

Account of Money
Account of Money⁽¹⁾

P.Mich.336b
29 x 18 cm

Provenance Unknown
2nd – 3rd Century CE

This document purchased in Egypt by Grenfell and Kelsey in March-April in 1920. It has been written in recto and verso. Both of them have the same topic “an Account of Money”.

This dark brown papyrus is a part of a roll, yet we do not know how long the original document was. It is of a good quality, smooth and thin. It has only the upper margin, although it is broken at the top. The papyrus has generally suffered damage, lacunae, missing parts and frayed and removed fibers. A big blot of ink can clearly be seen at the top of column 5.

There is also a mysterious blot of oil over the number of drachmas at the end of line 10 of column 4. It is not clear whether it is intentionally added or because of the way in which it has been kept. The text in some parts is clear, while in other parts is illegible as a result of being faded or partly or even completely washed out. There is a kollesis in the left hand side of about 7.5 cm in width.

The papyrus has preserved in recto the end of column 4, 5, 6 (in which we find the number of the column) and column 7. Column 4 has preserved 21 lines, column 5 has 25 lines, column 6 preserved 21 lines and column 7 has preserved 23 lines.

The intercolumniation spaces are narrow and interfered. On the verso, it preserved only two columns with a large intercolumniation spaces.

The hand of recto is tachygraphic and well-practiced business. It is of medium-sized cursive letters, neat with calligraphic features and minor errors as a result of its rapidness represented in inserting some entries in the interlinear spaces.

The verso has been written in a different hand. It seems clearly that it is slow and moderately skilled with many errors and an accurate orthography. These unpracticed features are indicated by:

- 1- The exchange between the *tau* and *theta* in Φαμενούτ instead of Φαμενούθ and in Φαμενούτ instead of Φαμενούθ.
- 2- Writing κερμεν with the additional *epsilon* in the ending -εν instead of κερμιν with *iota nu* and also by writing the personal pronoun ἡμεῖν with additional *epsilon* Instead of ἡμῖν (for the interchanging between *epsilon* and *epsilon iota* see: Gignac, A Grammar of the Greek papyri of the Roman and Byzantine periods. vol. I, pp 190, 191)

The verso consists of two columns: The first preserved 29 lines while the second preserved 30 lines.

In total, this document has preserved 149 between complete and incomplete lines. There is attestation of six tremata on both recto and verso.

(1) This paper has been given in the process of the 26th Congress of papyrology, (August 16- 21, 2010, University of Geneva, Geneva, Switzerland.

Account of Money

Depending on palaeographical bases, the document can be dated on second or third century CE. The Provenance is unknown.

The recto has names of at least seven persons who were slaved and have been set free. There is a check mark before every single name of recto, yet there is no such mark in verso.

The amounts in recto are various from 2 drachmas to 960 drachmas. Along with men there are several women are listed in the recto. The preserved part of column 4 contains prices and amounts of money: the smallest is 2 drachmas and the biggest is 321 drachmas. It is worthy to mention that the amount 52 drachmas is frequently repeated in columns 4, 5 and 6.

Unlike the recto all the amounts in verso are in kind. It has the expenses of four months among them the month of Phamenoth is repeated. It is worthy to mention that there are some of crafts-men are attested in the verso such as goldsmith, coppersmith, donkey-drivers, carpenter and prophet the one, who is in the Egyptian temples, member of the highest order of the clergy. Surely, we expect to see other crafts names in the missing parts of other lines. It is also noticed that the amount of one keramion is frequently repeated in verso.

