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## An early Ptolemaic bank register from the Arsinoite nome revised

Willy Clarysse (Leuven), Dorothy J. Thompson (Cambridge)  
and Laurent Capron (Paris)

**Abstract:** *New readings and a rearrangement of the fragments have led to this reedition of an Arsinoite bank register, first published two years ago (APF 55/2 [2009] 230–250). The register covers one month in year 12 (of Ptolemy III). A wide variety of taxes is recorded, paid by both civilian and military sectors at different local banks; details are here collected in a central register most probably from the nome capital. The surviving text records the final 5–6% of inpayments for the current year, followed by arrears going back year-by-year. Different agios are charged on different taxes. The large sums on the back are probably annual payments relating to the whole nome.*

**Keywords:** *Taxes, bank, register, money, military*

In *APF* 55 (2009), pp. 230–260 Willy Clarysse and Dorothy Thompson published a complex list of tax inpayments made to a bank, probably in Krokodilon polis (P.Sorb. inv. 371). The text consisted of numerous fragments, which were painstakingly puzzled together during three study visits to the Sorbonne collection. However, when Laurent Capron returned from leave and started making digital photographs of the whole text he succeeded in placing one more loose fragment and also established that Fragment B of the earlier publication immediately preceded Fragment A, with the last column of Fragment B continuing in the first column of Fragment A. Gradually the other fragments could also be placed, so that four columns are now more or less complete. More fragments may still be hidden in the collection, but there was no time for a systematic search. The new joins are beyond doubt, as can be seen in the new arrangement on the Sorbonne website:

<<http://www.papyrologie.paris4.sorbonne.fr/photos/2010371.tif>>.

As a result the line numbering of the whole has to be changed. Frag. B now precedes and ll.148–209 have become ll.1–62. Lines 1–7 (old Frag. A) of the *editio princeps* now constitute the right side of the foot of col. ii (now ll. 53–61), and join with the former lines 200–208 in old Frag. B. The join results in the text below. The new line numbers come first, the old line numbers follow between round brackets. These are still needed since the commentary in the previous article with this numbering needs to be used in conjunction with the newly numbered text. Line commentaries and all other references are to the new numbers.

Here and there our earlier readings have been improved. The corrections are discussed in the line commentary, see especially ll. 59 (*apallagê?*), 75 (oil tax), 77 (bath tax) and 49 with 79–81 (*pylê* instead of *misthōsis* and ἔκτις instead of ἕκ τῆς).

The rearrangement of the text, which overall lists inpayments to the bank over the course of a month, results in the following structure:

**1–70** End of the record with details for year 13 (235/234 BC), most probably the current year, totalled in ll. 66–70. Payments are divided into those for civilians and those for the military. Two exchange rates are recorded in use for different taxes, those charged at the rate of 26.5 obols to a silver tetradrachm (e.g. ll. 67–68) and those at 24.5 obols (l. 69), i.e. virtually at par. Payments for year 13 at the latter more favourable rate (l. 69, 8 talents 2043 dr. 0.25 ob.) are more than double those at the higher rate (ll. 67–68, 3 talents 5589 dr. 4.5 ob. including the agio). The rates applied are not always specified in the course of the text, perhaps because this is a summary record with more detailed records lying behind it.

Since total inpayments for year 13, including the agio, amount to 12 talents 1632 dr. 4.75 ob. (paid in bronze), the 3899 dr. 5.5 ob., which are recorded in ll. 1–65, represent only 5.3% of the total (see Table 1). A large number of columns are likely to have preceded the surviving part of the text.

*Table 1. Surviving inpayments for year 13 (235/234 BC)*

<u>Lines</u>	<u>Tax details</u>	<u>Paid by</u>	<u>dr.</u>	<u>ob.</u>	<u>Notes</u>
1–6	salt tax	civilian	826	4	
7–15		military	54	3	
16–21	guard tax	civilian	70	4	
22–28	guard tax for work-shops	civilian	154	3	
		military	32		
29–37	pasturage tax	civilian	306	2.5	
		military	[198	3.5]	
38–39	collection on geese	civilian (?)	98		
40–44	tax on vineyards	civilian	374	2	
45–50	tax on orchards	civilian	181	0.5	
51–58	guard tax on sacred land (?)	civilian	?	?	
		military	19	2.25	
			220	4	in bronze
59–62	grain rents in cash	civilian	234		
			91		in bronze
<u>63–65</u>	<u>bank transfers</u>	<u>civilian</u>	<u>1038</u>	<u>0.75</u>	
<u>1–65</u>	<u>surviving total</u>	<u>together</u>	<u>3899</u>	<u>5.5</u>	

**71–133** A record of arrears, divided into civilian and military payments, for taxes running back from year 12 (234/233 BC) to year 7 (241/240 BC), totalled in ll. 130–133 (see Table 2). After the fuller entry for year 12 no civilian payments

appear to be recorded, though the status of some entries is not entirely clear. A larger proportion of arrears were paid in bronze at the higher rate of 26.5 ob. to a tetradrachm compared with the rate virtually at par, which after year 12 is not specified as paid at 24.5 ob. but simply recorded as χαλκοῦ (in bronze), ll. 108 and 132. The high level of arrears for the dyke tax paid by the military (35% of total arrears) is striking: 100-aroura cleruchs in ll. 112 (year 10), 116 (year 9) and 126 (year 7); *misthophoroi* in ll. 103–104 (year 11); cf. 119–121 (year 8), unclear which group. A particularly active collector may have been in post in year 13.

Table 2. Record of arrears

<u>Lines</u>	<u>Tax details</u>	<u>Paid by</u>	<u>dr.</u>	<u>ob.</u>	<u>ch.</u>	<u>Exchange rate</u>
71–97	Year 12					
72–74	beer tax	civilian	80			
75–76	oil tax	civilian	181	3		
77–78	bath tax	civilian	30			
79	1% transport tax	civilian	13			
		(?)				
80	ferry-boats	civilian	16			
		(?)				
81–82	1/6 tax on orchards	civilian	27	3		
83–86	salt tax	military	25	3		
87–89	pasturage tax	civilian	17	3		
90–92	[guard tax (?)]	(?)	(?)	3		
<u>93–94</u>	<u>dyke tax</u>	<u>military</u>	<u>80</u>	<u>1</u>		
95–97	Totals for year 12		180	5.5		at 26.5 ob.
			289	—		at 24.5 ob.
98–108	Year 11					
99–101	salt tax	military	6	4		
102	pasturage tax	military		2		
103–104	dyke tax	military	77	1.5		
105–106	guard tax	military	60+			
107–108	Totals for year 11		84	1.5		at 26.5 ob.
			??]	5		in bronze
109–113	Year 10					
109–110	salt tax	military	1+			
111	pasturage tax	military	(?)			
112	dyke tax	military	<u>10</u>	<u>3.5</u>		
113	Total for year 10		<u>(?)4</u>	<u>1.5</u>		at 26.5 ob.
114–117	Year 9					
114–115	salt tax	military	5+			
116	dyke tax	military	<u>2</u>			
117	Total for year 9		<u>[7+]</u>			at 26.5 ob.

