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THE *ANABOLIKON*

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## THE ANABOLIKON

Because scholars of classical history so often disregard textual evidence from the Roman province of Egypt as irrelevant to the remainder of the Roman world, papyrologists have seized every opportunity to connect literary or epigraphic testimony describing conditions elsewhere with the papyri. In making such a correlation, the papyrologist hopes to show that Egypt did have connections to the rest of the ancient world, and that evidence from Egyptian papyri is thereby relevant.

Non-Egyptian sources, however, can be deceptive, and forcing a connection between them and the papyri can lead to misinterpretation. Such has been the case with the tax called the *anabolikon*.<sup>1</sup> Although this tax is well documented in the papyri, through which the workings of the tax can easily be analyzed, discussions of the levy by a number of scholars have centered on a brief passage in the biography of the emperor Aurelian in the *Historia Augusta* (below p. 215). This biographical text discusses, in a ) sentence on taxation, an entity called *anabolicae species*. Previous scholarship<sup>2</sup> on the *anabolikon* has attempted to interpret the extensive papyrological evidence concerning this tax in light of this literary text, and has even gone so far as to question to validity of papyri which appear to conflict with the *Historia Augusta*. But given the well-known and notorious unreliability of the *Historia Augusta*, this dismissal of the papyrological record clearly unwarranted.

A proper understanding of the *anabolikon* has also suffered from its conflation with the *vestis militaris*. This contemporaneous tax collected clothing for the army. It appears that the two taxes were assessed and collected in similar although not identical ways. To regard them as the same tax is unfounded; the writers of the papyri themselves clearly distinguished the two taxes by calling one *anabolikon*.

By examining the best sources available concerning the *anabolikon*, the papyri,<sup>3</sup> I hope to clear away many of the misunderstandings and misinterpretations of this tax which remain in circulation.

\* \* \*

The word *anabolikon* and its derivatives occur in the sources from the first through the fifth centuries CE.<sup>4</sup> The bulk of the evidence concerning the *anabolikon*, however, dates to the late third and fourth centuries. H.C. Youtie (*TAPA* 73 [1942] 74; *Scriptiunculae* I, 129-151) said that the *anabolikon* was "a levy of far-reaching importance, on a par with the *annona*," but this assessment is not supported by the extant evidence. The small body of extant documentation seems to indicate that the tax was never collected widely (more than half the texts come from the Oxyrhynchite nome) or regularly. In comparison, the *vestis militaris* left behind at least twice as many papyri.

There are four references to the *anabolikon* in papyri and inscriptions before 270. Three of these documents refer in some way to payments of money.<sup>5</sup> *O. Fay* 49 (19) is clearly a tax receipt, making reference to a cash payment "for the value of the *anabolikon*",<sup>6</sup> and the edict of Tiberius Julius Alexander (of 68)<sup>7</sup> talks about tax farmers who collect the *anabolikon*. Yet *P. Sarap.* 80 (90-133) seems to use

<sup>1</sup> Because I am basing my arguments on the nature of the tax on the evidence of Greek papyri, I have chosen here to use the Greek term for the tax, rather than the Latin.

<sup>2</sup> Most notably S.L. Wallace, *Taxation in Egypt* (Princeton 1938), 214-19; R. MacMullen, *Aegyptus* 38 (1958) 184-98.

<sup>3</sup> The corpus of papyri which relate to the *anabolikon* are listed at the end of this article.

<sup>4</sup> I will not, in this paper, enter the scholarly fray on the etymology and derivation of the word *anabolikon* because I do not believe that the papyri offer any information to add to what has already been said (for a summary of various opinions, see *P. Wisc.* I, 101-102).

<sup>5</sup> The fourth piece of evidence is *CIL* XV 7973 (lead seals, c. 193-217). MacMullen (above, n. 2) 192-96 discusses the evidence.

<sup>6</sup> So with Wallace' correction of ἀναβολιον to ἀναβολικόν.

<sup>7</sup> ed. G. Chalon, *L'Édit de Tiberius Julius Alexander* (Olten and Lusanne 1964); *IGRR* 1253

the word *anabolikon* in a context unrelated to taxation. Legal sources<sup>8</sup> tell us that there were officials called *anabolicarii*, but their duties are unknown; perhaps they are the tax collectors referred to in the Edict of the Praefect. With such limited and vague evidence, it is very difficult to understand the nature of the *anabolikon* before the reign of Aurelian. It appears to be a tax paid in cash collected by tax-farmers who were perhaps called *anabolicarii*.

