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STUDIES ON GREEK OSTRACA FROM THE THEBAN REGION

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## Studies on Greek Ostraca from the Theban Region\*

The topography of the Theban region in Mid-Egypt (i.e. the area around the modern city of Luxor) and its administration is a complicated matter.<sup>1</sup> This contribution bases itself upon a study of the Greek ostraca from the area. It tries to determine the location of some geographical names frequently encountered in tax receipts, especially the (fiscal) districts Νότου καὶ Λιβός, Βορρῶ καὶ Λιβός and Βορρῶ καὶ Ἀπηλιώτου. Secondly, the question, whether Hermonthis had a bank of its own in Roman times, will be discussed. Thirdly, a number of detailed observations on already published individual texts will be made.

### I. The Location of the “South-West” District in the Theban Region in Graeco-Roman Times

First some general notions: one should make a clear distinction between settlements on the East (right) bank of the Nile and settlements situated on the West (left) bank. On the East bank the most prominent settlement is that of the ancient city of Thebes (Διὸς πόλις ἡ μεγάλη). One finds names of villages or town quarters like Χάραξ, Ἀγοραί, Ὀφιεῖον, Κεραμεῖα, Νότου, Λιβός, Νότου καὶ Λιβός, etc. connected with this.<sup>2</sup> On the West bank of the Nile, opposite Thebes, an important settlement is that of Memnonia, i.e. the necropolis of Thebes and, more generally, the name of the administrative district on this part of the Nile bank. Somewhat to the South, at ca. 12 kms distance, the town of Hermonthis is situated.<sup>3</sup> Originally this town belonged to what was called in Ptolemaic Egypt the Pathyrite Nome; later on the region came to be called the Hermonthite Nome.<sup>4</sup> The administrative district of the Memnonia was split up into two parts, a northern and a southern one. Originally it was completely dependent on the Pathyrite (Hermonthite) Nome; this is borne out by, *inter alia*, the fact that it had no agoranomos and no bank of its own.<sup>5</sup> This situation

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<sup>1</sup> Cf. A. Bataille, *Les Memnonia*, Cairo 1952; E. Otto, *Topographie des thebanischen Gaus*, Berlin 1952; J.D. Thomas, *The Theban administrative District in the Roman Period*, *JEA* 50 (1964) 139-143; P.W. Pestman, *The Archive of the Coachytes* (in the press), par. 16.

<sup>2</sup> Cf. U. Wilcken, *Griechische Ostraka*, I (Berlin 1899) 711-15. Cf. also the relevant entries in A. Calderini - S. Daris, *Dizionario dei nomi geografici e topografici dell'Egitto greco-romano*.

<sup>3</sup> Cf. P.W. Pestman, *loc. cit.* (supra, n. 1). Hermonthis is inadvertently placed to the North of the Memnonia in *ZPE* 57 (1984) 284 (corrected already by the author in a letter from 17. vi. 1986).

<sup>4</sup> Cf. A. Calderini - S. Daris, *op. cit.* [n. 2], II 175f., s. n. Ἐρμῶνθις, Ἐρμωνθίτης; IV 17f., s. n. Παθυρίτης; cf. also IV 101 s. n. Περὶ Θήβας.

<sup>5</sup> Cf. P.W. Pestman, *loc. cit.* (supra, n. 1). R. Bogaert, *Banques et banquiers à Thèbes à l'époque romaine*, *ZPE* 57 (1984) 241-96, esp. 283 and fn. 350 [NB: this article will be cited below as “Bogaert” followed by the relevant page reference].

is believed to have changed in early Roman times; modern scholarship assumes that the administrative links of the Memnonia with Hermonthis remained intact, but it attributes a number of tax receipts from the West bank to a bank operating in the Memnonia district or in its immediate neighbourhood.<sup>6</sup>

A number of criteria have been developed which enable us to assign receipts for payments of money taxes fairly easily and reliably to either the East or the West bank of the Nile in this region. If, e. g., a tax receipt mentions a payment expressed with the help of the formula «x drachmas αἰ κ(αθαραὶ) y drachmas», the amount “y” being 15/16 “x” (i. e. the full amount of “x” minus 1/16th for supplementary charges), the text comes from the West bank. Likewise, the use of ὁμοίως in sequential tax payments, the use of a grandfather's name with the lineage of the tax payer and the use of certain personal names specifically found on the West bank are reliable criteria for our assigning ostraka to this side of the Nile. The most recent analysis of such money tax receipts from the West bank is that by Bogaert;<sup>7</sup> he devotes separate discussions to the texts from the Memnoneia (p. 278-283), to those from a district called Νότου καὶ Λιβός (p. 283-285; this district will be referred to hereafter as “SW”), and to documents from villages called Πακερκεῆσις, Φωτρ( ) and Ε( ) (p. 286, fn. 375-379).<sup>8</sup> When we apply the criteria developed above for a West bank origin, the following texts also appear to have this provenance:

O. Petrie 79 (15<sup>P</sup>; -ψαρω; cf. Bogaert, 286 fn. 370)

WO II 423 (68<sup>P</sup>; ᾠφτις)

O. Stras. 104 (101/2<sup>P</sup>; Upper Toparchy; cf. BL II.1 27)

O. Meyer 43 (130<sup>P</sup>; cf. BL II.1 15)

If, however, a payment is expressed in terms of ῥυπαραὶ δραχμαὶ and/or mentions supplementary payments for conversion (προσδιαγραφόμενα), the ostrakon in question should be assigned to the East bank, i.e. to Thebes itself or to some specific Theban quarter.<sup>9</sup>

It is especially the SW-district on the West bank which interests us here; was it really an independent fiscal district (as Bogaert, 284, states), or was it a subdivision of a larger geographical unit (as the name itself seems to imply) and, if so, can we determine the locality?