Transcription

Recto

Column

[δ]

→

10 ±	τιμῆς] λαχά(νων)	↖ β
	ῥυ]παροῦ	↖ νβ
]	↖ νβ
]	↖ ριε —
5-	α](ὑτοῦ) Σαρα()	↖ ρδ
]	↖ β
]	↖ νβ
]	↖ νβ
]	↖ νβ
10-]	↖ νβ
]φνου	↖ ογ <i>R ✓</i>
]	↖ β
]ς	↖ νβ
]ς	↖ ρφζ <i>R</i>
15-]ς	↖ νβ

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]	↖ νθ
	τιμῆς] λαχά(νων)	↖ β
]	↖ νβ
]	↖ τκα ≈ ✓
20-] δουλ'ος ήλε(υθερωμένος)	↖ νθ
]ου	↖ λβ f

Column

[ε]

- Ἀσκληπιάδης Ἀπολλωνίου ↖ νβ
 ἐν κ'(υκλίου) ↖ (πυροῦ ἀρτάβας) Tξ f
 ✓ τῆς ἀριθ(μήσεως) Ἀθύρ (πυροῦ)
 (ἀρτάβας) ρνγ f ✓ (γίνονται)
 ↖ (πυροῦ ἀρτάβας) Tνη f
 ✓
 κολλύβου' ↖ ρπζ (γίνονται) ἐργάται ↖ ια T ↖ α (γίνονται)
 ↖ ιβ Tη f ✓ κολλύβου' ↖ ρμγ ≈ Tιθ
 25- (γίνονται) ↖ ρνβ ≈
 καί εἰς ἀρίθ'(μῆσιν) μῆγδς Ἀδριανοῦ ις τιμῆς' λαχ(άνων) ↖ β
 ιζ Ἰσιδώρα Σεριώνος ↖ κβ ≈
 ιθ Θαῆσις δουλ'(η) ήλευθ(ερωμένη) ↖ νβ
 κ Γερμανός Ζωΐλου ↖ τκα ≈ ✓
 30- Διογένης Διογένους ↖ νβ
 Σαραπιάς δουλ'(η) ήλευθ(ερωμένη) ↖ νβ
 Λούκιος Θεώνιος ↖ ρδ
 Θάις ή καὶ Πλουτάρχη Εὐδαίμωνο(ς) ↖ νβ
 κα τιμῆς λαχά(νων) ↖ β
 35- Θεώνιος Φατρέως ↖ υκς f ✓
 Διογᾶς δουλ'(ος) ήλευθ(ερωμένος) ↖ νβ
 Σύρος Ἀχιλλέως εἰς τ(ὸν) ἀνηλωμάτ(ον) Πλάτ'ω'[λ]ί' ↖ ροζ
 κβ Μάρκος Αὐρήλιος Διονυσίου' καὶ ὡς χρη'μ'(ατίζω) ↖ ρδ

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- κδ Τααντώνιος Ἀντωνί'ό(υ) . ηστ' τοῦ ἀφή'λί(κος)
 40- ὑπὲρ στεφανικοῦ χρή'μί(ατος) ἑξαυτίς ς σλα ς
 Ταῦρις ὦρου ς ρδ
 ὦρίων Καλλινείκου ς νβ
 ... δ κλ . δοῦ'λί(ος) ἠλευθ(ερώμενος) ς .[
] Ὀνώφριος [] ς .[
 45- τιμή]ς λαχά(νων) ς .[
 λος [] ς .[

Column

ς

- Ταῦρις ἠ καὶ Ἡράς Διοῦ ς ρλε ς
 ιβ Ἐρμίας ὁ καὶ Ἐρμείγος τ . λε() ς νβ
 Πτολέμα Ἀπολλωνιος ς λ .
 50- Ἄπις Ἀρθοώνιος ς νβ
 ς γση ... τῆς ἀρι'θ'(μήσεως) συμ(βόλου) ς γση
 αικα ἔθ'
 Α . . . ου ς (ἄρουρα) Τνς πρὸς δ ς σνα (γινονταί) αια
 ἀρίθ(μησιν) Τῦβι
 ις Τετεύρις Ὀνώφριος ς ρς
 55- Ἀπολλώνιος Διονυσίου ς νβ
 Ἡλιόδωρος Ἀλεξάνδρ(ου) ς νβ
 Σαραπίων καὶ Εὐδαί'μ(ων) α(ὑτοῦ) [[Σ]αρα() ς νβ
 Ταηρακλεία Ἀσφεῦ'τ(ος) ἧ Ἀπο'λ() Παῦηρι'ς ς νβ
 τιμῆς λαχ(άνων) ς β
 60- ιη Ἀπολλωνία Δημιτ(ρίου) ς νγ
 ιθ Ἀπολλῶς τῆς Θε'ώ(νιος) ς απ
 Ἀθηνάριον δοῦ'λί(ος) ἠλευθ(ερώμενος) ς νβ
 κ Ἀρμσίας Ζωίλου ς νβ
 . . Ἀρμούθας Ζωίλου ς νβ
 65- [] . . .
 [] . . .
 [] . ς νβ

