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TWO POLL-TAX RECEIPTS FROM EARLY ISLAMIC EGYPT

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TWO POLL-TAX RECEIPTS FROM EARLY ISLAMIC EGYPT¹

1. Receipt for ἀνδριμόσ

P.Duk. inv. 498v

7.4 x 7.2 cm

Eighth century

<<http://odyssey.lib.duke.edu/papyrus/records/498v.html>>

A square papyrus, complete except for the loss of small piece which has taken away two to three letters from the beginnings of lines 3-6. The writing is across the fibres. The script of the main body of the text is a practised minuscule; it loses its regularity after line 2, as more and more abbreviations are used. A date in the early decades of the eighth century is probable. The hand of the subscriber is that of a 'slow writer'. The sheet was cut from a protocol, the latter written along the fibres. Although too little has survived, the thick upright strokes seem to suggest that this was a 'Byzantine' protocol, and not a Graeco-Arabic one.

The text is a receipt for the poll-tax known as ἀνδριμόσ, levied in gold on adult non-Muslim males in early Islamic Egypt, see further 4 n. This tax is much more frequently called διάγραφον, cf. no. 2. Several receipts for ἀνδριμόσ have been published:² P.Batav. 24;³ P.Lond. V 1745-50; P.Louvre E 27615;⁴ P.Mich. inv. 3448;⁵ P.Princ. II 92;⁶ PSI Congr. XXI 19; SB VIII 9759;⁷ XII 11332; XVIII 13737; XX 14692.⁸ Although none of them carries an exact date (they are dated by the indiction and

¹ The papyri published here belong to the Special Collections Library of Duke University, by whose permission the photographs are reproduced. They were bought from the University of Mississippi in 1988, having been acquired in Egypt in 1955; see W. H. Willis, 'The New Collections of Papyri at the University of Mississippi', *Proc. IX Int. Cong. Pap.* (1961) 381-92, esp. 382. Only two other papyri of this group have been published, both by P. van Minnen: 'Une nouvelle liste de toponymes du nome Hermopolite', *ZPE* 101 (1994) 83-86 (P.Duk. inv. 521); 'The Earliest Account of a Martyrdom in Coptic', *AB* 113 (1995) 13-38 (P.Duk. inv. 438). I am editing some other ex-Mississippi papyri elsewhere.

As a basis for my study, I have used the catalogue records and digitised images available at the website of the Duke Papyrus Archive. I am grateful to Professor John F. Oates for his encouragement and support.

² Not including those in Coptic. I have excluded P.Lond. III 1095a (p. 249), which, according to BL VIII 184, concerns a payment for ἀνδριμόσ, and dates from the Arab period: in line 2, where ed. pr. has (ὕπερ) ἀνδ(ριμοῦ) δ/, it has been suggested that one should read (ὕπερ) ἀνδ(ριμοῦ). I cannot agree with this: on the microfilm I read (ὕπερ) ονζ, i.e., ὄν(ομάτων) ζ. The receipt P.Lond. V 1863, published only as a description, has also been associated with this tax, but examination of the original indicates that the reading of the name of the tax is very uncertain.

³ In line 3 the editor read the date as Φαῶφι κγ [ἰνδ(ικτίονος) γ], but the published photograph (Taf. XVII) suggests reading Φαῶφ(ι) ιβ [ἰνδ(ικτίονος) γ].

⁴ Published by A. Boud'hors in C. Fluck *et al.* (eds.), *Divitiae Aegypti. Koptologische und verwandte Studien zu Ehren von Martin Krause* (1995) 30-31. A slightly better reproduction of the papyrus can be found in J. Clédat, *Le monastère et la nécropole de Baouit* (MIFAO 111, 1999), p. 349.

⁵ Published by P. J. Sijpesteijn, *AnPap* 5 (1993) 126-27, and identified as a receipt for ἀνδριμόσ by F. Morelli, *PSI Congr.* XXI 19.4 n.