Wallace (*op. cit.* [n. 2], 216-18) believed that, in this early period, the *anabolikon* was a levy for the army when it was involved in actual warfare; he is able to cite a war corresponding to the date of each of the texts mentioned above. Making an inference from later evidence, he made a connection between the money payments seen in early documents and clothing for the army; he further claims that the *anabolikon* collected clothing, and that the clothing was sold and the profits from the sale were used for other purposes.

Wallace's theory requires quite a leap of faith. First, none of the early documents mention clothing, although later documents do. Likewise, there is no attested connection between the *anabolikon* and the army in the early period. As pointed out above, it is difficult to achieve a clear understanding of the *anabolikon* in the early period when that understanding is based on only four pieces of seemingly conflicting evidence. So, drawing a parallel between the *anabolikon* of the early period and that of the post-Aurelian period is questionable.

The most important objection, though, to Wallace's description of the early *anabolikon* is that it defies common sense. The one receipt we have for the *anabolikon* reports the collection of money. Why would the army, or any other governmental body, collect money, use it to buy clothing, and then sell the clothing, all in an effort to obtain money? It makes more sense to say that the government simply collected money; its intended use is impossible to determine with the evidence available to us.

The emperor Aurelian (270-75) took action regarding the *anabolikon*. A passage in the *SHA* Aurelian (45; see below, p. 215) describes a tax (or taxes) collected from Egypt, the beneficiary of which is the city of Rome; the tax levies glass, paper, linen, and tow. Although not very detailed or clear, this passage implies that changes were made in the *anabolikon* during the reign of Aurelian. The papyri of the period show that the *anabolikon* began to be collected more regularly. For example, in 271-2 the reorganization of the tax already presented problems of the *boule* of Oxyrhynchus.<sup>9</sup> From this time forward, there is a larger body of evidence concerning the *anabolikon* than there was for the earlier period, and it becomes easier to understand the workings of the tax.

The papyri of the third and fourth centuries that are related to the *anabolikon* clearly show that the *anabolikon* was a tax collected in linen. This includes linen in every form, including finished clothing, cloth, tow,<sup>10</sup> or cash payments representing one of the items. MacMullen (above [n. 2], 186-89) implied that wool also constituted part of the tax, but this is not supported by the papyri. His evidence is *P. Oxy.* XVII 2154, a private letter which refers, in its first half, to wool, but clearly states that the author needs tow to pay the *anabolikon*: ἀπότσιλον δὲ δίππια εἰς τὸ ἱερὸν ἀναβολικὸν ὀλίγα [ . . . . . ]· Ποτάμων γὰρ ὁ στρατιώτης τοῦ ἐπιτρόπου ἀνάβη [r. ἀνέβη] ἔνεκεν τοῦ ἀναβολικοῦ. The wording of the papyrus above, as well as others, clearly shows that the linen is the *anabolikon*.<sup>11</sup>

<sup>8</sup> Ulpian *De excusatione*, fr. 137; here they are said to be exempt from *tutela* and *curationes*.

<sup>9</sup> *P. Oxy.* XII 1414. This text was misidentified by its original editors (Grenfell and Hunt) as a clothing requisition, but a rereading by A.H.M. Jones, *The Greek City from Alexander to Justinian* (Oxford 1940), 239-40, n. 94 lead to the proper identification by Bowman, *The Town Councils of Roman Egypt* (Toronto 1971), 70-74.

<sup>10</sup> The evidence for tow payments is contradictory. The passage in the *SHA* and *P. Oxy.* XVII 2154 treat tow as part of the *anabolikon*. *SB* V 7756 and *P. Oxy.* XLVIII 3408 treat tow as a separate charge. When a document refers to "the *anabolikon* and the tow," it may be that "*anabolikon*" refers to cloth rather than the raw material. On the vocabulary of linen and flax in the papyri, see P. Mayerson, *ZPE* 121 (1998) 223-225.

<sup>11</sup> MacMullen (n. 2) 186, treats the *anabolikon* as if it were separate from the payment of linen: "...the papyri give ample confirmation that linen and tow were exacted along with the *anabolicum*."