<u>Lines</u>	<u>Tax details</u>	<u>Paid by</u>	<u>dr.</u>	<u>ob.</u>	<u>ch.</u>	<u>Exchange rate</u>
118–124	Year 8					
118	salt tax	military	3	3		
119–121	dyke tax	(?)	75	1.5		
122–123	guard tax (land)	military	<u>8</u>	<u>3</u>		
124	Total for year 8		<u>87</u>	<u>1.5</u>		at 26.5 ob.
124–127	Year 7					
126–127	dyke tax	military	15	4		
128–133	Composite		3[89]	[2]		at 26.5 ob.
	arrears [year 7]		40	5	1	agio
	up to year 12		<u>303</u>	<u>5</u>	<u>0</u>	<u>in bronze</u>
	<u>Total</u>		<u>734</u>	<u>0</u>	<u>1</u>	

**134–143** Details of *athikta* (see *ed. princ.*, note *ad. loc.*), which include marriage contracts, *trierarchêma* and crown tax paid by the military. All payments are converted to bronze at the higher rate and add up to 81 dr. 3 ob. and 1 ch. (l. 143).

**144–152** Record of civilian payments for the *othoniêra* (charged on woollen products for year 13, cf. l. 145) all charged at the higher conversion rate and totalling 1275 dr. 3 ob. (l. 152).

**153–177** Payments involving the provisioning (*sitarchiai*, l. 174) for military men (cleruchs, l. 172; *misthophoroi*, ll. 164, 171), with payments for light structures (*anastamata* or bivouacs, ll. 154, 163, 170, 172) for elephant hunters (ll. 157–158) and possibly other military men, for horse feed (ll. 160, 173), the price (*timê*) of a horse (l. 161) and for crown tax (l. 171). As earlier, details for year 13 (ll. 153–162) are followed by arrears: year 12 (ll. 163–169), two further (illegible) years (ll. 170 and 171), and year 2 (ll. 172–173). A final total (l. 177) of 349 dr. 2.5 ob. 1 ch. is made up of 296 dr. 2 ob. including an agio (ll. 174–175) and 53 dr. 0.5 ob. 1 ch. paid straightforwardly in bronze (l. 176).

**178–208** The account, as it survives, concludes with a group of miscellaneous payments:

- ll. 178–180 tax on hides of 4 dr. 2.5 ob. including agio.
- ll. 181–194 details of dyke tax on sacred land for year 13 from both civilians (ll. 182–185) and military groups (ll. 186–194).
- ll. 195–199 possibly other tax details, totalled in ll. 196–199.
- ll. 200–203 illegible payments, totalling more than 260 dr.
- ll. 205–206 a mysterious entry recording 2 talents plus more than 4000 dr.
- ll. 207–208 a large sum of 2990 dr. 3.75 ob. for allowances (?).

We have nothing to add on the verso, which is perhaps the most intriguing part of this text.

New measurements: 32 x 60.5 cm

Kolleseis at ca. 2.5, 18.5, 33.5, 51.5 cm from the left edge, at regular intervals of 15–16 cm.

**col. i**

*one line missing?*

1 (= 148)	[άλικῆς] Πόλεως [ ] ρ
2 (= 149)	[Πολέ]μωνος Μούχε(ως) τκς
3 (= 150)	Θεμίστου Ἄρσινόης ρπδ/
4 (= 151)	Ἡρακ[λ]είδου κ ε/ λ μβ/ ζ= (γίν.) νε[ / ]
5 (= 152)	(γίν.) νε/ Φίλα(δελφείας) ρ/ Κερκ(εσούχων) π (γίν.) σκς-
6 (= 153)	(γίν.) άλικῆς ωκς/
7 (= 154)	[παρὰ] (ἑκατονταρούρων) ε γ/ ε α/ ι/ γ (γίν.) κγ/ η β/
8 (= 155)	[ . . ] γ/ ε/ ζ/ ιβ ε ις α/ ιζ β/ δ
9 (= 156)	[ . . ] α β α ε β/ α/ (γίν.) κγ κα β/ κγ ζ/
10 (= 157)	κθ γ β α/ (γίν.) ζ/ (γίν.) . . .
11 (= 158)	παρὰ μι(σθοφόρων) ζ . . / . . δ/ β/ (γίν.) ζ
12 (= 159)	ις γ/ α (γίν.) δ/ ιζ β/ κδ α γ/ α α
13 (= 160)	δ α γ/ α α β/ β/ (γίν.) κς κη α ε/ α/ (γίν.) η
14 (= 161)	(γίν.) νδ/
15 (= 162)	(γίν.) άλικῆς παρὰ μι(σθοφόρων)
16 (= 163)	] ε . . μοφυλακιτι(κοῦ)
17 (= 164)	] Πόλεως λ ι
18 (= 165)	] Πολέμωνος Μούχεως θ/
19 (= 166)	] Θεμίστου Ἄρσινόης ι/
20 (= 167)	] Ἡρακλείδου λ λς δ/ (γίν) μ/
21 (= 168)	] (γίν.) ε( )φυ(λακιτικοῦ) ο/
22 (= 169)	[φυλα]κιτικοῦ ἐργαστηρίων
23 (= 170)	[Πό]λεως δ κ ι (γίν.) λ
24 (= 171)	[Πολ]έμωνος Μούχε(ως) κη /
25 (= 172)	[Θεμί]στου Ἄρσιν(όης) νς
26 (= 173)	[Ἡρακ]λείδου Φίλα(δελφείας) κ Κερκ(εσούχων) κ (γίν.) μ
27 (= 174)	[παρ]ὰ μι(σθοφόρων) λβ
28 (= 175)	(γίν.) ρπς/
29 (= 176)	[ἐνν]ομίου Πόλεμων[ο]ς ε κβ
30 (= 177)	[ . . ] λς κζ δ/ (γίν.) ξβ/ Μού(χεως) κδ (γίν.) πς/
31 (= 178)	[Θεμί]στου Ἄρσινό(ης) ρφα

40

Archiv für Papyrussforschung 57/1, 2011

**col. ii**

32 (= 179)

Ἡρακλείδου ἰ δ/ . . [ (γίν.) κη/ε ]

33 (= 180)

(γίν.) τς=c

34 (= 181)

καὶ παρὰ μι(σθοφόρων) . . [

35 (= 182)

καὶ παρὰ (έκατονταρούρων) κὰ δ/ [

36 (= 183)

κ̄β ργ= κγ ε/ κθ [

37 (= 184)

(γίν.) ἐν(νομίου) φε. [

38 (= 185)

χηνῶν λογείας [β β β]

39 (= 186)

β β β β (γίν.) ἰδ λο(γείας) φη

40 (= 187)

δ̄ φόρων ἀμπελ[ώνων σ.]