<sup>6</sup> Cf. Bogaert, 278-88, for a discussion of the banking operations on the West bank of the Nile.

<sup>7</sup> Cf. n. 6; the earlier discussion by L.C. West - A.C. Johnson, *Currency in Roman and Byzantine Egypt*, Princeton 1944, Chapter III, retains a certain interest of its own.

<sup>8</sup> The latter village has not yet been further identified (see the notes to O. ROM I 12 and 15); I am inclined to think that one is dealing with the village Πεντακωμία, written (Πεντα)κ(ωμία), cf. O. Bodl. II 1350 et alibi; for this village cf. Calderini-Daris (supra, n. 2) IV 95.

<sup>9</sup> For discussion see especially West-Johnson [n. 7], Chapt. IV. I know of only one single apparent exception to this rule, viz. O. ROM II 102, where the editors have read a payment of ῥυπαραὶ δραχμαὶ in a receipt issued by a Memnonia praktor argyrikon. A photo of the ostrakon kindly provided by the Royal Ontario Museum convinces me that the reading in line 6 is not quite correct; rather than ιε (ἔτους) ῥυ(παρὰς) εἰ I should read ἀμ(αξῶν) ἀργ(υρίου) (δραχμάς) εἰ (τριώβολον); this implies that the end of line 5 is not correctly read and indeed one might consider reading here ὑπ(ὲρ) ὠνηλ(ασίας) [καὶ]; but the second half of line 6 still resists a satisfactory decipherment, as I cannot persuade myself that one can continue with αἰ κ(αθαραὶ) (δρ.) ε (ὀβολόν), as might be expected here. For another alleged exception, O. ROM I 23, cf. below p. 60.

First of all, one should distinguish sharply between the SW-district on the West bank and the homonymous quarter of Thebes on the East bank (cf. Bogaert, 283-84). As far as money payments are concerned, one can use the criteria mentioned above. The ostraka from the West bank are listed by Bogaert, 285, fn. 361-365.<sup>10</sup> WO II 489 (98P) and 567 (134P), on the other hand, must have an East bank provenance, unless some readings are mistaken.<sup>11</sup> To be sure, there are a number of ostraka in which the ed. princ. originally supplied the name of the SW-district in an abbreviation, i. e. Νό(του καὶ Λιβός). Most of these texts were subsequently corrected, i. e. the abbreviation was now resolved as only Νό(του), e. g. in the money tax receipts WO II 574, 575, 580, 609, 681, 686, 694 (cf. also the granary receipts WO II 920, 986, etc.).<sup>12</sup> As one of the quarters of the Theban metropolis was called the Νότος-district and as we have no attestation of the use of a homonymous quarter name at some place on the West bank, all of these texts can be safely attributed to the East bank.

More complicated, however, is the situation, when an ostrakon mentions a SW-district in a context where the distinctive criteria referred to above are not operating, e. g. in a granary receipt. If, however, such a text records a delivery for a SW-district in combination with a delivery for another East bank Theban district, it is reasonable enough to look for the SW-district in question first on the East bank as well, i. e. in Thebes proper. This situation occurs, e. g. in WO II 990, 998, 1001, 1005, O. Bodl. II 1393, 1626 and in O. Wilb. 55; these texts concern deliveries for a SW-district in combination with deliveries for Charax.

If, on the other hand, such a combination of a reference to a SW-district with another Theban quarter on one single ostrakon is lacking, there is not much ground to stand on, except for considerations of prosopography and likelihood. In O. Leid. 62 and in O. Bodl. II 621 one encounters a banker's name which is known from the East bank (cf. Bogaert, 257 fn. 146; 264; 284 fn. 357);<sup>13</sup> the signer's name in O. Bodl. II 1604, Aurelius Amo(nius), is the same as that

<sup>10</sup> The relevant texts are mostly found in O. ROM I, p. 64-65, ## 28+36 and 34+35; not connected with these families, but from the same SW-district are O. Petrie 83 (63P), 85 (66P), 99 (107P), O. Bodl. II 467 (36P), 521 (107P) and WO II 480 (92/93P). One should add to fn. 362, payment for only chomatikon, O. Petr. 99 from A. D. 107 (read in line 7 ὀμ(οίως) rather than ἄλ(λας) ?); correct in fn. 364 O. Bodl. II 85 into O. Petr. 85.

<sup>11</sup> For these two texts see West-Johnson [n. 7], 27-28. The correction there proposed for WO II 567.3 is, however, not really necessary, as the SW-district on the East bank is found often enough in granary receipts, cf. below; of course, the same argument concerning a SW-district on the East bank applies to WO II 489. For the praktor argyrikon issuing WO II 567 see O. Wilb. 35 (from A. D. 135), where he appears to be working in Charax; cf. also O. Bodl. II 857 and 1132.

<sup>12</sup> For WO II 601, 602 and 1290 see Johnson-West [n. 7] 27-28. The texts listed by them p. 28 fn. 4 all come from Νό(του) rather than from Νό(του καὶ Λιβός). An entry for the correction of WO II 602 and 1290 is still lacking in BL. For the situation in WO II 452 where one finds only Νότο(υ) rather than the expected Νότου καὶ Λιβός (abbreviated, of course) see the addenda to WO II<sup>2</sup> 402 and compare WO II 1283, 1285.