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Column

[ζ]

	λ̄ Δημήτριος	[
	Ἡρακλῆας Θωσ.	[
70-	Μεχχείρ . .	[
	[
	Σαραποῦς μητ' (ρὸς) εἰς τ(ὸν) τοῦ	ς[
	καὶ Ἀρσεΐτος . αφ. . ρ.	[
	η̄ ᾱ εἰς τ(ὸν) τοῦ υἱ' ο' (ῦ) ἀ' ὑ' (τοῦ) Ἀμο .	[
75-	δ̄ Σωσίβιος Στεω()	[
	ς τιμῆς λαχά(νων)	[
	ζ Τσεναχοῖμις	[
	η̄ Κλαύδιος Ἀπολλ' ὡ' [(νίου)]	[
	Πέταλος Πετάλου	[
80-	Ἡραΐς Ἀπολλωνίου	[
	ῑ Διογένης Σαραπίω[νος	[
	Μάρκος Αὐρή' ἄλ' (ιος) Διονυ[σιού	[
	εἰς τὸν Ἐπιμάχου αν[[
	ο̄α κώμη(ς)	[
85-	Πρόκλος δοῦ' ἄλ' (ος) ἡλεϋθ(ερώμενος)[[
	ξ̄ πᾱ Θεώνο[ς	[
	Σινθοῶνις Θεῶ[νιος	[
	ιᾱ τιμῆς λαχ(άνων)	[
	ιᾱ Ἀπίνων μ . .	[
90-	.....	[

Verso

↓

Column

...

λ[όγ]ος οονου ἀνενεχθέντος
διὰ Γερμανοῦ ναυτικοῦ οονου
κεράμια μγ̄ Τυβί̄ ς̄ τοῦ τῶν ἀνηλωτ(ῶν)

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- Δισκάμμωνι κεράμιν $\bar{\alpha}$
- 5- ἐπὶ θηκαρίω κεράμιν $\bar{\alpha}$
ἡμεῖν εἰς πείν κεράμιν α
...ς περὶ Καρπούννιαν ὑπὲρ κικελλια ε κερ(άμια) β
ἡμ{ε}ῖν εἰς πείν κεράμειν α
 $\bar{\eta}$..επ ..καρι κεράμειν α
- 10- $\bar{\iota\alpha}$ ἔρμοιμι ὑπὲρ βαδιστῶν β κερ(άμιν) α
ἡμεῖν εἰς πείν κεράμ'έ'ιν $\bar{\alpha}$
 $\bar{\iota\delta}$ ἡμεῖν εἰς πείν κεράμ'έ'ιν α
 $\bar{\iota\zeta}$ χαλκοτύπο(ς) κεράμ'έ'ιν α
 $\bar{\iota\eta}$ ἡμεῖν εἰς πείν κεράμειν α
- 15- $\bar{\iota\theta}$ ἀνάλωμα κεράμειν α
 $\bar{\kappa\beta}$ τέκτωνι [[αν]]κεράμειν α
..α τρω κεράμειν α
χρυσοχί κεράμειν α
ἀνάλωμα κεράμειν α
- 20- ἀγη..κη διὰ Γερμάνου ναυτικοῦ
ο... κεράμεια $\iota\zeta$ τοῦ τῶν ἀνηλωμάτ(ων)
 $\bar{\kappa\gamma}$ ἡμεῖν εἰς πείν κεράμειν α
 $\bar{\kappa\delta}$ ἀνάλωμα κεράμειν α
 $\kappa\delta$..τωνιω κεράμια β
- 25- $\bar{\kappa\epsilon}$ ἡμεῖν εἰς πείν κε[ράμιον] α
 $\bar{\epsilon}$...ισ..[μ]ελάνιον ...[.....]
.....κε....[]
] . εἰν[]
] []

Column

..