⁶ On this receipt see I. J. Poll, K. A. Worp, *BASP* 33 (1996) 74-76. Ed. pr. dates it '6th-7th cent. A.D', which is clearly too early; the same early date has been suggested for P.Lond. V 1747, which should also be abandoned. Incidentally, P.Princ. II 92.4 as read has Φοι(βάμμ)ω(ν)οσ, an abbreviation which is very suspicious. I suppose one should read Φοιβ(άμμων)οσ: in a text of this date beta (probably raised) may easily be confused with an omega.

⁷ Ed. pr. (on the basis of a transcript by Wessely) A. Grohmann, *EPap* 8 (1957) 37-38 with pl. VII. The classification of this text as a receipt for ἀνδριμόσ relies on a revised reading in line 2: the edition has ἀπὸ ἀν(α)λ(όματος) δ ἰνδ(ικτίονος), but the plate suggests reading ἀπὸ ἀνδ(ριμοῦ) κτλ. The papyrus reportedly comes from the Fayum, but curiously the taxpayer is a native of Hermopolis (for similar cases of 'Fayum' papyri in the Vienna collection, see e.g. R. S. Bagnall, K. A. Worp, *BASP* 16 (1979) 243 n. 4.) The text was dated to 10.ii.647, 662, 677, or 692, but the script does not exclude, perhaps even favours, a date in the eighth century (707, 722, etc.).

⁸ This text, an ostrakon from Hakoris, also concerns another tax.

day of the month only), they may all be assigned to the late seventh or, more likely, early eighth century on paleographical grounds. Their provenance has been thought to be the areas that made part of the province of the Thebaid, in most cases the Hermopolite region, see Poll, Worp, loc. cit. 76.

There is a good chance that this text comes from the well-known monastery of Apa Apollo at Bawīt/Titkooh. Three of the published receipts for ἀνδρισιμός, viz. P.Lond. V 1747, P.Louvre E 27615, and SB XII 11332, all three written by the same hand, certainly belong to the monastery's dispersed papers.⁹ Victor, who added his signature here, may well be the same as the one who subscribed in P.Lond. 1747, and possibly 1748 (the latter records a payment by monks). All three signatures are by a 'slow' hand, in thick awkward capitals. I am almost certain about the identity of the signatures in P.Lond. 1747 and P.Duk. inv. 498v, in spite of the different spelling of the verb στοιχεῖ (κτηχεῖ in P.Lond. 1747.4); I am less confident about P.Lond. 1748. It may also be significant that the date of the Duke papyrus is very close to those of the three Bawīt receipts,¹⁰ and that the three Bawīt and other Victor texts share the same structure. (It is possible that P.Batav. 24, which also concerns a monk, and displays the same structure as the Bawīt texts, has the same origin.) Finally, it may also be relevant that the Duke papyrus is part of a group which includes texts referring to an Apa Apollo monastery.¹¹

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† ἔσχο(ν) παρὰ σοῦ Βίκτωρ
 υἱοῦ(ῦ) Ψούρου (καὶ) μονάζ(ον)τ(ο)ς ἀπὸ
 4 ἀνδ(ρι)μοῦ ἐνάτης ἰνδ(ικτίωνο)ς χρυ(σοῦ) νό(μι)μα ἔν,
 [γί(νε)ται] ἀρ(ί)θ(μιον) α ἔν. Χοια(κ) κε, ἰνδ(ικτίωνο)ς θ.
 [c. 3] ἔγρα(ψα).†
 (m. 2) [† Β]ίκτωρ στοιχεῖ.†
 2 l. Βίκτωροσ 3 l. Ψούρου 4 l. ἐνάτης

‘† I have received from you, Victor son of Psouros and monk, from the *andrisimos* of the ninth indiction one *nomisma* of gold, total *arithmion* 1, one. Choiak 25, indiction 9.