<sup>13</sup> Bogaert, 264 fn. 232, locates the SW-district mentioned in O. Bodl. II 621 (105P) on the West bank, but there are, in my opinion, not sufficient grounds for this: (a) there was a SW-district on the East bank, (b) the ostrakon was signed by an official who is known to have been active on the East bank, and (c) I have not found any attestation of a situation whereby a person from the West bank would pay for his regular taxes through a bank on the East bank (or vice versa); for the (rather

found in the same position in a payment for Charax (!) in WO II 989.6 (cf. BL II.1 87; both texts date from A. D. 215; one wonders whether the same signer's name Ἀμω( ) should be read in WO II 990.7, rather than Ἀλλ( ); this text mentions both Charax and the SW-district, cf. above). Likewise, O. Bodl. II 1438 (158P?) records a payment for a SW-district made by Marcus Claudius Alexander who is frequently attested in ostraka from the Theban East bank.<sup>14</sup> A similar argument can be made concerning the payer for the SW-district out of O. Petr. 170 (241P) who pays for Charax (!) in WO II 1593 (242P). Likewise, O. Bodl. II 944 (IIIP) shows a similar tax payer who re-occurs in O. ROM I 59 (213P; Νότος; cf. for this text BL VII 292 and infra, p. 60), while the same signer occurs in the following East bank ostraca: O. Bodl. II 1080, 1624 - 1625, O. Leid. 260, O. Oslo 15, WO II 1004 and 1005. O. Bodl. II 1624 - 1625 (243P) should be attributed to the East bank on the basis of the signer's name (cf. above ad O. Bodl. II 944), O. Wilb. 54 (128P) mentions a tax payer for the SW-district who re-occurs paying for Νότος in WO II 830 (129P); O. Meyer 56 (ca. 150P) mentions a certain Pollia Maria who occurs also in other ostraka from the East bank (cf. CPJ III 462), while the tax payer who pays for the SW-district in O. Heid. III 272 re-occurs in a number of texts in the same volume where he pays for Νότος. The signer of WO II 832 (131P) may also have signed O. Bodl. II 1292 from the same year (but cf. the editor's note to the O. Bodl. text) and for the tax payer in the SW-district text WO II 1451 (169P) see O. Bodl. II 1619.8 n. and O. Stras. 385 (178P; Charax!); again, these texts all seem to come from the East bank. In fact I have come across only one SW-district granary receipt for which I have not been able to find some kind of prosopographical link to the East bank: WO II 1467 (214P). Furthermore, I have not found prosopographical East bank connections for the people mentioned in the following money receipts mentioning a SW-district: O. Bodl. II 555 (231P?), 980 (IIIP), O. Stras. 255 (IIP) and 283 (II/IIIP). But keeping in mind that the latest secure attestations of the SW-district on the West bank date from A. D. 107 (O. Petr. 99; O. Bodl. II 521), while there is ample documentation for the homonymous quarter of Thebes on the East bank, one should probably assign most of these “unlinked” ostraka to the East bank as well (for O. Stras. 283 cf. below, p. 51).

To sum up what we have seen so far: money tax receipts mentioning the SW-district usually come, with very few possible exceptions, from the West bank, while granary receipts mentioning a SW-district can be linked almost invariably to the East bank.

The next group of SW-district texts to be discussed is formed by those texts which mention the district in combination with the name of the Περὶ Θήβας-nome, viz. the naubion receipts WO II 1399, O. Rom II 232, O. Bodl. II 1696 - 1698 and O. Leid. 399. With the exception of WO II 1399 (ca. 68P) all of these texts date from the same year (104P); without exception they were issued by the same official, a χωματεπιμελητῆς Νότου καὶ Λιβὸς περὶ Θήβας. This has been translated in O. Leid. 399 as “dike-supervisor of Notos and Lips at Thebes”, but it remains to be seen whether this is, after all, correct; one might as well (better?) render: “dike-supervisor of the South-Western district in the Peritheban Nome”. So much is certain that the Peritheban Nome

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exceptional) payments for enkyklion due by an inhabitant of the West bank to the bank of Diospolis magna in connection with sales of immovables on the East bank see Bogaert, 283 and fn. 351.

<sup>14</sup> For this person see P. J. Sijpesteijn, A family of Landholders at Thebes, *Hellenika* 37 (1986) 336-39.

covered territory both on the East and on the West bank of the Nile. In itself, therefore, there may be no argument sufficiently strong to assign these texts to either bank exclusively; dike-supervisors may have been operating on both the East and the West bank. But it is interesting that another group of naubion receipts, WO II 1043 - 1047 and O. ROM II 230 from 72-76P, issued by Καμητίς καὶ μέτοχοι χωματεπιμεληταὶ Ἐρμώνθεως, also refers to work done for a SW-district; it seems natural to suppose that this district was situated on the West bank. One is even tempted to speculate that all of these naubion receipts have the same origin, as no such texts published to date definitely derive from the East bank. The relevant texts have been collected by P. J. Sijpesteijn in Pap. Lugd. Bat. XII, p. 38-41, and in P. Mich. XV, p. 154. I use the numbers given there to single documents for the following observations:

- Nr. 3: For the chomatepimeletes Philammon see the signer in O. ROM II 231 from A. D. 73/74 (= nr. 94a); the Χῶμα Πατσώντεως (cf. at nr. 7-9) is, in my opinion, linked to Hermonthite territory; it is mentioned in O. Bodl. II 1697, issued by a chomatepimeletes of the SW[!]-district and the village name also appears to occur in O. Bodl. II 1830. 3, where read ἀπὸ Πατσ(ώντεως) (confirmed by R. A. Coles by letter from 5. xi. 1987); the latter text shows strong links with Hermonthis, cf. the ed.'s note; for the village cf. also Calderini-Daris, *op. cit.* [fn. 2] s. n.
- Nr. 4-5: Cf. at nrs. 7-9.
- Nr. 6: This is a most doubtful item: there is no element in the document itself making a Theban provenance obvious, and the collection it belongs to comes for the most part from Oxyrhynchus. The formula certainly does not conform to normal Theban naubion receipts.
- Nr. 7-9: For the chomatepimeletes Herakleides see now also O. ROM II 232 = nr. 6b from 104P (?), also for work done at the Patsonis dyke (cf. above at nr. 3). Some texts mentioning the Κερ(αμείων) χῶμα have been issued by a chomatepimeletes of the SW-district; this makes one wonder, whether this dyke is not also situated on the West bank. In fact, we have no precise information about its location.
- Nr. 13, 14: For the name of the official and of the dyke cf. below at nr. 15.
- Nr. 15: There is, I think, good reason to combine the dyke of Phmeu in this ostrakon attributed to Thebes with Hermonthis texts mentioning a similarly named dyke (cf. already Pap. Lugd. Bat. XII, p. 71; cf. nr. 22a); I transfer, therefore, the ostrakon from the East bank to the West bank. Moreover, the name of the second chomatepimeletes, Phthomonthes, son of Horos, occurs in a number of West bank ostraka, viz. O. Bodl. II 521 (107P), O. Theb. 129 (140P), O. Theb. 130 (IIP), O. Bodl. II 1881. 2 (IIP). But if he comes from the West bank indeed, and if he is identical with the chomatepimeletes of nr. 14, the consequence must be that the dyke in this ostrakon and in nr. 13 should be looked for, once again, on the West bank.