- 30- (ἄρουρα) . . . Φαμμενὸτ $\bar{\iota\beta}$. .
. . . η . . ἔχει κη διὰ Γερμάνου
ω ν . υ . κ . . οονου κεράμια $\bar{\kappa}$ τοῦ τῶν . [
. . . $\bar{\iota\delta}$ κέκ[ε]αλυμμένον $\bar{\alpha}$
. . . . $\bar{\iota\delta}$ ἀνάλωμα α
- 35- ν . . ἡμ{ε}ῖν εἰς πείν α

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- . σ . . ψ ις ἀνάλωμα α
ιζ̄ ἡμεῖν εἰς πεῖν α
..... ιη̄ ἀνάλωμα κερα(μίν) α
Σ . α . . . ιθ̄ ἡμεῖν εἰς πεῖν α
40- κ̄ ἀνάλωμα α
κᾱ ἀνάλωμα α
κε̄ ἀνάλωμα α
κς̄ ἀνάλωμα α
κζ̄ ἀνάλωμα α
45- [[κη̄]] στρατιότη α
κθ̄ ἀνάλωμα α
Φαρμουτι ιᾱ ἀνάλωμα α
γ ἀνάλωμα α
ε ἀνάλωμα α
50- ζ ἀνάλωμα α
. ἀνάλωμα α
εἰγ̄ ωλω ὑπερεσιγου
Μεχεῖρ λ̄ παρὰ Σαραπάμμοις οονου
κεράμια λ̄ τούτων αν[]
55- λ προφήτας κεράμ(ειν) [α
ἀνάλωμα κερ[άμειν α
Φαμενδὸτ ἀνάλ[ωμα
εἰσβαλ[. . .]
..... []

Corrections

- Line: 6, 8, 11, 12, 14, 22, 25, 35, 37 ἡμῖν
Line: 8, 9, 11- 19, 22, 23 κεράμιν
Line: 6, 8, 10, 11, 12, 14, 22, 35, 37, 39 πεῖν
Line 18: χρυσοχεῖ

Account of Money
TRANSLATION

Recto
Column

[4]

	the price] of the vegetables	2 drachmas
	] debased	52 drachmas
	]	52 drachmas
	]	115 drachmas 1 obol
5-	] the same Sara()	104 drachmas
	]	2 drachmas
	]	52 drachmas
	]	52 drachmas
	]	52 drachmas
10-	]	52 drachmas
	]onou	73 drachmas 5 ½ obols
	]	2 drachmas
	]s	52 drachmas
	]s	197 drachmas 4 obols
15-	]s	52 drachmas
	]	59 drachmas
	the price of] the vegetables	2 drachmas
	]	52 drachmas
	]	321 drachmas 2 ½ obols
20-	].	the slave who has been set free 59 drachmas
	]ou	32 drachmas 4 obols

Column

[5]

Asclepiades son of Apollonius 52 drachma
 The transfer tax drachmas artabas of wheat 960 drachmas and 4 ½ obols . . for
 the account of Hathyr artabas of wheat 153 and 4 ½ obols
 (total) the artabas of wheat 958 drachmas and 4 ½ obols
 187 small (coins) of drachma (equal) workmen 11 drachmas 52
 2 obols 143 and 2 obols, 919