‘I, ..., wrote. †’

(2nd hand) ‘[†] Victor agrees. †’

⁹ This tax also features in other texts from Bawīt, see Boud'hors, cit. 32-33.

¹⁰ P.Louvre E 27615: Mechir 3, ind. 8; P.Lond. V 1747: Phaophi 14, ind. 9; SB XII 11332: Hathyr 7, ind. 9; P.Duk. inv. 498v: Choiak 25, ind. 9.

¹¹ These papyri were formerly the property of the University of Mississippi (cf. above n. 1); for a survey see L. S. B. MacCoull, 'Coptic Papyri in the Duke University Collection', in W. Godlewski (ed.), *Acts of the Third International Congress of Coptic Studies, Warsaw 20-25 August 1984* (1990) 226. Two of these texts, P.Duk. inv. 439r-v, will be published by S. J. Clackson in P.Mon.Apollo I. It may be a coincidence that another piece of this group, P.Duk. inv. 521 (see above n. 1), written on the back of a piece cut from a protocol, refers to an area attested in documents related to the monastery of Apa Apollos, viz. the Leukopyrgites, the mid-southern part of the Hermopolite nome, cf. N. Kruit, *Tyche* 9 (1994) 73-74. It may also be worth noting that there is one further reused protocol among the ex-Mississippi papyri, P.Duk. inv. 543 (P.Miss. 111). This was probably a three-line protocol, which suggests a date in the seventh century, cf. J. Diethart, D. Feissel, J. Gascou, 'Les prôtokolla des papyrus byzantins du Ve au VIIe siècle', *Tyche* 9 (1994) 34. The nature of the text written on the back is uncertain; after a cross in line 1, probably marking the half-way point, there follow the remains of one line of writing (the script suggests a 7th/8th century date); I read]... ἄγιος Φοιβάμμων εἶναι. A letter left unfinished is one possibility.