Now, if there are grounds to consider a transfer of the majority of 15 texts from the Theban area to Hermonthis (on the basis of prosopographical and/or geographical criteria), while in the remaining texts (nrs. 1, 10, 11, 12) no clear-cut connections with Thebes itself are to be detected, one may well ask, whether there is sufficient reason to keep attributing these 4 items to Thebes. As

fas as any of these naubion receipts refers to the Peritheban Nome, it should also be observed that Hermonthis was linked to this nome (cf. Calderini-Daris, *op. cit.* [fn. 2], II 176).

As a next step it should be tested whether all attestations of the SW-district on the West bank can be attributed exclusively to Hermonthis. If this hypothesis is correct, there is no reason to reckon with the existence of a separate, independent SW-fiscal district on this side of the Nile.

This much is admitted by Bogaert (p. 284): «Il est vrai que les villes des deux rives avaient chacune une partie sud-ouest.» But he immediately adds: «mais ces quartiers ne sont pas à confondre avec le district fiscal Νότος καὶ Λίψ qui était situé sur la rive gauche». Bogaert points out that the formula found in tax receipts from the SW-district is very much similar to those found in ostraka from the Memnonia. Furthermore, he rightly remarks that one finds a phrasing τῶν ὄντων ἀπὸ Νότου καὶ Λιβὸς μέρους τῶν Μεμνονείων in the description of immovables in UPZ II 174. 2. This is, however, not quite sufficient to suppose that there was a fiscal district in the Memnonia called “South-West”; no tax receipt unambiguously proving the existence of a fiscal district of this name in the Memnonia has been published to date.

To sum up: one is facing 4 possibilities, viz.

- a. there was a completely independent SW-fiscal district on the West bank;
- b. the fiscal district “SW” was linked with the Memnonia;
- c. ostraka mentioning a fiscal district “SW” all derive from Hermonthis;
- d. our attestations of a “SW”-district on the West bank refer partly to an independent district of that name (a), partly to the Memnonia (b) and partly to Hermonthis (c).

The first of these choices looks rather improbable; where should one locate it on the West bank? Similar quarter names like “NW”, “NE” and “SE” for completely independent fiscal districts do not seem to occur (cf. below for such quarter names). Likewise, the second of these choices is attractive in only a limited way; one lacks other, similar quarter names in Memnonia ostraka already published and despite our rather extensive Memnonia documentation we lack a convincing demonstration that there was a fiscal “SW”-district in the Memnonia. The last choice is very uneconomical and even slightly illogical (thoughts about the existence of an independent SW-fiscal district or a Memnonia location were just rejected). Our conclusion must be, then, that only choice “c” will work out; West bank ostraka mentioning a SW-district in a fiscal context should all be attributed to Hermonthis. This idea is corroborated by the naubion receipts which link a SW-district with Hermonthis (cf. above) and by the comparison of O. Cair. GPW 56 and O. Ashm. 31 with O. Petr. 99 (cf. *supra*, fn. 10, and cf. *infra*, p. 52).

The next question to be addressed is, whether there is additional confirmation for the hypothesis that a fiscal SW-district was located in Hermonthis. If, one might argue, such a quarter name existed in Hermonthis, one should reckon with the occurrence of similar quarter names in this town as well, viz. Νότου καὶ Ἀπηλιώτου (= SE), Βορρᾶ καὶ Λιβός (= NW) and Βορρᾶ καὶ Ἀπηλιώτου (= NE).



Remarkably enough, no ostrakon published to date seems ever to mention unambiguously a SE-district,<sup>15</sup> either on the East or on the West bank of the Nile. As to the other two quarter names, there is only a very meagre portion of evidence for the NW-quarter and a more substantial number of texts mentioning the NE-quarter; as far as their provenance can be established, all texts seem to come from the West bank:

*NE, Βορρᾶ καὶ Ἀπηλιώτου:* O. Cair. GPW 66 (95P);  
 O. Cair. 9520 (95/6P);  
 O. Cair. GPW 68 (97P);  
 O. Cair. GPW 98 (92P);  
 O. Theb. 83 + BL II. 1 37 (132P);  
 O. Berl. 44 + BL II. 1 11 (158P);  
 O. Erem. 10 + BL II. 1 7 (172P).