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- 25- total 152 drachmas and 2 obols
and for the account of the 16th of the month Hadrianus the price] of the
vegetables 2
drachmas
17th Isidora daughter of Seirion 22 drachmas and 2 obols
19th Thaesis the slave who has been set free 52 drachmas
20th Germanos son of Zoilos 321 drachmas and 2 and ½ obols
30- Diogenes son of Diogenes 52 drachmas
Sarapias the slave who has been set free 52 drachmas
Loukios son of Thoonios 104 drachmas
Thais also called Plutarche daughter of Eudaimon 52 drachmas
21st the price of vegetables 2 drachmas
35- Thoonios son of Phatris 426 drachmas and 4 ½ obols
Diogas the slave who has been set free 52 drachmas
Syros son of Achilleus expenses at() Platolis 177 drachmas
22nd Marcos Aurelius son of Dionysius and however else may be styled 104
drachmas
24th Ta Antonio son of Antonio .est underage
40- Immediate for the money of the crown tax 231 drachmas and 4 obols
Tauris daughter of Horos 104 drachmas
Horion son of Kallineikos 52 drachmas
..... the slave who has been set free drachmas .
..... Onnophris [] drachmas .[
45- the price of vegetables drachmas .[
.....os.....[] drachmas .[

Column

6

- Tauris also called Heras daughter of Dios 135 drachmas and 4 ½ obols
12th Hermaios also called Hemeinos . . . 52 drachmas
Ptolema (daughter of) Apollonios 30 drachmas .
50- Apis Harthoonios 52 drachmas
3208 drachmas ½ obols account of the receipt 3208 drachmas ½ obols
For the account of Tybi

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- 16 Teteuris daughter of Onnophris 106 drachmas and ½ obol
- 55- Apollonius son of Dionysius 52 drachmas
Heliodoros son of Alexandros 52 drachmas
Sarapion and Eudaimon the same Sara() 52 drachmas
Taerakleia daughter of Aspheutis Apol() Paueris 52 drachmas
The price of vegetables 2 drachmas
- 60- 18th Apollonia daughter of Demetrius 53 drachmas and ½ obol
19th Apollos his mother being Thonis 1080 drachmas and 1 obol
A.en. . ion the slave who has been set free 52 drachmas
20th Armsias son of Zoilos 52 drachmas
. . Armouthas daughter of Zoilos 52 drachmas
- 65- [.]
[.]
[.]drachmas 5[2]
- Column
- 7
- 30th Demetrius
Heraklias son of Thos..
- 70- Mecheir .
.
Sarapous his mother being ei. . . .n[
and Arseitos .aph . . . o. . [
- 1 regarding the son of l Amo. .
- 75- 4th Sosibios son of Steo()
6th the price of vegetables
7th Tsenachoimis
8th Claudius son of Apollonius
Petalos son of Petalos
- 80- Herais daughter of Apollonius
10th Diogenes son of Sarapion
Marcus Aurelius son of Dionysus
To Epimachos an[
Village 71
- 85- Proclus the slave who has been set free

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- 81 arouras Theon
Sinthoonis son of Thoonis
11th the price of vegetables
11th Apion
90-
- Verso
- Bring up the account of the wine
Through the wine of Germanicus the nautical
43 keramia as expenditures in the 6th of Tybi
Discammoon one keramion
5- in a small sheath one keramion
For us to drink one keramion
. s according to Kapounnian kikellia 2 keramia
for us to drink 1 keramion
. . . . kari one keramion
10- 11th 2 donkey-drivers one keramion
For us to drink one keramion
14th for us to drink one keramion
17th coppersmith one keramion
18th for us to drink one keramion
15- 19th expenses one keramion
22nd to carpenter one keramion
. . a tro one keramion
Goldsmith one keramion
expenses one keramion
20- anh . . keh through Germanus the sailor
. . . 17 keramia for the expenses
23rd for us to drink one keramion
24th expense one keramion
24 . . tonio 2 keramia
25- for us to drink one keramion
. . . . is . . ink . . . [. . .]
. ke . . . []
.] . ein[. . .]