41 (= 188)

ζ̄ λη (γίν.) σλη. [

42 (= 189)

Ἡρακλείδου Φιλα(δελφείας) [

43 (= 190)

Θεμίστου λ̄ [

44 (= 191)

(γίν.) τοδ= [

45 (= 192)

παραδείσων . . [

46 (= 193)

κ. δ/ κ. ε κ̄ζ . [

47 (= 194)

Θεμίστου ιε . [

48 (= 195)

Ἡρακλείδου ἰβ ν . [

49 (= 196)

ἔξω πυ( ) [

50 (= 197)

(γίν.) ρπα c [

51 (= 198)

φυλακιτικοῦ τ[

52 (= 199)

Θεμίστου ἱερᾶς Ἄρσιν[όης

53 (= 200 + 1)

καὶ παρὰ μι(σθοφόρων) ζ̄ χα(λκοῦ) . = ἰ εἰς κ̄ς cς ζ/

54 (= 201 + 2)

κ̄ ξς/ χα(λκοῦ) γ λ̄ ι/ε . . . . . ι-c

55 (= 202 + 3)

ζ-c ιγ/ δ/ δ (γίν.) . . η/ε η/ε (γίν.) χα(λκοῦ) ρκς/

56 (= 203 + 4)

κ̄ε ι/ ζ-c (γίν.) η- [ ] . . β=c (γίν.) λβ/

57 (= 204 + 5)

λ̄ ζ-c ζ-c (γίν.) ιδ/ (γίν.) . [ ] . . ε/ χα(λκοῦ) . [

58 (= 205 + 6)

(γίν.) φυ(λακιτικοῦ) ιθ= (τετ.) χα(λκοῦ) σκ/

59 (= 206)

ἀπαλαγῆς

60 (= 207)

εἰς τὰ σιτικά ἐκφόρια

61 (= 208 + 7)

Πολέμωνος ἰα σλδ Μούχε(ως) . . δ

62 (= 209)

(γίν.) σλδ χα(λκοῦ) φα

**col. iii***three or four lines missing*

63 (= 8 )

δ]ιαγραφῶν

64 (= 9 )

] . ταχ . . ἔγτοκα

65 (= 10)

] ἰζ̄ χα(λκοῦ) Ἄλης (τετ.)

66 (= 11)	γίνεται τῶν εἰς τὸ ιγ (ἔτος)
67 (= 12)	χα(λκοῦ) εἰς κςε τα(λ.) γ Ἰτξγ-
68 (= 13)	ἐπαλλαγὴ Ὑσκις/ε
69 (=14)	καὶ εἰς κδς τα(λ.) η Ὑμγ (τετ.)
70 (= 15)	(γίν.) χαλκοῦ τα(λ.) ιβ Ἀχλβ/ε (τετ.)
71 (= 16)	εἰς τὸ ιβ (ἔτος)
72 (= 17)	ζυτηράς Θεμίστου ε κ ι (γίν.) λ ι κ (γίν.) ν
73 (= 18)	[Ἡ]ρακλείδου Κερκεσοῦχ(ων) λ
74 (= 220 + 19)	[. . .] (γίν.) ζυ(τηράς) π
75 (= 221 + 20)	[ἐ]λαϊκῆς ἠ κδ ι . . .ς (γίν.) ξδ Ἀρσιν(όης) ριζ/
76 (= 222 + 21)	(γίν.) ἐλ(αϊκῆς) ρπ[α]/
77 (= 223 + 22)	[β]αλανεῖ[ω]ν Θεμίστου ε ι κθ ι (γίν.) κ
78 (= 23 + 224 + 210)	. . . . . ι (γίν.) λ
79 (= 24 + 211)	ρ ἐπὶ τὴν ἐν πύ(λην) ιγ
80 (= 25 + 212)	πορθμίδων ἔξω πύ(λης) ις
81 (= 26 + 213)	ἔκτης ἀπὸ παραδείσων
82 (= 27)	Πολέμωνος κς/
83 (= 28)	ἀπογραφῶν ἀλικῶν
84 (= 29)	μισθοφόρων ιγ γ/ ιε ε/ β/ (γίν.) η
85 (= 30)	ις α α (γίν.) β ις δ ιη . . [
86 (= 31)	(ἑκατονταρούρων) ιη β/ (γίν.) ἀλικῆς κε/
87 (= 32)	ἐννομίου Θεμίστου Ἀρσινόης α-
88 (= 33)	Ἡρακλείδου Φίλα(δελφείας) ις (γίν.) ις-
89 (= 34)	. [.] ιε = (γίν.) ἐν(νομίου) ις/

**col. iv***about 2 lines missing*

90 (= 35)	[ . . . . . ] . κς α-ε
91 (= 36)	[ . . . . . ] του . . . ε
92 (= 37)	πολ[ . . . . . ] . . κα- (γίν.) χα(λκοῦ) . [ . ] /
93 (= 38)	χωματικοῦ μι(σθοφόρων) ις ξγ/ (γίν.) ξγ/
94 (= 39)	(ἑκατονταρούρων) ιη ις/ π-
95 (= 40)	γίνεται τοῦ ι<β> (ἔτους)
96 (= 41)	χαλκοῦ εἰς κςε ρπ/ε
97 (= 42)	εἰς κδς σπθ
98 (= 43)	εἰς τὸ ια (ἔτος)
99 (= 44)	ἀπογραφῶν ἀλικῶν μι(σθοφόρων) ιγ γ/
100 (= 45)	ις β/ (γίν.) ε
101 (= 46)	(ἑκατονταρούρων) ιη = κγ = (γίν.) ε (γίν.) ε/
102 (= 47)	ἐννομίου (ἑκατονταρούρων) ε =
103 (= 48)	χωματικοῦ μι(σθοφόρων) ζ α κβ λβ/ε



42

Archiv für Papyrusforschung 57/1, 2011

104 (= 49)	$\bar{\lambda}$ κα/c κα/c (γίν.) μγ/ (γίν.) οζ-c	
105 (= 50)	φυλακτικῶν μι(σθοφόρων) .. ζ-c	
106 (= 51)	ζ-c (γίν.) ιδ/ (γίν.) ξ [.] .	
107 (= 52)	(γίν.) τοῦ ια (ἔτους) χα(λκοῦ) εἰς κςc πδ-c	
108 (= 53)	χαλκοῦ [ ] . /c	
109 (= 54)	εἰς τὸ ι (ἔτος) ἀλικ[ῶ]ν (ἑκατονταρούρων) [	
110 (= 210)	μι(σθοφόρων) ιε α (γίν.) [	
111 (= 211)	ἐννομίου μι(σθοφόρων) . [	
112 (= 212)	χωματικῶν (ἑκατονταρούρων) ιη ι/c	
113 (= 213 + 225)	(γίν.) τοῦ ι (ἔτους) χα(λκοῦ) εἰς κςc [ ] δ-c	
114 (= 226)	[εἰς τὸ θ (ἔτος) ἀλι]κῶν (ἑκατονταρούρων) ιη β/	
115 (= 227)	. . . β/ [ ] .	
116 (= 228)	χωματικῶν (ἑκατονταρούρων) η β	
117 (= 56 + 229)	(γίν.) θ (ἔτους) χα(λκοῦ) εἰς κςc . .	
118 (= 57 + 230)	εἰς τὸ η (ἔτος) ἀ[λι]κῶν (ἑκατονταρούρων) ιδ γ/	
119 (= 58 + 231)	χωματικῶν [ ] . /c	
120 (= 59)	κ δ/c κα ε/c (γίν.) . . .	
<b>col. v</b>		
121 (= 60)	[ . . . ] η . . (γίν.) χω(ματικῶν) οε-c	
122 (= 61)	φυλ[ακ]τικῶν τοῦ ἀπὸ γῆς	
123 (= 62)	μι(σθοφόρων) ιδ η/	
124 (= 63)	(γίν.) η (ἔτους) χα(λκοῦ) εἰς κςc πζ-c	
125 (= 64)	εἰς τὸ ζ (ἔτος)	
126 (= 65)	χωματικῶν (ἑκατονταρούρων) ιη δ	
127 (= 66)	ια/ (γίν.) ιε/	
128 (= 67)	[ . . . ] . . τ . .	
129 (= 68)	. . . ἔ[ω]ς τοῦ ιβ (ἔτους)	
130 (= 69)	χαλκοῦ εἰς κςc	τ[πθ=]
131 (= 70)	ἐπαλαγή	μ/ χα(λκοῦς)
132 (= 71)	χαλκοῦ	τγ/
133 (= 72)	(γίν.) ψλδ χα(λκοῦς)	
134 (= 73)	ἀθίκτων	
135 (= 74)	εἰς τὸ [ . . ] (ἔτος) ὁμολ . . . . .	
136 (= 75)	ζ κ ιζ κ	(γίν.) μ
137 (= 76)	γαμικῶν συγγραφῶν ις	κ
138 (= 77)	τριηραρχήματος . . [	ξ]