- 2 Βίκτωρ. The name of the tax payer is given in the nominative also in the other texts sharing the same structure as our papyrus. His patronymic is also in the nominative.
- 3 Ψούρος. The name is also attested in the spellings Ψουρ and Πσοῦρος. (καί). The sinuous stroke after *sigma* is of the kind which commonly represents καί in documents of this period. The use of καί does not seem necessary, but in a text with this sort of grammar and amount of abbreviation it may serve to show that μονάζ^τ refers to Βίκτωρ and not to Ψούρος: Victor is the son of Psouros, and a monk. μονάζ(ον)τ(οc). Cf. P.Batav. 24.1 ἔcχ(ον) παρὰ τοῦ Κυριακοῦ ψάλτ(ου) μονάζ(ον)τ(οc); P.Lond. V 1748.1 ἔcχο(ν) παρ' ὑμῶν Ἀπολλῶ ψάλτ(ου?) (καί) Δαυεῖτ υἱο(ῦ) αὐτ(οῦ) οἱ μονάζ(ον)τ(εc). For the poll-tax of the monks, see P. E. Kahle, *Bala'izah: Coptic Texts from Deir el-Bala'izah in Upper Egypt* (1954) i.41-43; K. Morimoto, *The Fiscal Administration of Egypt in the Early Islamic Period* (1981) 114-19; J. Bæk Simonsen, *Studies in the Genesis and Early Development of the Caliphal Taxation System* (1988) 99; Y. Rāgib, 'Sauf-conduits d'Égypte omeyyade et abbaside', *Annales Islamologiques* 31 (1997) 143-44. Its starting date is uncertain. According to Sawīrūs b. al-Muqaffa', *History of the Patriarchs of the Coptic Church of Alexandria (Patrologia Orientalis V 51)*, the tax was introduced following a census of the monks by al-Aṣḃaġ, probably at the time when the latter acted as deputy for his father 'Abd al-'Azīz b. Marwān, the Arab governor of Egypt in 685-704. Later narrative sources attest various approximate dates for this census, all falling between 700 and 705; it may be safer to assume that the *terminus post quem* is al-Aṣḃaġ's first appointment as deputy in 693/94, with his death on 20.iv.705 providing the *terminus ante quem*, see Morimoto, op. cit. 115. In this context, an important document is SB III 7240 (ed. pr. H. I. Bell, 'Two Official Letters of the Arab Period', *JEA* 12 [1926] 265-75), a *κυρίλλιον* of the duke of Arcadia and the Thebaid Fl. Atias (= 'Aṭīyyah b. Ġu'ayd?) dated to 17.x.697 (cf. BL VIII 326-27). It is addressed τοῖς κατοικοῦσι Καύκοις εἰς τὸ ὄρος Μεμμονίων (line 9), and concerns, among other things, their payment of the poll-tax (διάγραφον). Even if the addressees of the *κυρίλλιον* were not monks, which has been a matter of controversy (see Morimoto, *ibid.*; CPR VIII p. 195), what is more significant is the explicit reference to the poll-tax paid by monasteries: ὡς περ καὶ τὰ λοιπὰ μοναστήρια δίδουντα τὰ διάγραφα αὐτῶν (line 12). It appears, therefore, that by 697 Egyptian monks were liable to the poll-tax, a point already made by D. C. Dennett, *Conversion and the Poll Tax in Early Islam* (1950) 81.¹²
- 3-4 ἀπό ἀνδ(ριμοῦ). This prepositional construction also occurs in P.Lond. V 1745.2, 1747.2, 1748.2, 1749.2, P.Louvre E 27615.1, SB VIII 9759.2 (cf. above n. 8), XVIII 13737.2. The use of ἀπό may suggest that this was a part payment, see H. I. Bell, P.Lond. V p. 203, with T. M. Hickey, K. A. Worp, *BASP* 34 (1997) 86.
- 4 ἀνδ(ριμοῦ). For this tax, see Bell, P.Lond. IV p. 168; Kahle, *Bala'izah* i.41-43, ii.543-44; Morimoto, op. cit. 65; J. Gascou, 'De Byzance à l'Islam. Les impôts en Égypte après la conquête Arabe', *JESHO* 26 (1983) 102-03, 105.¹³ See also 2 1 n. Its earliest occurrence in a papyrus so far is possibly P.Apoll. 24.6, which may well date from 680 or 695 (cf. BL VIII 10 for the date of the archive of Papas). The term is commonly taken to be interchangeable with διάγραφον, but it is not clear whether this is always the case: for example, in P.Bal. 130 App. (28.xii.723-26.i.724; for the date, see K. A. Worp, *Aegyptus* 65 (1985) 112), an *entagion* from Jême, ἀνδριμοῦc includes διάγραφον and δαπάνη: ἀνδ(ριμοῦc) ὀν(όματος) α εἰ(c) κεφαλ(ιμοῦc) νο(μ.) ἀγ'ιβ'μη' οὔτω(c)· διαγρ(άφου) νο(μ.) ας δ(α)π(άνης) μ(ηνῶν) ιβ' | νο(μ.) γ'κδ' δ(α)π(άνης) αμ(ιρ) (αλ)μ(οσμνιν) νο(μ.) κδ'μη' γί(νονται) νο(μ.) ἀγ'ιβ'μη' (lines 4-5). (In the often cited P.Lond. IV 1338.22 = 1339.5 [709] ἀνδριμοῦc indicates the number of men in the village, cf. Gascou, loc. cit. 105.) νό(μικα) ἔν. For poll-tax payments amounting to 1 solidus, which are common, see PSI Congr. XXI p. 110 n. 2.
- 5 ἀρ(ίθ(μιν)). For the term, see PSI Congr. XXI 19 introd., cf. Hickey, Worp, loc. cit. 87-91. Choiak 25, indiction 9 may correspond to 21 December 710, 725, or 740. Cf. 3 n. The script would not favour a later date.¹⁴ Cf. also below 2 3 n. para. 2.
- 6 [c. 3] .]ου or]οc are difficult. After that, ἔγρ(άφην) instead of ἔγρ(αψα).
- 7 Β]ίκτωρ. This individual was the person responsible for the collection of the tax. He is probably identical with the Victor who subscribed in P.Lond. V 1748.3 and P.Louvre E 27615.3 (along with an Apollon; in both receipts the main