All of these texts have been attributed to Hermonthis and most of them contain receipts for poll-tax; only O. Cair. GPW 98 contains a receipt for an enigmatic tax called προ( ) (cf. WO II 1418.3; is there a connection with πρόσθεσις?, cf. below) and for chomatikon, while O. Berl. 44 also records a payment for other unspecified taxes and while O. Erem. 10 records a payment for a supplement to the poll-tax (for the πρόσθεσις cf. O. Stras. 283 [II/III<sup>P</sup>] which receipt has been issued by praktores argyrikon from a SW-district; one might be inclined to attribute this text also to Hermonthis, but cf. supra, p. 48, for chronological problems; the tax-payer Philammon, son of Philammon sr., grandson of Isidoros, also occurs in O. Bodl. II 1893.7 [exact provenance not indicated, but Hermonthis certainly possible, cf. line 3 and Tait's remark ad O. Bodl. II 814]).

*NW, Βορρᾶ καὶ Λιβός:* WO II 510 + BL II.1 63 (113P);  
 O. Leid. 47 (28P).

The first of these receipts contains a payment for beer(?) tax and has been attributed in the BL to the Hermonthite Nome. The provenance of the second receipt (for poll-tax) is not known; the editors remark that the quarter name is rare. Though there is no proof that these texts must come from Hermonthis, there is no obstacle against such an attribution, while the balance of likelihood seems in favour of such an idea.

A third attestation of this quarter name may possibly be found in O. Bodl. II 518.2, where the editors read the name of the fiscal district as . . . κ( ) . . . ( ). They remark that the reading is uncertain and that Μεμνονείων, Κεραμείων or Ἐρμώνθεως are impossible; «perhaps Ἐποικ(ίου) . . . ε( )?» Upon my request Dr. R. A. Coles (Oxford) checked the original in order to see whether one could perhaps read a quarter name such as Νότου καὶ Λιβός. Dr Coles replies (letter of 5.xi.1987): «the best of your suggestions I think would be βορρᾶ λιβ - I am very hesitant about the highly cursive βορρ, but the κ λιβ looks good». On the basis of a clear photo provided for me by Dr. Coles I can only confirm this verdict. The reading of the first part of the geographical name is far from certain; indeed, one might consider as an alternative reading: εἰς λιβ (with an epsilon very much prolonged to the right), standing for (Πεντε)κ(ωμίας) Λιβ(ικῆς) or something

<sup>15</sup> For a very doubtful instance see Bodl. II 1294; in itself, the fiscal district in O. Petr. 85 is incompletely preserved, but the editor's restoration of the SW-district is hardly in doubt; it would be perverse to restore here Ν[ότου καὶ Ἀπηλιώτου (abbreviated)].

similar. A village name Pentekomia is known (cf. above, fn. 8), but I cannot find any instance for an additional element “Λιβική” added to it.

Finally, there is O. Bodl. II 425 (53 or 67P) where in line 2 the name of the fiscal district has been incompletely preserved. The editors read and restore Βορρῶ κ[αὶ Ἀπηλιώτου and they remark that the restoration is based upon the analogy of O. Erem. 10; one might, however, also restore Βορρῶ κ[αὶ Λιβός; in both cases there is, in my view, no reason to doubt about a Hermonthis provenance.

My conclusion is that probably Hermonthis was divided into 4 quarters, the SE-, SW-, NW- and NE-district. For whatever reason one of these quarters, the SE-district, has not been mentioned yet in any published ostrakon, while the NW-district is only poorly attested in our published documentation; the NE-district is better represented, while the SW-district occurs frequently (cf. fn. 8 for relevant documents).

## II: Was there a bank at the Memnonia in the Roman period?

At the end of his study of the ostraka from the West bank of the Nile R. Bogaert (supra, n. 5) came to the conclusion (p. 287) that there probably was only one bank operating in this region. In this he stands in opposition to J. G. Tait, who maintained (O. Petr. 79n.) that there were two local public banks on the West bank, viz. one in the Memnonia and one in the fiscal SW-district. I have tried already to demonstrate above, that the fiscal district “SW” should in fact be linked with Hermonthis, where it formed part of the town, next to the quarters “NW” and “NE”. While subscribing to the thesis that there was only one public bank on the West bank in the Roman period, I think this should be located at Hermonthis (pace Bogaert, 285). At the moment when Bogaert published his article, one could indeed doubt the existence of such a bank (J. G. Tait seems to have reckoned with its possible existence, cf. O. Bodl. II 425, 879 etc.). Since the publication of Bogaert's article, however, a document has been published which seems to constitute an argument in favour of the hypothesis that there was, after all, a bank in Roman Hermonthis. Furthermore, there is some indirect argument pointing in this direction.

The document throwing new light upon this matter is the Cairo ostrakon O. Cair. GPW 56 (107P) which should be compared with O. Petr. 99 from the same year and which mentions the same collector, (Claudius) Gemellus; he collects chomatikon for a West bank SW-district in the Petrie ostrakon, while O. Cair. GPW 56 records his collecting the enkyklion and another tax called φόρος for Hermonthis. Furthermore there is O. Ashm. 31 from 108P, Hermonthis, which mentions a tax payer Καμητίς Πελώκης Ὀρου; this string of names bears a certain resemblance to Καμητίς Πελεῖλις Ὀρου found in O. Petr. 99, and upon my request Dr. Coles has checked the reading in O. Ashm. 31. He writes (letter of 1.x.1987) that one can indeed read the patronymic in this text as Πελεῖλιος, «no dots needed». This set of texts forms in my opinion another argument to believe that Hermonthis and the SW-district are strongly interconnected and that in fact the SW-district forms part of the town. From this it follows that, as I have tried to demonstrate,

there was only one SW-district on the West bank, the most natural place to look for a bank taking care of fiscal payments for this district is, again, Hermonthis.

As for the indirect argument: in itself one expects that a provincial metropolis (as Hermonthis was during the Roman period) would have had a public bank of its own, the more so, as already in Ptolemaic Egypt, Hermonthis had, in fact, a public bank of its own. It is not easy to see why Roman Hermonthis would have lost its public bank, while its status of provincial metropolis would certainly have entitled the town to such banking facilities.