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] []

Column


- 30- Arouras Phamenouth 12th . .
 . . . e through Germanus
 o n u . k . 20 keramia of wine for . . .
 . . . 14 to be covered one
 . . . 14th expense one
- 35- n for us to drink one
 . s . ps . is expense one
 17th for us to drink one
 18th expense one keramion
 s . a . . . 19th for us to drink one
- 40- 20th expense one
 21st expense one
 25 expense one
 26 expense one
 27th expense one
- 45- 28th expense one
 29th expense one
 Pharmouthi 11th expense one
 3rd expense one
 5th expense one
- 50- 7th expense one
 . expense one
 ein . olo . peresigou one
 Mecheir 30th from wine of Sarapammonis
 30 keramia
- 55- 30th predictor keramion [one]
 expense keramion one
 Phamenoth expense
 eisbal[]

Account of Money
Commentary



Recto

- 1- The average of the letters is not standard and varies from column to column. Generally, the line is no less than 10 letters (59) and not more than 34 letters (line 37).
- 2- The possible storation for the ending]αρου could be either καθ]αροῦ or ῥυπ]αρου, yet the suggested restoration is ῥυπ]αροῦ. The amount (δραχμάς) νβ is frequently repeated in recto.
- 5- α](ὑτοῦ) Σαρα(): For the restoration of this line see line 57 in recto, where the same letters and the abbreviation sign are written. Also a raised horizontal stroke and a part of the *alpha* can be noticed. There are too many possibilities for the restoration of Σαρα() (See, Preisigke, F. *Namenbuch* (Heidelberg 1922).
- 6- (δραχμάς) β: The interlinear space makes clear that the scribe has inserted the entry of this line at least after writing the entry of the following line, which implies that a necessity of listing the payments in a chronological order.
- 10- (δραχμάς) νβ: a blot of oil is being covered this particular amount and it does not clear was it ancient or modern!.
- 12- (δραχμάς) β: Once again, the scribe forgot to enter the payment of this person, until he wrote the following line (See note on line 6).
- 19- The same amount of this line is in line 29, is that indicating the same person is meant?
- 20- The term “δοῦλός ἠλευθερώμενος) has been mentioned seven times in this document, though only five names have been survived (Θαῆσις, Σαραπιάς, Διογάς, Ἀθηνάριον, Πρόκλος) in lines 28, 31, 36, 62, 86. All of them are mentioned only by first name. The scribe used to abbreviate the perfect participle ἠλευθερωμένος beginning of epsilon after theta except for in line 20 where he only wrote ἠλε.
- 22- Ἀσκληπιάδης Ἀπολλωνίου: Yet the last letters of the patronymic are not clear, the name Ἀπολλωνίου is certain. This person is not attested elsewhere.
- 23- The reading in line 23 is relatively obscured either by the washed out letters or by the unknown sign. The illegible letters and signs led to unclear structure for the amounts listed in that line. In other words, the numbers before and after the (γινονταί) sign are not matched.

The word ἐνὶ κ'(υκλίου) (the transfer tax) sometimes abbreviated beginning of *kappa*, except for of an unknown abbreviated word in the beginning of line 23 is attested four times in: P. Mich 2 123, Accounts and expenditures, Tebtunis (Arsinoite), 45 CE - 49 CE, P. Mich 5 239 CE Notes for Grapheion Reports, Tebtunis (Arsinoite), 46 CE, P. Mich 11 625, Receipt for Taxes on an Ἐνοίκησις Contract , Ptolemais Euergetis (Arsinoite), 121 CE and P. Tebt 2 580, Unknown, Ptolemais Euergetis (Arsinoite), 155 CE.

There is a clear sign in shape  but rather is not clear in meaning at the beginning and the end of line 23. It is repeated twice.