We learn about the process of collection of the *anabolikon* primarily from the proceedings of the council of Oxythynchus (*P. Oxy.* XII 1414). The central government, acting through the praefect, designated that a nome would be responsible for a certain amount of linen; the metropolitan *boule* was responsible for collection, and would tell the praefect how much it could actually provide. The financial burden of the requisition was divided between the town and the rest of the nome, and, if necessary, money from the *fiscus* could be added. Linen was procured and then given to cloth merchants, who acted as intermediaries between the council and the weavers, the actual producers of the garment.<sup>12</sup> This system of collection is not unlike that of the *vestis militaris*, the military clothing tax.<sup>13</sup> Thus the view has been expressed that the two taxes are interrelated or are in fact one and the same (below, p.4 ff.).

A number of different officials are mentioned in connection to the *anabolikon*. The *systates* appears in two documents (*P. Leid. Inst.* 62, *P. Mert.* I 34); in the latter he receives a cash payment, and the former indicates that the *systates* was responsible for keeping a list of those responsible to pay the *anabolikon*. An *apodektes* collected payments for the *anabolikon* (*P. Sakaon* 22). In *P. Oxy.* VIII 1136, the tax is collected by an assistant, but the role of his employer is not mentioned. *P. Oxy.* XVII 2154 implies the involvement of the *procurator* and his assistants in the collection process. There may also have been an *apaitetes* involved.<sup>14</sup>

Garment workers are also attested in the papyri. The contribution of clothing manufacturers (weavers) to the *anabolikon* is attested in a number of different contexts. In *P. Ryl.* IV 654, the "usefulness" of weavers in the production of the *anabolikon* is pointed out in a judicial proceeding; and *P. Leid. Inst.* 62 shows that carpet and canvas workers were responsible for a role in the tax. *Sticharia* contributed by a weaver are noted in *P. Köln IV* 190.

The assessment of the tax on individual taxpayers was based on landholding.<sup>15</sup> Unfortunately, there is only one text that gives a rate of assessment per aroura, and as this text does not use the term *anabolikon* it may not be related.<sup>16</sup> It is unlikely, in any case, that the rate of assessment was consistent given the fact that the tax was levied only sporadically. One text, *SB V* 7756, appears to list the *anabolikon* as a capitation tax, but it has been shown that in the case of this text a *kephale* is an abstract unit of landed wealth (R. Bagnall, *ZPE* 37 [1980] 185-95). Thus this text does not conflict with the other evidence.

The sources show that the *anabolikon* could be paid by individual taxpayers either in kind or with money. Seven documents discuss payments in kind by individuals: two payments in cloth, four in linen *sticharia* and other items, and one in tow.<sup>17</sup> Five texts refer to payments in cash, although only one of them mentions the commodity that the cash is representing.<sup>18</sup> This indicates that *adaeratio* was permitted in the payment of the *anabolikon*. When the tax is paid in garments, the numbers are small, between one and four per taxpayer. The cash payments are very small, ranging from four drachmas (*P. Wisc.* I 28 [321]) to eighty-eight drachmas (*SB XIV* 11461 [279]), amounts which represent a fraction of a garment; later in the century (*PSI XV* 1566 [391]) the amount had grown to four gold coins. Wallace (*op.*

<sup>12</sup> *P. Sakaon* 22 and *PSI VII* 779 show the collection of linen by village officials; *P. Hibeh* II 219 and *P. Ryl.* IV 654 discuss the workers who make the linen cloth.

<sup>13</sup> See J. A. Sheridan, *Columbia Papyri IX: The Vestis Militaris Codex* (Atlanta 1998, forthcoming), especially chapter 3.

<sup>14</sup> *P. Charite* 12 mentions an *apaitetes* in charge of linen, but this text may not be related to the *anabolikon*; see below, p. 214 ff.

<sup>15</sup> *P. Wisc.* I 28, *P. Hibeh* II 219, *PSI VII* 779, and possibly *P. Oxy.* XVI 1905.

<sup>16</sup> *P. Oxy.* XVI 1905, which lists a linen charge in addition to normal *vestis militaris* charges of woolen garments; see below.

<sup>17</sup> Cloth: *PSI VII* 779 (the editors give this text a third century date, but it should properly be dated after 270, since it clearly postdates the reform of the tax under Aurelian), *P. Hibeh* II 219 and *P. Sakaon* 22.ii (324); *sticharia*: *P. Köln IV* 190 (fourth century), *P. Hibeh* II 219 (309), *P. Oxy.* VIII 1136 (420), and *SB VI* 9306 (fifth century); tow: *P. Oxy.* XVII 2154 (fourth century).

