omitted, while the person named—Pasemis, son of Pamonthes—is the deceased. Our next question concerns the identity of the taxpayer. Is he a relation of the dead man, and is he paying a fee to have his kinsman buried? Or is he an undertaker who pays a tax for each burial which he performs? In publishing four Ptolemaic receipts of the type quoted above, Spiegelberg¹⁸ identified the taxpayers as “Totenbestatter” (*νεκροτάφοι*) who pay a fee for each burial; and he compared these receipts to the Greek receipts for *τέλος ταφῶν* of the second century after Christ which Wilken published.¹⁹ These Greek receipts were issued by tax collectors who are called *ἐπιτηρηταὶ τέλους ἱματιοπωλῶν*, and the texts are understood as referring to fees paid by the clothiers who provided the burial shrouds. And these clothiers Spiegelberg compared with the Ptolemaic undertakers—the *choachytes*, *paraschistes*, and *taricheutes*. Mattha did not accept Spiegelberg’s equation of the two groups of receipts. However, his argument that the Ptolemaic receipts lack all reference to cloth dealers and that in one instance (*MDO* 89) the payer is a female water pourer misses its mark; for it is precisely the water pourers and similar personnel whom Spiegelberg had in mind in making the comparison. I am inclined to accept Spiegelberg’s view that the burial tax of the Ptolemaic receipts is analogous to the burial tax of the Greek ostraca, in other words that the payers are in all cases undertakers of one kind or another and that the fees they pay for the burials constitute a trade tax. It seems

¹⁷ See Wallace, *op. cit.* pp. 252–54.

¹⁸ *ZÄS* LIII (1917) 120–22.

¹⁹ *GO* I 304 ff. and II, Nos. 658, 1062, 1065, 1462, 1463, 1585, 1591. The fee is 2 drachmas per burial. With one exception (No. 1463) the names of the deceased are not given, but the payers are identified by name.

to me that the Demotic receipts of Roman date tip the scales in favor of this view. For in their formulae they show on the one hand that they continue the Ptolemaic situation (for instance in retaining the Ptolemaic designation of the tax as "tax of the chief of the necropolis") and on the other hand they closely agree with the Greek receipts of Roman date. Moreover, the Greek receipts are not restricted to the group dealing with the fees of the shroud dealers. The following Greek receipt of the first century of our era is unmistakable evidence for the tax on undertakers:

Ψενετύμις Πικόρφιος καὶ τῶν μετόχων Σενβουχ(ει) Παμ(ώνθου) χαίρ(ειν) ἔχειν παρὰ σοῦ τὸ τέλ(ος) τῶν νεκροτ(άφων) ὑπ(έρ) Παμώνθ(ου) Πετενεφώτ(ου) ἀργυρίου δραχ(μάς) ε. . . . Πλήνις Χαρμ() ἔγραψε ὑπὲρ αὐτῶ(ν). ← λ ζ Καίσαρος Ἐπειφ ἰῆ.²⁰

Psenetyimis, son of Pikorphis, and his colleagues, to Senbouchis, son of Pamonthes: Greetings. We have received from you the tax of the undertakers for Pamonthes, son of Petenephos, (amounting to) 5 silver drachmas, etc.

This receipt from the 37th year of Augustus agrees well with our two Demotic receipts of the same reign (Nos. 63–64), although there are some differences in formulation. The Greek receipt does not identify the tax collectors by title but names both taxpayer and deceased. The Demotic receipts identify the tax collectors but name only one person, who, as concluded above, is probably the deceased rather than the taxpayer. And here we should note that the individual named in No. 63 is an old acquaintance—Pasemis, son of Pamonthes, son of 'Ms-wr'—for whom we have numerous receipts ranging in date from the 26th to the 40th year of Augustus and in whom we are inclined to see a farmer who breathed his last and was buried in the 43d year of Augustus. The sum in the Greek receipt is 5 drachmas, whereas in the group of Greek receipts from the second century of our era it is 2 drachmas per burial. The two Demotic receipts, on the other hand, each quote 3 staters. We can only draw attention to these figures without offering any explanation beyond saying that rates were bound to vary and that it is not through the sums that the identity of this tax can be established. For the time being we feel that the Demotic receipts, both of Ptolemaic and of Roman date, have enough in common with the Greek receipts dealing with burials to make it appear probable that they all refer to the same type of tax, namely a tax levied on persons professionally connected with burials rather than on kinsmen of the deceased.

RECEIPTS FOR THE POLL TAX AND OTHER CAPITATION TAXES

RECEIPTS FOR THE POLL TAX

19. (MH 507)

Year 6 [of Augustus]

(1) Glyn s3 'Imn-ḥtp hr p3y-f ḥmt n 'pi.t

(2) n ḥ3.t-sp 6 sttr 2.t ḥn n3 rmt.w n Ḥr-s3-'Is

(3) s3 Ḥnsw-t3y-f-nḥt.t

(1) 'Kleon',¹ son of Amenotnes, for his copper of poll (2) of year 6, 2 staters, among the men of Harsiesis, (3) son of Khonstefnakhte.

¹ Cf. *Tor.* D16.

20. (MH 1926)

Year 23 [of Augustus]

(1) Dḥwty-sdm s3 Pa-Dm^c s3

(2) Dḥwty-sdm ḥn p3 ḥd n 'pi n

(3) Dm^c n ḥ3.t-sp 23.t ḥn n3 rmt.w n

²⁰ Tait, *Greek Ostraca in the Bodleian Library* I 160, No. 51.

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- (4) Ns-n3y-w-hmn.w sttr 2.t / 1.t / 2.t ʿn
 (5) sh n h3.t-sp 23.t ibd 4 šm sw 10
 (6) sh ʿIn-mwt

(1) Thotsythmis, son of Pasemis, son of (2) Thotsythmis, of the silver of poll of (3) Jeme in year 23, among the men of (4) Snachomneus, 2 staters / 1 / 2 again. (5) Written in year 23, Mesore 10. (6) Written by In-mut.

21. (MH 119)

Year 24 [of Augustus]

- (1) P3-di-iry-hms-nfr s3 P3-di hn
 (2) p3 hmt n ʿpi.t n h3.t-sp 24 sttr 2.t
 (3) / 1.t / sttr 2.t ʿn hn n3 rmt.w n Hr-s3-ʿIs
 (4) s3 Hnsw-t3y-f-nht.t sh n h3.t-sp 24 ibd 4 pr sw 22
 (5) ʿn n ibd 3 šm sw 5 sttr 2.t / 1.t / sttr 2.t ʿn

(1) Patraensnouphis, son of Pates, of (2) the copper of poll of year 24, 2 staters (3) / 1 / 2 staters again, among the men of Harsiesis, (4) son of Khonstefnakhte. Written in year 24, Pharmouthi 22. (5) Likewise, on Epiphi 5, 2 staters / 1 / 2 staters again.

22. (MH 1745)

Year 24 [of Augustus]

- (1) r.in Pa-Mnt p3 hm s3 3mwnys
 (2) hr p3 hmt n ʿpi.t n h3.t-sp 24
 (3) sttr 4.t / sttr 2.t / sttr 4.t ʿn
 (4) hn n3 rmt.w n Hr-s3-ʿIs s3 Hnsw-t3y-f-nht.t
 (5) sh n h3.t-sp 24 ibd 2 šm sw 17

(1) Pamonthes the younger, son of Amonius, has paid¹ (2) for the copper of poll of year 24, (3) 4 staters / 2 staters / 4 staters again, (4) among the men of Harsiesis, son of Khonstefnakhte. (5) Written in year 24, Payni 17.

¹ Here begin the receipts that use the verb *in* or *di* or *wt*, "to pay," in the hard-to-explain emphatic form. The previous ones lacked a verb. Sethe referred to this use of the form in *Bürgsch.* p. 7, n. 1, and Mattha discussed it in *MDO*, p. 23.

23. (MH 2617)

Year 18 [of Augustus]

- (1) r.di Pa-tm s3 P3-di-Mn hn p3 ʿhmt¹
 (2) n ʿpi.t n h3.t-sp 18 sttr 4 / 2.t /
 (3) sttr 4 ʿn sh n h3.t-sp 18 ibd 3 šm sw 14
 (4) sh ——— s3 P3-di-Hnsw

(1) Patemis, son of Peteminis, has paid of the 'copper'¹ (2) of poll of year 18, 4 staters / 2 / (3) 4 staters again. Written in year 18, Epiphi 14. (4) Signed, ———, son of Petechonsis.

¹ Here and in No. 24 the writing of the group read as *hmt* looks strange and might be a different word, perhaps the word read *hn.t* by Mattha and discussed by him in *MDO*, p. 140.

24. (MH 2941)

Year 19 [of Augustus]

- (1) r.di Pa-Mnt s3 Pa-iry s3 Wn-nfr [hn]
 (2) p3 ʿhmt¹ n ʿpi.t n h3.t-sp 19 sttr 2.t / 1.t [/ sttr 2.t ʿn]
 (3) sh n h3.t-sp 19 ibd 2 šm sw 12

(1) Pamonthes, son of Paeris, son of Onnophris, has paid [of] (2) the 'copper' of poll of year 19, 2 staters / 1 [/ 2 staters again].¹ (3) Written in year 19, Payni 12.

¹ The left-hand edge of the sherd is broken off.

25. (MH 2631) Year 26 [of Augustus]

- (1) r.in Pa-Ḍm^c s3 Pa-Mnt r p3 šhn
- (2) n n3 'wy.w mḥty.w ḥr p3 ḥd n
- (3) 'py.t n ḥ3.t-sp 26 ḥn n3 rmt.w n Ḥr-s3-'Is s3
- (4) Ḥnsw-t3y-f-nḥt.t sttr 2.t / sttr 1.t / sttr 2.t 'n šh n
- (5) ḥ3.t-sp 26 tpy šm sw 29

(1) Pasemis, son of Pamonthes, has paid to the bank (2) of the northern houses¹ (3) for the silver of poll of year 26, among the men of Harsiesis, son of (4) Khonstefnakhte, 2 staters / 1 stater / 2 staters again. Written in (5) year 26, Pachons 29.

¹ The expression "northern houses" corresponds to the term *κάτω τόπων*, which designated the northern section of a nome (see *Bürgsch.* pp. 264-65 and *Grundzüge* I, Pt. 1, p. 9). It is applied to the bank as well as to the granary. Bank and granary thus designated were undoubtedly located in Jeme, as becomes quite clear when one studies the terminology of the granary receipts (see p. 33 below). Bataille (*Les Memnonia*, p. 69) writes that if the inhabitants of Jeme paid their taxes to a "banque des Quartiers Nord," in which on the basis of *MDO*, p. 72 he sees a *τράπεζα τῆς κάτω τοπαρχίας* of the Pathyrite-Hermonthite nome, Jeme itself did not possess a bank. This is a queer statement. All that could be said with justice is that the expression "bank of Jeme" has not been found. But we see that the ostraca yield the term "royal granary of Jeme" and that it is used interchangeably with "royal granary of the northern houses." Hence we can be satisfied that the inhabitants of Jeme paid their money and grain taxes at their local bank and granary.

26. (MH 4040) Year 26 [of Augustus]

- (1) r.in Pa-Ḍm^c s3 Pa-Mnt s3
- (2) 'Ms-wr¹ r p3 šhn n n3 'wy.w
- (3) mḥty.w ḥr p3 ḥd n 'py.t n
- (4) ḥ3.t-sp 26 ḥn n3 rmt.w n Ḥr-s3-'Is s3
- (5) Ḥnsw-t3y-f-nḥt.t sttr 2.t /
- (6) sttr 1.t / sttr 2.t 'n šh n
- (7) ḥ3.t-sp 26 ibd 4 pr sw 17

(1) Pasemis, son of Pamonthes, son of (2) 'Ms-wr¹,¹ has paid to the bank of the northern (3) houses for the silver of poll of (4) year 26, among the men of Harsiesis, son of (5) Khonstefnakhte, 2 staters / (6) 1 stater / 2 staters again. Written in (7) year 26, Pharamouthi 17.

¹ While the writing is perfectly clear in all instances, the reading of this name, which occurs frequently in our ostraca, is problematical. The reading *Ms-wr* is suggested by the full spelling found in No. 150.

27. (MH 4516) Year 29 [of Augustus]

- (1) r.in Ḥr s3 Ḥr-s3-'Is s3 Ḥr r p3 šhn
- (2) n n3 'wy.w mḥty.w ḥr
- (3) p3 ḥd n 'pi.t n ḥ3.t-sp 29 ḥn n3 rmt.w n
- (4) Pa-Mnt s3 Pa-iry sttr 4 šh n ḥ3.t-sp 29
- (5) ibd 3 šm sw 11

(1) Horus, son of Harsiesis, son of Horus, has paid to the bank (2) of the northern houses for (3) the silver of poll of year 29, among the men of (4) Pamonthes, son of Paeris,¹ 4 staters. Written in year 29, (5) Epiphi 11.

¹ This person occurs also in poll-tax receipt *Tor.* D16, which is written in the same hand and dated in the 25th year of Augustus.

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28. (MH 117) Year 30 [of Augustus]

- (1) r.in ʾImn-ḥtp s3 Pa-Mnt s3 Pa-n3-nḥt.w
 (2) r p3 šhn n n3 mḥty.w (*sic*) ḥr ḥd ʿpi.t n ḥ3.t-sp 30.t
 (3) ḥn n3 rmt.w n P3y-k3 s3 ʾḤr-Wn-nfr¹ sttr 2.t /
 (4) sttr 1.t / sttr 2.t ʿn šḥ n ḥ3.t-sp 30.t ibd 4 šm sw 20
 (5) ʿn ibd 4 šm sw 27 sttr 2.t / sttr 1.t / sttr 2.t ʿn

(1) Amenotnes, son of Pamontnes, son of Panechates, has paid (2) to the bank of the northern <houses> for silver of poll of year 30, (3) among the men of Pikos, son of ʾḤr-Wn-nfr¹, 2 staters / (4) 1 stater / 2 staters again. Written in year 30, Mesore 20. (5) Likewise, Mesore 27, 2 staters / 1 stater / 2 staters again.

29. (MH 2718) Year 43 [of Augustus]

- (1) r.wt Pa-B3st s3 P3-šr(-n)-ʾImn ḥrm ——— r p3 šhn ʾ[ḥr ḥd ʿpi.t]¹
 (2) n ḥ3.t-sp 43 sttr 5.t ḥrm wt ḳd ½ obol 1½ šḥ n ḥ3.t-sp 43 n [Gysrs]
 (3) ibd 4 3ḥ sw 22 šḥ Gprs s3 3pykrts

(1) Paoubestis, son of Psenamounis, has paid together with ——— to the bank ʾ[for silver of poll]¹ (2) of year 43, 5 staters and surcharge¹ of ½ kite, 1½ obols. Written in year 43 of [Caesar], (3) Choiach 22. Signed, Kephalos, son of Epikrates.²

¹ The surcharge is discussed on p. 17.

² The banker Kephalos, son of Epikrates, issued poll-tax receipts *MDO* 38, 39, and 44, which are similar in every respect and make it probable that the tax of our No. 29 is the poll tax also; hence our restoration of the end of line 1.

30. (MH 2587) Year 27 of Augustus

- (1) Pa-Mnt s3 Pa-iry p3 nty ḳd n Ḥb^c
 (2) ——— wn sttr 2.t ʾšp n ip¹ ḥr
 (3) ḥd n ʿp^c.t n Ḍm^c š^c-tw-y ʾin.t¹ n-k t3
 (4) blḳ.t n p3 šhn bl n-im-w
 (5) šḥ n ḥ3.t-sp 27 n Gysrs

(1) Pamontnes, son of Paeris,¹ says to Ḥb^c (2) ———: There are 2 staters ʾreceived on account¹ for (3) silver of poll in Jeme, until I ʾbring¹ out for you the (4) sherd of the bank for them. (5) Written in year 27 of Caesar.

¹ This Pamontnes, son of Paeris, is undoubtedly a tax collector; and it may be suggested that he is identical with his namesake of No. 27, who occurs in the formula “among the men of NN,” a formula in which we have proposed to see a reference to a tax collector. The formulation of this receipt is unusual. It shows that Pamontnes is issuing a temporary receipt to be replaced later by the bank receipt.

31. (MH 118) Year 43 of Augustus

- (1) Ḥr-s3-ʾIs s3 Pa-Mnt p3 nty ḳd n
 (2) P3-4-Mnt s3 sp-sn s3 Ḥr- ———
 (3) tw-y rḥ(*sic*) n sttr 4.t / sttr 2.t / [sttr 4.t ʿn]
 (4) ḥr p3 ḥd ʿ3ʿpi n ḥ3.t-sp 43 n Ḍm^c
 (5) šḥ n ḥ3.t-sp 43 n Gysrs
 (6) ibd 4 . . .

DEMOTIC OSTRACA FROM MEDINET HABU

(1) Harsiesis, son of Pamonthes, says to (2) Phthoumonthes, son of Phthoumonthes, son of Hor——, (3) I am paid¹ 4 staters / 2 staters / [4 staters again],² (4) for the silver of poll of year 43 in Jeme. (5) Written in year 43 of Caesar, (6) 4th month

¹ The scribe wrote *rh* in place of *mh*.

² The ends of lines 3 and 6 are lost.

32. (MH 4061)

Year 6 of Tiberius

- (1) r.in ʾImn-ḥtp s3 Gl3 r p3 shn
- (2) n n3 ʿwy.w mḥty.w hr ḥd ʿpi.t n ḥ3.t-sp 5.t
- (3) n Dm^c sttr 2.t / sttr 1.t / sttr 2.t ʿn sh
- (4) ḥ3.t-sp 6.t Tybris ibd 4 pr sw 1
- (5) ʿn n tpy šm sw 28 sttr 2.t / sttr 1.t / sttr 2.t ʿn

(1) Amenotnes, son of Kales, has paid to the bank (2) of the northern houses for silver of poll of year 5 (3) in Jeme, 2 staters / 1 stater / 2 staters again. Written (4) in year 6 of Tiberius, Pharmouthi 1. (5) Likewise, on Pachons 28, 2 staters / 1 stater / 2 staters again.

33. (MH 502)

Year 6 of Tiberius

- (1) r.in P3y-k3 s3 Krr r p3 shn n
- (2) n3 ʿwy.w mḥty.w hr ḥd ʿpi.t n ḥ3.t-sp 6.t n Dm^c sttr 2.t
- (3) / sttr 1.t / sttr 2.t ʿn sh n ḥ3.t-sp 6.t Tybris ibd 4 pr sw 15
- (4) ʿn n tpy šm sw 26 sttr 2.t / sttr 1.t / sttr 2.t ʿn

(1) Pikos, son of Kroure, has paid to the bank of (2) the northern houses for silver of poll of year 6 in Jeme, 2 staters (3) / 1 stater / 2 staters again. Written in year 6 of Tiberius, Pharmouthi 15. (4) Likewise, on Pachons 26, 2 staters / 1 stater / 2 staters again.

34. (MH 140)

Year 2 of Claudius

- (1) Hr-s3-ʾIs s3 Pa-t3-s.t-ʿ3(.t) p3 nty dd n
- (2) Ḥb3 s3 Hr s3 P3-šr(-n)-Wsir mtw-y mh
- (3) ḥd sp-sn 1 / sttr 2.t kd 1.t / ḥd sp-sn 1 ʿn
- (4) hr ḥd ʿpi.t n ḥ3.t-sp 1.t sh n ḥ3.t-sp 2.t Tybi
- (5) rs Gltys
- (6) Gysrs Sbistw
- (7) tpy šm sw 24 r.sh ʾIw-f-ʿnh
- (8) s3 ʿ3-pḥty r ḥrw-f

(1) Harsiesis, son of Patseous, says to (2) Ḥb3, son of Horus, son of Psenosiris: I am paid¹ (3) silver money 1 (deben) / 2 staters, 1 kite / silver money 1 (deben) again, (4) for silver of poll of year 1. Written in year 2 of Tib(5)erius Claudius (6) Caesar Augustus, (7) Pachons 24. It is Aponech, (8) son of Apathes, who wrote² at his bidding.

¹ Note *mtw-y* instead of *tw-y*.

² A similar receipt from the reign of Claudius, also with the form *r.sh*, is *MDO* 66.

RECEIPTS FOR THE BATH TAX

35. (MH 439)

Year 32 [of Augustus]

- (1) r.in P3-di-ʾImn-ipy s3 Pa-Mnt r p3 shn
- (2) n n3 ʿwy.w mḥty.w hr t3 s.t-iwn
- (3) n ḥ3.t-sp 31 n Dm^c kd ½ obol 5.t sh n ḥ3.t-sp 32
- (4) tpy šm sw 26

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(1) Petemenophis, son of Pamonthes, has paid to the bank (2) of the northern houses for the bath (tax) (3) of year 31 in Jeme, $\frac{1}{2}$ kite, 5 obols.¹ Written in year 32, (4) Pachons 26.

¹ Most of these bath-tax receipts are for 1 kite, i.e., 12 obols. This one is for 11 obols. See also Nos. 115-16 (pp. 50 and 51).

36. (MH 4082) Year 37 [of Augustus]

- (1) [r.in] P³-šr(-n)-Mnt s³ Pa-Dm^c s³ 'Ms-wr¹ r p³ šhn
 (2) [n] n³ 'wy.w mḥty.w ḥr t³ s.t-īwn n ḥ³.t-sp 36
 (3) ḳd 1.t / ḳd $\frac{1}{2}$ / ḳd 1.t 'n šh n ḥ³.t-sp 37 ibd 2 pr sw 14

(1) Psemmonthes, son of Pasemis, son of 'Ms-wr¹, has paid to the bank (2) [of] the northern houses for the bath (tax) of year 36, (3) 1 kite / $\frac{1}{2}$ kite / 1 kite again. Written in year 37, Mechir 14.

37. (MH 2577) Year 3 of Tiberius

- (1) r.in 'P³-rmt-pr-ḥrr¹ s³ P³y-k³ r p³ šhn n n³ 'wy.w
 (2) mḥty.w ḥr ḥd s.t-īwn n ḥ³.t-sp 3.t n Dm^c ḳd 1.t
 (3) šh n ḥ³.t-sp 3.t Tybrs ibd 4 šm sw 28

(1) 'P³-rmt-pr-ḥrr¹, son of Pikos, has paid to the bank of the northern (2) houses for silver of bath of year 3 in Jeme, 1 kite. (3) Written in year 3 of Tiberius, Mesore 28.

RECEIPTS FOR THE POLL AND BATH TAXES

38. (MH 4063) Year 33 [of Augustus]

- (1) r.in Pa-Dm^c s³ Pa-Mnt s³ 'Ms-wr¹ r
 (2) p³ šhn n n³ 'wy.w mḥty.w ḥr
 (3) p³ ḥd n 'pi.t n ḥ³.t-sp 33 n Dm^c
 (4) sttr 4 'n ḥr t³ s.t-īwn n ḥ³.t-sp 33
 (5) ḳd 1.t šh n ḥ³.t-sp '33¹ ibd 4 šm sw 27

(1) Pasemis, son of Pamonthes, son of 'Ms-wr¹, has paid to (2) the bank of the northern houses for (3) the silver of poll of year 33 in Jeme, (4) 4 staters. Likewise, for the bath (tax) of year 33, (5) 1 kite. Written in year '33¹, Mesore 27.

39. (MH 2654) Year 33 [of Augustus]

- (1) r.in P³-šr(-n)-Mnt s³ Pa-Dm^c s³ 'Ms-wr¹
 (2) r p³ šhn n n³ 'wy.w mḥty.w ḥr p³ ḥd
 (3) n 'pi.t n ḥ³.t-sp 33 n Dm^c sttr 2.t /
 (4) sttr 1.t / sttr 2.t 'n šh n ḥ³.t-sp 33
 (5) ibd 4 pr sw 14 'n n ibd 3 šm
 (6) sw 11 ḥr p³ ḥd n 'pi.t n ḥ³.t-sp 33 sttr 2.t
 (7) / sttr 1.t / sttr 2.t 'n 'n ḥr t³ s.t-
 (8) īwn n ḥ³.t-sp 33 ḳd 1.t

(1) Psemmonthes, son of Pasemis, son of 'Ms-wr¹, has paid (2) to the bank of the northern houses for the silver (3) of poll of year 33 in Jeme, 2 staters / (4) 1 stater / 2 staters again. Written in year 33, (5) Pharmouthi 14. Likewise, on Epiphi (6) 11, for the silver of poll of year 33, 2 staters (7) / 1 stater / 2 staters again. Likewise, for the bath (8) (tax) of year 33, 1 kite.

40. (MH 2640) Year 39 [of Augustus]
 (1) r.in P3-šr(-n)-Mnt s3 Pa-Dm^c r p3 šhn n n3 ʿwy(.w) mḥty.w
 (2) ḥr ḥd ʿp^c.t n ḥ3.t-sp 38 n Dm^c
 (3) sttr 4 / sttr 2.t / sttr 4 ʿn ʿn ḥr t3 s.t-
 (4) iwn n ḥ3.t-sp 38 ḳd 1.t / ḳd ½ / ḳd 1.t ʿn šḥ n ḥ3.t-sp 39
 (5) ibd 3 šm sw 24
 (1) Psemmonthes, son of Pasemis, has paid to the bank of the northern houses (2) for silver of poll of year 38 in Jeme, (3) 4 staters / 2 staters / 4 staters again. Likewise, for the bath (4) (tax) of year 38, 1 kite / ½ kite / 1 kite again. Written in year 39, (5) Epiphi 24.
41. (MH 519) Year 41 [of Augustus]
 (1) r.in Ḥr-s3-ʿIs s3 ʿPa-š3y¹ r p3 šhn n n3 ʿwy(.w) mḥty.w
 (2) ḥr ḥd ʿpi.t n ḥ3.t-sp 41 n Dm^c sttr 2.t / sttr 1.t / sttr 2.t ʿn
 (3) ʿn ḥr t3 s.t-iwn ḳd 1.t šḥ n ḥ3.t-sp 41 ibd 4 pr
 (4) sw 17
 (1) Harsiesis, son of ʿPa-š3y¹, has paid to the bank of the northern houses (2) for silver of poll of year 41 in Jeme, 2 staters / 1 stater / 2 staters again. (3) Likewise, for the bath (tax), 1 kite. Written in year 41, Pharmouthi (4) 17.
42. (MH 485) Year 43 [of Augustus]
 (1) r.in G——— s3 ——— [r p3 šhn]
 (2) n n3 ʿwy(.w) mḥty.w ḥr ḥd ʿpi.t n ḥ3.t-sp 42
 (3) n Dm^c sttr 2.t / sttr 1.t / sttr 2.t ʿn šḥ n
 (4) ḥ3.t-sp 42 ibd 2 šm sw 9
 (5) ʿn n ḥ3.t-sp 43 p3 ibd nty ḥwy sw 15 ḥr
 (6) t3 s.t-iwn ḳd 1.t
 (1) G———, son of ———, has paid [to the bank]¹ (2) of the northern houses for silver of poll of year 42 (3) in Jeme, 2 staters / 1 stater / 2 staters again. Written in (4) year 42, Payni 9. (5) Likewise, in year 43, Thoth² 15, for (6) the bath (tax), 1 kite.
¹ The end of line 1 is broken off.
² “The august month” = Sebastos = Thoth.
43. (MH 143) Year 4 of Tiberius
 (1) r.in Pa-Mnt s3 Twt s3 Pa-Mnt
 (2) r p3 šhn n n3 ʿwy(.w) mḥty.w ḥr ḥd ʿpi.t
 (3) n ḥ3.t-sp 4.t n Dm^c sttr 2.t / sttr 1.t / sttr 2.t ʿn
 (4) šḥ n ḥ3.t-sp 4.t Tybris ibd 3 šm
 (5) sw 20 ʿn n sw 29 sttr 2.t /
 (6) sttr 1.t / sttr 2.t ʿn ʿn n ibd 4 šm
 (7) sw 16 ḥr t3 s.t-iwn ḳd 1.t
 (1) Pamonthes, son of Totoes, son of Pamonthes, has paid (2) to the bank of the northern houses for silver of poll (3) of year 4 in Jeme, 2 staters / 1 stater / 2 staters again. (4) Written in year 4 of Tiberius, Epiphi (5) 20. Likewise, on the 29th, 2 staters / (6) 1 stater / 2 staters again. Likewise, on Mesore (7) 16, for the bath (tax), 1 kite.