139 (= 78)	$\overline{\kappa\beta}$ γ	(γίν.) ξγ
140 (= 79)	εἰς τὸ ς (ἔτος) στεφάνου (ἑκατονταρούρων) ιη ε	
141 (= 80)	εἰς τὸ β (ἔτος) στεφάνου (ἑκατονταρούρων) ιη εf	
142 (= 81)	(γίν.) ἀθίκτων χα(λκοῦ) εἰς κςε ογf	
143 (= 82)	ἐπαλλαγή ζf χα(λκοῦς) (γίν.) παf χα(λκοῦς)	
144 (= 83)	ὀθονηρᾶς	
145 (= 84)	εἰς τὸ ιγ (ἔτος) ἔρεῶν	
146 (= 85)	Πόλεως $\overline{\iota\beta}$	τδ
147 (= 86)	Πολέμωνος $\overline{\iota\beta}$	σφζ-
148 (= 87)	Θεμίστου $\overline{\iota\beta}$	σνδf
149 (= 88)	Ἡρακλείδου $\overline{\iota\beta}$	σφθ=
150 (= 89)	(γίν.) χα(λκοῦ) εἰς κςε	Ἄρνε-
151 (= 90)	ἐπαλλαγή	ρκ=
152 (= 91)	(γίν.) Ἄσοεf	
<b>col. vi</b>		
	<i>one or two lines missing</i>	
153 (= 214 + 92)	εἰς τὸ ιγ (ἔτος) [. . . . .] .ρων	
154 (= 215 + 93)	ἀνασταμάτων [. . . . .] . =c ιε κγ=c	
155 (= 216 + 94)	ις . . . [ ] ιζ κη= (γίν.) [. .]	
156 (= 95)	[ ] ρη/c	
157 (= 217 + 96)	κθ [. ] θήρας τῶν	
158 (= 218 + 97)	ἐλεφάντ[ων] ις χα(λκοῦ) δς ιζ χα(λκοῦ) δς	
159 (= 219 + 98)	κη χα(λκοῦ) δς [ ]	
160 (= 99)	[ἴ]ππου τροφῆς $\overline{\iota\zeta}$ [ ]	
161 (= 100)	τιμὴ ἵππου $\overline{\iota\delta}$ ξα ιε [γ] (γίν.) ξδ	
162 (= 101)	(γίν.) χα(λκοῦ) εἰς κςε σλη- (τετ.) χα(λκοῦ) . . =c	
163 (= 102)	εἰς τ[ὸ] ιβ (ἔτος) ἀνασταμάτων	
164 (= 103)	παρὰ μι(σθοφόρων) ιε η/c δ (γίν.) ιβ/c ιζ [. . .]	
165 (= 104)	κα α= (τετ.) (γίν.) ιζ/c χα(λκοῦ) . [ ]	
166–167	<i>two lines illegible</i>	
168 (= 107)	κ . . . . . τ . κ ε α [ ]	
169 (= 108)	<i>one line illegible</i>	
170 (= 109)	εἰς [τὸ . . (ἔτος)] ἀνασταμάτων [ . . ]	
171 (= 110)	εἰς [τὸ . . (ἔτος) σ]τεφάνου μι(σθοφόρων) . α	
172 (= 111)	εἰς τὸ β (ἔτος) ἀν(ασταμάτων) κλ(ηρούχων) ιζ δf	
173 (= 112)	ἵππου τροφῆς ιζ ε-c (γίν.) θf c	
174 (= 113)	(γίν.) σιταρχιῶν χα(λκοῦ) εἰς κςε	σζη=
175 (= 114)	ἐπαλλα(γῆ)	κη
176 (= 115)	χαλκοῦ	νγc χ

44	Archiv für Papyrusforschung 57/1, 2011
177 (= 116)	(γίν.) χα(λκοῦ) τμθ=c χ
178 (= 117)	εἰς τὴν δι' Ἀριστοδήμου
179 (= 118)	εἰς τὸ η (ἔτος) βυρσῶν η̄ δ
180 (= 119)	ἐπαλλα(γῆ) =c (γίν.) δ=c
181 (= 120)	εἰς τὸν τοῦ χωματικῶ ἱγ (ἔτους)
182 (= 121)	ἱερᾶς Πολέμωνος Μούχεως γ=c
183 (= 122)	Θεμίστου Ἀρσινόη(ς) . . .
<b>col. vii</b>	
184 (= 123)	Ἡρακλείδου Φιλαδελφείας . .
185 (= 124)	(γίν.) η̄ . .
186 (= 125)	κ[αὶ πα]ρὰ (ἑκατοντ)αροῦρων̄ ε̄ ις[f
187 (= 126)	ιςf (γίν.) πγ= . . .]
188 (= 127)	ἰβ̄ ιςf̄ ις̄ ιςf̄ η̄ [ιςf
189 (= 128)	<i>illegible</i>
190 (= 129)	[ . . . ] κ̄ε̄ ις[f
191 (= 130)	(γίν.) (ἑκατονταρούρων) υξςf
192 (= 131)	καὶ παρὰ μι(σθοφόρων) ἰ ιθf̄c κ̄ [ .
193 (= 132)	λβf̄c ιθf̄ (τετ.) καf̄c νδ-
194 (= 133)	.α= νεf̄c κς κς (γίν.) τ[
195 (= 134)	[ . . ] ῡ [
	<i>about ten lines lost</i>
196 (= 135)	ἐπαλλαγή [
197 (= 136)	χαλκοῦ [
198 (= 137)	(γίν.) χαλκ[οῦ
199 (= 138)	ἀπὸ τοῦ . [
200 (= 139)	. . α . . τα[
201 (= 140)	εἰς τὸ . . . . .
202 (= 141)	ε̄ . . ι γ
203 (= 142)	ρκ κ (γίν.) σξ . [
204 (= 143)	εἰς τὸ . . τ[
205 (= 144)	Εὐτύχῳι τ[
206 (= 145)	κ̄α (τάλ.) β 'Δ[
207 (= 146)	καὶ ὀψων . [
208 (= 147)	γ 'Βλρf̄c (τετ.)