<sup>18</sup> *SB XIV* 11461-11463 (279), *P. Wisc.* I 28 (321), and *PSI XV* 1566 (391), which specifically states that the money is for cloth.

*cit.* [n. 2], 216) believed that the reforms of the *anabolikon* under Aurelian were an attempt to eliminate *adaeratio*, since cash payments were unprofitable to the government in a period of inflation. If this were the intention, the Michigan ostraca (*SB XIV 11461-11463*), which date from the period immediately following the reign of Aurelian (279), show that the reform did not work.

The evidence makes it clear that the *anabolikon* was a linen tax. What was the intended use for the linen collected by the *anabolikon*? MacMullen (above [n. 2], 198) believed, by analogy with the *vestis militaris*, that it was used by the army: "To sum up: the *anabolicum* was a tax in kind probably limited to textiles for army use, somehow associated with the *esthes stratiotike* (*vestis militaris*), and flexible enough to cover levies in raw materials or in completed uniforms." Van Minnen (*P. Leid. Inst.* 62, note to line 8) believed that the *anabolikon* "was used to cover the costs for *vestis militaris*." Segrè (*Byzantion* 16 [1942], 424) equated the two taxes: "*The vestis militaris* belonged, I think, to the *anabolicae species*." Wallace (*op. cit.* [n. 2] 218), who believed that the early *anabolikon* was connected to the army, dissociates it from the military in the period after the Aurelian reform. In order for the city of Rome to profit from the collection of linen in Egypt, he believed that the materials were used to flood the Roman market and bring down the cost to consumers. Wallace's view is implausible, however, since there is no evidence that the *anabolikon* ever produced enough material to "flood" the Roman market; on the contrary, it appears to have collected very little material.

The *anabolikon* and the *vestis militaris* are analogous in many ways, but there are also some significant differences between them. The *vestis militaris*, which was organized under Diocletian (a decade and half after the *anabolikon* appears to have undergone its reformation), was an annual land tax collected from taxpayers in cash, and converted and delivered to the army in kind. The final payments made to the army took the form of garments, in particular the *sticharion*, the *pallium*, and the *chlamys*. The *vestis militaris* evolved from a centuries-old system in which the government imposed requisitions and compulsory purchases of military clothing. The *anabolikon* was a sporadically collected land tax whose final delivered product was clothing, *sticharia*. The *anabolikon* had existed for centuries, but was reorganized in the third century. Unlike the *vestis militaris*, the *anabolikon* was payable by individual taxpayers in either money or clothing.<sup>19</sup>

The primary difference between these two taxes, though, concerns the material collected. The army had a huge need for wool, since every soldier had to be clothed in two woolen garments every day (Sheridan *op. cit.* [n. 13], Chapter 1). This need was served by the *vestis militaris*, and this is why that tax was collected so regularly. On the other hand, the army had very little use for linen. There is only one item of documentary evidence that lists linen tunics for military use, and I agree with the editors of that text that this use of linen is extraordinary, not normal or usual.<sup>20</sup> Linen is not as durable as wool, and was generally too expensive to use for soldiers. I believe that the army may have only used linen for ceremonial uniforms on rare occasions, such as a visit from the Emperor.

When we look at the sporadic nature of the collection of the *anabolikon* in light of the minimal need the army had for linen, the following picture emerges. Although none of the documents state this directly, the *anabolikon* may have supplied the army with the small amount of linen that it needed for special occasions.<sup>21</sup> I do not want to dismiss the possibility, though, that the linen was collected for some other purpose, perhaps within Egypt, or perhaps for export.

Since the evidence suggests that the *anabolikon* was collected only in linen, there are a number of texts which were identified by their editors as *vestis militaris* documents which perhaps should be reclassified because they concern the collection of linen. I do this with some trepidation, since the authors

<sup>19</sup> Payments in cash: *P. Wisc.* I 28, *SB XIV 11461-11463*; payments in kind: *P. Oxy.* VIII 1136, *SB VI 9306*.

<sup>20</sup> *P. Masada 722* (72 or 75), note to line 10. *P. Oxy.* XII 1428 is a letter to an *exactor* discussing a problem of linen manufacture. The collector of linen has left town, and there is concern about the quality of linen that will be produced. The *exactor* is being asked to send a centurion to supervise, but it appears that his role is more that of a policeman than soldier. The text does not imply that the linen was intended for the army, nor does it mention the *anabolikon*.