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44. (MH 3015) Year 9 of Tiberius
- (1) r.in P3-šr(-n)-Mn s3 Pa-Mnt s3 Pa-tm r p3 šhn n n3 'wy(.w) mḥty.w
 (2) [hr] ḥd n 'pi.t n ḥ3.t-sp 8.t n Dm^c sttr 2.t / sttr 1.t / sttr 2.t 'n šh n ḥ3.t-sp 8.t
 (3) [Tyb]rs ibd 4 pr sw 12 'n n ḥ3.t-sp 9.t p3 ibd nty ḥwy sw 3
 (4) [sttr 2.t] / 1.t / sttr 2.t 'n 'n hr t3 s.t-iwn ḳd 1.t 'n n ḥ3.t-sp 9.t p3 ibd nty ḥwy sw 17
 (5) ——— n ḥ3.t-sp 8.t ḳd 1.t ½ obol 4½ / ḳd ½ obol 5.t ¼ / ḳd 1.t ½ obol 4½ 'n 'n n 'ibd
 2 pr¹ sw 3 ḳd 1.t obol 5.t ½ /
 (6) [ḳd ½ obol] 2.t ½ / ḳd 1.t obol 5.t ½ 'n 'n hr p3 dd p3 dny ———

(1) Psemminis, son of Pamonthes, son of Patemis, has paid to the bank of the northern houses (2) [for] silver of poll of year 8 in Jeme, 2 staters / 1 stater / 2 staters again. Written in year 8 of (3) [Tiberius, Pharmouthi 12. Likewise, in year 9, Thoth 3, (4) [2 staters] / 1 / 2 staters again. Likewise, for the bath (tax), 1 kite. Likewise, in year 9, Thoth 17 (5) ——— of year 8, 1½ kite, 4½ obols / ½ kite, 5¼ obols / 1½ kite, 4½ obols again. Likewise, on 'Mechir¹ 3, 1 kite, 5½ obols / (6) [½ kite,] 2½ [obols] / 1 kite, 5½ obols again. Likewise, for the tax collector¹ ———.

¹ *Dd* for *ḥy*; cf. *Glossar*, p. 692. If the reading is correct, we have here a fee for the tax collector.

RECEIPT FOR THE POLL, BATH, AND DIKE TAXES

45. (MH 2635) Year 2 [of Claudius]
- (1) P3-4-Mnt s3 'P3y-wr¹ irm n3y-f iry.w n3 nty dd
 (2) n Pa-Mnt s3 Hr s3 Pa- ——— tw-n mḥ
 (3) n sttr 4.t / sttr 2.t / sttr 4 'n hr p3 ḥmt n 'pi.t n ḥ3.t-sp 2.t
 (4) 'n hr t3 s.t-inw(*sic*) n ḥ3.t-sp 2.t ḳd 1.t
 (5) ['n] hr ḥd nbi n ḥ3.t-sp 1.t sttr 1.t ḳd 1.t obol 4
 (6) [šh n ḥ3.t-sp 2.t] Tybirys
 (7) [Gltyys Gysr]s Sbistw

(1) Phthoumonthes, son of 'Paoueris¹, and his colleagues say (2) to Pamonthes, son of Horus, son of Pa———: We are paid (3) 4 staters / 2 staters / 4 staters again,¹ for the copper of poll of year 2. (4) Likewise, for the bath (tax) of year 2, 1 kite. (5) [Likewise,] for the dike (tax) of year 1, 1 stater, 1 kite, 4 obols. (6) [Written in year 2 of] Tiberius (7) [Claudius² Caesar] Augustus.

¹ The halved and repeated sums are inserted above the line.

² This ostracoon closely resembles No. 34 in writing and formulae; hence my restoration of the name of Claudius in the lacuna.

RECEIPT FOR THE DIKE AND POLL TAXES

46. (MH 1444) Year 14 [of Augustus]
- (1) [ḥ3.t-sp 1]5 ibd 3 šm sw 13 r.wt Mlsy
 (2) s s3 P3-šr(-n)-'3-pḥty hr p3 ḥmt nbi
 (3) n ḥ3.t-sp 13 sttr 1.t ḳd 1 obol 4
 (4) 'n hr p3 ḥmt n 'p.t n ḥ3.t-sp 14 sttr 1.t

(1) [Year 1]5, Epiphi 13, Melesios, (2) son of Psenapathes, has paid for the copper of dike (3) of year 13, 1 stater, 1 kite, 4 obols. (4) Likewise, for the copper of poll of year 14, 1 stater.

DEMOTIC OSTRACA FROM MEDINET HABU

RECEIPT FOR THE POLL, BATH, AND DIKE TAXES AND FOR THE *Apomoira*

47. (MH 2550)

Year 21 of Tiberius

- (1) r.in Pa-Mnt s3 sp-sn s3 P3-šr(-n)-Mnt 'p3 hrš' r p3 šhn n n3 'wy.w
- (2) mh̄ty.w hr p3 ḥd n 'p.t n ḥ3.t-sp 21.t n Dm^c
- (3) sttr 2.t / sttr 1.t / sttr 2.t 'wth' šh n ḥ3.t-sp 21.t n
- (4) Tybris Gysrs
- (5) Sbstws ibd 2 pr sw 19 'n n
- (6) ibd 3 pr sw 26 hr p3 ḥd n 'p.t sttr 1.t /
- (7) ḥd 1.t / sttr 1.t 'wth' 'n n ibd 4 pr sw 21
- (8) hr p3 ḥd n 'p.t sttr 1.t / ḥd 1.t / sttr 1.t 'wth' 'n n
- (9) sw 28 hr s.t-iwn ḥd 1.t / ḥd ½ / ḥd 1.t 'n
- (10) 'n hr n3 dny.w ḥd 1.t / ḥd ½ / ḥd 1.t 'n 'n
- (11) n ibd 3 šm sw 28 hr ḥd nbi ḥd 1.t . . .

(1) Pamonthes, son of Pamonthes, son of Psemmonthes, ——— has paid to the bank of the northern (2) houses for the silver of poll of year 21 in Jeme, (3) 2 staters / 1 stater / 2 staters 'refined'.¹ Written in year 21 of (4) Tiberius Caesar (5) Augustus, Mechir 19. Likewise, on (6) Phamenoth 26, for the silver of poll, 1 stater / (7) 1 kite / 1 stater 'refined'. Likewise, on Pharmouthi 21, (8) for the silver of poll, 1 stater / 1 kite / 1 stater 'refined'. Likewise, on (9) the 28th, for bath (tax), 1 kite / ½ kite / 1 kite again. (10) Likewise, for the *apomoira*,² 1 kite / ½ kite / 1 kite again. Likewise, (11) on Epiphi 28, for silver of dike, 1 kite

¹ The group *ʃA* recurs in *Tor.* D5 and D52, where Thompson tentatively read *wth*, "refined." However, his equation of this group with the sign *ʃ* of *P. Ryl.* p. 344 has been shown by Mattha to be incorrect, the latter sign being a writing of *sp-sn*, not *wth* (*MDO*, p. 79). In *Tor.* D5 and D52 the group is followed by the sign for 'n, "again," written *ʃ*, whereas the word 'n, "likewise," consists of two signs *ʃʃ* (see also *Tor.* D37). This peculiar writing of "likewise" is also found in our ostrakon. But in our text the word 'wth' is not followed by 'n, "again."

² *N3 dny.w* is the name for the *apomoira*. Cf. *Tor.* p. 24, n. 10, and *MDO*, p. 53.

RECEIPT FOR THE BATH AND DIKE TAXES AND FOR THE *Apomoira*

48. (MH 1430)

Year 12 [of Tiberius]

- (1) r.in Pa-iry s3 Pa-Mnt s3 P3-di-Wsir r p3 šhn
- (2) n n3 'wy(.w) mh̄ty.w hr t3 s.t-iwn n ḥ3.t-sp 11 n Dm^c
- (3) ḥd 1.t 'n hr ḥd nbi sttr 1 ḥd ½ obol 3½ / ḥd 1 obol 4½ / sttr 1.t
- (4) ḥd ½ obol 3½ 'n šh n ḥ3.t-sp 11 ibd 4 šm sw 11 'n n ḥ3.t-sp 12 p3 ibd
- (5) nty ḥwy sw 12 ḥd ½ obol ½ / obol 4½ / ḥd ½ obol ½ 'n 'n 'hr' dny.w
- (6) ḥd ½ obol 4 / obol 5 / ḥd ½ obol 4 'n

(1) Paeris, son of Pamonthes, son of Petosiris, has paid to the bank (2) of the northern houses for the bath (tax) of year 11 in Jeme, (3) 1 kite. Likewise, for silver of dike, 1 stater, ½ kite, 3½ obols / 1 kite, 4½ obols / 1 stater, (4) ½ kite, 3½ obols again. Written in year 11, Mesore 11. Likewise, in year 12, Thoth (5) 12, ½ kite, ½ obol / 4½ obols / ½ kite, ½ obol again. Likewise, 'for' *apomoira*, (6) ½ kite, 4 obols / 5 obols / ½ kite, 4 obols again.

RECEIPTS FOR THE DIKE TAX

49. (MH 1574)

Year 1 of Tiberius

- (1) r.in Pa-Dm^c s3 H̄nsw-t3y-f-nht.t r p3 šhn n n3 'wy(.w)
- (2) mh̄ty.w hr ḥd nbi n ḥ3.t-sp 43 n Dm^c sttr 1.t ḥd 1.t

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(3) obol 4 / $\frac{1}{2}$ obol 2.t / sttr 1.t $\frac{1}{2}$ obol 4 'n sh n h $\frac{3}{4}$.t-sp 1.t Tybr
 (4) is ibd 4 pr sw 18

(1) Pasemis, son of Khonstefnakhte, has paid to the bank of the northern (2) houses for silver of dike of year 43 in Jeme, 1 stater, 1 kite, (3) 4 obols / $\frac{1}{2}$ kite, 2 obols / 1 stater, 1 kite, 4 obols again. Written in year 1 of Tiber(4)ius, Pharmouthi 18.

50. (MH 511)

Year 2 of Tiberius

(1) r.in Hnsw-t $\frac{3}{4}$ y-f-nht.t s $\frac{3}{4}$ P $\frac{3}{4}$ -4-Mnt
 (2) r p $\frac{3}{4}$ shn n n $\frac{3}{4}$ 'wy(.w) mhty.w hr hd nbi
 (3) n h $\frac{3}{4}$.t-sp 1.t n Dm^c kd 1.t $\frac{1}{2}$ obol 4 $\frac{1}{2}$ / kd $\frac{1}{2}$ obol 5.t $\frac{1}{2}$
 (4) / kd 1.t $\frac{1}{2}$ obol 4 $\frac{1}{2}$ 'n sh n h $\frac{3}{4}$.t-sp 2.t Tibrs
 (5) ibd 4 šm sw 3

(1) Khonstefnakhte, son of Phthoumonthes, has paid (2) to the bank of the northern houses for silver of dike (3) of year 1 in Jeme, $\frac{1}{2}$ kite, 4 $\frac{1}{2}$ obols / $\frac{1}{2}$ kite, 5 $\frac{1}{2}$ obols (4) / $\frac{1}{2}$ kite, 4 $\frac{1}{2}$ obols again. Written in year 2 of Tiberius, (5) Mesore 3.

RECEIPTS FOR SILVER

51. (MH 4546)

Year 35 [of Augustus]

(1) . . . ——— s $\frac{3}{4}$ Pa-Dm^c r p $\frac{3}{4}$ shn
 (2) n n $\frac{3}{4}$ 'wy(.w) mhty.w hr hd n h $\frac{3}{4}$.t-sp 33 n Dm^c
 (3) sttr 1.t kd 1.t $\frac{1}{2}$ obol 2 $\frac{1}{2}$ / kd 1.t $\frac{1}{2}$ obol 4 $\frac{1}{4}$ /
 (4) sttr 1.t kd 1.t $\frac{1}{2}$ obol 2 $\frac{1}{2}$ 'n sh n h $\frac{3}{4}$.t-sp 35
 (5) ibd 2 šm sw 28

(1) . . . ———, son of Pasemis, [has paid] to the bank (2) of the northern houses for silver of year 33 in Jeme, (3) 1 stater, $\frac{1}{2}$ kite, 2 $\frac{1}{2}$ obols / $\frac{1}{2}$ kite, 4 $\frac{1}{4}$ obols / (4) 1 stater, $\frac{1}{2}$ kite, 2 $\frac{1}{2}$ obols again. Written in year 35,¹ (5) Payni 28.

¹ The payment is made in year 35 for a tax which was due in year 33. Hence this receipt may represent a payment of arrears. What tax is meant by the term "silver of year 33" I do not know.

52. (MH 3327)

Year 30 [of Augustus]

(1) r.in 'Pa-p $\frac{3}{4}$ -š $\frac{3}{4}$ y-hb¹ <s $\frac{3}{4}$ > 'Twt¹ r
 (2) p $\frac{3}{4}$ shn n n $\frac{3}{4}$ 'wy.w mhty.w hr hd n h $\frac{3}{4}$.t-sp 29
 (3) hn n $\frac{3}{4}$ rmt.w n Pa-Mnt s $\frac{3}{4}$ 'Hr-pa-'Is¹ obol 5 sh
 (4) h $\frac{3}{4}$.t-sp 30.t ibd 2 šm sw 1

(1) 'Pa-p $\frac{3}{4}$ -š $\frac{3}{4}$ y-hb¹, son of 'Totoes¹, has paid to (2) the bank of the northern houses for silver of year 29, (3) among the men of Pamonthes, son of 'Harpaeisis¹, 5 obols. Written (in) (4) year 30, Payni 1.

53. (MH 2870)

Year 35 of Augustus

(1) r.in Hryw s $\frac{3}{4}$ P $\frac{3}{4}$ y-di
 (2) r p $\frac{3}{4}$ shn n n $\frac{3}{4}$ 'wy(.w) mhty.w hr hd n h $\frac{3}{4}$.t-sp 35
 (3) n Dm^c sttr 3 kd 1.t obol 5.t / sttr 1.t kd $\frac{1}{2}$
 (4) obol 2 $\frac{1}{2}$ / sttr 3 kd 1.t obol 5.t 'n sh n h $\frac{3}{4}$.t-sp 35
 (5) ibd 4 šm sw 6

(1) Herieus, son of P $\frac{3}{4}$ y-di, has paid (2) to the bank of the northern houses for silver of year 35 (3) in Jeme, 3 staters, 1 kite, 5 obols / 1 stater, $\frac{1}{2}$ kite, (4) 2 $\frac{1}{2}$ obols / 3 staters, 1 kite, 5 obols again. Written in year 35, (5) Mesore 6.

DEMOTIC OSTRACA FROM MEDINET HABU

RECEIPT FOR THE POLL, BATH, AND WEAVERS' TAXES

54. (MH 3226)

Year 41 [of Augustus]

- (1) r.in Pa-Mnt s3 Pa-tw s3 P3-ḥm-bik
- (2) r p3 šhn n n3 'wy(.w) mḥty.w ḥr ḥd 'pi.t
- (3) n ḥ3.t-sp 41 n Ḍm^c sttr 2.t / sttr 1.t
- (4) / sttr 2.t 'n 'n ḥr t3 s.t-iwn
- (5) ḳd 1.t šh n ḥ3.t-sp 41 ibd 4 pr sw 18
- (6) 'n n p3y hrw ḥr p3 dny n šht
- (7) n ḥ3.t-sp 41 ḳd ½ obol 5.t / obol 5.t ½
- (8) / ḳd ½ obol 5.t 'n

(1) Pamonthes, son of Pates, son of *P3-ḥm-bik*, has paid (2) to the bank of the northern houses for silver of poll (3) of year 41 in Jeme, 2 staters / 1 stater (4) / 2 staters again. Likewise, for the bath (tax), (5) 1 kite. Written in year 41, Pharmouthi 18. (6) Likewise, on that day, for the weavers' tax (7) of year 41, ½ kite, 5 obols / 5½ obols (8) / ½ kite, 5 obols again.

RECEIPTS FOR THE WEAVERS' TAX

55. (MH 4048)

Year 41 [of Augustus]

- (1) r.in Pa-Mn s3 P3y-k3 r p3 šhn
- (2) n n3 'wy(.w) mḥty.w ḥr p3 dny šht
- (3) n ḥ3.t-sp 41 n Ḍm^c sttr 4 / sttr 2.t / sttr 4 ['n]
- (4) šh n ḥ3.t-sp 41 ibd 4 pr sw 25

(1) Paminis, son of Pikos, has paid to the bank (2) of the northern houses for the weavers' tax (3) of year 41 in Jeme, 4 staters / 2 staters / 4 staters [again]. (4) Written in year 41, Pharmouthi 25.

56. (MH 1573)

Reign of Tiberius

- (1) r.in 'Gy¹ s3 sp-sn s3 ——— r p3 šhn n
- (2) [n3] 'wy(.w) mḥty.w ḥr 'n3¹ 'ṭb.w¹ n n3 šht.w
- (3) [n Ḍm^c] ḳd 1.t ½ obol 4½ / ḳd ½ obol 5.t ¼ / ḳd 1.t ½ obol 4½ 'n
- (4) [šh n ḥ3.t-sp . . . Tybr]ys ibd 2 šm sw 18 'n n sw 23
- (5) [ḳd 1.t ½ obol 4½ / ḳd ½] obol 5.t ¼ / ḳd 1.t ½ obol 4½ 'n 'n ibd 4 šm
- (6) . . . [ḳd 1.t ½] obol 4½ / ḳd ½ obol 5.t ¼ / ḳd 1.t ½ obol 4½ 'n
- (7) ['n n] . . . ḳd 1.t ½ obol 4½ / ḳd ½ obol 5.t ¼ /
- (8) [ḳd 1.t ½ obol 4½ 'n 'n n] sw 29 ḳd 1.t ½ obol 4½ / ḳd ½ obol 5.t ¼ / ḳd 1.t ½
- (9) [obol 4½ 'n] . . .

(1) 'Gy¹, son of 'Gy¹, son of ———, has paid to the bank of (2) [the] northern houses for 'the¹ ———¹ of the weavers (3) [in Jeme], 1½ kite, 4½ obols / ½ kite, 5¼ obols / 1½ kite, 4½ obols again. (4) [Written in year . . . of Tiber]ius, Payni 18. Likewise, on the 23d, (5) [1½ kite, 4½ obols / ½ kite,] 5¼ obols / 1½ kite, 4½ obols again. Likewise, on Mesore (6) . . . , [1½ kite,] 4½ obols / ½ kite, 5¼ obols / 1½ kite, 4½ obols again. (7) [Likewise, on] . . . , 1½ kite, 4½ obols / ½ kite, 5¼ obols / (8) [1½ kite, 4½ obols again. Likewise, on] the 29th, 1½ kite, 4½ obols / ½ kite, 5¼ obols / 1½ kite, (9) [4½ obols again.] . . .

¹ In place of the usual "weavers' tax" we have here a word which I have not been able to identify. Could it be the word *tyb*, "cloth" (or the like), of the Magical Papyrus? (Cf. *Glossar*, p. 607.) And could it refer to the web, the unit of woven cloth?

ROMAN RECEIPTS

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RECEIPTS FOR THE HOUSE-BUILDERS' TAX

57. (MH 2196) Year 29 [of Augustus]

- (1) r.in Pa-Mnt p³ hm s³ 3mwyns
- (2) r p³ shn n n³ 'wy.w mhty.w hr p³
- (3) dny kd pr n h³.t-sp 29 sttr 1.t / kd 1.t /
- (4) sttr 1.t 'n sh n h³.t-sp 29 ibd 2 sm sw 28 'n n
- (5) ibd 3 sm sw 2 sttr 2.t / sttr 1.t / sttr 2.t 'n

(1) Pamonthes the younger, son of Amonius, has paid (2) to the bank of the northern houses for the (3) house-builders' tax of year 29, 1 stater / 1 kite / (4) 1 stater again. Written in year 29, Payni 28. Likewise, on (5) Epiphi 2, 2 staters / 1 stater / 2 staters again.

58. (MH 2393) Year 29 [of Augustus]

- (1) r.in Pa-Mnt p³ hm
- (2) s³ 3mwyns irm
- (3) 3mwyns p³y-f šr r p³ shn
- (4) [n] n³ 'wy.w mhty.w
- (5) hr p³ dny kd pr n
- (6) h³.t-sp 29 sttr 2.t / sttr 1.t / sttr 2.t 'n
- (7) sh n h³.t-sp 29 tpy pr sw 17

(1) Pamonthes the younger,¹ (2) son of Amonius, and (3) Amonius, his son, have paid to the bank (4) [of] the northern houses (5) for the house-builders' tax of (6) year 29, 2 staters / 1 stater / 2 staters again. (7) Written in year 29, Tybi 17.

¹ The taxpayer is the same as in the preceding receipt, and he is also the poll-tax payer of No. 22.

RECEIPTS FOR THE HAY-SELLERS' TAX

59. (MH 1129) Year 38 [of Augustus]

- (1) r.in P³-šr(-n)-Mnt s³ Pa-Mn r p³ shn
- (2) n n³ 'wy.w mhty.w hr p³ dny
- (3) s-n-sm n h³.t-sp 37 n Dm^c
- (4) sttr 3.t / sttr 1.t kd 1.t / sttr 3.t 'n
- (5) sh n h³.t-sp 38 ibd 2 sm sw 3

(1) Psemmonthes, son of Paminis, has paid to the bank (2) of the northern houses for the (3) hay-sellers' tax of year 37 in Jeme, (4) 3 staters / 1 stater, 1 kite / 3 staters again. (5) Written in year 38, Payni 3.

60. (MH 919) Year '20' of Tiberius

- (1) Ty³n s³ Hyrglyts
- (2) p³ nty dd n Pa-t³-Rmwt.t tw-y mh n
- (3) obol 6.t hn sttr 1.t n p³ ———
- (4) n s-n-sm sh n h³.t-sp '20.t' Tybris
- (5) Gysrs Sbstw
- (6) ibd 2 sm sw '8'

(1) Dion, son of Heraclides, (2) says to Paternouthis: I am paid (3) 6 obols of 1 stater,¹ for the ——— (4) of hay seller. Written in year '20' of Tiberius (5) Caesar Augustus, (6) Payni '8'.

¹ Apparently a part payment, if the reading is correct.

RECEIPTS FOR PRIESTHOOD TAXES

61. (MH 152) Year 29 [of Augustus]
 (1) r.in Hr-s3-Is s3 P3y-k3 r p3 shn n
 (2) n3 'wy.w mhty.w (n-)dr.t Hnsw-t3y-f-nht.t s3
 (3) P3-4-Mnt hr t3 md.t c3 n s3 n s3 3-nw n h3.t-sp 29
 (4) sttr 1.t / kd 1.t / sttr 1.t 'n sh n h3.t-sp 29 ibd 2 sm sw 2
- (1) Harsiesis, son of Pikos, has paid to the bank of (2) the northern houses through Khons-tefnakhte, son of (3) Phthoumonthes, for the dues of the *phylarchos*¹ of the 3d phyle in year 29, (4) 1 stater / 1 kite / 1 stater again. Written in year 29, Payni 2.

¹ The expression *t3 md.t c3 n s3* is comparable with *md.t h.t-ntr* and *md.t Pr-c3*, for which see *Bürgsch.* pp. 176 and 348 and *MDO*, p. 108.

62. (MH 1858) Year 14 [of Augustus]
 (1) r.in Pa-Mnt s3 Pa-n3-nht.w ——— r p3 shn n n3 'wy(.w) mhty.w
 (2) hr n3 s3.w n Dm^c n h3.t-sp 14.t sttr 1.t kd 1.t ½ obol 3.t / kd 1.t ½
 (3) obol 4.t ½ / sttr 1.t kd 1.t ½ obol 3.t 'n sh n h3.t-sp 14.t ibd 3 sm sw 14
- (1) Pamonthes, son of Panechates, ——— has paid to the bank of the northern houses (2) for the phyles of Jeme in year 14, 1 stater, 1½ kite, 3 obols / 1½ kite, (3) 4½ obols / 1 stater, 1½ kite, 3 obols again. Written in year 14, Epiphi 14.

RECEIPTS FOR THE BURIAL TAX

63. (MH 2649) Year 43 of Augustus
 (1) Gl-šr s3 Hr irm n3y-f iry.w n
 (2) n3 'rd.w¹ n t3 h3s.t n3 nty dd
 (3) tw-n mh n p3 dny mr h3s.t n
 (4) Pa-Dm^c s3 Pa-Mnt s3 'Ms-wr¹ nty ir sttr 3 /
 (5) sttr 1.t kd 1.t / sttr 3 'n sh n h3.t-sp 43
 (6) tpy pr sw 12 Gysrs
- (1) Kalasiris, son of Horus, and his colleagues, (2) the 'agents' of the necropolis, say: (3) We are paid the tax of the chief of the necropolis of (4) Pasemis, son of Pamonthes, son of 'Ms-wr¹', which amounts to 3 staters / (5) 1 stater, 1 kite / 3 staters again. Written in year 43, (6) Tybi 12, of Caesar.
64. (MH 1441) Year 43 of Augustus
 (1) Gl-šr s3 Hr irm n3y-f iry.w 'n3 rd.w¹
 (2) n t3 h3s.t n3 nty dd
 (3) tw-n mh n p3 dny mr h3s.t
 (4) n P3-šr(-n)-Mnt s3 'P3-hm-bik¹ nty ir sttr 3
 (5) / sttr 1.t kd 1.t / sttr 3 'n
 (6) sh n h3.t-sp 43 tpy pr sw 12 Gysrs
- (1) Kalasiris, son of Horus, and his colleagues, 'the agents' (2) of the necropolis, say:¹ (3) We are paid the tax of the chief of the necropolis (4) of Psemmonthes, son of 'P3-hm-bik¹', which amounts to 3 staters (5) / 1 stater, 1 kite / 3 staters again. (6) Written in year 43, Tybi 12, of Caesar.