**Verso** (*in a different hand on the back of col. i*)

1	]ου ἐκ πάντων χαλκοῦ [
2	(ταλ.) οθ Ἰγγλη= χα(λκοῦς)
3	(ταλ.) δ υφ= (τετ.)
4	χη <sup>f</sup> (τετ.)
5	ωκθ <sup>f</sup>
6	Ἰβωνς <sup>f</sup> χα(λκοῦ) ε
7	φξ
8	Ἰββ
9	(ταλ.) ιδ Ἰβοε= (τετ.) χα(λκοῦς)

*Translation***col. i***one line missing?*

1 (= 148)	[for the salt tax]	for the city	90 dr.
2 (= 149)	[for the <i>meris</i> of Pole]mon	at Mouchis	326 dr.
3 (= 150)	[for the <i>meris</i> of Them]istos	at Arsinoe	184 dr. 3 ob.
4 (= 151)	for the <i>meris</i> of Herakleides, day 20: 5 dr. 3 ob., day 30: 42 dr. 5 ob., 7 dr. 2 ob., total 55 dr. 4 ob.		
5 (= 152)	total 55 dr. 4 ob. at Philad(elpheia) 90 dr. 3 ob. at Kerke(soucha) 80 dr., total 226 dr. 1 ob.		
6 (= 153)	total for salt tax 826 dr. 4 ob.		
7 (= 154)	[from] the 100-aroura men, day 5: 3 dr. 3 ob., 5 dr., 1 dr. 3 ob., 10 dr. 3 ob., 3 dr., total 23 dr. 3 ob., day 8: 2 dr. 3 ob.		
8 (= 155)	[ ] 3 dr. 3 ob., 5 dr. 3 ob., 7 dr. 3 ob., day 12: 5 dr., day 16: 1 dr. 3 ob., day 17: 2 dr. 3 ob., 4 dr.		
9 (= 156)	[ ] 1 dr., 2 dr., 1 dr., 5 dr., 2 dr. 3 ob., 1 dr. 3 ob., total 23 dr., day 21: 2 dr. 3 ob., day 23: 7 dr. 3 ob.		
10 (= 157)	day 29: 3 dr., 2 dr., 1 dr. 3 ob., total 6 dr. 3 ob., total . .		
11 (= 158)	from the professional soldiers, day 7: . . 3 ob., day . : 4 dr. 3 ob., 2 dr. 3 ob., total 7		
12 (= 159)	day 16: 3 dr. 3 ob., 1 dr., total 4 dr. 3 ob., day 17: 2 dr. 3 ob., day 24: 1 dr., 3 dr. 3 ob., 1 dr., 1 dr.		
13 (= 160)	4 dr., 1 dr., 3 dr. 3 ob., 1 dr., 1 dr., 2 dr. 3 ob., 2 dr. 3 ob., total 26, day 28: 1 dr., 5 dr. 3 ob., 1 dr. 3 ob., total 8 dr.		
14 (= 161)	total 54 dr. 3 ob.		
15 (= 162)	total for salt tax from the professional soldiers		

16 (= 163)	for . . . guard tax	
17 (= 164)	for the city, day 30:	10 dr.
18 (= 165)	for the <i>meris</i> of Polemon at Mouchis	9 dr. 5 ob.
19 (= 166)	for the <i>meris</i> of Themistos at Arsinoe	10 dr. 3 ob.
20 (= 167)	for the <i>meris</i> of Herakleides, day 30: 36 dr., 4 dr. 5 ob., total	40 dr. 5 ob.
21 (= 168)	] total for . . . guard tax	70 dr. 4 ob.
22 (= 169)	for guard tax for the workshops	
23 (= 170)	for the city, day 4: 20 dr., 10 dr., total	30 dr.
24 (= 171)	for the <i>meris</i> of Polemon at Mouchis	28 dr. 3 ob.
25 (= 172)	for the <i>meris</i> of Themistos at Arsinoe	56 dr.
26 (= 173)	for the <i>meris</i> of Herakleides, at Phila(delpheia) 20 dr., at Kerk(e-soucha) 20 dr., total	40 dr.
27 (= 174)	from the] professional soldiers	32 dr.
28 (= 175)	total	186 dr. 3 ob.
29 (= 176)	for pasturage tax for the <i>meris</i> of Polemon, day 5:	22 dr.
30 (= 177)	[day 00: 3]6 dr., day 27: 4 dr. 4 ob., total	62 dr. 4 ob., at Mouchis 24 dr., total 86 dr. 4 ob.
31 (= 178)	for the <i>meris</i> of Themistos at Arsinoe	191 dr.
<b>col. ii</b>		
32 (= 179)	for the <i>meris</i> of Herakleides, day 10: 4 dr. 4 ob., day 00: [ . . dr. . . ob., total	28 dr. 4.5 ob.]
33 (= 180)	total	306 dr. 2.5 ob.
34 (= 181)	and from the professional soldiers [	
35 (= 182)	and from the 100-aroura men, day 21: 4 dr. 3 ob. [	
36 (= 183)	day 22: 103 dr. 2 ob., day 23: 5 dr. 4 ob., day 29: [	
37 (= 184)	total for pasturage tax	505 dr. .[
38 (= 185)	for tax collection on geese [2 dr., 2 dr., 2 dr.]	
39 (= 186)	2 dr., 2 dr., 2 dr., 2 dr., total	14 dr., for the collection (?) 98 dr.
40 (= 187)	day 4: for taxes on viney[ards	200 dr.]
41 (= 188)	day 7: 38 dr., total	238 dr. . [
42 (= 189)	for the <i>meris</i> of Herakleides at Phila(delpheia) [	
43 (= 190)	for the <i>meris</i> of Themistos, day 30: [	
44 (= 191)	total	374 dr. 2 ob. [
45 (= 192)	for (taxes on) orchards . . [	
46 (= 193)	day 20+: 4 dr. 3 ob., day 20+: 5 dr., day 27: [	
47 (= 194)	for the <i>meris</i> of Themistos, day 15: [	
48 (= 195)	for the <i>meris</i> of Herakleides, day 12: 50+[	

- 49 (= 196) outside the gate [  
50 (= 197) total 181 dr. 0.5 ob.
- 51 (= 198) for guard tax [  
52 (= 199) for the *meris* of Themistos, for sacred land (?) at Arsin[oe . . . .]  
53 (= 200 + 1) and from the professional soldiers, day 7: in bronze . [dr.] 2 ob.,  
day 10: at 26.5 ob. 6 dr. 4 ob.  
54 (= 201 + 2) day 20: 66 dr. 3 ob. 3 ch., day 30: 10 dr. 5.5 ob. [. . . .] 10 dr.  
1.5 ob.  
55 (= 202 + 3) 7 dr. 1.5 ob., 13 dr. 4 ob., 4 dr. 4 ob., 4 dr., total [. . .] 8 dr. 4.5 ob.,  
8 dr. 4.5 ob., total in bronze 126 dr. 5 ob.  
56 (= 203 + 4) day 25: 10 dr. 5 ob., 7 dr. 1.5 ob., total 18 dr. 1 ob. [ ] . . .  
2 dr. 2.5 ob., total 32 dr. 5 ob.  
57 (= 204 + 5) day 30: 7 dr. 1.5 ob., 7 dr. 1.5 ob., total 14 dr. 3 ob., total . [ ]  
. . . 5 dr. 3 ob. in bronze . [ ]  
58 (= 205 + 6) total for guard tax 19 dr. 2.25 ob., in bronze 220 dr. 4 ob.
- 59 (= 206) for exchange  
60 (= 207) in respect of grain rents  
61 (= 208 + 7) for the *meris* of Polemon, day 11: 234 dr., at Mouchis, day . . . :  
4 dr.  
62 (= 209) total 234 dr. in bronze 91 dr. [ ]