If, however, Hermonthis did in fact have its own public bank, one must reconsider the thesis that there was only one single bank on the West bank of the Nile and that it was located in the Memnonia: either there were two or even more banks on the West bank operating simultaneously, or the existence of an independent bank in the Memnonia can no longer be maintained. In fact, I have not seen any document which unequivocally confirms the existence of such a bank. One would need a phrasing like Ἡ ἐν τοῖς Μემνονείοις τράπεζα, but no published document from Ptolemaic or Roman Egypt ever uses such a phrasing. A similar conclusion was reached by A. Bataille who wrote (*Les Memnonia*, 68-69): «Ce qui confirmerait que les Memnonia n'ont pas possédé de banque à eux au moins sous Auguste et Tibère, c'est que les *O. dém. Fouad* ont conservé des paiements à une “banque des Quartiers Nord”, que M. Mattha identifie - - - avec la τράπεζα τῆς κάτω τοπαρχίας du Pathyrite-Hermonthite.»<sup>16</sup>

There is, I think, every reason to believe that the inhabitants of the Memnonia, when it came to their paying their regular taxes, went to Hermonthis and used the services of the public bank there. One should not fall into a trap set by Mattha's rendering of the standard formula encountered in Demotic tax receipts (cf. G. Mattha, Demotic ostraka, 24, form. 4):

Paid (*in*) --tax payer's name-- into the bank of the Northern Quarters for  
--'X' tax of year Y-- in Djeme (= Memnonia) --sum--, --date--.

The element “in Djeme” corresponds to the Greek genitive Μემνονείων; this is always found after the indication of the tax and the tax year (e. g.: λαογραφίας τοῦ κζ ἔτους Μემνονείων) and it does not so much indicate the place where the tax was actually paid, but rather the fiscal district for which the tax was being paid, since it was the tax payer's *ἰδίᾳ*. This means that an inhabitant of the town of Hermonthis itself or of an area dependent from Hermonthis probably paid his taxes through the public bank at Hermonthis and that the bank issued receipts on which the fiscal district was indicated: either (in Hermonthis itself) the relevant town quarter name (e. g. Νότος καὶ Λίψ, Βορρῶς καὶ Λίψ), or the dependent area (e. g. the Memnonia).

One finds a confirmation of this procedure, I think, in O. Cair. GPW 98 (92P) and 106 (91P). Both texts concern the same tax payer: the first text has already been mentioned above (p. 51) as recording a money payment for a tax called πρό(σθεσις?) and for chomatikon for the fiscal district Βορρῶ καὶ Ἀπηλιώτου, while the second text records a delivery of wheat [no doubt as a land tax] for the Memnonia to the granary of the κάτω τοπαρχία. It looks as if one is dealing in this case with a tax payer from Hermonthis who owned some land in the Memnonia (if the reverse

<sup>16</sup> I have not found any direct statement in Bataille's *Les Memnonia*, that the author thought a bank did exist under Tiberius' successors (cf. Bogaert, 286 fn. 381).

were the case, the chomatikon [a capitation tax!] would probably have been recorded as paid for the Memnonia, as the latter place would have been his fiscal ἰδίᾱ).

If this idea about the location of the only public bank on the West bank of the Nile in Hermonthis rather than in the Memnonia is correct, it remains to compile a list of bankers. Before doing so, however, it is necessary to stress that *all* texts listed by Bogaert, p. 285-86, are to be attributed to Hermonthis as well. Furthermore, O. Leid. 43 (12P) deserves some special attention. Bogaert observes (p. 283) «le taux et l'onomastique désignent les Memnonia comme lieu de provenance». The reason for this attribution is the fact that the ostrakon concerns a receipt for two taxes, the first (illegible) to the amount of 16 drachmas while the second refers to the bath-tax; Bogaert convincingly argues that the first tax must be poll-tax and he points out that the amount paid is exactly that known to have been levied in the Memnonia for this tax during the first half of the first century A. D. The tax payer's name had already occurred before in O. Med. Habu 99 (4<sup>a</sup>), i. e. in the Memnonia. One should not overlook, however, that the payment has been made “for the metropolis” (line 2). As the Memnonia never reached metropolitan status, it is certain that this place cannot have been meant. One should rather keep in mind the situation which occurs in O. Cair. GPW 98 and 106, viz. that of people who were paying their taxes at two places more or less simultaneously, for capitation taxes at their fiscal ἰδίᾱ, while for, e. g., property taxes, it was relevant to indicate the place where the property was situated. I assume that this situation also applies to the tax payer in the Leiden ostrakon. If so, O. Leid. 43 yields two interesting pieces of information:

- (1) the text proves that already by A. D. 12 Hermonthis was the metropolis of the Hermonthite Nome (the moment of creation of this province in Roman Egypt was thus far a matter of great uncertainty), and
- (2) the text attests (once again) to the activity of a public bank in Hermonthis; the subscription by Hermodoros is that of the banker himself or of one of his employees.

In concluding this section I give a new integrated list of all documentation concerning bankers (or their employees? I am not sure that all signatures must be that of the actual banker himself) in Roman Hermonthis.