¹ N3 nty dd is written over an erased group of signs.

NOTES ON LAND TAXES AND RENTS

For the most part, the Demotic receipts for grain deliveries do not specify the exact nature of the payments. But by observing the recurrent variations in the formulae one can make some distinctions bearing on the types of payments. One set of distinctions, that between the different granaries named in the receipts, has seemed to be of major significance, and I have therefore grouped the ostraca accordingly. We shall see below that our ostraca distinguish between three granaries, all located in Jeme: the "royal granary," the "granary of the god," and the "granary of Apollonides, the strategos." If we can obtain some idea as to how these granaries differed in function, we shall have found a corresponding difference in the nature of the grain payments themselves.

In all our Demotic receipts, and in their numerous Greek counterparts, the grain was delivered to the state-owned granaries (*θησαυροί*) which stood in all towns and villages. The city of Thebes possessed a whole network of such granaries. Greek ostraca from Thebes mention the *θησαυρός τῆς διοικήσεως*, *θησαυρός τῶν ἱερῶν*, *θησαυρός κωμῶν*, and *θησαυρός μητροπόλεως*.²¹ According to Wilcken, the last two designations do not appear before the second century of our era. And we shall leave them out of the discussion, since they are not paralleled in our Demotic ostraca. The first two terms are all the more significant, for they reflect the two major fiscal divisions of the treasury: the *διοικησις* and the *hiera* (or *hieratika*), the first of which handled general state revenue, while the latter collected the income from temple lands.²²

In our Demotic ostraca we have the following designations. In Nos. 65–67 the granary which receives the grain is called simply "the granary"; in Nos. 68–69 it is "the granary of the northern houses," in Nos. 70–74 "the royal granary of the northern houses," and in No. 75 "the royal granary of Jeme." I propose to see in these varying designations one and the same granary whose full name is "the royal granary of the northern houses." If these ostraca form one group on account of the terminology regarding the granary, they do so also by virtue of their other formulae, which are notably alike, and in particular by the manner in which the payments are referred to, namely by a simple quotation of the amounts received and the absence of references to the nature of the payments or the type of land from which they come.

A second group of granary designations is found in Nos. 76–85. Here we have "the granary of the god" (76), "the granary of the god of the northern houses" (77–80, 85), "the granary of the fields of god of the northern houses" (81), and further variants (82–84). As with the first group (65–75), we have here a basic term with a number of variations, the basic designation being "the granary of the god of the northern houses." Regarding the payments themselves it is to be noted that, with the exception of No. 85 (which seems to refer to a specific tax), the formulation is the same as in the first group, that is, a simple quotation of the amounts of grain received.

We now come to the third group of receipts (Nos. 86–93), which offers the most food for thought and helps to throw all three groups into relief. Here we encounter the "granary of Apollonides, the strategos" (86, 91, 93), or simply "the granary of Apollonides" (87–89), and the further variant "granary of Apollonides in Jeme" (92). The payments made to this granary consist of seed grain in Nos. 91–92, while those of Nos. 86–89 constitute rents from temple lands (89 having both seed grain and rent). The words interpreted as meaning rent from temple lands are *p3 hw 'hwty n n3 3h.w n n3 h.wt n Dm*, that is, "the farmer's profit from the fields of the temples of Jeme." The reading and general meaning of the expression "farmer's

²¹ GO I 655 ff.; F. Preisigke, *Girwesen im griechischen Ägypten* (Strassburg, 1910) pp. 53–54; Wallace, *Taxation in Egypt*, p. 51.

²² GO I 149 and 656; Wallace, *op. cit. passim*.

profit" (*hw ḥwty*) were established by Sethe²³ and Spiegelberg,²⁴ and the meaning was further clarified by Hughes, who studied it in connection with the word *šmw* and reached the following conclusions:

In Ptolemaic leases from the Fayum *šmw* is always used to mean "rental" and *šmw-Pr-3* to mean "royal taxes." In Upper Egyptian Ptolemaic leases, on the contrary, *šmw* always means the royal taxes, *p3 šmw Pr-3* occurring very seldom. The lessor's ground rental per se, not including the taxes, is called *p3 hw ḥw.ty*, "the surplus of farmer," in the Upper Egyptian leases. When the lessee was to pay the taxes, he gave to the lessor only the *hw ḥw.ty*. In the instances in which the lessor was to pay the taxes the lessee was to give him both the *šmw* and the *hw ḥw.ty*.²⁵

The Roman ostraca show exactly the same use of the term *hw ḥwty*. It is necessary to dwell on this point in some detail, because Mattha's interpretation of *šmw* and *hw ḥwty* is erroneous. Starting from an ambiguous definition of *hw ḥwty* which Thompson had given—"profits of tillage (after payment of rent, taxes and expenses)"²⁶—Mattha attempted to prove that "profits of tillage" meant primarily the profits obtained by the lessee and that *hw ḥwty* equaled *ἐπιγένημα*.²⁷ Now if *ἐπιγένημα*, in contexts such as these, designates exclusively the profit of the lessee, then *hw ḥwty* cannot be its equivalent, for the evidence of the ostraca proves a different meaning. In all five ostraca in *MDO* in which the term occurs (Nos. 128–29, 131, and 275–76) *hw ḥwty* is unmistakably the rent which the lessor receives from the lessee, not the profit retained by the lessee. And the context also establishes that *šmw* means "taxes." For example, *MDO* 131 reads *Qrnys s Ty3n p nt d n Pa-te s P-4-Mnt te-y mh n p šm p hw hwty n pe yḥ n h-sp 37* etc. Mattha translated: "It is Kronios son of Dion who declares to Patai son of Pftumont: I am paid in full the rent (and) the profits of tillage of my land for year 37, etc." And in order to save his belief that the "profits of tillage" are really the profits of the lessee, Mattha was forced to conclude that these "profits" were not handed over in full but were shared between lessor and lessee. But the facts speak clearly, and we should translate: "I am paid in full the taxes (*šmw*) and the profits of tillage (*hw ḥwty*) etc."

If the equation of *hw ḥwty* with *ἐπιγένημα* has resulted in confusion, so also has the comparison of *šmw* with *ἐκφόριον*.²⁸ There are, to be sure, many instances in which *šmw* means "rent" and thereby equals *ἐκφόριον*. But *šmw* never lost its general meanings, namely "harvest," "harvest taxes," and "harvest dues." Sethe pointed this out when he wrote: "*Šmw*, Ernte ist der übliche Ausdruck für die vom Ertrage des Ackers zu leistenden Abgaben (griech. *ἐκφόριον* . . .) und zwar sowohl für den eigentlichen Pachtzins, der an den Verpächter zu zahlen ist, wie für die an den Staat zu zahlenden Abgaben."²⁹ Hence the receipt quoted above represents the type of lease in which the tenant gives to the landlord both the rental due to him and the taxes due to the state. The other type of lease, that is, the arrangement in which the tenant undertakes to pay *hw ḥwty* to the landlord and *šmw* directly to the state occurs in *MDO* 275 and 276. In all cases *hw ḥwty* means "rent" and *šmw* means "taxes."

Returning to our ostraca we conclude that the phrase "farmer's profit from the fields of

²³ *Bürgsch.* pp. 179–83.

²⁴ *Demotica* II (Sitzungsberichte der Bayerischen Akademie der Wissenschaften, Philos.-philol. und hist. Klasse, 1928, 2. "Abhandlung") 52–54.

²⁵ George Robert Hughes, *Saite Demotic Land Leases* ("Studies in Ancient Oriental Civilization," No. 28 [Chicago, 1952]) p. 56; see also p. 110.

²⁶ *A Family Archive from Siut* (Oxford, 1934) p. 114, No. 209.

²⁷ *MDO*, pp. 54–55.

²⁸ The comparison was first made by Spiegelberg in *P. Reinach*, pp. 181–82 and 240; see also *RT* XXVIII (1906) 191 and XXXVI (1914) 172.

²⁹ *Bürgsch.* p. 176.

the temples of Jeme" characterizes the grain payments as rents paid to the state (i.e., the "granary of Apollonides") by a tenant cultivating temple land. Furthermore, the use of the term "rent" reveals that this "temple land" is actually owned by the state, not by the temple. For the kind of temple land that pays rents is the temple land that has been confiscated by the state and leased like other domain land (*ιερά γῆ ἐν ἐκφορίῳ*), whereas such temple land as is still owned by the temples pays taxes (*ιερά γῆ ἐπὶ καθήκουσι*).³⁰

Summing up our three groups of grain receipts we put forward the following tentative propositions:

1. The term "royal granary" which appears in the first group (Nos. 65–75) is the Demotic equivalent of the Greek *thēsauros dioikēseōs*. Receipts issued by this granary cover general land revenue, notably the basic land tax levied on grain-bearing land.

2. The term "granary of the god" which characterizes the second group (Nos. 76–85) is the Demotic equivalent of the Greek *thēsauros hierōn*. This granary receives the revenue from temple lands, notably from those temple lands that are actually owned by the temples and pay taxes.

3. The "granary of Apollonides, the strategos," which appears in the third group (Nos. 86–93) specializes in the collecting of land rentals. These rentals come from crown lands as well as from confiscated temple lands. Furthermore, this granary seems to be the agency which makes, and collects, loans of seed grain (see Nos. 89, 91–92).

I do not know whether the "granary of Apollonides" can be traced in Greek ostraca. But it was clearly an important institution. And it is perfectly fitting that a granary specializing in loans and rentals should be under the direct supervision of the strategos, for the strategos was the chief administrator of finance of the district.

The "granary of Apollonides, the strategos," also appears in *MDO* 181 and in several of the unpublished Strassburg ostraca on the basis of which this strategos was discussed by Spiegelberg.³¹ On one of the Strassburg ostraca—which are granary receipts of the same type as ours—his (partly restored) full name is given, namely Apollonides, son of Apollonides.³² The title strategos in the Demotic spelling *srtykws* is present in some and absent in others. In *MDO* 181 the spelling is *stykws*, and Mattha suggested that it stood for *στρικός* and meant "corn official or sitologus." Such a Greek term, however, is unknown, and in all the other occurrences his title is consistently spelled *srtykws*. There can therefore be no doubt that *stykws* is a misspelling of *srtykws*.

Taken together, the ostraca now furnish the precise dates for this strategos, who until now has not been securely placed in the sequence of the strategi of Egypt. The uncertainty was caused in part by Spiegelberg's error in labeling the Strassburg ostraca "Ptolemaic" in his account in *ZÄS* LVII, whereas in his unpublished hand copies they are correctly identified as Roman. This error is reflected in the two comprehensive studies of the strategi of Egypt by Henne and Bengtson, having led the former to adopt the erroneous Ptolemaic date³³ and the latter to a cautious indecision.³⁴ The strategos Apollonides held office under Augustus and Tiberius. The receipts issued by the "granary of Apollonides" range from the 27th year of Augustus

³⁰ Cf. Rostovtzeff, *Geschichte der Staatspacht*, p. 485, and in *Göttingische gelehrte Anzeigen*, 1909, pp. 621–28; Wallace, *Taxation in Egypt*, p. 4.

³¹ *ZÄS* LVII (1922) 90–92.

³² *Ibid.* p. 90.

³³ Henri Henne, *Liste des stratèges des nomes égyptiens à l'époque gréco-romaine* (Cairo, 1935) p. 40.

³⁴ Hermann Bengtson, *Die Strategie in der hellenistischen Zeit* ("Münchener Beiträge zur Papyrusforschung und antiken Rechtsgeschichte" XXVI, XXXII, XXXVI [München, 1937–52]) III 222.

tus (our No. 92) to the 3d year of Tiberius (Nos. 87–88), hence over a period of nineteen years. Such length of office tenure of a strategos is noteworthy, though not unparalleled.³⁵

Our granary receipts show that land taxes and rents were paid during the harvest season of the year in which they were due. A different mode of payment is revealed by the bank receipts for money paid in place of grain, which we must now consider. In these bank receipts (Nos. 94–109) the payments are designated as being “for value of wheat,” an expression which corresponds exactly to the term *ὑπὲρ τιμῆς πυροῦ* found in similar Greek ostraca. Discussing the Greek bank receipts of this type, Wilcken concluded that they represent an *adaeratio* of the land tax.³⁶ He observed that, in contrast to the *annona*, in payment of which money was frequently substituted for grain, the *adaeratio* of the land tax seems to have been limited to payments of arrears. By and large, the Demotic receipts agree with this observation. With few exceptions, the money payments substituting for grain are clearly recognizable as payments of arrears. They are made either in the year following the year in which the grain was due, or even with a delay of two years. However, an occasional *adaeratio* of grain in cases other than payment of arrears also occurs. Nos. 96 and 106 are cash payments made for the current fiscal year. In No. 109 we have an *adaeratio* of rent (*ἡν ἡῶν*), which may or may not refer to arrears. This too has its Greek counterpart.³⁷ Thus it seems safe to say that *adaeratio* of land taxes and rents was primarily, though not exclusively, applicable to arrears.

Some of the receipts designate the payments as being “for wheat” instead of “for value of wheat.” I can see no significance in this difference and have treated both kinds together.

In contrast to the three granaries, there is only one bank in the town of Jeme that receives land revenue. The ostraca call it “the bank of the northern houses.” Nevertheless, the formulae of the bank receipts reflect to some extent the different types of payments which we found in the granary receipts, and undoubtedly the bank kept separate accounts for them. Thus the bank receipts 94–99 correspond to the granary receipts 65–75, and Nos. 100–108 correspond to Nos. 76–85. No. 109 is a payment for temple land rental, the receipt for which is issued not by the bank but by two revenue collectors.

RECEIPTS FOR LAND TAXES AND RENTS

ISSUED BY THE ROYAL GRANARY

65. (MH 1602) Year 32 [of Augustus]

- (1) r.in P3-4-Mnt s3 Pa-lyr r p3 r3 n h3.t-sp 32
- (2) sw 3½ ¼ / sw 1½ ¼ ¼ / sw 3½ ¼ n
- (3) n p3 hy n iyp.t n wš n šp
- (4) sh ——— n h3.t-sp 32 ibd 3 šm sw 14

(1) Phthoumonthes, son of Paeris, has paid to the granary in year 32, (2) 3½ ¼ (artabas of) wheat / 1½ ¼ ¼ (artabas of) wheat / 3½ ¼ (artabas of) wheat again, (3) by the measure of the *oipe*,¹ without extra charge.² (4) Signed, ———, in year 32, Epiphi 14.

¹ On the *oipe*-measure see *GO* I 750–51 and *Tor.* p. 31, n. 2.

² This rendering of the formula *n wš n šp* has been proposed by Mattha (*MDO*, p. 151).

66. (MH 2594) Year 34 [of Augustus]

- (1) r.in P3-šr(-n)-Mnt s3 ——— r
- (2) p3 r3 n h3.t-sp 34 sw 29 / sw 14[½ /]

³⁵ Cf. *ibid.* Vol. III 45 and 218–19 (Pelaias, strategos of Ombos, 78–53 B.C.) and 101 and 230 (Kallimachos, strategos of the Thebais, 78–51 B.C.).

³⁶ *GO* I 291.

³⁷ *GO* I 291, No. 1535.

- (3) sw 29 ʿn n p3 ʿhy n iyp.t n wš
 (4) n šp sh n ʿh3.t-sp 34 ibd 3 šm sw 14

(1) Psemmonthes, son of ———, has paid to (2) the granary in year 34, 29 (artabas of) wheat / 14[$\frac{1}{2}$] (artabas of) wheat [/] (3) 29 (artabas of) wheat again, by the measure of the *oipe*, without (4) extra charge. Written in year 34, Epiphi 14.

67. (MH 71)

Year 24 [of Augustus]

- (1) r.in T3-šr.t(-n)-pa-Mnt ta Hr-s3-ʿIs r
 (2) p3 r3 n ʿh3.t-sp 24 n-dr.t P3-4-Mnt
 (3) s3 Hnsw-t3y-f-nht.t sw 1 $\frac{1}{8}$ /
 (4) $\frac{1}{2}$ $\frac{1}{4}$ $\frac{1}{8}$ / sw 1 $\frac{1}{8}$ ʿn iw-w šp
 (5) sh Pa-Mnt s3 ——— n ʿh3.t-sp 24
 (6) ibd 2 šm sw 22
 (7) sh P3-lyn s3 Gl-šr n ʿh3.t-sp 24.t ibd 2 šm sw 22
 (8) ———

(1) Senpamonthes, daughter of Harsiesis, has paid to (2) the granary in year 24, through Phthoumonthes, (3) son of Khonstefnakhte, 1 $\frac{1}{8}$ (artabas of) wheat / (4) $\frac{1}{2}$ $\frac{1}{4}$ $\frac{1}{8}$ / 1 $\frac{1}{8}$ (artabas of) wheat again. They are received. (5) Signed, Pamonthes, son of ———, in year 24, (6) Payni 22. (7) Signed, Plenios, son of Kalasiris, in year 24, Payni 22. (8) ———.

68. (MH 2683)

Year 36 [of Augustus]

- (1) r.in ʿHryw¹ s3 ———
 (2) r p3 r3 n n3 ʿwy.w mhty.w n ʿh3.t-sp 36
 (3) sw $\frac{2}{3}$ $\frac{1}{8}$ / $\frac{1}{3}$ $\frac{1}{8}$ / sw $\frac{2}{3}$ $\frac{1}{8}$ ʿn n p3 ʿhy
 (4) n iyp.t n wš n šp sh n ʿh3.t-sp 36 ibd 3 šm sw 17

(1) ʿHerieus¹, son of ———, has paid (2) to the granary of the northern houses in year 36, (3) $\frac{2}{3}$ $\frac{1}{8}$ (artabas of) wheat / $\frac{1}{3}$ $\frac{1}{8}$ (artabas of) wheat¹ / $\frac{2}{3}$ $\frac{1}{8}$ (artabas of) wheat again, by the measure (4) of the *oipe*, without extra charge. Written in year 36, Epiphi 17.

¹ The halved sum is short by $\frac{1}{48}$. Such omission of small fractions is common.

69. (MH 4013)

Year 10 of Tiberius

- (1) [r]in Pa-ʿiry s3 P3-šr(-n)-ʿImn r
 (2) p3 r3 n n3 ʿwy.w mhty.w n ʿh3.t-sp 10.t
 (3) [sw 3] $\frac{1}{8}$ / sw 1 $\frac{1}{2}$ $\frac{1}{4}$ / sw 3 $\frac{1}{8}$ ʿn
 (4) [n p3] ʿhy n iyp.t n wš n [šp]
 (5) [sh] n ʿh3.t-sp 10.t Tybrs
 (6) [Gysrs] Sbsts ibd 2 šm sw 20

(1) Paeris, son of Psenamounis, has paid to (2) the granary of the northern houses in year 10, (3) [3] $\frac{1}{8}$ (artabas of) wheat / 1 $\frac{1}{2}$ $\frac{1}{4}$ (artabas of) wheat / 3 $\frac{1}{8}$ (artabas of) wheat again, (4) [by the] measure of the *oipe*, without [extra charge]. (5) [Written] in year 10 of Tiberius (6) [Caesar] Augustus, Payni 20.

70. (MH 2655)

Year 38 [of Augustus]

- (1) [r.in] . . . s3 ʿMs-wr¹ r p3 r3 Pr-ʿ3
 (2) [n n3 ʿwy.w] mhty.w n ʿh3.t-sp 38 sw 3 $\frac{1}{4}$ / sw 1 $\frac{1}{2}$ $\frac{1}{8}$

- (3) [/ sw 3 $\frac{1}{4}$] 'n n p β h γ n iyp.t n wš n šp
 (4) [sh n h β .t-sp] 38 ibd 3 šm sw 17
 (5) sh P β -šr(-n)-Mnt s β P β - ———

(1) . . . , son 'of *Ms-wr*¹, [has paid] to the royal granary (2) [of the] northern [houses] in year 38, 3 $\frac{1}{4}$ (artabas of) wheat / 1 $\frac{1}{2}$ $\frac{1}{8}$ (artabas of) wheat (3) [/ 3 $\frac{1}{4}$ (artabas of) wheat] again, by the measure of the *oipe*, without extra charge. (4) [Written in year] 38, Epiphi 17. (5) Signed, Psemmonthes, son of P——.

71. (MH 2633)

Year 39 [of Augustus]

- (1) r.in ——— s β Pa-Mnt r
 (2) p β r β Pr- β n n β 'wy.w <mhty.w>
 (3) n h β .t-sp 39 n-dr.t Pa-Dm^c s β Pa-Mnt s β 'Ms-wr¹
 (4) sw 2 $\frac{3}{8}$ $\frac{1}{2}$ / sw 1 $\frac{1}{2}$ $\frac{1}{2}$ /
 (5) sw 2 $\frac{3}{8}$ $\frac{1}{2}$ 'n n p β h γ
 (6) n iyp.t n wš n šp
 (7) ibd 3 šm sw 17

(1) ———, son of Pamonthes, has paid to (2) the royal granary of the <northern> houses (3) in year 39 through¹ Pasemis, son of Pamonthes, son of 'Ms-wr¹, (4) 2 $\frac{3}{8}$ $\frac{1}{2}$ (artabas of) wheat / 1 $\frac{1}{2}$ $\frac{1}{2}$ (artabas of) wheat² / (5) 2 $\frac{3}{8}$ $\frac{1}{2}$ (artabas of) wheat again, by the measure (6) of the *oipe*, without extra charge. (7) Epiphi 17.

¹ The *n-dr.t* is written over an erased word.

² The halved sum is short by $\frac{1}{4}$.

72. (MH 504)

Year 2 of Gaius

- (1) r.in Hnsw-Dhwty s β Pa-wn r p β r β Pr- β
 (2) n n β 'wy.w mhty.w n h β .t-sp 2 sw 2 $\frac{1}{2}$ / sw 1 $\frac{1}{4}$
 (3) / sw 2 $\frac{1}{2}$ 'n [n] p β h γ n iyp.t sh n h β .t-sp 2.t n
 (4) Gys Gysls S'bstss
 (5) Glmnykws ibd 4 šm sw 9

(1) Chensthotes, son of Pagonis, has paid to the royal granary (2) of the northern houses in year 2, 2 $\frac{1}{2}$ (artabas of) wheat / 1 $\frac{1}{4}$ (artabas of) wheat (3) / 2 $\frac{1}{2}$ (artabas of) wheat again, [by] the measure of the *oipe*. Written in year 2 of (4) Gaius Caesar Augustus (5) Germanicus, Mesore 9.

73. (MH 4183)

Year 7 of Tiberius

- (1) r.in Pa-Mnt s β sp-sn s β Hr-pa-³Is r p β r β Pr- β n
 (2) n β 'wy(.w) mhty.w n h β .t-sp 7.t sw 20 $\frac{3}{8}$ $\frac{1}{2}$ / sw 10 $\frac{1}{2}$ $\frac{1}{8}$
 (3) / sw 20 $\frac{3}{8}$ $\frac{1}{2}$ 'n n p β h γ n iyp.t n wš n šp
 (4) sh n h β .t-sp 7.t n Tibirs Gysrs Sbsts
 (5) ibd 2 šm sw 12 'n n sw 13 sw 14 $\frac{1}{2}$ $\frac{1}{2}$ / sw 7 $\frac{1}{4}$ $\frac{1}{4}$
 (6) / sw 14 $\frac{1}{2}$ $\frac{1}{2}$ 'n 'n n sw 17 sw 2 $\frac{3}{8}$ $\frac{1}{2}$ / sw 1 $\frac{1}{2}$ $\frac{1}{8}$
 (7) / sw 2 $\frac{3}{8}$ $\frac{1}{2}$ 'n n p β h γ n iyp.t

(1) Pamonthes, son of Pamonthes, son of Harpaesis, has paid to the royal granary of (2) the northern houses in year 7, 20 $\frac{3}{8}$ $\frac{1}{2}$ (artabas of) wheat / 10 $\frac{1}{2}$ $\frac{1}{8}$ (artabas of) wheat (3) / 20 $\frac{3}{8}$ $\frac{1}{2}$ (artabas of) wheat again, by the measure of the *oipe*, without extra charge. (4) Written in year 7 of Tiberius Caesar Augustus, (5) Payni 12. Likewise, on the 13th

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day, $14\frac{1}{2}$ $\frac{1}{2}$ (artabas of) wheat / $7\frac{1}{4}$ $\frac{1}{4}$ (artabas of) wheat (6) / $14\frac{1}{2}$ $\frac{1}{2}$ (artabas of) wheat again. Likewise, on the 17th day, $2\frac{3}{8}$ $\frac{1}{2}$ (artabas of) wheat / $1\frac{3}{8}$ $\frac{3}{8}$ (artabas of) wheat (7) / $2\frac{3}{8}$ $\frac{1}{2}$ (artabas of) wheat again, by the measure of the *oipe*.

74. (MH 2515)

Year 42 [of Augustus]

- (1) [r.in] T3-šr.t(-n)-p3-Twt ta Pa-iry
- (2) n-dr.t Pa-Mnt-Gmt s3 Pa-Mnt irm Pa-Mnt-
- (3) Gmt s3 'Imn-htp r p3 r3 Pr-c3 n n3 'wy(.w)
- (4) mh̄ty.w n h3.t-sp 42 sw $\frac{1}{3}$ $\frac{1}{2}$ / sw $\frac{1}{8}$ $\frac{1}{4}$ / sw $\frac{1}{3}$ $\frac{1}{2}$ 'n
- (5) n p3 hy n iyp.t n wš n šp sh n h3.t-sp 42
- (6) ibd 4 šm sw 11 'n n sw 25 $\frac{1}{3}$ $\frac{1}{2}$ / sw $\frac{1}{8}$ $\frac{1}{4}$
- (7) / sw $\frac{1}{3}$ $\frac{1}{2}$ 'n
- (8) sh P3-di-Hr-p3-bik s3 sp-sn sw $\frac{3}{8}$ / sw $\frac{1}{3}$ $\frac{1}{2}$
- (9) / sw $\frac{3}{8}$ 'n

(1) Sentotoes, daughter of Paeris, [has paid] (2) through *Pa-Mnt-Gmt*, son of Pamonthes, and *Pa-Mnt-(3)Gmt*, son of Amenothes, to the royal granary of the northern (4) houses in year 42, $\frac{1}{3}$ $\frac{1}{2}$ (artabas of) wheat / $\frac{1}{8}$ $\frac{1}{4}$ (artabas of) wheat / $\frac{1}{3}$ $\frac{1}{2}$ (artabas of) wheat again, (5) by the measure of the *oipe*, without extra charge. Written in year 42, (6) Mesore 11. Likewise, on the 25th day, $\frac{1}{3}$ $\frac{1}{2}$ / $\frac{1}{8}$ $\frac{1}{4}$ (artabas of) wheat (7) / $\frac{1}{3}$ $\frac{1}{2}$ (artabas of) wheat again. (8) Signed, Petearpebekis, son of Petearpebekis, (for) $\frac{3}{8}$ (artabas of) wheat / $\frac{1}{3}$ $\frac{1}{2}$ (artabas of) wheat (9) / $\frac{3}{8}$ (artabas of) wheat again.