¹² It is difficult, however, to share Dennett's (partly ill-founded) certainty that al-Aṣḃaġ first taxed the monks in 693/94. A further difficulty arises from Morimoto's statement that 'after Usāma b. Zayd's time [financial director of Egypt in 714-17 and 720/1 - 722/3] there is no record that the Umayyads made the monks pay poll tax' (119). This might be contradicted by the *entagion* P.Bal. 130, provided that the 7th and 8th indictions mentioned in that text correspond to 723/24 and 724/25 respectively, which seems likely, and if the tax-payer, said to come ἀπό πέτρ(αc) ἄββ(α) Πουλει (line 2), is a monk; but the man is also liable to *embole* (land tax), which would not seem to suit a monk.

¹³ I take the opportunity to append two notes on texts recording payments for this tax. (i) The heading of SB I 5948 has been transcribed as λόγ(οc) ετπρ()θ() ἀπό δημοσίω(ν) κ(αί) ἀνδριμοῦ πέμμη[c ἰν(δικτίωνοc)]; I suspect that one should read λόγ(οc) εἰ(c)πρ(αχ)θ(έντων), cf. P.Lond. IV 1418.1.7 (705-09) λόγο(c) εἰ(c)πραχθ(έντων). (ii) SB XX 14701, labelled 'list of payments', is in fact a fragment of a taxation account; it has not been recognised that the document records, among other things, payments for ἀνδριμοῦc: in lines 14, 16-23, in place of (ὑπὲρ) ἀνδ(ρῶν) read (ὑπὲρ) ἀνδ(ριμοῦ), cf. *Tyche* 5 (1990) Taf. 18.

¹⁴ SB XII 11332 (ed. pr. *BASP* 12 (1975) 16-18) has been dated to 3.xi.710. This is perfectly possible, but rests on flimsy grounds, so that a date in the preceding or in the following indiction cycles may also be considered.

text and signatures are by the same hand); see also above, introd. para. 3. Paleographic considerations rule out identifying him with the subscriber of P.Lond. V 1749, another such receipt.

For the particular type of cross at the end of such documents, here mostly broken off, see PSI Congr. XXI 19.4 n.

2. Receipt for *διάγραφον*

P.Duk. inv. 455v

9.9 x 7.3 cm

Eighth century

<<http://odyssey.lib.duke.edu/papyrus/records/455v.html>>

The document is complete. It is written along the fibres on the back of what seems to be a Coptic letter (written across the fibres, i.e. *transversa charta*). The script suggests a date in the first half of the eighth century.

The papyrus records the payment of one solidus for *διάγραφον*. This term, as well as the less frequently attested *ἀνδριζιμός* (cf. 1), denotes the poll-tax paid by non-Muslim adult males in Egypt following the Islamic conquest; see further 1 n.

This piece has at least two siblings, viz. P.Mich. inv. 1840 & 1842 = SB XVI 13043-44, first published by R. Stewart, *ZPE* 52 (1983) 293-94, with plates IX c-d. Stewart described these texts as follows:

‘In each case, the text begins with the name of the tax (ϩλ ΠΔΙΔΓΡΔΦΟΝ) and the identification of the taxpayer in Coptic. Then follows in Greek the indiction year for which the tax is paid [*sic*] (the year preceding the date of the text in each instance). The amount of the tax is then recorded in Coptic (ΟΥΞΟΧΟΚΟΤΤΙΝΟC), with the resumé and date following in Greek. Each text ends with the statement ΦΟΙΒΑΜΜΩΝ CΤΙΧΕΙ (i.e. στοιχεῖ). Differences in the hands indicate that the receipts were drawn by different scribes.’