<sup>21</sup> Hence  $\epsilon\pi\rho\alpha\tau\iota\omega(\tau\iota\kappa\omicron\upsilon)\ \acute{\alpha}\nu\alpha\beta(\omicron\lambda\iota\kappa\omicron\upsilon)$ , *CPR VII 9.211*.

of the papyri so often speak of the *anabolikon* by name, whereas what we call *vestis militaris* has no name in the papyri.<sup>22</sup> Among these texts are a number of receipts for linen *sticharia*. *Stud. Pal.* XX 92 (348; reedit. by K.A. Worp, *BASP* 13 [1976] 31-40), records the payment of Euethion, son of Amazorios, of eleven-twelfths of a linen *sticharion* for the seventh indiction. Likewise, *P. Sakaon* 92 (335/36) is a receipt for one and sixteen-thirtieths of linen *sticharion*. Because of the inclusion of fractions of garments, these two texts have been associated with the *vestis militaris*, which is often collected in fractions of garments. Texts with stated connections to the *anabolikon* never refer to fractions. Nevertheless, *anabolikon* receipts which are for adaeerated payments and do not specify what the money represents could very well be for fractions of linen clothing. It therefore seems that it would be possible to reclassify the two preceding texts as well as *Stud. Pal.* X 188 (fourth century), a receipt for four linen *sticharia*, and *P. Charite* 12 (320-350), a receipt for linen, as being *anabolikon* receipts. *P. Dublin* 20 (329), a fragmentary declaration concerning textiles, may also be related to the *anabolikon*; the word itself may be lost in one of the many lacunas in the text.

Two texts seemingly refer to both the *anabolikon* and the *vestis militaris*. *SB* VI 9305 is a very fragmentary receipt for both wool and linen *sticharia*, and woolen *chlamydes*.<sup>23</sup> The woolen garments must be for the *vestis militaris*, and the linen for the *anabolikon*. It was not uncommon for Egyptians to receive one combined receipt for the payment of two or more taxes. *P. Oxy.* XVI 1905 lists the number of woolen garments assessed on particular pieces of land, but also lists an extra charge of eleven-twelfths of a linen *sticharion* which is added to the payments in wool. This document must represent a joint assessment for both taxes, simply listed under the heading ἐκθήτοϛ .

I return finally to the literary passage which some have believed is an accurate description of the *anabolikon*:

Vectigal ex Aegypto urbi Romae Aurelianus vitri, chartae, lini, stuppae, atque anabolicas species aeternas constituit. (*SHA Aurelian* 45)

This passage presents a number of problems. First, there is some ambiguity in the force of *atque*. It may add a second item (*vectigal ... atque anabolicas species*) or it may connect the two items very closely into one concept and even assume an explanatory meaning. Mac Mullen (above [n. 2], 184) translates: "Aurelian permanently established for the city of Rome a tax from Egypt on glass, paper, linen, and tow, and the anabolic categories." He takes this as a reference to *one* tax. Paschoud, on the other hand, clearly distinguished two different actions: "Aurélien établit, levé en Égypte au bénéfice de la ville de Rome, un impôt payé sur le verre, le papier, le lin, l'étope et, à titre perpétuel, des denrées 'anaboquies'." Thus Paschoud clearly distinguished two different actions: (1) establishing a new tax levied in Egypt on glass, paper, linen, and tow, for the benefit of Rome and (2) making permanent the anabolic categories of taxes.<sup>23</sup> Paschoud also notes the ambiguity of the genitives *vitri*, *lini*, and *stuppae* after *vectigal*. They could imply either that the tax is collected in kind ("tax of glass, etc.") or that these products were taxed ("tax on glass, etc.").

For our purpose these ambiguities are by and large irrelevant, because all the likely readings conflict with the evidence of the papyri. There is no evidence for a tax paid in glass or paper (or on glass or paper). In the passage, linen and tow may be part of the "anabolic categories" or they might be a separate tax. But the evidence of the papyri shows that the tax called *anabolikon* was the linen and tow tax. The erroneous inclusion of glass and paper, notes Paschoud (p. 208), is a trope; glass, paper, and linen were the most famous products of Egypt.<sup>24</sup> Thus we can conclude that the author of the biography of

<sup>22</sup> The term "*vestis militaris*" comes from Codex Theodosianus VII.6.3.

<sup>23</sup> The *Sammelbuch* editors describe it as a "Buchungen von Ausfuhrsteuern (ἀναβολικόν)."