75. (MH 2647)

Year 26 [of Augustus]

- (1) r.di Pa-Dm^c s3 'Ms-wr¹ hn^c P3-šr(-n)-Mnt s3
- (2) P3-šr(-n)-Mnt p3 šr Ta- ——— r p3 r3
- (3) Pr-c3 n Dm^c n h3.t-sp 26 sw $4\frac{1}{2}$
- (4) sh Pa-Mnt s3 ——— n h3.t-sp 26 ibd 3 šm sw 11
- (5) sh P3- ——— s3 P3-šr(-n)-c3-phty
- (6) ———
- (7) ———
- (8) 'n n ibd 4 šm sw 12
- (9) sw '1 $\frac{1}{2}$ '

(1) Pasemis, son of 'Ms-wr¹, and Psemmonthes, son of (2) Psemmonthes, the son of Ta———, have paid to (3) the royal granary of Jeme in year 26, $4\frac{1}{2}$ (artabas of) wheat. (4) Signed, Pamonthes, son of ———, in year 26, Epiphi 11. (5) Signed, P———, son of Psenapathes. (6) (Greek) ——— (7) (Greek) ———. (8) Likewise, on Mesore 12, (9) '1 $\frac{1}{2}$ ' (artabas of) wheat.

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76. (MH 4073)

Year 32 [of Augustus]

- (1) r.in Pa-Dm^c s3 Pa-Mnt s3 'Ms-wr¹
- (2) r p3 r3 n p3 ntr n h3.t-sp 32 sw $5\frac{1}{2}$
- (3) / sw $2\frac{1}{2}$ $\frac{1}{4}$ / sw $5\frac{1}{2}$ 'n n p3 hy
- (4) n iyp.t
- (5) sh n h3.t-sp 32 ibd 3 šm sw 13

(1) Pasemis, son of Pamonthes, son of 'Ms-wr¹, has paid (2) to the granary of the god in year 32, $5\frac{1}{2}$ (artabas of) wheat (3) / $2\frac{1}{2}$ $\frac{1}{4}$ (artabas of) wheat / $5\frac{1}{2}$ (artabas of) wheat again, by the measure (4) of the *oipe*. (5) Written in year 32, Epiphi 13.

77. (MH 2639) Year 40 [of Augustus]
- (1) r.in Pa-Dm^c s3 Pa-Mnt s3 'Ms-wr¹ r
 (2) p3 r3 n p3 ntr n n3 'wy(.w) mḥty.w n ḥ3.t-sp 39
 (3) sw 3 $\frac{1}{2}$ / sw 1 $\frac{1}{2}$ $\frac{1}{4}$ / sw 3 $\frac{1}{2}$ 'n n ḥy
 (4) n iyp.t n wš n šp šḥ n ḥ3.t-sp 39 ibd 3 šm sw 17
 (5) 'n n ḥ3.t-sp 40 tpy 3ḥ sw 9 sw 3 $\frac{1}{2}$ $\frac{1}{4}$ / sw 1 $\frac{1}{2}$ $\frac{1}{4}$ /
 (6) sw 3 $\frac{1}{2}$ $\frac{1}{4}$ 'n n ḥy n iyp.t n wš n šp
 (7) šḥ Wd3-f s3 P3y-mn n ḥ3.t-sp 40 tpy 3ḥ sw 9
- (1) Pasemis, son of Pamonthes, son of 'Ms-wr¹, has paid to (2) the granary of the god of the northern houses in year 39, (3) 3 $\frac{1}{2}$ (artabas of) wheat / 1 $\frac{1}{2}$ $\frac{1}{4}$ (artabas of) wheat / 3 $\frac{1}{2}$ (artabas of) wheat again, by measure (4) of the *oipe*, without extra charge. Written in year 39, Epiphi 17. (5) Likewise, in year 40, Thoth 9, 3 $\frac{1}{2}$ $\frac{1}{4}$ (artabas of) wheat / 1 $\frac{1}{2}$ $\frac{1}{4}$ (artabas of) wheat / (6) 3 $\frac{1}{2}$ $\frac{1}{4}$ (artabas of) wheat again, by measure of the *oipe*, without extra charge. (7) Signed, Wd3-f, son of Pimenes, in year 40, Thoth 9.
78. (MH 1370) Year 42 [of Augustus]
- (1) r.in Twt s3 Pa-Mnt s3 Twt
 (2) n-dr.t P3- ——— s3 Pa-Mnt r p3 r3
 (3) n p3 ntr n n3 'wy.w mḥty.w n ḥ3.t-sp 42
 (4) sw 2 $\frac{3}{8}$ $\frac{1}{2}$ / sw 1 $\frac{1}{2}$ $\frac{1}{8}$ / sw 2 $\frac{3}{8}$ $\frac{1}{2}$ 'n
 (5) n ḥy n iyp.t n wš n šp
 (6) šḥ n ḥ3.t-sp 42 ibd 4 šm sw 8
 (7) 'n n sw 19 sw $\frac{3}{8}$ $\frac{1}{8}$ / sw $\frac{1}{2}$ $\frac{1}{8}$ / sw $\frac{3}{8}$ $\frac{1}{8}$ 'n
 (8) n ḥy n iyp.t n wš n šp
- (1) Totoes, son of Pamonthes, son of Totoes, has paid (2) through P——, son of Pamonthes, to the granary (3) of the god of the northern houses in year 42, (4) 2 $\frac{3}{8}$ $\frac{1}{2}$ (artabas of) wheat / 1 $\frac{1}{2}$ $\frac{1}{8}$ (artabas of) wheat / 2 $\frac{3}{8}$ $\frac{1}{2}$ (artabas of) wheat again, (5) by measure of the *oipe*, without extra charge. (6) Written in year 42, Mesore 8. (7) Likewise, on the 19th day, $\frac{3}{8}$ $\frac{1}{8}$ (artabas of) wheat / $\frac{1}{2}$ $\frac{1}{8}$ (artabas of) wheat¹ / $\frac{3}{8}$ $\frac{1}{8}$ (artabas of) wheat again, (8) by measure of the *oipe*, without extra charge.
- ¹ The halved sum is short by $\frac{1}{8}$.
79. (MH 2712) Year 4 of Tiberius
- (1) r.in Ḥr-s3-Is s3 Pa-Mnt s3 Ḥr
 (2) r p3 r3 n p3 ntr n n3 'wy.w mḥty.w
 (3) sw 4 $\frac{1}{2}$ $\frac{1}{4}$ / sw 2 $\frac{1}{2}$ / sw 4 $\frac{1}{2}$ $\frac{1}{4}$ 'n
 (4) n p3 ḥy n iyp.t n wš n šp
 (5) šḥ n ḥ3.t-sp 4 Tbrs Gys^crs
 (6) S^cbsts ibd 2 šm sw 17
- (1) Harsiesis, son of Pamonthes, son of Horus, has paid (2) to the granary of the god of the northern houses, (3) 4 $\frac{1}{2}$ $\frac{1}{4}$ (artabas of) wheat / 2 $\frac{1}{2}$ (artabas of) wheat¹ / 4 $\frac{1}{2}$ $\frac{1}{4}$ (artabas of) wheat again, (4) by the measure of the *oipe*, without extra charge. (5) Written in year 4 of Tiberius Caesar (6) Augustus, Payni 17.
- ¹ The halved sum is short by $\frac{1}{4}$.
80. (MH 1157) Year 8 of Tiberius
- (1) r.in Pa-iry-^c3
 (2) s3 P3-šr(-n)-Imn n-dr.t

- (3) Gmṭ s3 P3y-k3
 (4) r p3 r3 n p3 ntr n n3 ʿwy.w
 (5) mḥty.w n ḥ3.t-sp 8 sw 6 $\frac{1}{2}$ $\frac{1}{2}$
 (6) n p3 ḥy n iyp.t n wš
 (7) n šp šḥ n ḥ3.t-sp 8.t Tybrs
 (8) Gisrs
 (9) Sbʿsts
 (10) ibd 2 šm sw 2

(1) *Pa-iry*-c3, (2) son of Psenamounis, has paid through (3) *Gmṭ*, son of Pikos, (4) to the granary of the god of the northern (5) houses in year 8, 6 $\frac{1}{2}$ $\frac{1}{2}$ (artabas of) wheat, (6) by the measure of the *oipe*, without (7) extra charge. Written in year 8 of Tiberius (8) Caesar (9) Augustus, (10) Payni 2.¹

¹ The numeral 2 is written over a partly erased sign.

81. (MH 2642) Year 36 [of Augustus]

- (1) r.in Pa-Ḍmʿ s3 Pa-Mnt s3 ʿMs-wr¹
 (2) r p3 r3 n n3 3ḥ.w n ntr n n3 ʿwy(.w) mḥty.w
 (3) n ḥ3.t-sp 36 sw 1 $\frac{1}{4}$ / sw $\frac{1}{2}$ / sw 1 $\frac{1}{4}$ ʿn
 (4) n ḥy n iyp.t n wš n šp
 (5) šḥ n ḥ3.t-sp 36 ibd 3 šm sw 18

(1) Pasemis, son of Pamonthes, son of ʿ*Ms-wr*¹, has paid (2) to the granary of the fields of god of the northern houses (3) in year 36, 1 $\frac{1}{4}$ (artabas of) wheat / $\frac{1}{2}$ (artaba of) wheat¹ / 1 $\frac{1}{4}$ (artabas of) wheat again, (4) by measure of the *oipe*, without extra charge. (5) Written in year 36, Epiphi 18.

¹ The halved sum is short by $\frac{1}{8}$.

82. (MH 4041) Year 34 [of Augustus]

- (1) r.in Pa-Ḍmʿ s3 Pa-Mnt s3 ʿMs-wr¹ irm P3-šr(-n)-Mnt p3y-f šr
 (2) r p3 r3 3ḥ n ntr n ḥ3.t-sp 34 sw $\frac{1}{2}$ $\frac{1}{8}$ / sw $\frac{1}{4}$ $\frac{1}{4}$ $\frac{1}{8}$
 (3) / sw $\frac{1}{2}$ $\frac{1}{8}$ ʿn n wš n šp šḥ n ḥ3.t-sp 34 ibd 4 šm sw 16

(1) Pasemis, son of Pamonthes, son of ʿ*Ms-wr*¹, and Psemmonthes, his son, have paid (2) to the granary of field of god in year 34, $\frac{1}{2}$ $\frac{1}{8}$ (artabas of) wheat / $\frac{1}{4}$ $\frac{1}{4}$ $\frac{1}{8}$ (artabas of) wheat (3) / $\frac{1}{2}$ $\frac{1}{8}$ (artabas of) wheat again, without extra charge. Written in year 34, Mesore 16.

83. (MH 2632) Year 30 [of Augustus]

- (1) r.in Pa-Ḍmʿ s3 Pa-Mnt s3 ʿMs-wr¹
 (2) r p3 r3 ḥr 3ḥ n ntr n Ḍmʿ
 (3) n ḥ3.t-sp 30 sw 3 / sw 1 $\frac{1}{2}$ / sw 3 ʿn iw-w šp
 (4) šḥ St3.ṭ-w-t3-wt.t s3 P3-di-Mnt n
 (5) ḥ3.t-sp 30 ibd 2 šm sw 20

(1) Pasemis, son of Pamonthes, son of ʿ*Ms-wr*¹, has paid (2) to the granary for¹ field of god in Jeme (3) in year 30, 3 (artabas of) wheat² / 1 $\frac{1}{2}$ (artabas of) wheat / 3 (artabas of) wheat again. They are received. (4) Signed, Stotoetis, son of Petemonthes, in (5) year 30, Payni 20.

¹ Note the use of the preposition *ḥr* here and in No. 84 instead of the genetical construction *p3 r3 n 3ḥ* or *p3 r3 3ḥ* of the preceding texts. The meaning seems to be the same, namely to characterize the payments as revenue from “sacred land.”

² It looks as if the scribe first wrote $\frac{1}{2}$ after the 3 and then crossed it out.

84. (MH 4053) Year 28 [of Augustus]

- (1) r.in Pa-Ḍm^c s3 Pa-Mnt s3 'Ms-wr¹
 (2) r p3 r3 hr n3 3h.w n Ḍm^c n
 (3) h3.t-sp 28.t sw 3½ / sw 1½ ¼ / sw 3½ 'n
 (4) sh n h3.t-sp 28.t ibd 3 šm sw 16
 (5) ———

(1) Pasemis, son of Pamonthes, son of 'Ms-wr¹, has paid (2) to the granary for¹ the fields of Jeme in (3) year 28, 3½ (artabas of) wheat / 1½ ¼ (artabas of) wheat / 3½ (artabas of) wheat again. (4) Written in year 28, Epiphi 16. (5) (Greek) ———.

¹ "For the fields of Jeme" instead of "for field of god in Jeme" of No. 83. In this variant Jeme is the god, not the town.

85. (MH 837) Year 6 of Nero

- (1) r.in Pa-Ḍm^c s3 P3-4-Mnt r p3 r3 n p3 ntr
 (2) n n3 'wy.w mh̄ty.w n p3 rdb 3h n h3.t-sp 5.t hr
 (3) Ḍm^c 3ky 1½ ¼ / 3ky ½ ⅔
 (4) / 3ky 1½ ¼ 'n n p3 hy n iyp.t
 (5) sh n h3.t-sp 6 N'rw n Gl'wts
 (6) G'ysris S3bsts
 (7) Gr'm'nyks 3wtwgr'twrs
 (8) ibd 2 šm sw 23

(1) Pasemis, son of Phthoumonthes, has paid to the granary of the god (2) of the northern houses for the artaba of field¹ of year 5 for (3) Jeme, 1½ ¼ (artabas of) sesame / ½ ⅔ (artabas of) sesame² (4) / 1½ ¼ (artabas of) sesame again, by the measure of the *oipe*. (5) Written³ in year 6 of Nero Claudius (6) Caesar Augustus (7) Germanicus Autocrator, (8) Payni 23.

¹ "The artaba of field" is perhaps the tax of 1 artaba per arura. Cf. *MDO* 129 and Wallace, *Taxation in Egypt*, pp. 13, 15, 18, 19, and 356.

² The halved sum is short by ⅙.

³ The horizontal stroke which precedes *sh* might be a writing of emphatic *r.sh*.

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86. (MH 2809) Year 40 of Augustus

- (1) r.in Ns-n3y-w-hmn.w s3 Pa-Mnt s3 Hr-s3-Is
 (2) r p3 r3 n 3pllwnyts p3 srtykws
 (3) n ——— n h3.t-sp 40 n-dr.t P3-lyn s3 Pa-Mnt hr
 (4) p3 hw 'hwtty n n3 h.wt n Ḍm^c hr n3 '3(.w) n s3 5 ——— h3.t-sp 39
 (5) sw 21¼ / sw 10½ ⅔ / sw 21¼ 'n n hy n
 (6) iyp.t n wš n šp sh n h3.t-sp 40
 (7) n Gysrs
 (8) 'ibd 3 šm¹ sw 29 sh Pa-Mnt
 (9) s3 ———

(1) Snachomneus, son of Pamonthes, son of Harsiesis, has paid (2) to the granary of Apollonides, the strategos (3) ——— in year 40, through Plenios, son of Pamonthes, for (4) the farmer's profit of the temples of Jeme (and) for the chiefs of the 5 phyles ——— year 39, (5) 21¼ (artabas of) wheat / 10½ ⅔ (artabas of) wheat / 21¼ (artabas of) wheat again, by measure of (6) the *oipe*, without extra charge. Written in year 40 (7) of Caesar, (8) 'Epiphi¹ 29. Signed, Pamonthes, (9) son of ———.

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87. (MH 2880)

Year 3 [of Tiberius]

- (1) [r.in] Pa-Mnt s3 'Ms-wr' n-dr.t
- (2) Pa-tm s3 Pa-t3-sbt
- (3) r p3 r3 n [3]pllwni
- (4) ts hr p3 hw 'hwty
- (5) n n3 3h.w n n3 h.wt n Dm^c
- (6) n h3.t-sp 2.t sw $1\frac{1}{8} \frac{1}{2}$ ———
- (7) sh n h3.t-sp 2.t ibd 3 šm sw 12 'n
- (8) n h3.t-sp 3.t ibd 2 šm sw 28 sw $\frac{1}{4} \frac{1}{4}$
- (9) / $\frac{1}{8}$ / sw $\frac{1}{4} \frac{1}{4}$ n p3 hy
- (10) n iyp.t sh n h3.t-sp 3.t
- (11) ibd 3 šm sw 22

(1) Pamonthes, son of 'Ms-wr', [has paid] through (2) Patemis, son of Patsibtis, (3) to the granary of [A]polloni(4)des for the farmer's profit (5) of the fields of the temples of Jeme (6) in year 2, $1\frac{1}{8} \frac{1}{2}$ (artabas of) wheat ———. (7) Written in year 2, Epiphi 12. Likewise, (8) in year 3, Payni 28, $\frac{1}{4} \frac{1}{4}$ (artabas of) wheat (9) / $\frac{1}{8}$ / $\frac{1}{4} \frac{1}{4}$ (artabas of) wheat, by the measure (10) of the *oipe*. Written in year 3, (11) Epiphi 22.

¹ The halved sum is short by $\frac{1}{8}$.

88. (MH 521)

Year 3 [of Tiberius]

- (1) [r.in . . .] s3 P3-šr(-n)-Mnt s3 P3-di-Mn
- (2) [r p3 r3] n 3pllwnyts
- (3) [hr] p3 hw 'hwty n n3 3h.w n n3 h.wt
- (4) [n] Dm^c n h3.t-sp 3.t sw $4\frac{1}{3}$ / sw $2\frac{1}{3}$ ¹
- (5) [/ sw $4\frac{1}{3}$] 'n n p3 hy n iyp.t
- (6) [sh n h3.t-sp 3.t ibd . . . šm] sw 17

(1) . . . ,¹ son of Psemmonthes, son of Peteminis, [has paid] (2) [to the granary] of Apollonides (3) [for] the farmer's profit of the fields of the temples (4) [of] Jeme in year 3, $4\frac{1}{3}$ (artabas of) wheat / $2\frac{1}{3}$ (artabas of) wheat (5) [/ $4\frac{1}{3}$ (artabas of) wheat] again, by the measure of the *oipe*. (6) [Written in year 3, month . . . of summer,] day 17.

¹ The beginning of each line is missing.

89. (MH 2699)

Year 42 [of Augustus]

- (1) r.di Hr-s3-Is s3 'Hr-brtr'
- (2) irm Pa-Mnt p3 hm p3y.f šr r p3 r3 n
- (3) 3pllwnyts hr pr sh.t
- (4) n h3.t-sp 42.t hr p3 hw 'hwty n n3 3h.w n n3
- (5) h.wt n Dm^c sw $8\frac{1}{2} \frac{1}{4}$
- (6) n p3 hy n iyp.t / sw $4\frac{1}{4} \frac{1}{8}$
- (7) / sw $8\frac{1}{2} \frac{1}{4}$ 'n n p3 hy n iyp.t n wš n šp
- (8) sh [n] h3.t-sp [4]2 ibd 3 šm sw 27

(1) Harsiesis, son of Hr-brtr,¹ has paid (2) together with Pamonthes the younger,² his son, to the granary of (3) Apollonides for seed grain (4) of year 42 (and) for the farmer's profit of the fields of the (5) temples of Jeme, $8\frac{1}{2} \frac{1}{4}$ (artabas of) wheat (6) by the measure of the *oipe* / $4\frac{1}{4} \frac{1}{8}$ (artabas of) wheat (7) / $8\frac{1}{2} \frac{1}{4}$ (artabas of) wheat again, by the measure of the *oipe*, without extra charge. (8) Written [in] year [4]2, Epiphi 27.

¹ Read *trtr* or *bbl*?

² The *p3 hm* is inserted above the line.

90. (MH 2629)¹ Year 32 [of Augustus]

- (1) r.di Pa-Ḍm^c s3 Pa-Mnt s3 'Ms-wr¹
- (2) ḥn n3 sp.w n p3 ḥw ḥwty
- (3) n ḥ3.t-sp 32 n n3 ḥ.wt n Ḍm^c
- (4) sw 1 / sw ½ / sw 1 'n n p3 ḥy
- (5) n iyp.t n wš n šp sh
- (6) [n ḥ3.t-sp '32¹] p3 hrw 'n¹
- (7) ms Wsir

(1) Pasemis, son of Pamonthes, son of 'Ms-wr¹, has paid (2) of the remainder² of the farmer's profit (3) of year 32 of the temples of Jeme, (4) 1 (artaba of) wheat / ½ (artaba of) wheat / 1 (artaba of) wheat again, by the measure (5) of the *oipe*, without extra charge. Written (6) [in year '32¹], birthday of (7) Osiris.

¹ Granary not mentioned.

² Or perhaps "of the arrears." In any case an instalment is being paid. Since many taxes were paid in instalments, the formula *ḥn n3 sp.w* does not necessarily indicate arrears. It does seem to indicate the payment of a balance or final instalment. In No. 109 the same person makes the same type of payment but in money instead of grain.

91. (MH 4081) Year 32 [of Augustus]

- (1) r.in Pa-Ḍm^c s3 Pa-Mnt s3 'Ms-wr¹
- (2) r p3 r3 3plwnyts p3 srtykws
- (3) ḥr pr sh.t ḥ3.t-sp 32 sw 5¼ / sw 2½ ⅙
- (4) / sw 5¼ 'n iw-w šp sh ḥ3.t-sp 32
- (5) ibd 2 šm sw 24

(1) Pasemis, son of Pamonthes, son of 'Ms-wr¹, has paid (2) to the granary of Apollonides, the strategos, (3) for seed grain of year 32, 5¼ (artabas of) wheat / 2½ ⅙ (artabas of) wheat (4) / 5¼ (artabas of) wheat again. They are received. Written (in) year 32, (5) Payni 24.

92. (MH 195) Year 27 [of Augustus]

- (1) r.in Glyn s3 'Imn-ḥtp r p3 r3
- (2) n 3plwnyts n Ḍm^c n ḥ3.t-sp 27
- (3) ḥr pr sh.t sw 15 / sw 7½ / sw 15 'n iw-w
- (4) šp 'n ḥr p3 ——— sw ½ / sw ¼ / sw ½ 'n [iw-f]
- (5) šp
- (6) sh n ḥ3.t-sp 27 ibd 3 šm sw 18
- (7) 'n n ibd 3 šm sw 28 . . .
- (8) 'n n ibd 4 [šm] . . .
- (9) . . .

(1) 'Kleon¹, son of Amenothes, has paid to the granary (2) of Apollonides in Jeme in year 27 (3) for seed grain, 15 (artabas of) wheat / 7½ (artabas of) wheat / 15 (artabas of) wheat again. They are (4) received. Likewise, for the ———, ½ (artaba of) wheat / ¼ (artaba of) wheat / ½ (artaba of) wheat again. [It is]¹ (5) received. (6) Written in year 27, Epiphi 18. (7) Likewise, on Epiphi 28, . . . (8) Likewise, on Mesore, . . . (9) . . .

¹ The lower left side of the sherd is broken off, so that a short section is missing at the end of line 4 and sections of increasing lengths are lost at the ends of lines 7-9.

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93. (MH 3674) Year 34 [of Augustus]

- (1) r.in ——— s3 Pa-Mnt s3 Hr-s3-Is r p3 r3
 (2) [n 3pllwn]nyts p3 srtykws
 (3) . . . n h3.t-sp 34 3ky 3 $\frac{5}{8}$ $\frac{1}{4}$
 (4) . . . 3ky 3 $\frac{5}{8}$ $\frac{1}{4}$ n [n] p3 hy n
 (5) [iyp.t] . . .-Pth

(1) ———, son of Pamonthes, son of Harsiesis, has paid to the granary (2) [of Apollo]nides, the strategos (3) . . .¹ in year 34, 3 $\frac{5}{8}$ $\frac{1}{4}$ (artabas of) sesame (4) . . . 3 $\frac{5}{8}$ $\frac{1}{4}$ (artabas of) sesame again, [by] the measure of (5) [the *oipe*] . . .-Ptah.

¹ The sherd is complete, but the writing has faded and partly disappeared.

ISSUED BY THE BANK

94. (MH 120) Year 43 [of Augustus]

- (1) r.in Gbyr s3 Pa-Mnt r p3 shn n n3 wy.w
 (2) mh̄ty.w hr sw̄n sw n h3.t-sp 41 n Dm^c sttr 1.t
 (3) k̄d 1.t $\frac{1}{2}$ obol 4 / k̄d 1.t $\frac{1}{2}$ obol 5.t / sttr 1.t k̄d 1.t $\frac{1}{2}$ obol 4 sh
 (4) n h3.t-sp 43 ibd 3 šm sw 20

(1) Kabiris, son of Pamonthes, has paid to the bank of the northern (2) houses for value of wheat¹ of year 41 in Jeme, 1 stater, (3) 1 $\frac{1}{2}$ kite, 4 obols / 1 $\frac{1}{2}$ kite, 5 obols / 1 stater, 1 $\frac{1}{2}$ kite, 4 obols.² Written (4) in year 43,³ Epiphi 20.

¹ *Sw̄n sw* equals *τιμὴ πυροῦ* (cf. *MDO* 83 and *GO* I 290).

² It looks as if the scribe first wrote *n*, then corrected it to the numeral 4 and forgot to write another *n*.

³ Note that the payment is made in year 43 for grain due in year 41. Most receipts in this section are late payments (see p. 36).

95. (MH 4047) Year 1 of Tiberius

- (1) r.in P3-šr(-n)-Mnt s3 Pa-Dm^c s3 Ms-wr¹ r p3 shn n
 (2) n3 wy(w) mh̄ty.w hr sw̄n sw n h3.t-sp 43 n Dm^c
 (3) obol 3 / obol 1.t $\frac{1}{2}$ / obol 3 n sh n h3.t-sp 1.t Tybrs tpy . . .
 (4) sw 16

(1) Psemmonthes, son of Pasemis, son of Ms-wr¹, has paid to the bank of (2) the northern houses for value of wheat of year 43 in Jeme, (3) 3 obols / 1 $\frac{1}{2}$ obols / 3 obols again. Written in year 1 of Tiberius, first month of . . . , (4) day 16.

96. (MH 1719) Year 34 [of Augustus]

- (1) r.di Pa-iry <s3> P3-k3 s3
 (2) P3y-k3 hr sw̄n sw n h3.t-sp 34
 (3) h̄d sp-sn 1 sttr 2.t / sttr 3.t k̄d 1.t / h̄d sp-sn 1 sttr 2.t
 (4) n n wš n wt hr sw̄n rdb n
 (5) sw 9 'sri.t' w^c
 (6) sh Pa-Mnt s3 Hr-m3y-ḥsy n
 (7) h3.t-sp 34 ibd 4 šm hrw n ms Wsir

(1) Paeris, <son of> Pikos, son of (2) Pikos, has paid for value of wheat of year 34, (3) silver money 1 (deben), 2 staters / 3 staters, 1 kite / silver money 1 (deben), 2 staters (4) again, without surcharge,¹ (and) for value of 9 artabas of (5) wheat, one 'sri.t'. (6) Signed, Pamonthes, son of Harmiysis, in (7) year 34, Mesore, birthday of Osiris.