<i>Banker's name</i>	<i>Reference</i>	<i>Remarks</i>
Ἰν-μwt	OMH 20 (7 <sup>a</sup> )	Cf. Bogaert, p. 281 n. 328
Φαῆρις	Wängstedt, Ausgewählte demotische Ostraka, Nr. 22.6 (3P)	Cf. Bogaert ibidem. Cf. also below, p. 61
	Wängstedt, Demotische Ostraka Zürich, Nr. 6.5 (10P)	Cf. below, p. 62.
	O. Mattha 37 (10P)	
Ἑρμόδωρος	O. Leid. 43 (12P)	Cf. above
Psenmonthes	OMH 113 (14P)	Cf. Bogaert, p. 279, nr. 95
Ἑρμ( )	SB XIV 12008 (56/70P)	Cf. Bogaert, p. 282 n. 341 nr. 98
Δωρ(ίων?)	O. Cair. GPW 98 (92P)	Cf. next entry

Δ( )	O. Bodl. II 510 (96P)	Cf. Bogaert, p. 282 n. 341 nr. 99; same as above?
Ἀρβήχτις	O. Stras. 103 (101P)	Cf. Bogaert, p. 282 n. 341 nr. 100
Πικῶς	O. Stras. 105 (102P)	Cf. Bogaert, p. 282 n. 341 nr. 101

### Appendix

#### List of Ostraka which are or can be related to Roman Hermonthis

As it is helpful to have a list of texts on ostraka, from or attributable to Roman Hermonthis, I have collected below references which are, in my opinion, relevant. The basis for this list is the article on Hermonthis in the *Dizionario Geografico* (see fn. 4) supplemented by those texts which editors or subsequent scholarship have thought to come from Hermonthis or at least to have some West bank origin. I stress that references preceded by a question-mark cannot be attributed with certainty and some may possibly have originated from, e. g., the Memnonia or some other West bank community. Texts directly connected with the Memnonia or with other West bank villages have not been listed here. For a full study of the onomastics of the Hermonthite Nome one should also take into account, e. g., the names occurring in the Memnonia, the villages Πάκερκεῆσις, Φωτρ( ), Πεντακωμία, Ἄφτις, -ψαρω (for these villages see supra, p. 46, papyri etc. A trend-setting contribution towards such a study is the article by W. Clarysse, Theban personal names and the cult of Bouchis, in: *Grammata Demotika. Festschrift E. Lüddekens, Würzburg 1984*, 25-39.

- |                                |   |
|--------------------------------|---|
| 1) ? O. Cair. GPW 89 (9)       | Receipt for tax on undertakers                    |
| 2) ? O. Leid. 43 (12)          | Tax receipt for “metropolis”; see above, p. 54-55 |
| 3) O. Leid. 47 (28)            | Receipt for poll-tax                              |
| 4) O. Leid. 48 (29)            | Receipt for chomatikon & bath-tax                 |
| 5) O. Bodl. II 467 (36)        | Receipt for poll-tax, chomatikon & enkyklion      |
| 6) WO II 768 (37)              | Granary receipt                                   |
| 7) WO II 402 (52)              | Receipt for logia                                 |
| 8) ? O. Bodl. II 874 (52)      | Receipt for geometria                             |
| 9) PSI III 262 (58)            | Receipt for logia                                 |
| 10) O. Cair. GPW 76 (60)       | Receipt for logia                                 |
| 11) O. Petr. 83 (63)           | Receipt for poll-tax and chomatikon               |
| 12) O. Petr. 85 (66)           | Receipt for ?-tax                                 |
| 13) WO II 419 (67)             | Receipt for poll-tax & chomatikon                 |
| 14) WO II 422 (68)             | Receipt for poll- and police-tax & for chomatikon |
| 15) WO II 412-8, 420-1 (62-68) | Receipts for logia                                |
| 16) O. Bodl. II 425 (53 or 67) | Receipt for poll-tax; supra, p. 51                |
| 17) WO II 429 (70)             | Receipt for poll- and bath-tax & for chomatikon   |
| 18) WO II 431 (71)             | Receipt for poll-tax & chomatikon                 |
| 19) WO II 774 (71)             | Granary receipt                                   |
| 20) O. ROM II 230 (72/3)       | Naubion receipt                                   |
| 21) WO II 434 (73)             | Receipt for poll-tax (and chomatikon?)            |

- 22) WO II 437 (75) Receipt for poll- and police-tax and for ??-taxes (bath-tax in line 5?)
- 23) WO II 438 (75) Receipt for poll-tax (and chomatikon?)
- 24) WO II 444 (76) Receipt for poll-tax (and chomatikon?)
- 25) WO II 1043-7 (76) Naubion receipts
- 26) WO II 779 (76) Granary receipt
- 27) WO II 448 (78) Receipt for poll-tax (and chomatikon?)
- 28) WO II 452 (80) Receipt for poll-tax, chomatikon and police-tax
- 29) WO II 461 (84) Receipt for poll-tax (and chomatikon?) and for police-tax
- 30) WO II 463 (84/85) Receipt for poll-tax, police-tax and bath-tax
- 31) WO II 465 (86) Receipt for poll-tax, police-tax and for chomatikon
- 32) WO II 466 (86) Receipt for poll-tax, chomatikon and for police-tax
- 33) WO II 472 (87) Receipt for poll-tax, police-tax & logia
- 34) WO II 1284 (87) Receipt for poll-tax (and chomatikon?)
- 35) WO II 1285 (88) Receipt for poll-tax (and chomatikon?)
- 36) O. Cambr. 76 (88) Naubion receipt
- 37) ? O. Meyer 44 (91/2) Receipt for ?-tax
- 38) O. Cair. GPW 98 (92) Receipt for prosthesis (?) and chomatikon
- 39) WO II 480 (92/3) Receipt for poll-tax
- 40) ? O. Bodl. II 878 (92/3) Receipt for geometria
- 41) ? O. Bodl. II 879 (94/5) Receipt for geometria, enleimma and the price of wine
- 42) O. Cair. GPW 66 (95) Receipt for poll-tax
- 43) O. Cair. GPW 68 (97) Receipt for poll-tax
- 44) ? O. ROM II 96 (I) Receipt for geometria or chomatikon?
- 45) ? O. Bodl. II 572 (I) Chomatikon; read in 2 βῶρ κ λι ?
- 46) ? O. Bodl. II 2202 (101?) Receipt for chomatikon
- 47) O. Bodl. II 1042 (104) Receipt for tax on cobblers
- 48) O. Bodl. II 1087 (106) Receipt for customs dues
- 49) O. Bodl. II 1195 (106) Granary receipt
- 50) WO II 801 (107) Receipt for customs dues
- 51) O. Cair. GPW 56 (107) Receipt for enkyklion and phoros
- 52) O. Petr. 99 (107) Receipt for chomatikon
- 53) O. Bodl. II 521 (107) Receipt for poll-tax & chomatikon
- 54) O. Ashm. 31 (108) Receipt for some money tax
- 55) WO II 1418? (109) Receipt for ?-tax and chomatikon
- 56) O. Bodl. II 1088 (113/4?) Receipt for customs dues
- 57) WO II 510 + BL II.1 63 (113/4) Receipt for beer-tax?
- 58) WO II 806 (114) Receipt for customs dues
- 59) O. Bodl. II 882 (115) Receipt for geometria and enkyklion
- 60) O. Theb. 127 (117/8) Naubion receipt
- 61) O. Bodl. II 584 (118) Receipt for ?-tax and chomatikon
- 62) O. ROM II 233 (118/9) Naubion receipt
- 63) O. Cambr. 77 (119) Naubion receipt
- 64) ? O. Meyer 43 + BL II.1 15 (130) Receipt for oil?-tax