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- 24- κολλύβου “an exchange fee” was assessed in copper at the rate of 1/60 (See, Wallace, S. Taxation in Egypt from Augustus to Diocletian, Princeton 1938, p.327)
- 26- καί εἰς ἀρίθ(μησιν) μηνὸς Ἀδριανοῦ ις In the beginning of this line the scribe started an account for a new month. The Roman month Ἀδριανοῦ (equal to Choiak, December 12th) has been attested 19 times. The earliest is SB 16 12314, Output list of a mill (?), Oxyrhynchus (?), 130 CE and the latest is P. Mich 9 544, Report of Supervisors of the Oil Tax, Karanis (Arsinoite), 176 CE.
- 27- The name Σεριώνας appeared twice in the documents: P. Oxy 7 1044, Taxing – List, Oxyrhynchus, 234 CE - 235 CE and SB 16 12515, Gutsabrechnung, Unknown, 26 CE - 100 CE.
- 34- $\overline{\kappa\alpha}$ τιμῆς λαχά(νων) (δραχμιάς) β “The prices of the vegetables”: As it has mentioned in note on line 6, the interlinear spaces before and after this line shows clearly that the scribe has inserted the entry of this line after writing line 38 which indicates the day 22nd κβ while this line indicates the day 21st.
- 38- Μάκος Αὐρήλιος Διονυσίου this person is mentioned twice in line 82 and the palaeographical style leads to date
- 39- Τααντώνιος: This name is first time appears in the document. Yet, P. Muench 3.1 144, List of names, Arsinoite, 101 CE - 200 CE mentions only the first part of the name (Τααντών). Despite of Τααντώνιος son of Ἀντωνίου is ἀφήλικος and obviously he is not applicable to be a taxpayer, he is listed among the tax-payers but without any amount of money before his name!
- 40- ὑπὲρ στεφανικοῦ χρημ(ατος) ἑξαῦτες It is not certain why the crown-tax should be paid immediate!.
- 41- Ταῦρις Ὄρου: SB 20 15062, List of landowners, Hermopolites (?), 201 CE - 400 CE. The number of drachmas is duplicate in line 42 than line 41, yet the connection is not clear.
- 51-  The *sigma*, *eta* and the sign “” of (ἡμιωβέλτον) are clear. Yet, the number at the beginning is uncertain. *Gamma* and a superscripted *alpha* is more likely to be correct.
- 54- ις Sometimes the scribe draw a horizontal stroke over the number and sometimes he does not, like in this line.
- 55- Ἀπολλώνιος Διονυσίου: This name has been mentioned four times, none of them is the same person.
- 58- Ἀσφεῦτ(ος) $\overset{\delta}{\varsigma}$ Ἀπολλ() Παῦρηις: Since the *tau* in the name Ἀσφεῦτος has been written superscripted, which means that the scribe has abbreviated the ending, and following name has a clear beginning, so the symbol $\overset{\delta}{\varsigma}$ between them can not be a part of Ἀσφεῦτ(ος) neither the name Ἀπολλ(). The only suggestion can make a good since is the sign represents καὶ. There are many suggestion for the ending of the name Ἀπολλ() beginning of Ἀπολλᾶς to Ἀπολλῶς. The *segma* in Παῦρηις is raised and not certain.
- 63- Ἀρμισίας First time attested in the documents.
- 64- Ἀρμουθίας First time attested in the documents.