¹ On the formula *n wš n wt* as parallel to *n wš n šp* see *MDO*, p. 151.

97. (MH 522) Year 1 of Tiberius
- (1) r.in Hnsw-t3y-f-nht.t s3 P3-4-['Mnt'] . . .
 (2) hr sw n sw n h3.t-sp 43 n Dm^c sttr [3 kd 1.t obol 5.t ½ / sttr 1 kd 1.t ½]
 (3) obol 2.t ½ / sttr 3 kd 1.t obol 5.t ½ 'n sh n h3.t-sp 1.t Ty[brs] . . .
 (4) 'n n sw 21 kd 1.t ½ obol 1.t / kd ½ obol 3½ / kd 1.t ½ [obol 1.t 'n]
- (1) Khonstefnakhte, son of Phthou['monthes'], . . .¹ has paid (2) for value of wheat of year 43 in Jeme, [3] staters, [1 kite, 5½ obols / 1 stater, 1½ kite] (3) 2½ obols / 3 staters, 1 kite, 5½ obols again. Written in year 1 of Ti[berius], . . . (4) Likewise, on the 21st day, 1½ kite, 1 obol / ½ kite, 3½ obols / 1½ kite, [1 obol again].
- ¹ The end of each line is lost, the longest lacuna being in line 1, the shortest in line 4. The restorations present no problems. The unrestored lacuna of line 1 must have contained another name and that of line 3 the month date. The only uncertainty pertains to the restoration of P³⁻⁴-['Mnt'] in line 1, since other names of this formation, e.g. P³⁻⁴-Mn, also exist.
98. (MH 2548) Year 25 [of Augustus]
- (1) r.in Pa-Mnt s3 Pa-tm r p3 shn [n]
 (2) n3 'wy.w mhty.w hr sw n
 (3) pr sh.t n h3.t-sp 23 hn n3 rmt.w n
 (4) Pa-Mnt s3 P3-sr(-n)-Inp sw 2½ sttr 1.t kd 1.t ½ obol 3.t
 (5) [/] kd 1.t ½ obol 4½ / sttr 1.t kd 1.t ½ obol 3.t 'n
 (6) sh n h3.t-sp 25 ibd 2 pr sw 9
- (1) Pamonthes, son of Patemis, has paid to the bank [of] (2) the northern houses for value of (3) seed grain of year 23, among the men of (4) Pamonthes, son of Psenanoubis, (for) 2½ (artabas of) wheat, 1 stater, 1½ kite, 3 obols¹ (5) [/] 1½ kite, 4½ obols / 1 stater, 1½ kite, 3 obols again. (6) Written in year 25, Mechir 9.
- ¹ Thus 1 artaba of wheat was valued at 1½ kite. The same price occurs in MDO 83.
99. (MH 4049) Year 26 [of Augustus]
- (1) r.in Pa-Mnt s3 'Iw-f-'nh¹ s3 ——— r
 (2) p3 shn n n3 'wy.w mhty.w
 (3) ——— hr sw n sw
 (4) ——— 'hr pr sh.t¹ r p3 mw n h3.t-sp 25
 (5) sttr 4 kd 1.t obol 4 / sttr 2.t kd ½ obol 2.t /
 (6) sttr 4 kd 1.t obol 4 'n sh n h3.t-sp 26 ibd 2 pr sw 19
- (1) Pamonthes, son of 'Aponech¹, son of ———, has paid to (2) the bank of the northern houses (3) ——— for value of wheat (4) ——— (and) 'for seed grain¹ until the inundation of year 25, (5) 4 staters, 1 kite, 4 obols / 2 staters, ½ kite, 2 obols / (6) 4 staters, 1 kite, 4 obols again. Written in year 26, Mechir 19.
100. (MH 4050) Year 32 [of Augustus]
- (1) r.in Pa-Dm^c s3 'Ms-wr¹
 (2) r p3 shn n n3 'wy.w mhty.w
 (3) hr sw n sh ntr n h3.t-sp 31 n Dm^c
 (4) obol 4½ / obol 2.t ¼ / obol 4½ 'n
 (5) sh n h3.t-sp 32 ibd 2 pr sw 13
- (1) Pasemis, son of 'Ms-wr¹, has paid (2) to the bank of the northern houses (3) for wheat of field of god of year 31 in Jeme, (4) 4½ obols / 2¼ obols / 4½ obols again. (5) Written in year 32, Mechir 13.

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101. (MH 2638) Year 38 [of Augustus]
 (1) r.in Pa-Dm^c s3 Pa-Mnt s3 'Ms-wr'¹
 (2) r p3 shn n n3 'wy.w mhty.w hr
 (3) sw n 3h ntr n h3.t-sp 37 n Dm^c
 (4) sttr 1.t obol 2.t / kd 1.t obol 1.t / sttr 1.t
 (5) obol 2.t 'n sh n h3.t-sp 38 tpy sm sw 19
 (1) Pasemis, son of Pamonthes, son of 'Ms-wr'¹, has paid (2) to the bank of the northern houses for (3) wheat of field of god of year 37 in Jeme, (4) 1 stater, 2 obols / 1 kite, 1 obol / 1 stater, (5) 2 obols again. Written in year 38, Pachons 19.
102. (MH 1963) Year 33 [of Augustus]
 (1) r.in Htr s3 Ns-n3y-w-hmn.w
 (2) r p3 shn n n3 'wy.w mhty.w hr sw n
 (3) h3.t-sp 32 n 3h n ntr n Dm^c sttr 2.t kd 1.t ½
 (4) obol ½ / sttr 1.t kd ½ obol 3 / sttr 2.t kd 1.t ½
 (5) obol ½ 'n sh n h3.t-sp 33 tpy pr sw 21
 (1) Hatres, son of Snachomneus, has paid (2) to the bank of the northern houses for wheat of (3) year 32 of field of god in Jeme, 2 staters, 1½ kite, (4) ½ obol / 1 stater, ½ kite, 3 obols¹ / 2 staters, 1½ kite, (5) ½ obol again. Written in year 33, Tybi 21.
¹ The halved sum is short by ¼ obol.
103. (MH 4052) Year 38 [of Augustus]
 (1) r.di Pa-Dm^c s3 Pa-Mnt s3 'Ms-wr'¹
 (2) hr sw n 3h n ntr n h3.t-sp 37 n Dm^c
 (3) sttr 2.t / sttr 1.t / sttr 2.t 'n sh n h3.t-sp 38
 (4) tpy sm sw 2
 (1) Pasemis, son of Pamonthes, son of 'Ms-wr'¹, has paid (2) for wheat of field of god of year 37 in Jeme, (3) 2 staters / 1 stater / 2 staters again. Written in year 38, (4) Pachons 2.¹
¹ After the date there is an unread sign which looks like a Greek abbreviation.
104. (MH 1733) Year 37 [of Augustus]
 (1) r.in P3-sr(-n)-Imn <s3> Pnyskws
 (2) r p3 shn n n3 'wy.w mhty.w hr sw n 3h n ntr n h3.t-sp 35
 (3) n Dm^c kd 1.t ½ obol 1.t / kd ½ obol 3½ / kd 1.t ½ obol 1.t 'n
 (4) 'n hr sw n 3h n ntr n h3.t-sp 34 obol 5.t / obol 2.t ½ /
 (5) obol 5.t 'n 'n hr sw n 3h n ntr n h3.t-sp 36 sttr 2.t /
 (6) sttr 1.t / sttr 2.t 'n sh n h3.t-sp 37.t tpy sm sw 10
 (7) 'n n ibd 2 sm sw 2 sttr 2.t kd 1.t ½ obol 3 / sttr 1.t kd ½ obol 4½
 (8) [/ sttr 2.t kd 1.t ½] obol 3 'n
 (1) Psenamounis, <son of> Paniskos, has paid (2) to the bank of the northern houses for wheat of field of god of year 35 (3) in Jeme, 1½ kite, 1 obol / ½ kite, 3½ obols / 1½ kite, 1 obol again. (4) Likewise, for wheat of field of god of year 34, 5 obols / 2½ obols / (5) 5 obols again. Likewise, for wheat of field of god of year 36, 2 staters / (6) 1 stater / 2 staters again. Written in year 37, Pachons 10. (7) Likewise, on Payni 2, 2 staters, 1½ kite, 3 obols / 1 stater, ½ kite, 4½ obols (8) [/ 2 staters, 1½ kite,] 3 obols again.

105. (MH 2658) Year 41 [of Augustus]
 (1) r.in Pa-Ḍm^c s3 Pa-Mnt s3 'Ms-wr¹ r p3 šhn
 (2) n n3 'wy(.w) mḥty.w ḥr sw n 3ḥ n ntr n ḥ3.t-sp 40
 (3) n Ḍm^c sttr 3 obol 4 / sttr 1.t ḳd 1.t obol 2.t
 (4) / sttr 3 obol 4 'n šḥ n ḥ3.t-sp 41 ibd 3 šm
 (5) sw 28
 (1) Pasemis, son of Pamonthes, son of 'Ms-wr¹, has paid to the bank (2) of the northern houses for value of wheat of field of god of year 40 (3) in Jeme, 3 staters, 4 obols / 1 stater, 1 kite, 2 obols (4) / 3 staters, 4 obols again. Written in year 41, Epiphi (5) 28.
106. (MH 2572) Year 43 [of Augustus]
 (1) r.in Klḳ s3 Pa-Mnt
 (2) s3 P3-šr(-n)-Imn r p3 šhn n n3 'wy(.w) mḥty.w
 (3) ḥr sw n 3ḥ ntr n ḥ3.t-sp 43 n Ḍm^c
 (4) ḥd sp-sn 1 sttr 2.t / sttr 3 ḳd 1.t / ḥd sp-sn 1 sttr 2.t 'n
 (5) šḥ n ḥ3.t-sp 43 ibd 3 pr sw 28
 (1) Kollouthes, son of Pamonthes, (2) son of Psenamounis, has paid to the bank of the northern houses (3) for value of wheat of field of god of year 43 in Jeme, (4) silver money 1 (deben), 2 staters / 3 staters, 1 kite / silver money 1 (deben), 2 staters again. (5) Written in year 43, Phamenoth 28.
107. (MH 4056) Year 41 [of Augustus]
 (1) r.in P3-šr(-n)-Mnt s3 Pa-Ḍm^c s3 'Ms-wr¹ r p3 šhn
 (2) n n3 'wy(.w) mḥty.w ḥr sw n 3ḥ n ntr
 (3) n ḥ3.t-sp 40 n Ḍm^c sttr 3 obol 4 / sttr 1.t ḳd 1.t
 (4) obol 2 / sttr 3 obol 4 'n šḥ n ḥ3.t-sp 41 p3 ibd
 (5) nty ḥwy sw 19
 (1) Psemmonthes, son of Pasemis, son of 'Ms-wr¹, has paid to the bank (2) of the northern houses for value of wheat of field of god (3) of year 40 in Jeme, 3 staters, 4 obols / 1 stater, 1 kite, (4) 2 obols / 3 staters, 4 obols again. Written in year 41, (5) Thoth 19.
108. (MH 1358) Year 37 [of Augustus]
 (1) r.in P3-šr(-n)-Mnt s3 Pa-Mnt s3 P3-lyn
 (2) r p3 šhn n n3 'wy(.w) mḥty.w
 (3) ḥr sw n ḥ3.t-sp 35 n Ḍm^c ḳd ½
 (4) 'n ḥr sw n 3ḥ n ntr n ḥ3.t-sp 35 ḳd 1.t ½
 (5) šḥ n ḥ3.t-sp 37 ibd 4 pr sw 22
 (1) Psemmonthes, son of Pamonthes, son of Plenios, has paid (2) to the bank of the northern houses (3) for wheat of year 35 in Jeme, ½ kite. (4) Likewise, for wheat of field of god of year 35, 1½ kite. Written in year 37, Pharmouthi 22.
- ISSUED BY TWO REVENUE COLLECTORS
109. (MH 2645) Year 38 [of Augustus]
 (1) Pa-Mnt s3 Ḥr-pa-'Is Hyplws s3 Pa-Mnt
 (2) n3 nty ḳd n Pa-Ḍm^c s3 Pa-Mnt s3 'Ms-wr¹ tw-n mḥ n
 (3) sttr 1.t obol 5 ḥn n3 sp.w n p3 ḥw 'ḥwty n
 (4) n3 ḥ.wt n Ḍm^c šḥ n ḥ3.t-sp 38 ibd 3 pr sw 12

(1) Pamonthes, son of Harpaeisis, (and) *Hyplws*, son of Pamonthes, (2) say to Pasemis, son of Pamonthes, son of 'Ms-wr': We are paid (3) 1 stater (and) 5 obols of the remainder of the farmer's profit of (4) the temples of Jeme.¹ Written in year 38, Phamenoth 12.

¹ "Farmer's profit of the temples of Jeme" means rent from the fields of the temples of Jeme (cf. Nos. 86-90). This receipt is an exact counterpart of No. 90, where the same person makes a balance payment in grain.

MISCELLANEOUS AND UNIDENTIFIED TAXES

No. 110 is a receipt for the pigeon-house tax. Three more receipts of this kind are *MDO* 168-70. In two of these (*MDO* 169-70) the tax is assessed on the land occupied by pigeon houses at the rate of 5 drachmas to the cubit (e.g. in *MDO* 169: payment of $\frac{1}{2}$ kite, 4 obols for $\frac{1}{3}$ cubit). This rate had previously been established on the basis of the Greek receipts for *πηχισμός περιστερέωνων*.³⁸ In contrast to these, our No. 110 and *MDO* 168 record payments for the pigeon-house tax without referring to the space occupied. It is therefore worth considering whether a different method of assessing the tax may be implied here. The Ptolemaic *τρίτη περιστερέωνων* seems to be a tax on the profits from pigeon houses rather than a tax on the land occupied by them; and yet another form of assessment, namely a license fee at a fixed rate, is suggested by the Roman tax rolls from Caranis.³⁹ Wallace has suggested that, in the Thebaid, the assessment took the form of the land tax, while in Lower Egypt it continued as a profit tax or became a license fee. But we should perhaps reckon with the possibility that in the Thebaid too more than one form of collecting this tax evolved during the Roman period. In our No. 110 the tax is called "the tax of pigeon house of year 36 in Jeme," and the sum is 3 drachmas, 1 obol. The receipt also records a second payment in the same amount for year 37. The sum of 3 drachmas, 1 obol recalls the rate of 3 drachmas, $1\frac{1}{2}$ obols of the Caranis tax rolls, and this fact together with the formulation "pigeon-house tax of year X" might suggest a license fee rather than a land tax. It should also be noted that of the four Demotic receipts for this tax here cited, the two that lack the reference to the cubit are from the reign of Augustus, and the two that quote the cubit rate are from the reign of Tiberius.

Nos. 111-14 present a completely obscure tax. The word for this tax was read *ʒntwge* by Thompson in the first publication of two receipts of this kind.⁴⁰ Two more receipts for this tax are *MDO* 1-2, in connection with which Mattha discussed the word and inclined toward the reading *ʒnqwqe*. I am reading *ʒntwg*. Attempts to identify this tax have not been successful, and references to either *ἐγκύκλιον* or *ἐντάγιον* seem unconvincing. Three more receipts of this type are among the unpublished Strassburg ostraca. Thus the total number known to me is eleven pieces, all from the reigns of Augustus and Tiberius. Of this total six are for *ʒntwg* alone, and five are payments for *ʒntwg* and for "value of wine and palm (trees) of the god." The latter tax recalls the Greek receipts *ὑπὲρ τιμῆς οἴνου καὶ φοινίκων* and *ὑπὲρ φοινικῶνων ἱερατικῶν*.⁴¹ But no light falls from them on the mysterious *ʒntwg*. The sums paid for it range from a low of 2 obols to a high of 3 drachmas and $2\frac{1}{2}$ obols. The formula of payment is "for the *ʒntwg* of year X in Jeme." This suggests an annual rather than a special tax. And the fact that it is paid together with the tax on wine and palm trees would seem to place it among the taxes on land and crops rather than among the capitation taxes. The formula of payment also suggests that the *ʒntwg* is not an *adaeratio* of agricultural produce but a tax regularly assessed in money.

³⁸ See Wallace, *Taxation in Egypt*, p. 69; also Tait, *Greek Ostraka in the Bodleian Library* I 14, No. 84; Milne, *JEA* XI (1925) 272 f.

³⁹ Cf. Wallace, *loc. cit.* The rate there is 3 drachmas with surtax of $1\frac{1}{2}$ obols.

⁴⁰ *PSBA* XXXV (1913) 261-63.

⁴¹ E.g. Præaux, *Les ostraca grecs ... au Musée de Brooklyn*, pp. 72-76; *GO* I 270 f. and 313 ff.; Wallace, *op. cit.* pp. 50 ff.

Nos. 115 and 116 are receipts for the bath tax which I had not recognized until Hughes explained their odd spelling to me. They should be read in conjunction with Nos. 35–37.

No. 117 has the word *f3y*, “offering,” in what is undoubtedly a more specialized sense.

No. 118 is paralleled by *MDO* 111. Nos. 118 and 119 each supply a word for “tax collector” along with an unidentified tax.

No. 120 is obscure in all respects.

RECEIPT FOR THE PIGEON-HOUSE TAX

110. (MH 2800)

Year 38 [of Augustus]

- (1) r.in P3-lyn s3 Pa-Mnt s3
- (2) 2Iy-m-htp r p3 shn n n3 ʿwy.w mhty.w
- (3) hr p3 dny s.t-mnt n h3.t-sp 36.t
- (4) n Dmʿ kd 1½ obol 1.t / kd ½ obol 3½
- (5) / kd 1½ obol 1.t ʿn ʿn hr p3 dny s.t-
- (6) mnt n h3.t-sp 37 kd 1½ obol 1.t
- (7) / kd ½ obol 3½ / kd 1½ obol 1.t ʿn
- (8) sh n h3.t-sp 38.t tpy šm sw 10

(1) Plenios, son of Pamonthes, son of (2) Imouthes, has paid to the bank of the northern houses (3) for the pigeon-house tax of year 36 (4) in Jeme, 1½ kite, 1 obol / ½ kite, 3½ obols (5) / 1½ kite, 1 obol again. Likewise, for the pigeon-house tax (6) of year 37, 1½ kite, 1 obol (7) / ½ kite, 3½ obols / 1½ kite, 1 obol again. (8) Written in year 38, Pachons 10.

RECEIPTS FOR 3ntwg AND VALUE OF WINE AND PALM (TREES)

111. (MH 4054)

Year 42 [of Augustus]

- (1) . . [-Mn]t s3 Pa-Dmʿ s3 ʿMs-wr1 r p3 shn n
- (2) [n3 ʿwy.w] mhty.w hr t3 3ntwg n h3.t-sp 41
- (3) [n] Dmʿ kd ½ obol 2.t ½ / obol 4¼ / kd ½
- (4) obol 2.t ½ ʿn ʿn hr sw n irp bny n p3 ntr
- (5) kd 1.t ½ n wš n wt sh n h3.t-sp 42 ibd 2 šm ʿrky

(1) . . . , son of Pasemis, son of ʿMs-wr1, [has paid] to the bank of (2) [the] northern [houses] for the 3ntwg of year 41 (3) [in] Jeme, ½ kite, 2½ obols / 4¼ obols / ½ kite, (4) 2½ obols again. Likewise, for value of wine and palm (trees) of the god, (5) 1½ kite without surcharge. Written in year 42, Payni 30.

112. (MH 4015)

Year 3 of Tiberius

- (1) r.in ʿHr-pa-gy1 s3 P3-šr(-n)-Mnt r p3 shn n
- (2) n3 ʿwy(.w) mhty.w hr t3 3ntwg
- (3) n h3.t-sp 2.t n Dmʿ kd ½ obol 2.t ½ / obol 4¼
- (4) / kd ½ obol 2.t ½ ʿn ʿn hr sw n irp bny
- (5) n p3 ntr kd 1.t obol 5.t n wš n wt sh n h3.t-sp 3.t
- (6) Tybrs ibd 3 šm . . .

(1) ʿHr-pa-gy1, son of Psemmonthes, has paid to the bank of (2) the northern houses for the 3ntwg (3) of year 2 in Jeme, ½ kite, 2½ obols / 4¼ obols (4) / ½ kite, 2½ obols again. Likewise, for value of wine and palm (trees) (5) of the god, 1 kite, 5 obols without surcharge. Written in year 3 of (6) Tiberius, Epiphi

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RECEIPTS FOR *ʒntwg*

113. (MH 891) Year 43 [of Augustus]
- (1) r.in n³ hrd.w n Wn-nfr s³ P³-šr(-n)-Mn
 - (2) r p³ šhn n n³ ʿwy(.w) mḥty.w hr t³ ʒntw-
 - (3) g n h³.t-sp 42 n Dm^c obol 2.t /
 - (4) obol 1 / obol 2.t ʿn šh n h³.t-sp 43 ibd 4 šm
 - (5) sw 28
 - (6) n-dr.t P³-šr(-n)-Mnt s³ ———
- (1) The children of Onnophris, son of Psemminis, have paid (2) to the bank of the northern houses for the *ʒntwg*(3)*g* of year 42 in Jeme, 2 obols / (4) 1 obol / 2 obols again. Written in year 43, Mesore (5) 28. (6) By the hand of Psemmonthes, son of ———.
114. (MH 1353) Year 41 [of Augustus]
- (1) r.in Pa-Mnt p³ ʿ³ s³ P³-msh
 - (2) r p³ šhn n n³ ʿwy(.w) mḥty.w hr
 - (3) t³ ʒntwg n h³.t-sp 40 n Dm^c
 - (4) kḏ 1.t $\frac{1}{2}$ obol $4\frac{1}{2}$ / kḏ $\frac{1}{2}$ obol 5.t $\frac{1}{4}$ / kḏ 1.t $\frac{1}{2}$
 - (5) obol $4\frac{1}{2}$ ʿn šh n h³.t-sp 41 ibd 4 pr
 - (6) sw 2
- (1) Pamonthes the elder, son of Pemsais, has paid (2) to the bank of the northern houses for (3) the *ʒntwg* of year 40 in Jeme, (4) $1\frac{1}{2}$ kite, $4\frac{1}{2}$ obols / $\frac{1}{2}$ kite, $5\frac{1}{4}$ obols / $1\frac{1}{2}$ kite, (5) $4\frac{1}{2}$ obols again. Written in year 41, Pharmouthi 2.

RECEIPTS FOR THE BATH TAX

115. (MH 2636) Year 32 [of Augustus]
- (1) r.di Pa-
 - (2) r.di P³-šr(-n)-Mnt s³ Pa-Dm^c s³ ʿMs-wr¹
 - (3) n Pa-Mnt s³ P³-šr(-n)-ʿImn irm Pa-Mnt s³ P³-šr(-n)-ʿInp
 - (4) n t³ hny(.t) n t³ s.t-inwynn
 - (5) n h³.t-sp 32.t kḏ 1.t šh n h³.t-sp 32.t ibd 4 šm sw 22
- (1) Pa- has paid¹ (2) Psemmonthes, son of Pasemis, son of ʿMs-wr¹, has paid (3) Pamonthes, son of Psenamounis, and Pamonthes, son of Psenanoubis, (4) for the ʿdues² of the bath³ (5) in year 32, 1 kite. Written in year 32, Mesore 22.
- ¹ Perhaps because he had written Pa- instead of P³- the scribe abandoned the first line and started anew on line 2.
- ² The word hny(.t) was recognized and discussed by Mattha; see MDO 159–67, especially the note to MDO 159/3 and the writing in MDO 161/3, which links up with the writing in our two ostraca.
- ³ While trying to spell *iwn*, “bath,” the scribe must have had the word *wynn*, “Greek,” in his mind and thus produced *inwynn*.
116. (MH 1768) Year 32 [of Augustus]
- (1) r.di Hr s³ ʿP³-šr(-n)-Mnt¹ n Pa-Mnt
 - (2) s³ P³-šr(-n)-ʿImn irm Pa-Mnt s³ P³-šr(-n)-ʿInp
 - (3) n t³ hny(.t) n t³ s.t-in-
 - (4) wynn n h³.t-sp 32.t kḏ 1.t
 - (5) šh n h³.t-sp 32.t ibd 4 šm sw 26
- (1) Horus, son of ʿPsemmonthes¹, has paid to Pamonthes, (2) son of Psenamounis, and Pamonthes, son of Psenanoubis, (3) for the ʿdues¹ of the bath (4) in year 32, 1 kite. (5) Written in year 32, Mesore 26.

RECEIPT FOR THE OFFERING

117. (MH 162)

Year 32 [of Augustus]

- (1) r.di P3y-k3 s3 Hr- . . .
 (2) hr p3 f3y n ibd 2 šm
 (3) sw 7¼ sh n h3.t-sp 32 ibd 3 šm
 (4) rky

(1) Pikos, son of Hor. . . , has paid (2) for the offering¹ of Payni, (3) 7¼ (artabas of) wheat. Written in year 32, Epiphi (4) 30.

¹ For *f3y* see *Tor.* D31 (pp. 51–52) and also *Glossar*, p. 143. The “offering” is undoubtedly not a voluntary contribution but some kind of dues, monthly in this case.

RECEIPTS FOR UNIDENTIFIED TAXES

118. (MH 463)

Year 2 [of Tiberius?]

- (1) Hr s3 P3-šr(-n)-Mnt Hr-s3-Is s3 P3-šr(-n)-Hnsw
 (2) ir t3y p3 dny n ——— n Dm^c
 (3) n3 nty dd n Pa-tm s3 Ns-n3-nht
 (4) tw-n mh n p3 dny n p3y-k [nst]
 (5) hr ibd 2 šm n h3.t-sp 2.t st šp
 (6) sh n h3.t-sp 2.t ibd 3 šm sw 21

(1) Horus, son of Psemmonthes, (and) Harsiesis, son of Psenchonsis, (2) who collect the tax of ——— in Jeme, (3) say to Patemis, son of *Ns-n3-nht*: (4) We are paid the tax of your [madder]¹ (5) for Payni of year 2. It is received. (6) Written in year 2, Epiphi 21.

¹ The *nst*, “madder,” is restored from the parallel receipt *MDO* 111. The left-hand edge of our sherd is broken off, and I cannot tell just how much is missing. On the basis of *MDO* 111 one might wish to make *i.ir* out of *ir* in lines 1–2 and to restore *h3.t-sp 2.t* at the end of line 2 and *n ip* at the end of line 5.