**col. iii***three or four lines missing*

- 63 (= 8) [ ] for bank transfers  
64 (= 9) [ ] . . . . . with interest (?)  
65 (= 10) [ ] day 17 in bronze 1038 dr. 0.75 ob.
- 66 (= 11) total of (payments) for the 13<sup>th</sup> year  
67 (= 12) in bronze at 26.5 ob. 3 ta(l.) 3363 dr. 1 ob.  
68 (= 13) agio 2226 dr. 3.5 ob.  
69 (= 14) and at 24.5 ob. 8 ta(l.) 2043 dr. 0.25 ob.  
70 (= 15) total in bronze 12 ta(l.) 1632 dr. 4.75 ob.
- 71 (= 16) for the 12<sup>th</sup> year  
72 (= 17) for beer tax, for the *meris* of Themistos, day 5: 20 dr., 10 dr., total  
30 dr., day 10: 20 dr., total 50 dr.  
73 (= 18) for the *meris* of Herakleides at Kerkesoucha 30 dr.  
74 (= 220 + 19) [ ] total for beer tax 80 dr.  
75 (= 221+20) for oil tax, day 8: 24 dr., day 10+: . 6 dr., total 64 dr., at Arsin(oe)  
117 dr. 3 ob.  
76 (= 222 + 21) total for oil tax 181 dr. 3 ob.

48

Archiv für Papyrusforschung 57/1, 2011

- 77 (= 223 + 22) for bath tax for the *meris* of Themistos, day 5: 10 dr., day 29: 10 dr., total 20 dr.
- 78 (= 23 + 210 + 224) . . . . . 10 dr. total 30 dr.
- 79 (= 24 + 211) 1% tax at the (bank (?)) inside the gate 13 dr.
- 80 (= 25 + 212) for ferry-boats outside the gate 16 dr.
- 81 (= 26 + 213) for the one sixth tax on orchards
- 82 (= 27) for the *meris* of Polemon 27 dr. 3 ob.
- 83 (= 28) for declarations of salt tax
- 84 (= 29) from the professional soldiers, day 13: 3 dr. 3 ob., day 15: 5 dr. 3 ob., 2 dr. 3 ob., total 8 dr.
- 85 (= 30) day 16: 1 dr., 1 dr., total 2 dr., day 17: 4 dr., day 18: . . [
- 86 (= 31) from the 100-aroura men, day 18: 2 dr. 3 ob., total for the salt tax 25 dr. 3 ob.
- 87 (= 32) for pasturage tax, for the *meris* of Themistos at Arsinoe 1 dr. 1 ob.
- 88 (= 33) for the *meris* of Herakleides at Philadelphieia 16 dr., total 17 dr. 1 ob.
- 89 (= 34) . [ . ] day 15: 2 ob., total for pasturage tax 17 dr. 3 ob.

**col. iv***about 2 lines missing*

- 90 (= 35) [ ] day 27: 1 dr. 1.5 ob.
- 91 (= 36) [ ] . . . . . 0.5 ob.
- 92 (= 37) . . . [ ] . . 21 dr. 1 ob., total in bronze . [ ] . 3 ob.
- 93 (= 38) for dyke tax from the professional soldiers, day 17: 63 dr. 3 ob., total 63 dr. 3 ob.
- 94 (= 39) from the 100-aroura men, day 18: 16 dr. 4 ob., 80 dr. 1 ob.
- 95 (= 40) total for the 1<2>th year
- 96 (= 41) in bronze at 26.5 ob. 180 dr. 5.5 ob.
- 97 (= 42) at 24.5 ob. 289 dr.
- 98 (= 43) for the 11<sup>th</sup> year
- 99 (= 44) for declarations of salt tax from the professional soldiers, day 13: 3 dr. 3 ob.
- 100 (= 45) day 16: 2 dr. 3 ob. total 6 dr.
- 101 (= 46) from the 100-aroura men, day 18: 2 ob., day 23: 2 ob., total 4 ob., total 6 dr. 4 ob.
- 102 (= 47) for pasturage tax from the 100-aroura men, day 5: 2 ob.
- 103 (= 48) for dyke tax from the professional soldiers, day 7: 1 dr., day 21: 32 dr. 4.5 ob.
- 104 (= 49) day 30: 21 dr. 4.5 ob., 21 dr. 4.5 ob., total 43 dr. 3 ob. . , total 77 dr. 1.5 ob.
- 105 (= 50) for guard tax from the professional soldiers . . day . . : 7 dr. 1.5 ob.
- 106 (= 51) 7 dr. 1.5 ob., total 14 dr. 3 ob., total 60 dr. [ ]

107 (= 52)	total for the 11 <sup>th</sup> year in bronze at 26.5 ob. 84 dr. 1.5 ob.	
108 (= 53)	in bronze [ ] . 5 ob.	
109 (= 54)	for the 10 <sup>th</sup> year for salt tax from the 100-aroura men [	
110 (= 210)	from the professional soldiers, day 15: 1 dr., total [	
111 (= 211)	for pasturage tax from the professional soldiers . [	
112 (= 212)	for dyke tax from the 100-aroura men, day 18: 10 dr. 3.5 ob.	
113 (= 213+225)	total for the 10 <sup>th</sup> year in bronze at 26.5 ob. [ ] 4 dr. 1.5 ob.	
114 (= 226)	[for the 9 <sup>th</sup> year for salt] tax from the 100-aroura men, day 18: 2 dr. 3 ob.	
115 (= 227)	. . day . . : 2 dr. 3 ob. . [ ] . .	
116 (= 228)	for dyke tax from the 100-aroura men, day 8: 2 dr.	
117 (= 56 + 229)	total for the 9 <sup>th</sup> year in bronze at 26.5 ob. . .	
118 (= 57 + 230)	for the 8 <sup>th</sup> year for salt tax from the 100-ar. men, day 14: 3 dr. 3 ob.	
119 (= 58 + 231)	for dyke tax . [ ] . 5.5 ob.	
120 (= 59)	day 20: 4 dr. 4.5 ob., day 21: 5 dr. 4.5 ob., total . . .	
<b>col. v</b>		
121 (= 60)	[. . .] day 8: . . , total for dyke tax 75 dr. 1.5 ob.	
122 (= 61)	for guard tax from land	
123 (= 62)	from the professional soldiers, day 14: 8 dr. 3 ob.	
124 (= 63)	total for the 8 <sup>th</sup> year in bronze at 26.5 ob. 87 dr. 1.5 ob.	
125 (= 64)	for the 7 <sup>th</sup> year	
126 (= 65)	for dyke tax from the 100-aroura men, day 18: 4 dr.	
127 (= 66)	11 dr. 4 ob., total 15 dr. 4 ob.	
128 (= 67)	[. . .] . . . .	
129 (= 68)	. . . up to the 12 <sup>th</sup> year	
130 (= 69)	in bronze at 26.5 ob.	3[89 dr. 2 ob.]
131 (= 70)	agio	40 dr. 5 ob. 1 ch.
132 (= 71)	in bronze	303 dr. 5 ob.
133 (= 72)	total	734 dr. 1 ch.
134 (= 73)	for "untouched"	
135 (= 74)	for the [ . <sup>th</sup> ] year . . . . .	
136 (= 75)	day 7: 20 dr., day 17: 20 dr.	total 40 dr.
137 (= 76)	for marriage contracts, day 16:	20 dr.
138 (= 77)	for <i>trierarchêma</i> , [day . :	60 dr.]
139 (= 78)	day 22: 3 dr.	total 63 dr.