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- 73- This line has been added after line 74 written. καὶ Ἀρσεῖτος the reading for καὶ
- 74- εἰς τ(ὸν) τοῦ υἱ'ο'(ῦ) αὐ'(τοῦ): Only one attestation for such constraction in p.oxy 41 2972, Sale of Half a House and Lands, Oxyrhynchus, 72 CE.
- 76- σ τιμῆς λαχά(νων): For the the entry of this line see note on line 34.
- 77- The scribe has entered τιμῆς λαχ(άνων) twice in column 7, after line 77 and after line 89.
- 78- The name Τσεναχοῖμις in line 10 of column number 7 does not appear in this form before.
- 79- The name Πέταλος Πετάλου has been attested fifteen times during the first, second and third century. None of them is the same person in this document.
- 80- Ἡραῖς Ἀπολλωνίου: The name has been attested in BGU 9 1896, List of wine- and garden land owners with the size of the property taxes, Theadelphia (Arsinoite), 166 CE.
- 81- Διογένης Σαραπίω[νος has been attested three times in: P. Coll. Youtie 1 28, Municipal Accounts From Oxyrhynchus, Oxyrhynchos169 CE - 173 CE, p.oxy 1 54, Repair of Public Buildings, Oxyrhynchos201 CE, P. Vars 16, List of persons, Arsinoite (?)101 CE - 300 CE.. The third one could be the same person, where it is dated from 101 to 300 CE and came from Arsinoite.
- 82- Μάρκος Αὐρήλ(ιος) Διονύ[σιος: The first attestation for this name is in P. Hamb 4 274, Lists of tax revenue, Theadelphia? (Arsinoite), which dated in the year 198 CE. This name has been attested in the documents, as an individual, 58 times.
- p.oxy 50 3593, Instructions to a Rhodian Bank about Slave Sale, Rhodos238 CE - 244 CE and SB 10 10493, Letter to a Xystarchen, Oxyrhynchus, 228 CE (as Μάρκος Αὐρήλιος Διονύσιος). The patronymic name of Μάρκος Αὐρήλ(ιος) Διονύ[σιου in line 17 of column 7 could be either Διονύσιος or Διονυσόδωρος.
- 84- $\overline{\alpha}$ κόμη(ς): It is not clear what meant with village 71.
- 85- It is not clear what *theta alpha* refers to before the word κόμη(ς), where on one hand, the *alpha* has a horizontal mark refers to a number, on the other hand the theta hasn't. It is uncertain why the word κόμη is attested here without mention its name.
- 87- Σινθοῶνις Θεοῶ[νιος: This name is attested once in P. Turner 19, Manumission and Tax-Receipt, Oxyrhynchos101 CE, yet it is not the same person.
- 88- $\overline{\alpha}$ τιμῆς λαχ(άνων) From the notes on lines 6, 12, 34, 76 and 88 an indication of rapidness and inaccuracy are basic characteristics of this scribe.

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Verso

- 1- The phrase λ[όγ]ος οίνου ἀνενεχθέντος “bring up the account of the wine” is attested only once in p.ox. 10 1286, Account of Receipt and Expenditure, Oxyrhynchus, 253 CE - 279 CE.
- 5- The diminutive form of the word θηκαρίω refers to the small amount of the wine (one keramion) has been kept in the small sheath. This form has been attested twice in SB.6.9140 and BGU. 17. 2713 as θηκαρίου and θηκαρία.
- 6- ἡμεῖν εἰς πειν is repeated ten times in the reserved part of the verso, which reflects that members of that office were drinking wine very often!.
- 7- κικελλια the only attestation for this word is in BGU.3.74.
- 10- ἐρμοῖμι The reading is not certain at the beginning of this line. There is only two attestations for βαδιστῶν in documents: p.lond 3 1159, Unknown, Hermopolis, 144 CE - 147 CE and p.ryl 2 236, Letter of Syrus, Arsinoites, 253 CE - 256 CE.
- 16- τέκτωνι (τέκτονι): for the interchanging between *omicron* and *omega* see: Gignac, A Grammar of the Greek papyri of the Roman and Byzantine periods. vol. I, p 277. The scribe has deleted *alpha nu* by scratching them with the pen.
- 18- χρυσοχί The scribe consistently typed *iota* instead of *epsilon iota* (cf. note on line 2).
- 26- The traces of the letters are uncertain before and after μελάνιον “ink”. Yet, an *epsilon* “5” at the beginning of the line can be read.
- 30- Φαμενῶτι and line 47 Φαρμουῶτι and 57 Φαμενῶτ for the exchange between θ and τ see: Gignac, A Grammar of the Greek papyri, vol. I, pp 95, 96.
- 31- ἔχει κρη διὰ Γερμάνου
- 33- κέκ[ε]αλυμμένον $\bar{\alpha}$ the scribe clearly is not well-practiced with hesitated hand, he has rewrote the *epsilon*.
- 57- ὑπερσειγού, although the letters are eligible the meaning still unclear.

Magdy Aly

01140101448

Mansoura University²

drmagdyaly@gmail.com

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