The Duke papyrus is written in the same hand and was issued in the same year as SB 13043; the latter is some seven weeks earlier, dated Tybi 12, indiction 8. SB 13044 is the earliest text in this group, dated Tybi 1 (see below 3 n.), indiction 6. I would not exclude that SB 13044 is by the same hand as the other two receipts signed by Phoibammon; although there are a few superficial differences in the shape of certain letters, one has to bear in mind that the text was written about two years earlier than the other two.

The two Michigan pieces are part of a group of papyri said to come from the area of Thebes.¹⁵ If this holds, the Duke papyrus should come from this region too. In view of the structure of the text, as well as of the mixture of Coptic and Greek, paralleled by several ostraca from this area, a Theban provenance for these texts seems plausible.

† ϩλ ΠΔΙΔΓΡΔ(ΦΟΝ) ΝΚΟCΜΔ ΠΡΩΟΥ
 τῆ(ς) παρε(λθούσης) ζ ἰ(ν)δ(ικτίωνος) ἔβ[δ]ό(μη)ς ΟΥΞΟΧΟΚ(Ο)Τ(ΤΙΝΟC) γί(νεται)
 χρυ(σοῦ) ἀρ(ί)θ(μιον) νό(μιμα) α ἔν μ(όνον). Φαρμ(οῦ)θ(ι) α ἰ(ν)δ(ικτίωνος) η.
 4 Φοιβάμμων στιχεῖ.
 4 l. στοιχεῖ

‘† For the *diagraphon* of Kosma(s) (son of) Proou for the preceding 7th indiction, seventh, one *holokottinos*, total *arithmion nomisma* of gold 1, one only. Pharmouthi 1, indiction 8.

‘Phoibammon agrees.’

¹⁵ According to E. M. Husselman in W.H. Worrell (ed.), *Coptic Texts in the University of Michigan Collection* (1942) 4, P.Mich. inv. 1825-1879, which were bought together, ‘belong to a single find and ... undoubtedly come from Thebes’. (I owe the reference to Terry Wilfong.) Of the group, only P.Mich. inv. 1840 and 1842 have been published.