50

Archiv für Papyrusforschung 57/1, 2011

140 (= 79)	for the 6 <sup>th</sup> year for crown tax from the 100-aroura men, day 18: 5 dr.
141 (= 80)	for the 2 <sup>nd</sup> year for crown tax from the 100-aroura men, day 18: 5 dr. 5 ob.
142 (= 81)	total for "untouched" in bronze at 26.5 ob. 73 dr. 5 ob.
143 (= 82)	agio 7 dr. 4 ob. 1 ch., total 81 dr. 3 ob. 1 ch.
144 (= 83)	for tax on textiles
145 (= 84)	for the 13 <sup>th</sup> year for woollen products
146 (= 85)	for the city day 12 304 dr.
147 (= 86)	for the <i>meris</i> of Polemon day 12 297 dr. 1 ob.
148 (= 87)	for the <i>meris</i> of Themistos day 12 254 dr. 4 ob.
149 (= 88)	for the <i>meris</i> of Herakleides day 12 299 dr. 2 ob.
150 (= 89)	total in bronze at 26.5 ob. 1155 dr. 1 ob.
151 (= 90)	agio 120 dr. 2 ob.
152 (= 91)	total 1275 dr. 3 ob.

**col. vi***one or two lines missing at the top*

153 (= 214 + 92)	for the 13 <sup>th</sup> year [ . . . ] .
154 (= 215 + 93)	for bivouacs [ . . . ] . 2.5 ob., day 15: 23 dr. 2.5 ob.
155 (= 216 + 94)	day 16: . . . [ . . . ] 17 dr., 28 dr. 2 ob., total [ . . . ]
156 (= 95)	[ . . . ] 108 dr. 3.5 ob.
157 (= 217 + 96)	. . . [ . . . ] . for the hunt of the
158 (= 218 + 97)	elephant[s], day 16: in bronze 4 dr. 0.5 ob., day 17: in bronze 4 dr. 0.5 ob.
159 (= 219 + 98)	day 28: in bronze 4 dr. 0.5 ob. [ . . . ]
160 (= 99)	for horse feed, day 17: [ . . . ]
161 (= 100)	price of a horse, day 14: 61 dr., day 15: [3 dr.], total 64 dr.
162 (= 101)	total in bronze at 26.5 ob. 238 dr. 1.25 ob., in bronze . . . dr. 2.5 ob.
163 (= 102)	for the 12 <sup>th</sup> year for bivouacs
164 (= 103)	from the professional soldiers, day 15: 8 dr. 3.5 ob., 4 dr., total 12 dr. 3.5 ob., day 17: . . . [ . . . ] . . .
165 (= 104)	day 21: 1 dr. 2.25 ob., total 17 dr. 3.5 ob. in bronze [ . . . ]
166–167 (= 105–106)	<i>two lines illegible</i>
168 (= 107)	. . . . . day 5: 1 dr. [ . . . ]
169 (= 108)	<i>one line illegible</i>
170 (= 109)	for [the .. <sup>th</sup> year] for bivouacs [ . . . dr.]
171 (= 110)	for [the .. <sup>th</sup> year] for crown tax from the professional soldiers . 1 dr.
172 (= 111)	for the 2 <sup>nd</sup> year, for bivouacs from the cleruchs, day 17: 4 dr. 3 ob.
173 (= 112)	for horse feed, day 17: 5 dr. 1.5 ob., total 9 dr. 4.5 ob.

174 (= 113)	total for provisions in bronze at 26.5 ob.	268 dr. 2 ob.
175 (= 114)	agio	28 dr.
176 (= 115)	in bronze	53 dr. 0.5 ob. 1 ch.
177 (= 116)	total in bronze	349 dr. 2.5 ob. 1 ch.
178 (= 117)	for the (bank?) through Aristodemos	
179 (= 118)	for the 8 <sup>th</sup> year for hides, day 18: 4 dr.	
180 (= 119)	agio 2.5 ob., total 4 dr. 2.5 ob.	
181 (= 120)	for the (account) of the dyke tax of the 13 <sup>th</sup> year	
182 (= 121)	for sacred land for the <i>meris</i> of Polemon at Mouchis	3 dr. 2 ob.
183 (= 122)	for the <i>meris</i> of Themistos	at Arsinoe . . .

**col. vii**

184 (= 123)	for the <i>meris</i> of Herakleides at Philadelph[eia] . .	
185 (= 124)	total 18 dr. . .	
186 (= 125)	and from the 100-aroura men (?), day 5: 16 dr. [4 ob.	
187 (= 126)	16 dr. 4 ob., total 83 dr. 2 ob. . . . [	
188 (= 127)	day 12: 16 dr. 4 ob., day 16: 16 dr. 4 ob., day 18: [16 dr. 4 ob.]	
189 (= 128)	<i>illegible</i>	
190 (= 129)	[ ] day 25: 16 dr. [4 ob.	
191 (= 130)	total from the 100-aroura men	466 dr. 4 ob.
192 (= 131)	and from the professional soldiers, day 10: 19 dr. 4.5 ob., day 2[0+	
193 (= 132)	32 dr. 4.5 ob., 19 dr. 5.25 ob., 21 dr. 4.5 ob., 54 dr. 1 ob.	
194 (= 133)	.1 dr. 2 ob., 55 dr. 4.5 ob., 26 dr., 26 dr., total 3[00+ dr.]	
195 (= 134)	<i>illegible</i>	
	<i>about ten lines lost</i>	
196 (= 135)	agio[	
197 (= 136)	in bronze [	
198 (= 137)	total in bronze [	
199 (= 138)	from the [	
200 (= 139)	<i>illegible</i>	
201 (= 140)	for the . . . . .	
202 (= 141)	day 5: . . dr., day 10: 3 dr.	
203 (= 142)	120 dr., 20 dr., total 26[0+ dr.	
204 (= 143)	for the . . . [	
205 (= 144)	for Eutychos [	
206 (= 145)	day 21: 2 (tal.) 4[000+ dr.	
207 (= 146)	and for allowances (?) [	
208 (= 147)	day 3: 2990 dr. 3.75 ob.	

**Verso** (*in a different hand on the back of column i*)

1	from all sources	in bronze
2	79 tal. 3938 dr. 2 ob. 1 ch.	
3	4 tal. 490 dr. 2.25 ob.	
4	618 dr. 5.25 ob.	
5	829 dr. 4 ob.	
6	2856 dr. 4 ob. 5 ch.	
7	560 dr.	
8	2002 dr.	
9	14 tal. 2275 dr. 2.25 ob. 1 ch.	