<sup>23</sup> François Paschoud, ed. *Histoire Auguste*, Tome V, 1, *Vies d'Aurélien, Tacite* (Paris 1996), 209.

<sup>24</sup> In light of the Egyptian evidence one may take the passage in this way: "Aurelian instituted for the city of Rome a tax from Egypt on glass, paper, linen, and tow, namely the permanent anabolic categories (of taxes)" (or "and [thus] made permanent the anabolic categories"). "Glass" and "paper" would be the author's erroneous additions.

Aurelian made note of tax legislation concerning the *anabolikon*, but that he lacked the necessary details, and simply filled in some of the minutiae.

In conclusion, papyrological evidence tells us that the *anabolikon* was a late antique linen tax, sometimes paid in cash, and sometimes in kind, which supplied some branch of the government, probably the army, with its occasional need for linen garments. The tax was gathered and assessed in a manner similar to the *vestis militaris* and other land taxes paid in kind (taxes whose final product was delivered in kind to the government), but the *anabolikon* should not be conflated with the *vestis militaris*, which was collected more regularly and widely. The passage concerning the *anabolikon* in the *Vita Aureliani* contains only one verifiable fact, that the reform of this tax took place during the reign of that emperor. On other aspects of the tax, the papyri are by far the more reliable sources.

### Catalogue of Third and Fourth Century Papyri Concerning the *Anabolikon*

#### CPR VII 9

Arsinoite Nome, beginning of the third century (?)  
Calculations from a records office (?)  
BL VIII.108

#### CPR VII 9

Arsinoite Nome, beginning of the third century (?)  
Calculations from a records office (?)  
BL VIII.108

#### P. Hibeh II 219

Herakleopolite nome, 309/10  
Assessment for the *anabolikon*  
BL IV.40

#### P. Köln IV 190

n.p., fourth century  
Receipt for the *anabolikon*

#### P. Leid. Inst. 62

Oxyrhynchus, 370 or 385 or 399  
Declaration of a *systates*

#### P. Lond. V 1695

Aphrodito, 531 (?)  
Lease of land  
BL IV.46; VIII.191

#### P. Merton I 34

Oxyrhynchus, 346/7  
Order for payment of the *anabolikon*  
BL VII.104

#### P. Oxy. VIII 1135

Oxyrhynchus, 270-280  
Receipt for *anabolikon*  
56 drachmas paid (in cash) for the sacred *anabolikon* to the *apaitetes*  
BL IV.60

#### P. Oxy. VIII 1136 = Sel. Pap II 384

Oxyrhynchus, 420  
Receipt for a sticharion for the *anabolikon*

#### P. Oxy. XII 1414

Oxyrhynchus, 271-2  
Proceeding of the boule concerning the *anabolikon* and linen production  
BL III.136-37; VI.102; VII.138; VIII.245

#### P. Oxy. XVII 2154

Oxyrhynchite nome, fourth century  
Private letter mentioning payment for the *anabolikon*

#### P. Oxy. XLVIII 3408

Oxyrhynchite nome, fourth century  
Letter from the *praepositus pagi* (?) mentioning the *anabolikon*

#### PSI VII 779

Oxyrhynchus, after 270  
Fragment concerning the *anabolikon*

#### PSI XV 1566

Oxyrhynchus, 391  
Receipt for a cash payment for the *anabolikon*

#### P. Ryl. IV 654

Oxyrhynchite nome, 362  
Minutes of a judicial proceeding in which a linen worker is the plaintiff  
BL IV.75; VI.124; VII.175

#### P. Sakaon 22.iii

Theadelphia, 324  
Receipt for linen cloth for the *anabolikon*

#### SB V 7756

Oxyrhynchus, 359  
List of tax payments  
BL III.193-4; IV.82; VI.138; VIII.332; IX.248

#### SB VI 9306

n.p., fifth century  
Receipt for a sticharion for the *anabolikon*

#### SB XIV 11461

Karanis, 1.vi.279  
Receipt for *anabolikon*

#### SB XIV 11462

Karanis, v/vi.279  
Receipt for monthly payment of the *anabolikon*

#### SB XIV 11463

Karanis, 2.vi.279  
Receipt for monthly payment of the *anabolikon*

**Stud Pal. X 188**

Senomorrô (Hermopolite nome), fourth century  
Receipt for a linen sticharion

**P. Wisc. I 28**

Plelo (Oxyrhynchite nome), 321  
Receipt for payment of money for the *anabolikon*

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