119. (MH 478)

Year 15 of Trajan

- (1) Hnsw-t3y-f-nht.t s3 Hr-s3-Is
 (2) irm Pa-Mnt s3 sp-sn s3 Nht-s-²Inp
 (3) n3 prgtwr.w n p3 wy n ———
 (4) n3 nty dd n Hr p3 šr n T3-šr.t(-n)-p3-tw-Hnsw tw-n mh
 (5) n obol 4.t ½ ——— p3 wy n ———
 (6) sh n h3.t-sp 15 n Tryyns
 (7) Gysrs nty hwy ibd 2 šm sw 12

(1) Khonstefnakhte, son of Harsiesis, (2) and Pamonthes, son of Pamonthes, son of *Nht-s-²Inp*, (3) the practors of the house of ———, (4) say to Horus, the son of *T3-šr.t(-n)-p3-tw-Hnsw*: We are paid (5) 4½ obols ——— the house of ———. (6) Written in year 15 of Trajanus (7) Caesar Augustus, Payni 12.

120. (MH 4046)

Reign of Augustus

- (1) P3-šr(-n)-Mnt s3 Pa-Dm^c s3 'Ms-wr'¹
 (2) '3th' 'w^c hr p3 'srtykws'¹
 (3) n-dr.t P3-dī-Is s3 P3-dī-Bh

(1) Psemmonthes, son of Pasemis, son of 'Ms-wr', (2) 'one' 'bundle' for the 'strategos'. (3) By the hand of Peteesis, son of Petebouchis.

III

LAND ALLOTMENTS

A NUMBER of ostraca of this type, all from Thebes or its vicinity, have previously been published.¹ Thompson² derived the key word *r.rh.w* from a specialized meaning of *rh* and equated it with **ρωϥ**. Mattha³ has since suggested that **ρωϥ**, "to measure," is the Coptic equivalent. The situation underlying this group of texts is still unclear. Thompson inclined to the belief that they "refer to rectifications of boundaries of land disturbed by the inundation," and he gave as a reason that "the amount of land is sometimes so small as to exclude the idea that they can be allotments of *kleroi* or of farms to royal *georgoi*."⁴ It is true that in some cases the plots are quite small; but in most instances they are fairly large, up to about 13 aruras. Allotments of this size are not likely to be mere boundary rectifications necessitated by inundation. Moreover, several of the texts state clearly that the lands are being transferred from one person to another. Hence it seems to me that these transactions are real allotments of land, though not necessarily of *kleroi* or to royal *georgoi*. While some look like transfers of land from one owner to another, others might be allotments of marginal or waste land which the government was anxious to restore to cultivation and which it assigned to the village of Jeme for distribution among its peasants.⁵

The date of the group is also still uncertain. The writing looks late Ptolemaic rather than Roman. But we have Thompson's statement that one of the unpublished Toronto ostraca of this type is clearly dated to the 23d year of Augustus.⁶ The texts appear closely connected but not to the extent of belonging to a single reign. Moreover, they are fairly numerous. In addition to the published pieces discussed here, Thompson mentioned five unpublished ones known to him, and there are another ten from Medinet Habu which I have omitted because they are poorly preserved. Others no doubt exist. Our No. 125 introduces a new factor in the person of a strategos named Kalasiris, son of Pamonthes. I have found no trace of this official elsewhere. It would seem that we have here a new strategos, as yet not known from other documents, who needs to be added to the lists of the strategi of Egypt.⁷

121. (MH 1621)

Year 27

- (1) *r.rh.w r ʾImn-ḥtp s3 P3-šr(-n)-Dḥwty n Dm^c k3y*
- (2) *st3 13½ ¼ ⅛ 1⁄16 3⁄32 / st3 6½ ¼ ⅛ 1⁄16 3⁄32 1⁄4 / st3 13½ ¼ ⅛ 1⁄16 3⁄32 ʿn*
- (3) *sh Sn-wsr.t s3 ʿnh-Ḥ^cpy n ḥ3.t-sp 27*
- (4) *sh Pa-ḥr s3 Hr-Dḥwty r st3 13½ ¼ ⅛ 1⁄16 3⁄32 / st3 6½ ¼ ⅛ 1⁄16 3⁄32 1⁄4*
- (5) */ st3 13½ ¼ ⅛ 1⁄16 3⁄32 ʿn*
- (6) *sh Pa-Dm^c ḥn^c Hrgr r st3 13½ ¼ ⅛ 1⁄16 3⁄32 ʿn*
- (7) *sh P3-šr(-n)-ʾImn-ipy s3 Hr-Dḥwty r st3 13½ ¼ ⅛ 1⁄16 3⁄32*
- (8) */ st3 6½ ¼ ⅛ 1⁄16 3⁄32 1⁄4 / st3 13½ ¼ ⅛ 1⁄16 3⁄32 ʿn*

¹ Eugène Revillout, *Mélanges sur la métrologie, l'économie politique et l'histoire de l'ancienne Égypte avec de nombreux textes démotiques ...* (Paris, 1895) pp. 92, 97, 99, 108; *Tor.* pp. 44–51; *WADO*, pp. 166–77; *Aegyptus* XI (1931) 386–87.

² *Tor.* p. 45.

⁴ *Ibid.*

³ *MDO*, p. 23.

⁵ Cf. *Grundzüge* I, Pt. 1, pp. 277 and 292–95.

⁶ *Tor.* p. 45 (D41).

⁷ See Henne, *Liste des stratèges des nomes égyptiens*, and Bengtson, *Die Strategie in der hellenistischen Zeit*.

(1) There have been allotted to Amenothos, son of Psenthotos, in Jeme, highland (2) aruras $13\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16} \frac{1}{32}$ / aruras $6\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16} \frac{1}{32} \frac{1}{64}$ / aruras $13\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16} \frac{1}{32}$ again. (3) Signed, Senwosre, son of Ankh-Hapi, in year 27. (4) Signed, Paos, son of Harthotes, concerning aruras $13\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16} \frac{1}{32}$ / aruras $6\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16} \frac{1}{32} \frac{1}{64}$ (5) / aruras $13\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16} \frac{1}{32}$ again. (6) Signed, Pasemis and Hrgr, concerning aruras $13\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16} \frac{1}{32}$ again. (7) Signed, Psenamenophis, son of Harthotes, concerning aruras $13\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16} \frac{1}{32}$ (8) / aruras $6\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16} \frac{1}{32} \frac{1}{64}$ / aruras $13\frac{1}{2} \frac{1}{4} \frac{1}{8} \frac{1}{16} \frac{1}{32}$ again.

¹ The $\frac{1}{64}$ is expressed as $1\frac{1}{2}$ (land cubits); see *Tor.* p. 48, n. 2.

122. (MH 1480)

Year 27

- (1) r.rh.w <r> P3-wb3 s3 T3y-nfr
- (2) w<t-f n Dm< k3y st3 $2\frac{1}{2} \frac{1}{8}$ viz. p3 w3y
- (3) st3 $\frac{1}{2} \frac{1}{4} \frac{1}{8}$ p3 htr 'r' st3 $1\frac{1}{2} \frac{1}{4}$ sh Sn-wsr.t s3 'nh-H<py
- (4) h3.t-sp 27 ibd 4 pr 'sw 7¹
- (5) sh Pa-hr s3 Hr-Dhwty r st3 $2\frac{1}{2} \frac{1}{8}$ viz. p3 w3y st3 $\frac{1}{2} \frac{1}{4} \frac{1}{8}$ p3 htr st3 $1\frac{1}{2} \frac{1}{4}$
- (6) sh Pa-Dm< s3 Gphln r st3 $2\frac{1}{2} \frac{1}{8}$ viz. p3 w3y st3 $\frac{1}{2} \frac{1}{4} \frac{1}{8}$ p3 htr st3 $1\frac{1}{2} \frac{1}{4}$
- (7) sh P3-šr(-n)-Imn-ipy s3 Hr-Dhwty r st3 $2\frac{1}{2} \frac{1}{8}$ viz. p3 w3y
- (8) st3 $\frac{1}{2} \frac{1}{4} \frac{1}{8}$ p3 htr st3 $1\frac{1}{2} \frac{1}{4}$

(1) There have been allotted <to> P3-wb3, son of T3y-nfr, (2) alone in Jeme, highland aruras $2\frac{1}{2} \frac{1}{8}$, namely¹ the released, (3) arura $\frac{1}{2} \frac{1}{4} \frac{1}{8}$, (and) the required 'at' aruras $1\frac{1}{2} \frac{1}{4}$.² Signed, Senwosre, son of Ankh-Hapi, (4) year 27, Pharmouthi '7'. (5) Signed, Paos, son of Harthotes, concerning aruras $2\frac{1}{2} \frac{1}{8}$, namely the released, arura $\frac{1}{2} \frac{1}{4} \frac{1}{8}$, (and) the required, aruras $1\frac{1}{2} \frac{1}{4}$. (6) Signed, Pasemis, son of Kephalon, concerning aruras $2\frac{1}{2} \frac{1}{8}$, namely the released, arura $\frac{1}{2} \frac{1}{4} \frac{1}{8}$, (and) the required, aruras $1\frac{1}{2} \frac{1}{4}$. (7) Signed, Psenamenophis, son of Harthotes, concerning aruras $2\frac{1}{2} \frac{1}{8}$, namely the released, (8) arura $\frac{1}{2} \frac{1}{4} \frac{1}{8}$, (and) the required, aruras $1\frac{1}{2} \frac{1}{4}$.³

¹ For the interpretation of the sign / as viz., "namely," see *P. Ryl.* III 420. See also *Glossar*, p. 85.

² The total land allotted, i.e., $2\frac{1}{2} \frac{1}{8}$ aruras, is broken down into two kinds, the first a plot of $\frac{1}{2} \frac{1}{4} \frac{1}{8}$ arura called p3 w3y, the second a plot of $1\frac{1}{2} \frac{1}{4}$ aruras called p3 htr.

³ There is an additional $\frac{1}{8}$ here which the witness apparently added by mistake.

123. (MH 493)

Year 22

- (1) r.rh.w r P3-di-Wsir s3 Pa-Mnt Pa-n3-nht.w
- (2) s3 Hr-s3-Is n Dm< k3y st3 $2\frac{1}{2} \frac{1}{4} \frac{1}{8}$ / st3 $1\frac{1}{2} \frac{1}{4} \frac{1}{8}$ r<
- (3) / st3 $2\frac{1}{2} \frac{1}{4} \frac{1}{8}$ 'n sh P3-di-Wsir n h3.t-sp 22
- (4) sh Sn-wsr.t r k3y st3 $2\frac{1}{2} \frac{1}{4} \frac{1}{8}$ [/ st3 $1\frac{1}{2} \frac{1}{4} \frac{1}{8}$ r<]
- (5) / st3 $2\frac{1}{2} \frac{1}{4} \frac{1}{8}$ 'n n h3.t-sp 22
- (6) sw $15\frac{1}{2} \frac{1}{8}$

(1) There have been allotted to Petosiris, son of Pamonthes, (and) Panechates, (2) son of Harsiesis, in Jeme, highland aruras $2\frac{1}{2} \frac{1}{4} \frac{1}{8}$ / aruras $1\frac{1}{2} \frac{1}{4} \frac{1}{8}$ r< (3) / aruras $2\frac{1}{2} \frac{1}{4} \frac{1}{8}$ again. Signed, Petosiris, in year 22. (4) Signed, Senwosre, concerning highland aruras $2\frac{1}{2} \frac{1}{4} \frac{1}{8}$ [/ aruras $1\frac{1}{2} \frac{1}{4} \frac{1}{8}$ r<] (5) / aruras $2\frac{1}{2} \frac{1}{4} \frac{1}{8}$ again, in year 22. (6) Wheat $15\frac{1}{2} \frac{1}{8}$.

124. (MH 3969)

Undated

- (1) r.rh.w r Twt s3 P3-šr(-n)-Dhwty
- (2) k3y st3 2 / st3 1 / st3 2 'n ———
- (3) sh Pa-Mnt hn< Glin r k3y st3 [2]
- (4) sh P3-di-Wsir-Bh r k3y st3 2 ———
- (5) sh Hr-wd3 hn< P3-šr(-n)-Mnt r k3y st3 2 ———

LAND ALLOTMENTS

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(1) There have been allotted to Totoes, son of Psenthotos, (2) highland aruras 2 / arura 1 / aruras 2 again ———.¹ (3) Signed, Pamonthes and 'Kleon', concerning highland aruras [2]. (4) Signed, Peteosorbouchis, concerning highland aruras 2 ———. (5) Signed, Haryothes and Psemmonthes, concerning highland aruras 2 ———.

¹ I can make nothing of the strokes after $\epsilon\eta$ and of those that follow the numeral 2 at the ends of lines 4 and 5.

125. (MH 1769)

Year '30¹

- (1) r.rh.w r Pa-Mnt s3 Twt
 (2) n p3 3h n Gl-sr s3 Pa-Mnt
 (3) p3 srtykws nty sh n w3y
 (4) n'sw $\frac{1}{2}$ r st3 1 3h¹ n ———
 (5) r.ir.w n w3y n Pa-Mnt s3
 (6) ———
 (7) ——— k3y st3 $\frac{1}{2}$ sw 2 $\frac{1}{4}$
 (8) / sw 1 $\frac{1}{4}$ / sw 2 $\frac{1}{4}$ $\epsilon\eta$ sh
 (9) P3y-k3 [n h3.t-sp] '30¹

(1) There have been allotted to Pamonthes, son of Totoes, (2) of the field of Kalasiris, son of Pamonthes, (3) the strategos,¹ which is ceded (4) at $\frac{1}{2}$ (artaba of) wheat to 1 arura of land¹ ———. (5) 'They have been ceded' to Pamonthes, son of (6) ——— (7) ——— highland arura $\frac{1}{2}$, (artabas of) wheat 2 $\frac{1}{4}$ (8) / wheat 1 $\frac{1}{4}$ / wheat 2 $\frac{1}{4}$ again. Signed, (9) Pikos, [in year] '30¹.

¹ We seem to have a hitherto unknown strategos here. Apparently a plot of land belonging to him is being allotted on a rental basis to Pamonthes, son of Totoes.

IV PRIVATE DOCUMENTS

FIRST we have several kinds of receipts (Nos. 126–32), including some for rentals of leased land and one for the loan of a cow. Next there are various accounts and lists of persons and of supplies, among them a dowry list (Nos. 133–52). The third group consists of three rather obscure letters (Nos. 153–55) and the fourth of five oaths (Nos. 156–60). The dates on the private documents dispense with the ruler's name; and since the handwritings are more varied than those of the scribes who made out the tax receipts, it is difficult to assign exact dates and I have not attempted to do so.

VARIOUS RECEIPTS

TRANSFER OF WHEAT

126. (MH 4107) Year 11

- (1) P3-šr(-n)-Mn s3 P3y-k3
- (2) p3 nty dd n P3-šr(-n)-c3-phty s3 Hr-pa-Is
- (3) wn rdb n sw 6 šp n ip hn
- (4) n3 sw.w n P3-šr(-n)-š3-ihy s3 Wsir-wr
- (5) h3b-f n-y r dit st n P3-šr(-n)-Imn
- (6) s3 Pa-Qm^c
- (7) šh n h3.t-sp 11 ibd 4 šm sw 5

(1) Psemminis, son of Pikos, (2) says to Psenapathes, son of Harpaesis: (3) There are 6 artabas of wheat, received on account among (4) the wheat of Psenasychis, son of Osoroeris. (5) He has written¹ to me to give them to Psenamounis, (6) son of Pasemis.² (7) Written in year 11, Mesore 5.

¹ Perhaps *r.h3b-f*.

² Four persons are involved in this transfer of a quantity of wheat. *A*, who is apparently a granary official, writes to *B* (another granary official?) that there are 6 artabas of wheat which belong to *C* and which *C* is turning over to *D*. Perhaps this is an example of a *giro* transaction (cf. Preisigke, *Girwesen im griechischen Ägypten*, esp. pp. 72–88, 138–59), in which an amount of grain is transferred from the granary account of *C* to that of *D*, the transfer being authorized by *A* and carried out by *B*.

RECEIPT FOR TAXES AND RENT OF LEASED LAND

127. (MH 3967) Year 10

- (1) P3-šr(-n)-Mnt s3 M3y-ħsy irm n3y-f iry.w n3 šhn.w n
- (2) p3 hr n Qm^{c3} n h3.t-sp 10.t n3 nty dd n Hr-pa-Is s3 Hr-s3-Is
- (3) tw-n mh n p3 šm p3 hw ħwty p3 hwy
- (4) hm.t nb.t n p3 wn 3h r.wn-n3w šhn-w (n-)dr.t-k
- (5) n h3.t-sp 10.t mn md.t iw-n š m-s3-k n-im-s hr-r-f
- (6) šh n h3.t-sp 10.t ibd 4 šm rky

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(1) Psemmonthes, son of Miysis, together with his colleagues, the overseers of (2) the region of Jeme in year 10, say to Harpaesis, son of Harsiesis: (3) We are paid the harvest tax, the rent, the expense,¹ (4) (and) all freight of the portion of land which was leased to you (5) in year 10. We have no claim against you concerning it. (6) Written in year 10, Mesore 30.

¹ *Hwy*, usually *hy*; see *Glossar*, pp. 266–67 and *MDO* 274/4.

RECEIPT FOR RENT OF LEASED LAND

128. (MH 1599) Year 38

- (1) Hr-s3-Is s3 P3-šr(-n)-Hnsw p3 nty dd
- (2) n 2Iw-f-2nh s3 P3-šr(-n)-2Imn tw-y mh
- (3) n p3 hw 2hwty n n3y-y 3h.w
- (4) r.sk3-k n h3.t-sp 3'2¹
- (5) sh h3.t-sp ['32¹] ibd 3 šm sw 28

(1) Harsiesis, son of Psenchonsis, says (2) to Aponech, son of Psenamounis: I am paid (3) the rent of my fields (4) which you have plowed in year 3'2¹. (5) Written in year ['32¹'], Epiphi 28.

RECEIPT FOR PORTIONS OF LAND

129. (MH 520) Year 14

- (1) Dhwti-i.ir-di-s s3 M3y-hsy p3 nty dd n Hr-s3-Is ———
- (2) s3 2Imn-htp tw-y mh n t3 dny.t pš.t n p3y mh
- (3) r.sk3-k n h3.t-sp 13.t hn 2Ir.t-p3-23¹ irm T3y-k3 ta P3-di-2Is
- (4) iw-y m-s3-k n t3y-k dny.t pš.t nty bl
- (5) iw t3 k.t dny.t pš.t n T3y-k3 nty hry šp n ip
- (6) r mh t3 dny.t 2.t sh n h3.t-sp 14 ibd 4 pr sw 9

(1) Thotortais, son of Miysis, says to Harsiesis ———, (2) son of Amenotes: I am paid the half-share of this flax (3) which you cultivated in year 13 in 2Ir.t-p3-23¹ together with Tikos, daughter of Peteesis. (4) I (still) have a claim against you for your half-share which is outside, (5) while the other half-share of the above-named Tikos has been received on account, (6) making together 2 shares. Written in year 14, Pharmouthi 9.

FRAGMENT OF RECEIPT FOR FARM LABOR

130. (MH 3701) Date lost

- (1) P3-šr(-n)-2Imn s3 Dhwti-sdm irm P3-šr(-n)-2Imn-ipy
- (2) s3 Hnsw-Dhwti n3 nty dd n Pa-Mnt s3 . . .
- (3) tw-n mh n t3y ip.t wy^c . . .
- (4) n P3-^c.wy-n- ——— hr . . .
- (5) . . . šm ——— n h3.t-sp . . .
- (6) sh P3-di-nfr-htp . . .

(1) Psenamounis, son of Thotsythmis, together with Psenamenophis, (2) son of Chens-thotes, say to Pamonthes, son of . . . : (3) We are paid the farm labor . . . (4) in P——— for . . . (5) . . . harvest ——— in year . . . (6) Written by Petenephtes . . .

LOAN

131. (MH 2648)

Year 39 [of Augustus]

- (1) Pꜣ-di sꜣ Pa-Mnt sꜣ 'Ms-wr' pꜣ nty ḏd n Pa-Dmꜥ
 (2) sꜣ Pa-Mnt sꜣ 'Ms-wr' ir-y šḥn n-k
 (3) tꜣy 'ꜥt' n pꜣ ——— 'tbꜣ'
 (4) n ḥꜣ.t-sp 39.t n ibd 3 šm ibd 4 šm
 (5) šḥ n ḥꜣ.t-sp 39.t ibd 2 šm sw 9

(1) Pates, son of Pamonthes, son of 'Ms-wr', says to Pasemis, (2) son of Pamonthes, son of 'Ms-wr': I have leased to you (3) this ——— of the ———¹ (4) in year 39 in Epiphi (and) Mesore. (5) Written in year 39, Payni 9.

¹ I have no suggestion for the words in line 3 which describe the object loaned.

LOAN OF A COW

132. (MH 193)

Date lost

- (1) Pa-Mnt sꜣ Pa-tm irm Pa-iry sꜣ Twt <tw->
 (2) n ḏd n Pa-tm sꜣ 'Blf' šḥn-
 (3) n-k n-n tꜣy-k ih.t n wꜥ ibd n skꜣ
 (4) r hrw 30 n skꜣ ḥr rdb sw 4
 (5) tꜣy-w pš rdb sw 2 / rdb sw 4 ʿn
 (6) rdb sw 2 n 'pr' n tꜣ mdꜥ.t
 (7) n Tꜣy-dy rdb sw 2 n pꜣ šm
 (8) n tꜣ mdꜥ.t n Tꜣy-dy
 (9) r.ir ꜣꜣ ḥpr n tꜣ ih.t
 (10) ['mtw-n'] dit n-k sttr 3.t pꜣ bl . . .
 (11) . . .

Verso

- (1) mtw-s . . .

(1) Pamonthes, son of Patemis, together with Paeris, son of Totoes, (2) we say to Patemis, son of 'Blf': You have loaned (3) us your cow for one month of plowing, (4) makes 30 days of plowing, for 4 artabas of wheat, (5) their half, 2 artabas of wheat / 4 artabas of wheat again; (6) 2 artabas in 'winter', by the *maje*-measure (7) of Sisois,¹ (and) 2 artabas in the summer,² (8) by the *maje*-measure of Sisois. (9) If the cow perishes, (10) we shall give you 3 staters besides . . . (11) . . .³

¹ This name occurs in *MDO* 238 and *WADO* 23.

² For the same mode of payment, one-half in winter and one-half in summer, see Spiegelberg, *Demotica* II 50 and Pl. 11.

³ The writing on the verso has partly disappeared and what remains is faint and blurred.

LISTS, ACCOUNTS, AND MEMORANDA

LISTS OF NAMES

133. (MH 4011)

- (1) ibd 2 šm
 (2) Pa-nfr sꜣ Ns-nꜣy-w-ḥmn.w-īw
 (3) Pꜣ-šr(-n)-Mn sꜣ Ns-nꜣy-w-ḥmn.w-īw
 (4) Ḥnsw-Dḥwty sꜣ Sꜥwl
 (5) Pa-ḥr sꜣ Ḥl-ꜣ

(1) Payni. (2) Panouphis, son of Snachomneus; (3) Psemminis, son of Snachomneus; (4) Chensthotes, son of Saul; (5) Paos, son of Hellos.

134. (MH 2799)

- (1) ———
- (2) Pa-Mnt s3 ʔImn-i.ir-di-s
- (3) Pa-Mnt p3y-f šr
- (4) Pa-Mnt s3 ʔMs-wr¹
- (5) P3-šr(-n)-Mnt p3y-f šr
- (6) Pa-iry s3 sp-sn
- (7) P3-di-p3-š3y s3 P3y-k3
- (8) Pa-iry s3 Hr-pa-ʔIs
- (9) Pa-Mnt s3 P3-šr(-n)-ʔImn

(1) ———; (2) Pamonthes, son of Amenortais; (3) Pamonthes, his son; (4) Pamonthes, son of ʔMs-wr¹; (5) Psemmonthes, his son; (6) Paeris, son of Paeris; (7) Petepsais, son of Pikos; (8) Paeris, son of Harpaesis; (9) Pamonthes, son of Psenamounis.¹

¹ The sherd is broken off below line 9 with just a trace of line 10 showing.

135. (MH 2933)

- (1) . . . s3 P3-nḥty
- (2) ʔHtr¹ s3 P3y-Bḥ
- (3) Pa-iry s3 Hr-wḏ3
- (4) n3 ḥrd.w n ʔT3-di-ḥm¹
- (5) Pa-Dm^c s3 Pa-iry p3 ——— psy
- (6) Pa-Mnt s3 P3-3b
- (7) Pnysḳws s3 P3-di-Ḥnsw
- (8) ʔIw-f-ḥḥ s3 P3-di-Ḥnsw
- (9) Pa-iry s3 Pa-Mnt s3 Ḥlbn
- (10) P3-šr(-n)-Dḥwty <s3> Bs

(1) . . . , son of Pechytes; (2) ʔHatres¹, son of Pibouchis; (3) Paeris, son of Haryothes; (4) the children of ʔT3-di-ḥm¹; (5) Pasemis, son of Paeris, ———; (6) Pamonthes, son of Pebos; (7) Paniskos, son of Petechonsis; (8) Aponech, son of Petechonsis; (9) Paeris, son of Pamonthes, son of Ḥlbn; (10) Psenthotes, son of Bes.

DOWRY LIST

A dowry list is of course an integral part of a marriage contract. But informal dowry lists on ostraca are comparatively rare. One such is Ostr. Strassburg D110 (published in *P. Libbey*, p. 11 and Pl. III 3). Two more are *WADO* 62–63.

136. (MH 3611)

- (1) w^c in-šn n ʔḥd¹ ———
- (2) w^c prg n ʔḥd¹ ———
- (3) w^c šnt n ʔḥd¹ ʔ1¹
- (4) w^c gswr w^c ʔwy n glṭ n ʔḥd¹ ʔ1¹
- (5) w^c ʔwy n wh3 n ʔḥd¹ ʔ1¹
- (6) w^c.t kṇḏw w^c ʔwy n ʔwth¹ ———
- (7) w^c ll ———

DEMOTIC OSTRACA FROM MEDINET HABU

(1) A 'scarf¹, worth 'silver¹ ———; (2) a ———, worth 'silver¹ ———; (3) a tunic,¹ worth 'silver¹ '1'; (4) a finger ring² (and) a ring case,³ worth 'silver¹ '1'; (5) a ———,⁴ worth 'silver¹ '1'; (6) a bowl (and) a ———;⁵ (7) a bracelet⁶ ———.

¹ Cf. *P. Ryl.* III 394 and *Glossar*, p. 516.

⁴ Cf. *P. Ryl.* III 343.

² Cf. *Glossar*, p. 568.

⁵ Cf. *Glossar*, p. 543.

³ Cf. *P. Ryl.* III 400 and *Glossar*, p. 591.

⁶ *Ibid.* p. 262.