- 1 $\xi\lambda$ ΠΑΙΔΓΡΑ(ΦΟΝ), Greek ὑπὲρ διαγράφου. For this tax, see Bell, P.Lond. IV pp. 168-70; Morimoto, *Fiscal Administration of Egypt* 61, 63-65; Gascou, *JESHO* 26 (1983) 101-03, 105; Bæk Simonsen, *Studies ... Caliphal Taxation System* 86-106; cf. R. Rémondon, 'P. Hamb. 56 et P. Lond. 1419 (les finances d'Aphrodito du VI^e siècle au VIII^e)', *CE* 40 (1965) 411-13, 426. See also 1 4 n.
 ἸΚΟCΜΔ. The supralinear bar is mostly abraded (it does not seem to have been written at this point in SB 13043).
 ἸΚΟCΜΔ ΠΡΩΟΥ. SB XVI 13043 was issued to ΙΩΔ(ΝΝΗC) ΠΡΩΟΥ. It is hard to escape the thought that, if ΠΡΩΟΥ is patronymic, which is probable, the two men were brothers. For the name ΠΡΩΟΥ, see G. Heuser, *Die Personennamen der Kopten* (1929) 37. A search of the DDBDP yields only two instances: P.Ant. III 201.frb.19 (Ant.; VI) and SPP X 298.2.12 (Memph.; VII/VIII).
 Questions may arise concerning the identity of the taxpayer in SB XVI 13044, ΚΟCΜΔC ΙΩΔ(ΝΝΗC), but the published photograph does not allow reading ΚΟCΜΔ ΠΡΩΟΥ (at the end of the line ϘωΥ may just be possible, but I cannot convince myself that Π can be read).
- 2 τῆ(c) παρε(λθούσης) ζ ἰ(v)δ(κτίωνος). See L. Casson, 'Tax-Collection Problems in Early Arab Egypt', *TAPA* 69 (1938) 284-88, who argues that late payments of taxes were common; but contrast the more balanced picture drawn by Bæk Simonsen, *op. cit.* 102-06, who was able to use material not available to Casson.
 ΟΥΘΟΛΟΚΟΤ(ΤΙΝΟC). It is curious that this designation of the solidus, although Graeco-Latin in origin (ὀλοκότινος), is virtually absent from tax receipts in Greek, whereas it is common in Coptic tax receipts and other documents.
 For *diagraphon* payments amounting to 1 solidus, see Bæk Simonsen, 101-02; cf. also 1 4 n.
- 3 μ(όνον). The abbreviation sometimes gives difficulty. In his note on P.Mich. inv. 1840 = SB 13043.3, the editor notes: 'Μ(ΗΝΟC ?) This resolution is uncertain as Μ(ΟΝΟΝ) is also possible.' The photograph shows a mu intersected by two oblique strokes; this usually represents μόνον/-α in receipts of this period, cf. SPP VIII (index) p. 228. Read thus μ(όνον). The resolution receives further support from SB 13044.3, where ed. pr. has Μ(ΗΝΟC ?) ΜΕC(ΟΡΗ) Δ, but the plate shows that the papyrus has μ// μ' τ^v α, i.e., μ(όνον) μ(ηνὶ) Τῦ(βι) α. μ' is a standard way of abbreviating μ(ηνός) or μ(ηνί) in receipts of this period, cf. SPP VIII p. 231.¹⁶ (In such contexts, several editors print μ(ηνός), but for the dative cf. *W. Chr.* 286.5 (705), where the word is written out in full as μηνί.)
 Pharmouthi 1, indiction 8 may correspond to 26 March 710, 725, 740, etc. But if the text is Theban, and one follows P. E. Kahle, 'Zu den koptischen Steuerquittungen', *Festschrift zum 150jährigen Bestehen des Berliner Ägyptischen Museums* (1974) 284-85, the amount of the tax (one solidus) will seem to make a date in 740 or later problematic.
- 4 As in SB XVI 13043, Phoibammon's subscription, in the same hand as the main text, is neither preceded nor followed by a cross.*

Corrections to published texts:

P.Batav. 24.3	p. 150, n. 3	SB VIII 9759.3	p. 150, n. 7
P.Lond. III 1095a.2	p. 150 n. 2	SB XII 11332 date	p. 152, n. 14
P.Lond. V 1747 date	p. 150, n. 6	SB XVI 13018.10	p. 154, n. 16
P.Lond. V 1863	p. 150 n. 3	SB XVI 13044.3	p. 154, 2 3 n.
P.Princ. II 92.4, date	p. 150, n. 6	SB XVIII 13270.3	p. 154, n. 16
SB I 5948.1	p. 152, n. 13	SB XX 14701.14, 16-23	p. 152, n. 13

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¹⁶ For a recently published example, see SB XX 14235.3, pictured in *APF* 38 (1992) Abb. 10. This abbreviation sometimes gives difficulty. For example, SB XVIII 13270.3 as printed runs [νό(μικμα) ἔνα] μ(όνον). Μεσο(ρή) ἰ ἰνδ(ικτίωνος) γ †. What has been interpreted as μ(όνον) is abbreviated as μ', see *APF* 33 (1987) Abb. 17; I suggest reading [νό(μικμα) ἐν μ(όνον).] μ(ηνὶ) Μεσο(ρή) κτλ. Similarly, in SB XVI 13018.10 in place of μ(όνον). Μεσο(ρή) read μ(ηνὶ) Μεσο(ρή); cf. *ZPE* 50 (1983) Taf. IX. I should note, however, that there is at least one passage where μ' = μ(όνον), viz. SPP III 260.4.

* I am indebted to Federico Morelli for comments on an earlier version of this paper.