**Notes**

**3** The first four letters of Θεμίστου are on a small fragment which has been slightly displaced to the left.

**4–5** Though the traces are faint, it seems certain that the scribe, either inadvertently or on purpose, repeated the total of l. 4 at the beginning of l. 5. Apparently he first put down two figures for the whole *meris*, and then separate figures for the villages (perhaps toparchy centres) of Philadelphieia in the north and Kerkesoucha in the south.

**9** 3 dr. 3 ob. must have stood at the start of the line.

**15** The end of this line does not contain any figure (the figure that we read baffled us in the *ed. princ.*). It simply repeats παρὰ μι(σθοφόρων) from line 11. In front of this line there are traces of a line in a previous column, now lost.

**16** As often in this text the tax is repeated in abbreviated form at the end of the section ε( )φυ(λακιτικοῦ) (l. 21). Although we now read μο before φυλακι(κοῦ), the traces preceding this do not fit the expected ερη-. As it would also be strange for ἔρημος to be abbreviated to a single *epsilon*, we are very hesitant to identify this tax as the *erêmphylakitikon*, even though no other solution seems possible.

**49** For the reading, see the note on ll. 79–80 below.

**59** The reading ἀπαλαγῆς is not assured because the papyrus is damaged and a small correction (substituting a double for a single *lambda*) is needed. But the word fits the context well: grain taxes are changed into money.

**61–62** In l. 61 the figure for Polemon looks very like 234; there is definitely a figure after the lambda. On the right hand fragment we now read Μούχε(ως) followed by a day date and 4 dr. Adding this to the 234 dr. for Polemon in the same line should give a total of 238 (rather than 234) in l. 62. The scribe probably made a mistake.

**74** It is just possible to read (γίν.) ζυ(τηράς) π: the tax is abbreviated by a *zeta* (nearly completely in lacuna) surmounted by a flat *psilon*. Because the figure π is divided over two fragments, it appears rather broad.

**75** Our new reading [ἐ]λαικῆς instead of ἀλικῆς starts from the abbreviation at the end of this section, which is clearly ἐλ( ). *Lambda* and *alpha* are often very similar in this hand and the start of the lines is indeed lost at this point. For the oil tax, see Cl. Préaux, *L'économie royale* (1939), pp. 91–92.

The figures cannot be read with certainty, but we should probably read : ἦ κδ ἰ δ̄ λς (γίν.) ξδ (day 8: 24 + day 1[1–19]: [4] + [3]6 = 64 dr.).

**77** Here we have corrected ]μμενων of the *ed. princ.* into [β]αλανξί[ω]ν. Again, as in l. 75, one letter is lost at the start. The similarity between cursive *my*, *alpha* and *lambda* made the reading difficult, but once recognised it is not in doubt. For the bath tax in the Ptolemaic period, see Préaux, *L'économie royale*, pp. 338–343.

**78** Traces of this line are divided over three fragments and nearly illegible. We expect the name of a second *meris* or a banking centre such as Arsinoe, but not enough is preserved to allow a reading.

**79–80** The abbreviation here stands for πυ( ) or ὕπ( ) and is different from that of μ( ) as found in our text. In the *ed. princ.* we were misled by the expression ἔξω μι(σθώσεως), but we now prefer to understand payments “outside the gate” and “inside the gate”. At the gate there was certainly a customs house, where the tax of 1% on transport was paid (for this tax in the Ptolemaic period, see *P.Thomas* 3) and also the ferry tax (*porthmis*) for crossing a canal (for this tax, see S. Vinson, *The Nile Boatman at Work*, Mainz 1998, p. 70). We have not, however, found any parallel passage where “outside” and “inside the gate” are contrasted as here, though the expression ἔξωπλίτης, common in later periods, shows that this kind of localisation was possible. Compare also the ἐπιτηρηταὶ ἔξω πύ(λης) in *P.Berl. Möller* 5 1.2 (AD 145). After ἐπὶ τὴν we have supplied (τράπεζαν) in the translation, but this is far from certain.

**81** The nonsensical ἐκ τῆς τῶν παραδείσων of the *ed. princ.* should be corrected to ἔκτης ἀπὸ παραδείσων, i.e. the *apomoira*. For the use of ἀπό in accounts instead of the usual genitive, see, e.g., E. Mayser, *Grammatik der griechischen Papyri* II.2, p. 378.

**84** A small unpublished fragment has been added to the end of this line.

**85** Expected is ις̄ α α (γίν.) β and the minimal traces can be made to fit that reading.

The figure missing at the end of the line should amount to 5 dr. if the end figure in l. 86 is read as 25 dr. 3 ob., or 9 dr. if the end figure is 29 dr. 3 ob. The traces visible after the day date 18 do not, however, appear to fit either. Perhaps another day date was given in the lacuna after this.

**89** The two signs at the start of the line are heavily damaged, but they cannot contain a figure, since the total of 17 dr. 3 ob. corresponds to the sum of 17 dr. 1 ob. + 2 ob.

**90–109** The top part of col. iv (earlier col. iii) remains unchanged. Former Fragments C and F have now been added to the lower part of this column.

**90–92** On the pattern of other years, the *phylakitikon* was probably recorded in these and the missing lines above. The reading ‘day 27’ follows the removal (after photography) of some fibres covering the surface.

**105–106** The subtotal of 14 dr. 3 ob. is almost certainly made up from twice 7 dr. 1.5 ob. and the total clearly starts with ξ, but we are unable to read or make sense of the other figures here.

**107** The new figure 84 dr. 1.5 ob., which is the result of the join between former Frags. A and B, is the sum of 7 dr. + 77 dr. 1.5 ob. in ll. 99–104. The figure of l. 106, lost in the lacuna, is not included; this apparently represents a payment made in *chalkos isonomos*, which is calculated separately in l. 108.

**109** There is a descending stroke which could be the *rho* of 100 in ἑκατονταρούρων; the following sign is not incompatible with the abbreviation for aroura.

**115–116** A small unpublished fragment has been inserted here to the left of the nearly illegible old ll. 227–228.

**128–133** Composite totals are here recorded for arrears from years 7–12, which have been detailed in ll. 71–127.

**135** Only a few horizontal fibres are preserved. The traces at the end of the word do not allow the reading ὁμολογιῶν.

**153** Here we have been able to insert former Frag. D. The join is confirmed by the continuation of the fibres and because the *phi* in ἵππου τροφῆς (l. 160) is divided over the main fragment (at the foot) and Frag. D.

**157** The possibility of reading θήρας is suggested by the parallel text SB XII 10771 ll. 5 and 16. The traces are faint, however, and do not fit the reading well.

**158** Payments of 4 dr. 0.5 ob. preceded by χα(λκοῦ) clearly include the agio at the rate of 24.5 ob. to a tetradrachm, cf. l. 67.

**176** The translation of the *ed. princ.* was wrong. We have corrected 53.5 dr. 1 chalkous into 53 dr. 0.5 ob. 1 chalkous.

**191** The total at the end of the line is not easy to make out but the reading is not in doubt; this represents the dyke tax payment for twenty-eight 100-aroura men at 1 ob. an aroura.