FRAGMENT OF ACCOUNT DEALING WITH WINE

137. (MH 4258)

- | | |
|--|-------|
| (1) n ³ irp glg.w | |
| (2) P ³ -šr(-n)-Imn-ipy s ³ P ³ -k ³ | hn 10 |
| (3) isw ᵛIw-f-ᵛnh s ³ P ³ -m ³ y | hn 8 |
| (4) isw Pa-tm s ³ P ³ -di-Wsir | hn 5 |
| (5) isw P ³ -šr(-n)-n ³ -ntr.w | hn 4 |
| (6) isw Ns-n ³ y-w-ḥmn.w . . . | |
| (7) isw P ³ -šr(-n)-Mn . . . | |
| (8) isw . . . | |

- | | |
|--|--------|
| (1) The <i>glg</i> -wine ¹ | |
| (2) Psenamenophis, son of Pikos | hin 10 |
| (3) payment of Aponech, son of Pemais | hin 8 |
| (4) payment of Patemis, son of Petosiris | hin 5 |
| (5) payment of Psenenteris | hin 4 |
| (6) payment of Snachomneus . . . | |
| (7) payment of Psemminis . . . | |
| (8) payment . . . | |

¹ *Glg* would seem to be the name of the plant from which this wine was made.

FRAGMENT OF ACCOUNT DEALING WITH WHEAT

138. (MH 3259)

- | |
|---|
| (1) r.di T ³ -šr.t(-n)-ᵛ ³ -pḥty n T ³ y-k ³ |
| (2) rdb n sw 3 $\frac{2}{3}$ |
| (3) r.di T ³ -šr.t(-n)-ᵛ ³ -pḥty n Ta- ——— rdb sw 2 $\frac{2}{3}$ |
| (4) r.di T ³ -šr.t(-n)-ᵛ ³ -pḥty n T ³ -igš rdb n sw 3 $\frac{1}{6}$ |
| (5) r hn r ibd 4 šm sw 13 |
| (6) [rdb] n sw 9 $\frac{1}{2}$ r.di-y n T ³ y-k ³ |
| (7) [rdb n sw] 4 $\frac{1}{3}$ ¹ r.di-y n T ³ -igš |
| (8) [rdb n sw] . . . r.di-y n T ³ -šr.t(-n)-p ³ -di . . . |
| (9) [rdb n sw] . . . r.di-y n . . . |

(1) Senapathes gave to Tikos (2) artabas of wheat, 3 $\frac{2}{3}$. (3) Senapathes gave to Ta—— artabas of wheat, 2 $\frac{2}{3}$. (4) Senapathes gave to Tekysis artabas of wheat, 3 $\frac{1}{6}$. (5) Until Mesore 13 (6) [artabas] of wheat, 9 $\frac{1}{2}$.¹ I gave to Tikos (7) [artabas of wheat], 4 $\frac{1}{3}$. I gave to Tekysis (8) [artabas of wheat], . . . I gave to Senpete . . . (9) [artabas of wheat], . . . I gave to . . .

¹ This amount is the sum total of the preceding figures.

ACCOUNT

139. (MH 497)

- (1) r.dī-y n P3-šr(-n)->Inp n ḥ3.t ——— 11
 (2) ʿn r.dī-y n-f ——— 15
 (3) ʿn r.dī-y n-f ——— 16
 (4) ʿn r.dī-y n-f ———
 (5) ʿn r.dī-y n-f ——— 12
 (6) ʿn r.dī-y n-f ———
 (7) ʿn r.dī-y n-f ibd 3 šm sw 29 . . .

- (1) I gave to Psenanoubis previously ———¹ 11.
 (2) Again I gave him ——— 15.
 (3) Again I gave him ——— 16.
 (4) Again I gave him ———.
 (5) Again I gave him ——— 12.
 (6) Again I gave him ———.
 (7) Again I gave him on Epiphi 29

¹ The commodity with which this account deals is represented by the sign 𓆎 , which I cannot explain.

FRAGMENTS OF ACCOUNTS CONCERNING WINE

140. (MH 904)

- (1) . . . ——— ibd 3 ḥ sw 6 irp 1
 (2) . . . sw 23 irp 2
 (3) . . . sw 26 irp 1
 (4) . . . pr sw 29 irp 1
 (5) . . . pr sw 9 irp 1
 (6) tpy šm sw 1 irp 1
 (7) tpy šm sw 2 irp 1
 (8) tpy šm sw 17 irp 1
- (1) . . . ——— Athyr 6 wine 1¹
 (2) . . . 23d day wine 2
 (3) . . . 26th day wine 1
 (4) . . . 29th day wine 1
 (5) . . . 9th day wine 1
 (6) Pachons 1 wine 1
 (7) Pachons 2² wine 1
 (8) Pachons 17 wine 1

¹ The group 𓆎 occurs in several of the unpublished Strassburg ostraca, in one of which (D111) it is written with the jug determinative 𓆎 . This writing is also found in the "poème satirique," where Revillout read the word as *irp* (Revillout, *Un poème satirique* [Paris, 1885] col. 4, lines 3–4, pp. 22–23), whereas Brugsch insisted that it represented *irt.t*, "milk" (*ZÄS XXVI* [1888] 30). In the context of the poem the meaning "wine" is the more plausible, and for the writing see now *Glossar*, p. 39.

² Or 4?

141. (MH 51)

- (1) . . . [irp] 1 r 10
 (2) . . . irp 1 r 8½

- (3) . . . hrw irp 1 r 11
 (4) . . . irp 1 r 8
 (5) . . . s3 Pa-Dḥwty irp 1 r 8
 (6) . . . s3 Pa-Mnt irp 1 r 8
 (7) . . . s3 G-d3d3 irp 1 r 9
 (8) . . . P3y-k3 s3 Ḥr-s3-Is irp 1 r 11
- (1) . . . [wine] 1, makes 10
 (2) . . . wine 1, makes 8½
 (3) . . . day, wine 1, makes 11
 (4) . . . wine 1, makes 8
 (5) . . . , son of Pathotes, wine 1, makes 8
 (6) . . . , son of Pamonthes, wine 1, makes 8
 (7) . . . , son of Kathytes, wine 1, makes 9
 (8) . . . Pikos, son of Harsiesis, wine 1, makes 11

142. (MH 4195)

- (1) . . . ——— n-dr.t P3-di-nfr-ḥtp
 (2) irm n3y-f iry.w irp 1
 (3) P3 ———
 (4) n-dr.t Pa-Mnt s3 Ḥr-s3-Is
 (5) irp 1
 (6) P3 ———
 (7) n-dr.t P3-4-Mnt
 (8) s3 Ḥr-t3y-f-
 (9) nḥt.t
 (10) irp 1

(1) . . . ———¹ from Petenephotes (2) together with his colleagues, wine 1. (3) P ———
 (4) from Pamonthes, son of Harsiesis, (5) wine 1. (6) P ——— (7) from Phthoumonthes,
 (8) son of Hartef (9) nakhte, (10) wine 1.

¹ The name is perhaps Ḥr-3b. Apart from the missing signs of this name the sherd is complete.

143. (MH 4494)

Year 24

- (1) ḥ3.t-sp 24.t 'r.in' 'Ḥr-s3-Is' irp 1
 (2) . . . irp 3
 (3) . . . ——— irp 1
 (4) . . . irp 2
 (5) . . . ——— . . .
- (1) Year 24, 'Harsiesis' 'has paid' wine 1.
 (2) . . . wine 3.
 (3) . . . ——— wine 1.
 (4) . . . wine 2.
 (5) . . . ———

ACCOUNT OF GRAIN

144. (MH 2748)

Year 15

- (1) ḥ3.t-sp 15
 (2) p3 ip n n3 sw.w ḥn^c n3 ——— r.in-w r p3 'wy ——— n 'Pa-iry' ———

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(3) t3 rmt.t n Pa-Mnt s3 P3-šr(-n)-Dḥwty	it 15
(4) t3 rmt.t n Ḥr s3 P3-šr(-n)-Mnt	it 20
(5) T3-šr.t(-n)-p3-k3-nfr	it 15
(6) t3 rmt.t n P3y-k3 s3 P3-šr(-n)-Ḥnsw	it 10
(7) T3-šr.t(-n)-Mn t3 šr.t n T3-šr.t(-n)-t3-ih.t-3.t	it 10
(8) t3 rmt.t n Pa-Dm ^c ———	it 10
(9) t3 rmt.t n Dḥwty-sdm s3 sp-sn	it 20
(10) t3 rmt.t n Pa-mr-ḥw	it 10
(11) t3 šr.t Th3wn	it 10
(12) N3-nfr-š3y	it 10
(13) Ṣlyb ¹	
(14) t3 rmt.t n S3- ——— s3 M3y-ḥsy	it 10
(15) T3-šr.t(-n)-Mwt ta Pa-Mnt	sw ṙṙ
(16) T3-šr.t(-n)-Bḥ ———	sw ṙṙ
(17) T3-šr.t(-n)-nfr-ḥtp	sw ṙṙ
(18) t3 rmt.t n Ḥr-s3-ṖIs s3 Ḥr ———	sw [ṙṙ]
(19) t3 rmt.t n P3-šr(-n)-Mnt s3 Ḥr	...
(20) t3 rmt.t n Pa-Mnt s3 P3-di-Wsir s3 Ḥnsw-Dḥwty	...
(21) Ta- ——— bll	...
(22) ...	

(1) Year 15	
(2) The account of the wheat and the ——— ¹ which have been brought to the house ——— of Ṗaeris ¹ ——— ²	
(3) the wife of Pamonthes, son of Psenthotēs	barley 15
(4) the wife of Horus, son of Psemmonthes	barley 20
(5) T3-šr.t(-n)-p3-k3-nfr	barley 15
(6) the wife of Pikos, son of Psenchonsis	barley 10
(7) Semminis, the daughter of T3-šr.t(-n)-t3-ih.t-3.t	barley 10
(8) the wife of Pasemis, ———	barley 10
(9) the wife of Thotsythmis, son of Thotsythmis	barley 20
(10) the wife of Pa-mr-ḥw	barley 10
(11) the daughter of Theon	barley 10
(12) N3-nfr-š3y	barley 10
(13) Ṣlyb ¹³	
(14) the wife of S———, son of Miysis	barley 10
(15) Semmouthis, daughter of Pamonthes	wheat ṙṙ
(16) Senbouchis ———	wheat ṙṙ
(17) Senephotēs	wheat ṙṙ
(18) the wife of Harsiesis, son of Horus, ———	wheat [ṙṙ]
(19) the wife of Psemmonthes, son of Horus	...
(20) the wife of Pamonthes, son of Petosiris, son of Chensthotēs	...
(21) Ta——— bll	...
(22) ...	

¹ "And the ———" is written above line 2 but seems to belong here.

² The names in the left-hand corner below line 2 probably belong to line 2.

³ This name is perhaps the continuation of line 12 rather than a separate item.

ACCOUNT

145. (MH 4359)

- (1) . . . nty r 'wy-s hr t3 rnp.t 2.t . . .
 (2) h3.t-sp 22 r h3.t-sp 23 r rnp.t 2.t (n-)dr.t T3-šr.t(-n)-B3st tn irp 1 hr [rnp.t]
 (3) r.dī-s n-y hn-w hd 5 'n ——— 'nwhy' 4 hr hd 5 r
 (4) nty iw-w š'ç r-hn p3y-s irp 2
 (5) h3.t-sp 21.t h3.t-sp 22 r rnp.t 2.t (n-)dr.t T3-šr.t(-n)-Hr-s3-Is t3y-s sn.t tn irp 1
 (6) hr rnp.t nty r 'wy-s hr t3y rnp.t 2.t irp 2
 (7) T3- ——— t3 šr.t n P3-hrd p3y-s sp hr h3.t-sp 20.t
 (8) hd 8 ——— p3 st3 r.ir-s r-hn h3.t-sp 23.t . . .
 (9) nty r 'wy-s hr h3.t-sp 23.t hd $\frac{1}{2}$
 (10) h3.t-sp 23 T3-šr.t(-n)-Gmç t3 šr.t Nhty . . .
 (11) r.dī-s n-y hn n3 hrw 5 hb.w
 (12) 5 n ——— 12

(1) . . . what she owes for the 2 years,¹ (2) Year 22 to year 23, together 2 years, from Senbast, 1 (measure of) wine per [year²], (3) out of which she gave to me 5 silver; and again 4 ———³ for 5 silver (4) which will be deducted⁴ out of her 2 (measures of) wine. (5) Year 21 <to> year 22, together 2 years, from Senarsiesis, her sister, 1 (measure of) wine (6) per year. What she owes for these 2 years, 2 (measures of) wine. (7) T——, the daughter of Pekhrat, her balance for year 20, (8) 8 silver ———. The repayment which she made in year 23, (9) What she owes for year 23, $\frac{1}{2}$ silver. (10) Year 23, T3-šr.t(-n)-Gmç, the daughter of Nakht, (11) She gave to me in the 5 epagomenal days (12) 5 ——— 12.

¹ At least one line is missing at the top, and apparently the end of line 1 is broken away.

² Restored by analogy with the parallel sentence in lines 5-6.

³ The word 'nwhy', of unknown meaning, occurs in No. 159/5-6, 9-10 also.

⁴ The š'ç here and in No. 160/4 seems to mean "deduct."

WRITING EXERCISE

146. (MH 1474)

Year 15

- (1) h3.t-sp 15 ibd 3 pr sw 29
 (2) Hr-s3-Is p3 ç3 s3 P3-šr(-n)-Imn
 (3) krkr 40

(1) Year 15, Phamenoth 29. (2) Harsiesis the elder, son of Psenamounis. (3) 40 talents.¹

¹ The determinative of *krkr* is shaped like the numeral 3.

ACCOUNT OF WINE RATIONS

147. (MH 4304)

- (1) tpy 3h sw 2
 (2) tpy 3h sw 22
 (3) ibd 2 3h sw 2
 (4) ibd 3 3h sw 6
 (5) sw 28
 (6) ibd 4 3h sw 28
 (7) ibd 2 pr sw 21
 (8) ibd 3 pr sw 1

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- (9) tpy šm hrw 2 iħmn
 (10) psdntyw tpy šm
 (11) ibd 2 šm p3 t3y yr n 3Imn
 (12) r hrw 12 p3 bl n p3 hrw 12 n
 (13) ——— r hrw 24 tn irp 2
 (14) ħr hrw r irp 48

(1) Thoth 2, (2) Thoth 22, (3) Paophi 2, (4) Athyr 6, (5) 28th, (6) Choiach 28, (7) Mechir 21, (8) Phamenoth 1, (9) Pachons, 2 days of *iħmn*,¹ (10) new-moon day in Pachons, (11) Payni, the river-crossing of Amun, (12) makes 12 days, besides the 12 days of (13) ———, makes 24 days; 2 (measures of) wine each (14) per day, makes 48 (measures of) wine. (Greek, opposite lines 3 and 4) Year 4, Choiach 21.

¹ This must be the name of a festival.

ACCOUNT OF OIL DELIVERIES

148. (MH 3634)

- (1) n3 nħ.w r ——— n ħ3.t-sp . . .
 (2) Pa-n3-nħt.w s3 Pa-Dm^c hn 2
 (3) P3-šr(-n)-Mnt s3 Pa-n3-nħt.w hn 2
 (4) 3wl3rs $\frac{1}{2}$ hn
 (5) P3-4-Mnt s3 Pa-Mnt $\frac{1}{2}$ hn
 (6) Pa-Mnt ħm s3 Pa-Dm^c hn 2
 (7) G^cbyr s3 Pa-n3-nħt.w $\frac{1}{2}$ hn
 (8) P3-ī.īr-lk s3 Pa-Dm^c $\frac{1}{2}$ hn
 (9) Pa-n3-nħt.w s3 Gl3 $\frac{1}{2}$ hn
 (10) Pa-n3-nħt.w s3 P3-šr(-n)-Mnt $\frac{1}{2}$ hn
- (1) The oil for ——— in year . . .
 (2) Panechates, son of Pasemis, 2 hin
 (3) Psemmonthes, son of Panechates, 2 hin
 (4) Aulerios, $\frac{1}{2}$ hin
 (5) Phthoumonthes, son of Pamonthes, $\frac{1}{2}$ hin
 (6) Pamonthes <the> younger, son of Pasemis, 2 hin
 (7) Kabiris, son of Panechates, $\frac{1}{2}$ hin
 (8) *P3-ī.īr-lk*, son of Pasemis, $\frac{1}{2}$ hin
 (9) Panechates, son of Kales, $\frac{1}{2}$ hin
 (10) Panechates, son of Psemmonthes, $\frac{1}{2}$ hin

ACCOUNT OF TEMPLE PROVISIONS

149. (MH 4033)

- (1) ibd 2 šm sw 11 š^c sw 17 r hrw 7
 (2) p3 'srh' n t3 wpr.t ħr hrw
 (3) r p3 nty w^cb κ 25
 (4) p3 'nh' n p3 ħm-ntr n Mnt κ 25
 (5) r κ 50 n hrw 7 r κ 350
 (6) t3 wpr.t n sw 18 r p3 nty w^cb κ 200
 (7) t3 ——— κ 40

- (8) n3 htp.w hr 'pr-Imn' c_k 30
 (9) p3 mr šn n Mnt n sw 18 irm p3 t3y
 (10) yr . . . c_k 16
- (1) Payni 11 to 17, makes 7 days
 (2) the ——— of the 'provisions'¹ per day
 (3) for the sanctuary bread (loaves) 25
 (4) the gift² to the priest of Month bread (loaves) 25
 (5) makes bread (loaves) 50 per day, in 7 days makes bread (loaves) 350
 (6) the 'provisions' for the 18th day for the sanctuary bread (loaves) 200
 (7) the ——— bread (loaves) 40
 (8) the offerings for the 'procession of Amun' bread (loaves) 30
 (9) the high priest of Month on day 18 and the crossing of
 (10) the river . . . bread (loaves) 16

¹ This word also occurs in *Tor.* D31 (p. 51).

² I am assuming that *nh*, "garland," can mean "gift," "remuneration," like *στéφανος*.

TWO ACCOUNTS CONCERNING LAND

150. (MH 44)

- (1) Pa-Mnt s3 sp-sn hn^c P3-šr(-n)-Mnt s3 Ms-wr
 (2) Pa-Mnt s3 P3-m3y Pa-Dm^c P3-šr(-n)-Is
 (3) n3 3h.w nty sh w3y m-b3h p3 m3y
 (4) nh c3-phty p3 ntr c3 n h3.t-sp 6
 (5) st3 ¼ ⅓ h3.t-sp 8 r st3 ¼ ⅓ r st3 ½ sw 4
 (6) irm sw 8½ 't₁' sh Hr-p3-bik
 (7) p3 rd n Hr-wr

(1) Pamonthes, son of Pamonthes, and Psemmonthes, son of *Ms-wr*;¹ (2) Pamonthes, son of Pemais, Pasemis, <son of> Psenesis; (3) the lands which are written away² before The Living Lion (4) great of strength, the great god, in year 6, (5) arura ¼ ⅓, year 8, arura ¼ ⅓, arura ½ 'at' 4 (artabas of) wheat, (6) together with 8½ 't₁' (artabas of) wheat.³ Signed, Harpebekis, (7) the representative of Haroeris.

¹ The reading *Ms-wr* seems assured here and lends support to this rendering of the name written *l₁* which occurs so frequently in our ostraca.

² I.e., ceded land = *γη εν ἀφείσει*.

³ The meaning of this account escapes me.

151. (MH 509)

- (1) Pa-Dm^c s3 Hr ——— st3 2½ ¼ ⅓ ——— n p3 wn
 (2) Ns-n3y-w-hmn.w-lw s3 P3- ——— st3 3
 (3) ——— p3 wn n T3-šr.t(-n)-p3- ——— st3 1
 (4) r st3 6½ ¼ ⅓ viz. wni st3 ¼ ⅓ ——— st3 6½
 (5) t3y-w pš.t st3 3¼ wni st3 ½ ⅓
 (6) r st3 6½ 'n wni st3 ¼ ⅓
 (7) h3.t-sp 17 ibd 2 šm sw 7

(1) Pasemis, son of Horus, ———¹ aruras 2½ ¼ ⅓, ———² of the portion (2) of Snachomneus, son of P———, ———³ aruras 3, (3) ———⁴ the portion of *T3-šr.t(-n)-p3-* ———, arura 1; (4) together, aruras 6½ ¼ ⅓, namely⁵ wni⁶ aruras ¼ ⅓ (and) ———⁷ aruras 6½;

(5) their half, aruras $3\frac{1}{2}$ (and) *wni* aruras $\frac{1}{8} \frac{1}{32}$, (6) together, aruras $6\frac{1}{2}$ again (and) *wni* aruras $\frac{1}{4} \frac{1}{32}$. (7) Year 17, Payni 7.

¹ The group after Horus appears again in lines 2 and 4. Standing each time before the word "arura," it seems to designate land of a certain type.

² This group seems to appear also at the beginning of line 3. I have no suggestion for it.

³ Apparently another name and then the group mentioned in n. 1.

⁴ See n. 2.

⁵ For the reading *viz.*, "namely," see No. 122, n. 1 (p. 54).

⁶ Another term for a certain type of land. The total of $6\frac{1}{2} \frac{1}{4} \frac{1}{32}$ aruras, which results from adding the numbers of aruras in lines 1, 2, and 3, is now broken down into two categories of land, one called *wni*, the other called by the unread word noted in n. 1.

⁷ See n. 1.

TEXT CONCERNING LAND MEASUREMENT

152. (MH 530)

(1) n^3 hy.w n p^3 prh n p^3 msh

Col. I

(2) ——— n pr- \dot{i} bt

(3) $\frac{1}{8} \frac{1}{32} \frac{\frac{1}{8} \frac{1}{32}}{\cdot}$. (=) st $\dot{3}$ $\frac{1}{32}$

(4) imnt ——— th r pr-mht

(5) $\frac{1}{8} \frac{\frac{1}{4} m\dot{h} 1\frac{1}{2}}{\frac{1}{8} \frac{1}{16} \frac{1}{32} m\dot{h} 1\frac{1}{2}}$. (=) st $\dot{3}$ $\frac{1}{32}$

(6) imnt ——— th r pr-mht n ———

(7) $\frac{1}{8} \frac{1}{16} \frac{1}{32} \frac{\frac{1}{2} \frac{1}{32} m\dot{h} 1\frac{1}{2}}{\frac{1}{8} \frac{1}{16} \frac{1}{32} m\dot{h} 1\frac{1}{2}}$ $\frac{1}{2} \frac{1}{8}$ (=) st $\dot{3}$ $\frac{1}{8} \frac{1}{16} \frac{1}{32} m\dot{h} 1\frac{1}{2}$

(8) ——— n pr-rs pr-imnt

(9) $\frac{1}{8} \frac{\frac{1}{2}}{\cdot}$. (=) $\frac{1}{32}$ (?)

Col. II

(10) ——— n pr-rs

(11) n t $\dot{3}$ \dot{s} dy.t

(12) $\frac{1}{8} \frac{1}{16} \frac{\frac{1}{8}}{\frac{1}{32} (?)}$. (=) st $\dot{3}$ m \dot{h} $1\frac{1}{2}$

(13) bny.t

(14) ——— imnt

(15) $\frac{1}{16} \frac{1}{32} m\dot{h} 1\frac{1}{2} \frac{\frac{1}{4} \frac{1}{16}}{\cdot}$. (=) st $\dot{3}$ $\frac{1}{32}$

(16) r ——— st $\dot{3}$ $\frac{1}{4} \frac{1}{16} \frac{1}{32} m\dot{h} 1\frac{1}{2}$

(17) ——— st $\dot{3}$ $\frac{1}{4} \frac{1}{8} m\dot{h} 1\frac{1}{2}$

A Demotic text of this kind was first published and explained by Thompson (*Tor.* D12). A recently published example is *WADO* 73. The present text was read for me by Professor George R. Hughes. I have merely rephrased some of his notes and suggestions without changing them materially (see below). A translation seemed unnecessary, since it would consist largely of a repetition of the figures.

Line 1. *Prh* would seem to designate some plot of land which belongs to "The Crocodile," i.e., Sobek.

Line 3. Multiplying the means of the opposite sides of the plot, one gets actually $\frac{1}{3}\frac{1}{2}$ arura instead of the $\frac{1}{3}\frac{1}{3}$ indicated (but cf. *Tor.* page 43, note 3).

Line 4. The unread group ending in *th* recurs in line 6.

Line 5. Multiplication to get the area produces exactly $\frac{1}{3}\frac{1}{2}$ arura.

Line 7. The area actually yielded by the measurements given is $\frac{1}{4}\frac{1}{3}\frac{1}{3}$ of an arura more than the $\frac{1}{3}\frac{1}{2}$ arura indicated.

Line 8. The first word, which reappears at the beginning of line 10, looks like *ibd* but cannot be that.

Line 9. This equation poses a problem. There seems to be a dot below the left end of the long line, indicating that this side of the plot is also $\frac{1}{3}$. So the area is $\frac{1}{3} \times \frac{1}{4} = \frac{1}{12}$. The strange ϵ seems also to occur in line 12 as the bottom dimension over which *bny.t* is partially written. If it represents $\frac{1}{3}$ in line 9 and if we try that value in line 12, we have $\frac{1}{3} \times \frac{5}{8} = \frac{5}{24}$, which is just $\frac{1}{24}$ short of the $\frac{1}{4}$ indicated as the area. Hence the value $\frac{1}{3}$ fits in both places. But why did the scribe use this sign in these two places instead of \int , which he uses elsewhere for $\frac{1}{3}$? Note also that *st3*, "arura," is missing before it in line 9.

Line 11. *Sdy.t* reminds one of the word for "district" in *P. Ryl.* III 395.

Line 13. It is possible that *bny.t* belongs with line 5 (Col. I) and was written before the sign for " $\frac{1}{3}$," which in that case would have been written over *bny.t*.

Line 15. Multiplication yields an area of $\frac{1}{10}\frac{3}{4}$ arura, which is $\frac{1}{20}\frac{3}{4}$ more than the indicated $\frac{1}{3}\frac{1}{2}$.

Lines 16-17. If one adds the areas of all the plots in lines 3, 5, 7, 9, 12, and 15, which are respectively $\frac{1}{3}\frac{1}{2}$, $\frac{1}{3}\frac{1}{2}$, $\frac{1}{3}\frac{1}{2}$, $\frac{1}{3}\frac{1}{2}$, $\frac{1}{3}\frac{1}{2}$, and $\frac{1}{3}\frac{1}{2}$, the total is precisely between the fraction $\frac{2}{3}\frac{1}{2}$ in line 16 and the $\frac{2}{3}\frac{1}{2}$ in line 17. The only way the scribe could have represented $\frac{2}{3}\frac{1}{2}$ would have been thus: *st3* $\frac{1}{4}$ $\frac{1}{3}$ $\frac{1}{2}$ $\frac{1}{2}$, or *st3* $\frac{1}{4}$ $\frac{1}{3}$ $\frac{1}{2}$ $\frac{1}{4}$ $\frac{1}{4}$; but a fraction of the arura seems not to have been repeated in this manner. Could lines 16 and 17 somehow say "total between $\frac{2}{3}\frac{1}{2}$ arura and $\frac{2}{3}\frac{1}{2}$ arura"? And should we read *r t3y st3* $\frac{2}{3}\frac{1}{2}$ $\frac{2}{3}\frac{1}{2}$, meaning "being from $\frac{2}{3}\frac{1}{2}$ arura up to $\frac{2}{3}\frac{1}{2}$ arura"?

LETTERS

153. (MH 2834)

- (1) ¹In-ir.t-Ḥr-r-r-w¹ s3 ——— sm r ²Iy-m-ḥtp s3 P3-di-Imn-nswt-t3wy
- (2) [m-b3ḥ] ²Imn in n-y Ḥr-wd3 s3 Nb-ḥnh t3y bld^c.t r-ḥrw-k sḏm-y
- (3) . . . šm-y n-y Ššnḳ s3 Pa-ḥr ḏd-f t3 md.t ḏd wn mtw-y irp 7
- (4) ¹in¹ p3 irp 6 iw-w tm dīt n-y p3 irp 7 wn-n3.w bw ir-s ph r dr.t p3 ḥm-ntr Ḥr
- (5) ¹dīt w3y¹ dr.t-f n t3 ¹šdy¹ ḏb3 t3 ntr.t ³t irm ḥpr ḥn mn
- (6) sw n ḥpr ¹ḥtr¹ ih p3 ḏnf n t3 md.t ——— š^c
- (7) t3 md.t h3b n-y r t3 nty ḥḳ r ḥ3ty p3 ḥm-ntr Ḥr
- (8) my šn-w r p3 wd3 n P3-di-Imn-nswt-t3wy s3 ²Iy-m-ḥtp
- (9) p3 ḥm-ntr Ḥr t3 nty iw.ir-k wh3-s h3b n-y
- (10) n-im-s sh n tpy šm sw 25

(1) ¹Inaros¹,¹ son of ———, greets Imouthes, son of Petemestous, (2) [before] Amun. Har-yothes, son of Nebonychos, has brought me this sherd at your bidding. I hearkened (3) . . .² I went³ <to> Sesonchis, son of Paos. He related the matter thus: There belong to me 7 (measures of) wine. (4) ¹Bring¹⁴ the six (measures of) wine, if the 7 (measures of) wine are not given me. It has not been the custom of the prophet of Horus (5) to ¹re-move¹⁶ his hand from the ¹remunerations¹ on account of the great goddess. And, furthermore, there is no (6) price ———. What is the proper thing in the matter ——— (7) the matter? Write me what the prophet of Horus wishes. (8) May one inquire after the health

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of Petemestous, son of Imouthes, (9) the prophet of Horus. Whatever you wish, write me (10) about it. Written on Pachons 25.

¹ If the reading is correct, this name would be a variant of the well known *Ḥr.t-Ḥr-r-r-w*.

² Only the last sign of a word remains at the beginning of the line.

³ *Dativus ethicus*, *n-y*, after *šm*.

⁴ I am unable to determine whether anything is missing before the sign read *in*.

⁵ Perhaps *ḥwy* rather than *dī wḥy*.

154. (MH 537; fragment)

Year 3

- (1) Ḥr-sḥ-Is sḥ Pḥ-dī-nfr-ḥtp sm r Pa-Mnt
- (2) sḥ Nfr-ḥtp dy m-bḥ pḥ kḥ Mḥd
- (3) Mnt R^c(-t)-tḥwy m-šm iw.ir Tḥ-šr.t(-n)-Mn tḥy-k . . .
- (4) my dī-s n-y tḥy-s kḥy n mnḥ . . .
- (5) mtw-k dī in-s n-y štp . . .
- (6) mtw-k tw-f s n štp n pr . . .
- (7) iw bn-p-k dī sny pḥy-f . . .
- (8) n^c r šm r . . . n-īm-w
- (9) šḥ n ḥḥ.t-sp 3.t . . .

(1) Harsiesis, son of Petenephtes, greets Pamonthes, (2) son of Neferhotep, here before The Bull of Medamut, (3) Month, and Raet-taui. Go to Semminis, your . . . (4) make her give¹ me her length of cloth . . . (5) and make her bring me ——— . . . (6) and ———² the ——— the 'temple' . . . (7) while you do not let his . . . pass . . . (8) will go to . . . them.³ (9) Written in year 3

¹ Written *tw-s*.

² I cannot explain *mtw-k tw-f s*.

³ The *n-īm-w* is inserted between lines 8 and 9.

155. (MH 3333)

Year 4

- (1) Pḥ-šr(-n)- ——— sḥ Ḥy-m-ḥtp sm r
- (2) Pḥy-kḥ sḥ Pḥ-šr(-n)-Ḥnsw¹ pḥ ḥry ^cwy psy my
- (3) dī-w rdb sw 1 / $\frac{1}{2}$ / 1 ^cn dr.t ——— tḥ rmt.t
- (4) n Ḥr-sḥ-Is sḥ Ḥy-m-ḥtp iw-f šp n ip
- (5) šḥ n ḥḥ.t-sp 4.t ibd 3 pr sw 18

(1) Psen———, son of Imouthes, greets (2) Pikos, son of 'Psenchonsis', the baker:¹ Let there (3) be given 1 artaba of wheat / $\frac{1}{2}$ / 1 again, to ———, the wife (4) of Harsiesis, Imouthes, it being credited. (5) Written in year 4, Phamenoth 18.

¹ One thinks of *mr* ^cwy psy as in MDO 252 and 258, but the sign which precedes ^cwy looks distinctly like *ḥry* and unlike *mr*.

OATHS

156. (MH 1456)

Year 39 [of Augustus]

- (1) ḥ pḥ ḥn nty iw.ir Tḥ-šr.t(-n)-Dḥwty ta Ns-Mn r ir-f n Dm^c
- (2) ḥḥ.t-sp 39 ibd 2 ḥ sw 21 n Pḥ-dī-nfr-ḥtp sḥ Pa-ḥr ḥnḥ
- (3) Ḥmn-nḥy-w-ḥmn.w nty ḥtp dy irm ntr nb
- (4) nty ḥtp dy irm-f pḥy sbḥ r.dī-k md.t irm-y
- (5) ḥbḥt-f šp-y dr.t Pḥ-šr(-n)-Mn sḥ Pa-ḥr
- (6) pḥy-k sn ḥr ḥd 23 iw-w in n-y pḥy
- (7) sbḥ n tḥ ḥb.t n-īm-f mn

- (8) ꜥnb.t iw.ir-f s n-y ꜥr ꜥd 23
 (9) nty ꜥry iw-s ir pꜥ ꜥnh
 (10) mtw-w dit n-s
 (11) pꜥ sbꜥ

Verso

- (1) iw-s stꜥ r tm ir-f pꜥ ꜥd nty iw.iw-s
 (2) ir ꜥnh r-r-f 'r ꜥn' pꜥ ꜥd 23
 (3) nty ꜥry mtw-f dit-s mtw-f mꜥt n
 (4) pꜥ sbꜥ

(1) Text of the oath which Senthoy, daughter of Zminis, shall swear in Jeme (2) (in year 39, Paophi 21, to Petenephtes, son of Paos: By (3) Amunnachomneus who dwells here and every god (4) who dwells here with him, this door about which (5) you contend with me—I have been surety for Psemminis, son of Paos, (6) your brother, for 23 silver pieces, and they brought me this (7) door in requital thereof. He did not (8) make a document for me concerning the 23 silver pieces (9) which are (mentioned) above. If she takes the oath, (10) one shall give her (11) the door. (*Verso*) (1) If she refuses to take it, the silver concerning which she (2) shall take an oath 'within' the 23 silver pieces (3) which are (mentioned) above—he shall give it and he shall take (4) the door.

157. (MH 480)

Year 6

- (1) ꜥ pꜥ ꜥnh nty iw.ir Tꜥ-wlt ta Pa-tw
 (2) r ir-f n ꜥftꜥ n ꜥmꜥ n ꜥꜥ.t-sp 6.t ibd 2 ꜥm
 (3) sw 22 n Tꜥ-ꜥr.t(-n)-Mwt ta Pꜥ-ꜥr(-n)-ꜥꜥ-pꜥty ꜥd ꜥnh
 (4) ꜥImn nty ꜥtp dy wꜥꜥ ꜥr-sꜥ-ꜥIs sꜥ
 (5) G-ꜥꜥꜥ ꜥm r pꜥ rꜥ n nꜥ ntr.w
 (6) iw bn iw-f m-sꜥ-y n ꜥky ꜥn m-sꜥ ꜥky
 (7) ꜥꜥ ꜥnꜥ Pa-Mnt pꜥy-y hy iw-s ir pꜥ ꜥnh
 (8) mtw-w wꜥy [r-r-s] . . .

(1) Text of the oath which *Tꜥ-wlt*, daughter of Pates, (2) shall swear in the dromos of Jeme in year 6, Payni (3) 22, to Semmouthis, daughter of Psenapathes, saying: By (4) Amun who dwells here,¹ Harsiesis, son of (5) Kathytes, has gone to the gate² of the gods, (6) he no longer having a claim against me for sesame except for $\frac{1}{24}$ (7) of sesame, (which I owe) jointly with my husband, Pamonthes. If she takes the oath, (8) one shall withdraw [from her]

¹ There is a small gap and a smudge here, but apparently nothing is missing.

² The gate is probably the granary, as in the tax receipts.

158. (MH 115)

Year 3

- (1) ꜥ pꜥ ꜥnh iw.ir.r Tꜥy-blꜥ
 (2) ta Pꜥ-ꜥr(-n)-Wꜥir r ir-f n pr rꜥ n
 (3) pr-ꜥmꜥ n pr-Mnt nb Mꜥd n ꜥꜥ.t-sp 3.t
 (4) tpy pr sw 11 n Tꜥy-ꜥr ta Twt irm
 (5) ꜥr-rrꜥ ta Twt ꜥd ꜥnh
 (6) pꜥ kꜥ Mꜥd nty ꜥtp dy irm ntr nb nty ꜥtp
 (7) irm-f nkt iw smn-f n-im-y irm Twt pꜥy-tꜥ
 (8) It 'ꜥr-f' pꜥy ꜥwy 'wꜥꜥ-y' mꜥ-f n-im-f
 (9) r-r-f irm nꜥy-f rd.w iw-s ir pꜥ ꜥnh mtw-s
 (10) tꜥy tꜥ pꜥ.t n pꜥ ꜥwy mtw ꜥr-rrꜥ irm

- (11) t̄y-s sn.t t̄y t̄ k.t p̄š.t r.šp-s iw.ir P̄y-iḡš
 (12) s̄ P̄y-lw iw-s st̄ r tm ir-f mtw-s h̄³c t̄ k.t p̄š.t
 (13) i.ir-hr-w r mh̄ p̄ wy dr-f

(1) Text of the oath which *T̄y-blh*, (2) daughter of Psenosiris, shall swear at the gate¹ of the (3) temple of Jeme, the temple of Month, lord of Medamut, in year 3, (4) Tybi 11, to *T̄y-hr*, daughter of Totoes, and (5) Hereres,² daughter of Totoes, saying: By (6) The Bull of Medamut who dwells here and every god who dwells (7) with him—the property 'upon which he established me',³ together with Totoes, your (8) father, (namely) this house—I have paid him in full for it, (9) him¹ and his agents. If she swears the oath, she shall (10) take the half of the house, and Hereres and (11) her sister shall take the other half which she got from Pekysis, (12) son of *P̄y-lw*. If she refuses to take it, she shall abandon the other half (13) to them, completing the whole house.

¹ Written *pr r̄* for *p̄ r̄*.

² "Pig-face" also occurs in the form ⲪⲣⲣⲏⲔ; see W. E. Crum, *A Coptic Dictionary* (Oxford, 1939) p. 299a, where it undoubtedly represents *P̄y-hr-rr̄* rather than *P̄y-rr̄*.

³ The whole sentence, giving the actual oath (lines 7–9), is replete with difficulties, and my translation is guesswork. I am assuming that the masculine suffixes of *smn-f*, *mh-f*, and *r-r-f* refer to the Pekysis named in line 11 and that he is the person from whom *T̄y-blh* obtained her share of the house. But the construction *nkt iw smn-f* etc. is difficult, and what I read as '*hr-f*' in line 8 is very doubtful. Furthermore, the *r-r-f* at the beginning of line 9 would seem to be redundant unless it serves as apposition to the object of *mh-f*. I must also assume that the curved sign before *mh-f* which looks like *nty* is meaningless. Perhaps it was the original *m* of *mh-f* and was abandoned by the scribe for being too large. The *n-im-f* at the end of line 8 looks as if it had been corrected out of another word.

159. (MH 903; fragment)

Year 3

- (1) h̄ p̄ c̄nh̄ nty iw.ir Hr-s̄-Is s̄ Sn-Wsr.t
 (2) r ir-f n pr-Dm^c n pr-Mnt M̄d n n̄ ntr.w
 (3) n̄ 'imy.w¹ n Dm^c n h̄³.t-sp 3 ibd 3 šm sw 10
 (4) dd̄ c̄nh̄ p̄ k̄ M̄d nty h̄tp dy irm ntr nb
 (5) nty h̄tp dy irm-f bn iw-y ir šp dit 'nwhy¹
 (6) km̄³ 'nwhy¹ ——— r ir ip.t šwt
 (7) n-im-w r gm h̄w r-ir-w bn iw-y dit šp gr
 (8) rmt iw-f iy r p̄y-y c̄wy mn md.t n c̄d̄³
 (9) n p̄ c̄nh̄ bn iw-y t̄y 'nwhy¹ km̄³
 (10) 'nwhy¹ ——— r-bl n Dm^c bn iw-y dit t̄y-w
 [(11) . . .]

(1) Text of the oath which Harsiesis, son of Senwosre, (2) shall swear in the temple of Jeme, the temple of Month of Medamut, the gods, (3) the 'dwellers' in Jeme, in year 3, Epiphi 10, (4) saying: By The Bull of Medamut who dwells here and every god (5) who dwells here with him, I shall not make, receive, or give (6) ———¹ in order to trade (7) in them,² in order to get profit from them.³ I shall not let another⁴ (8) man who comes to my house receive <them>. There is no falsehood (9) in the oath. (Moreover) I shall not take the ——— (10) ——— out of Jeme. I shall not let them be taken [(11) . . .].

¹ I have no suggestion for the meaning of '*nwhy*', of which two kinds occur here, the first being '*nwhy*' km̄³. The oath is designed to safeguard them for the future. This and the fact that there is no second party to the oath suggests the possibility that this is an oath upon assumption of an office. '*Nwhy*' occurs in No. 145/3 also.

² For *ir ip.t šwt*, cf. ⲠⲈⲠⲟⲩⲟⲩⲧ (Crum, *Coptic Dictionary*, p. 590b).

³ For *gm h̄w*, cf. ⲄⲚ ⲒⲏⲮ (ibid. p. 729b).

⁴ I.e., *gr* = *ky*.

160. (MH 499; fragment)

Year 4

- (1) . . . ḥr p3 ip n P3-di-p3-š3y
 (2) s3 Wn-nfr mtw-y in-t-f
 (3) . . . p3 nkt r-tw-s r wnḥ-f mtw-w
 (4) šꜥt-f ḥm t3y-s glg
 (5) iw-s ir p3 ḥnḥ mtw-w mh-s n
 (6) krkr 7 ḥd 25 iw-s st3
 (7) r tm ir-f mtw-s st3.t r p3 hp
 (8) sh n ḥ3.t-sp 4.t ibd 4 sm sw 27

(1) . . .¹ for the account of Petepsais, (2) son of Onnophris, I 'shall bring it' (3) . . . the property which she gave ———² and it shall be (4) deducted from her 'equipment'. (5) If she takes this oath, they shall pay her (6) 7 talents and 25 silver pieces. If she refuses (7) to take it, she shall withdraw from the claim. (8) Written in year 4, Mesore 27.

¹ There is so little left of this oath that I am unable to grasp the situation. The sum of money involved is unusually large.

² After *wnḥ-f* there is a sign (determinative?) which looks like *ḥd*, "silver."

INDEXES

The references are to the serial and line numbers of the ostraca unless otherwise noted.

SELECTED GENERAL VOCABULARY

ʒh	field, land	82/2, 83/2, 85/2, 100/3, 101/3, 102/3, 103/2, 104/2, 105/2, 106/3, 107/2, 108/4, 125/2, 127/4
pl. ʒh.w		81/2, 84/2, 87/5, 88/3, 89/4, 128/3, 150/3
ʒk	perish	132/9
ʒky	sesame	85/3-4, 93/3-4, 157/6
ʒth	load, bundle	13/2, 120/2
iy	come	159/8
iy.p.t	<i>oipe</i>	see hy n iyp.t
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 ואת בית יצחק
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Handwritten text in Arabic script, likely a list or record.

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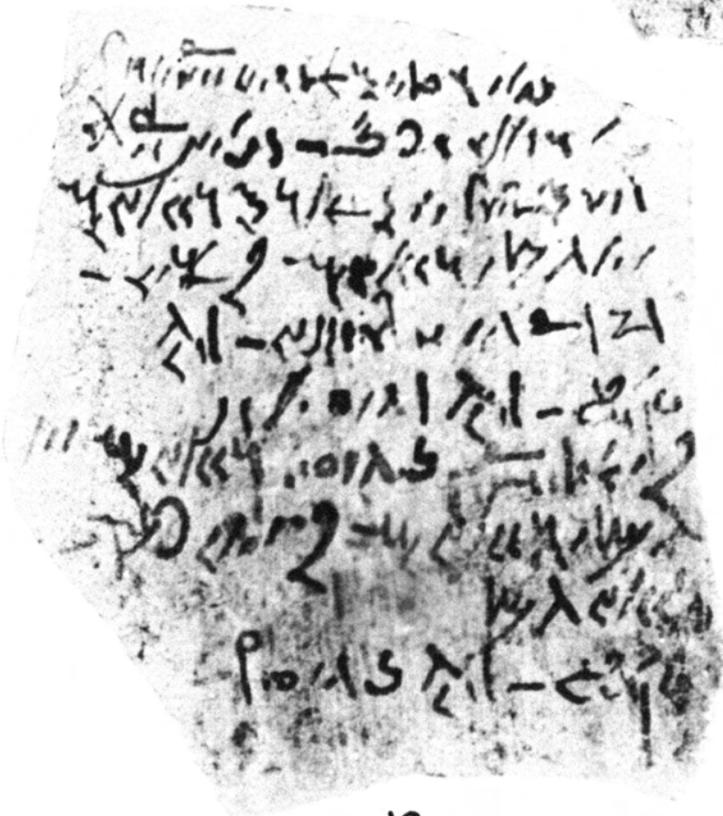
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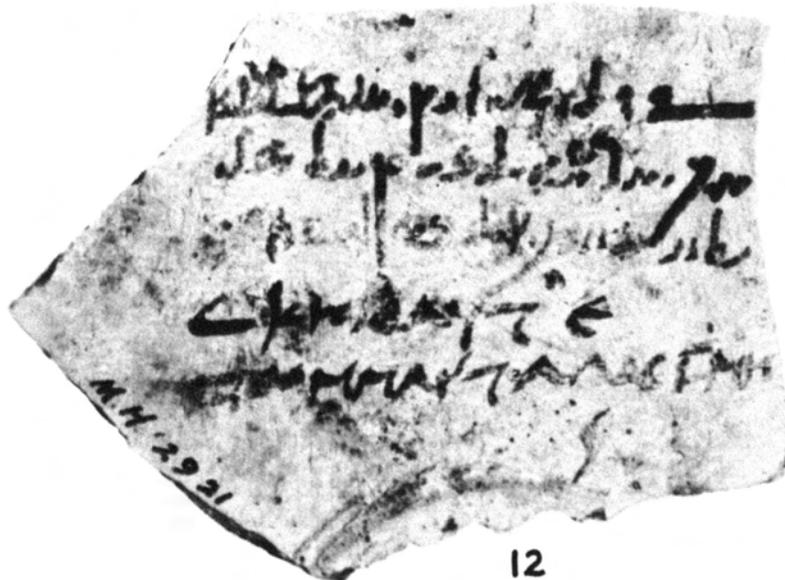
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Handwritten text on a fragment of papyrus or parchment, likely in an ancient script. The text is arranged in several lines, though some characters are difficult to decipher due to the fragment's shape and the ink's fading.

45

Handwritten text on a fragment of papyrus or parchment, likely in an ancient script. The text is arranged in several lines, though some characters are difficult to decipher due to the fragment's shape and the ink's fading.

46

Handwritten text on a fragment of papyrus or parchment, likely in an ancient script. The text is arranged in several lines, though some characters are difficult to decipher due to the fragment's shape and the ink's fading.

47

Handwritten text on a fragment of papyrus or parchment, likely in an ancient script. The text is arranged in several lines, though some characters are difficult to decipher due to the fragment's shape and the ink's fading.

54

67
 Fragment of a clay tablet with cuneiform script. The text is arranged in approximately six horizontal lines. The script is dense and appears to be a form of Akkadian or Sumerian.

71
 Fragment of a clay tablet with cuneiform script. The text is arranged in approximately six horizontal lines. The script is dense and appears to be a form of Akkadian or Sumerian.

80
 Fragment of a clay tablet with cuneiform script. The text is arranged in approximately eight horizontal lines. The script is dense and appears to be a form of Akkadian or Sumerian.

68
 Fragment of a clay tablet with cuneiform script. The text is arranged in approximately six horizontal lines. The script is dense and appears to be a form of Akkadian or Sumerian.

78
 Fragment of a clay tablet with cuneiform script. The text is arranged in approximately eight horizontal lines. The script is dense and appears to be a form of Akkadian or Sumerian.

75
 Fragment of a clay tablet with cuneiform script. The text is arranged in approximately six horizontal lines. The script is dense and appears to be a form of Akkadian or Sumerian.

Fragment 82: A piece of ancient papyrus with three lines of handwritten text in a cursive script. The fragment is irregularly shaped with a jagged right edge. The text is written in dark ink on a light-colored, textured surface. The script is dense and appears to be a form of Greek or Latin cursive. The fragment is labeled with the number 82 in the bottom right corner.

82

Fragment 86: A piece of ancient papyrus with several lines of handwritten text in a cursive script. The fragment is irregularly shaped with a jagged right edge. The text is written in dark ink on a light-colored, textured surface. The script is dense and appears to be a form of Greek or Latin cursive. The fragment is labeled with the number 86 in the bottom left corner.

86

Fragment 85: A piece of ancient papyrus with several lines of handwritten text in a cursive script. The fragment is irregularly shaped with a jagged right edge. The text is written in dark ink on a light-colored, textured surface. The script is dense and appears to be a form of Greek or Latin cursive. The fragment is labeled with the number 85 in the bottom center.

85

101
 Fragment of a papyrus scroll with several lines of handwritten Greek text in a cursive hand. The text is partially obscured by the fragment's shape.

102
 Fragment of a papyrus scroll with several lines of handwritten Greek text in a cursive hand. The text is partially obscured by the fragment's shape.

105
 Fragment of a papyrus scroll with several lines of handwritten Greek text in a cursive hand. The text is partially obscured by the fragment's shape.

100
 Fragment of a papyrus scroll with several lines of handwritten Greek text in a cursive hand. The text is partially obscured by the fragment's shape.

96
 Fragment of a papyrus scroll with several lines of handwritten Greek text in a cursive hand. The text is partially obscured by the fragment's shape.

104
 Fragment of a papyrus scroll with several lines of handwritten Greek text in a cursive hand. The text is partially obscured by the fragment's shape.

Fragment 110: A dark, irregularly shaped fragment of papyrus with several lines of cursive handwriting in black ink.

110

Fragment 109: A light-colored, irregularly shaped fragment of papyrus with cursive handwriting. A stamp "MH 30 130 a" is visible at the bottom.

109

Fragment 111: A light-colored, irregularly shaped fragment of papyrus with cursive handwriting. A stamp "MH 30" is visible at the bottom left.

111

Fragment 116: A light-colored, irregularly shaped fragment of papyrus with cursive handwriting. A faint circular stamp is visible at the bottom center.

116

Fragment 115: A light-colored, irregularly shaped fragment of papyrus with cursive handwriting. A stamp "MH 30. 130 a" is visible at the bottom.

115

Fragment 120: A light-colored, irregularly shaped fragment of papyrus with cursive handwriting. A stamp "MH 30. 130 a" is visible at the bottom.

120

Fragment 125: A piece of ancient papyrus with several lines of handwritten text in a cursive script. The text is dark and somewhat faded, with some characters appearing to be numbers or specific symbols. The fragment is roughly rectangular with irregular edges.

125

Fragment 121: A rectangular fragment of papyrus with multiple lines of cursive handwriting. The script is dense and fills most of the fragment's surface. The fragment is oriented vertically.

121

Fragment 122: A fragment of papyrus with cursive text. The script is somewhat larger and more distinct than in other fragments. There are some larger characters that might be names or specific terms. The fragment is roughly rectangular.

122

Fragment 124: A fragment of papyrus with cursive text. The script is consistent with the other fragments. The fragment is roughly rectangular and shows several lines of text.

124

Fragment 123: A fragment of papyrus with cursive text. The fragment is roughly rectangular and shows several lines of text. At the bottom, there is a prominent word that appears to be "שלום" (Shalom), which means "peace" in Hebrew. The fragment is oriented vertically.

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147
 Fragment of a clay tablet with cuneiform script. The text is arranged in several lines, with some characters appearing to be in a different script or dialect than the surrounding text. The fragment is irregularly shaped and shows signs of wear and damage.

147

150
 Fragment of a clay tablet with cuneiform script. The text is arranged in several lines, with some characters appearing to be in a different script or dialect than the surrounding text. The fragment is irregularly shaped and shows signs of wear and damage.

150

149
 Fragment of a clay tablet with cuneiform script. The text is arranged in several lines, with some characters appearing to be in a different script or dialect than the surrounding text. The fragment is irregularly shaped and shows signs of wear and damage.

149

Handwritten text on a fragment of papyrus, featuring several lines of script and mathematical-like symbols. The text is arranged in two columns. The left column contains several lines of script, some with horizontal lines drawn through them. The right column also contains several lines of script, with some lines having horizontal lines drawn through them. The symbols include various characters, some resembling numbers or letters, and some resembling mathematical symbols like plus and minus signs. The fragment is irregularly shaped and appears to be a piece of an ancient document.

152

Handwritten text on a fragment of papyrus, featuring several lines of script. The text is arranged in a single column and is written in a cursive style. The fragment is irregularly shaped and appears to be a piece of an ancient document. The script is dense and fills most of the fragment's surface.

153

154
 Fragment of a papyrus scroll with several lines of handwritten text in a cursive script. The text is arranged in approximately seven horizontal lines, with some characters appearing to be in a different script or dialect than the others.

154

157
 Fragment of a papyrus scroll with several lines of handwritten text in a cursive script. The text is arranged in approximately six horizontal lines, showing a dense arrangement of characters.

157

156
 Fragment of a papyrus scroll with several lines of handwritten text in a cursive script. The text is arranged in approximately eight horizontal lines, with some characters appearing to be in a different script or dialect than the others.

156

156 verso
 Fragment of a papyrus scroll showing the reverse side of the text from fragment 156. The text is arranged in approximately six horizontal lines, with some characters appearing to be in a different script or dialect than the others.

156 verso