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|-----|--------------------------------|--------------------------------------|
| 65) | O. Theb. 83 + BL II.1 37 (132) | Receipt for poll-tax                 |
| 66) | O. ROM I 23 (132)              | Receipt for poll?-tax                |
| 67) | ? O. Bodl. II 896 (136)        | Receipt for geometria                |
| 68) | ? O. Bodl. II 814 (139)        | Receipt for imperial statue-tax      |
| 69) | O. Bodl. II 2202 (147)         | Receipt for customs dues             |
| 70) | O. Berl. 44 + BL II.1 11 (158) | Receipt for poll-tax                 |
| 71) | O. Cair. GPW 60 (170)          | Receipt for tax on prostitutes       |
| 72) | O. Erem. 10 + BL II.1 7 (172?) | Receipt for supplement to poll-tax   |
| 73) | ?O. Cambr. 44 (II)             | Receipt for poll?-tax and chomatikon |
| 74) | O. Bodl. II 1164 (III)         | Receipt for money payment            |
| 75) | WO II 1010 (Rom.)              | Receipt for chaff                    |
| 76) | ? O. Cambr. 45 (Rom.)          | Receipt for ?-tax and chomatikon     |

Cf. also the following lists of names which mention Hermonthis or, generally speaking, West bank people: O. Bodl. II 1762 - 1766; 1830; 1933; 1941; 1964 - 1967; 2407 - 2458; 2100.4-5; O. Cair. inv. 9520; O. Cair. GPW 127; 129; P. Lips. 92; O. Petr. 340.6; 372.4; O. Theb. 136, 140 and 145, all with BL II.1 41-42.

### III: Various notes on individual ostraka texts

The observations following hereafter are given in random order, though it has been attempted to group together texts under certain specific aspects.

**SB I 1096:** This ostrakon reports a tax payment to the bank of Syene. For the banker Apollonios cf. Pros. Ptol. I 1158; apparently, he is known only from this ostrakon. J. G. Tait proposed (BL II.1 17) to change the editor's reading in line 3, εἰς τὸ ἰε (ἔτος), into ἀπομο(ίρας) ἰε (ἔτους) on the grounds that *apomoirā* and *eparourion* were paid most frequently simultaneously. This hypothesis made him propose, furthermore, a date to the reign of Cleopatra VII, albeit with the cautious remark that normally year 16 during her reign was given as year 16 = 1 (37/6 B. C.). Though I have not been able to verify the reading on the original ( its present location is unknown) I think that Tait's proposal is wrong. The name of the tax payer was read by the ed. princ. as Ἀκραρζμηθις; this name is, as far as I know, a hapax. It is a slight correction to read ἀκρ(ο)-δρ(ύων) Ζμηθις and get rid of the unique name. At the same time there is no longer ground to link \*year 16 only with Cleopatra VII on the grounds of the height of the *apomoirā*-tax; one should keep the reading of the ed. princ. in line 3 as mentioned above. For the tax on fruit-trees see P. Coll. Youtie II 121, introd.; add to the texts discussed there SB VI 9419, XVI 12776, O. Leid. 10 (= WO II 1316), 19 (= WO II 1), 171 (= WO II 1317), 175 (= WO II 2) and O. Cair. GPW 7, 8. I have not seen other attestations of tax payments for fruit-trees and *eparourion* on one single ostrakon. The amount paid for *eparourion* in this text is about 25% of the amount paid for the tax on fruit-trees.

**SB I 2073:** The ostrakon contains a receipt given by a tax collector Cornelius, the son of Cornelius, for some unspecified tax (τέλος). A similar situation occurs in WO II 1030, where the same tax collector (also attested in O. Bodl. II 1049.5) reappears. The ed. princ. of SB 2073 reads in lines 2-3 after the tax payer's name:

- - - καιπναπ( ) . . . (το) λ<sup>3</sup> τέλος του μηνος Τυβι,

whereas in WO 1030. 2-3 one finds after the tax payer's name

- - - χαίριν· ἀπέχο(μεν) | τὸ τέλος τοῦ Παῦνι, κτλ.

It seems highly likely to me that this latter text should also be understood in SB I 2073.2, i. e. the letters καιπν must be taken as a misreading for χαίριν (l. χαίρειν); the letters απ must be taken as the start of the expected verb ἀπέχω. Unfortunately, I have not been able to locate the original ostrakon and I cannot check the correctness of the suggested new reading.

**SB XIV 12006, 12008:** The tax phrase in both texts has been restored in the ed. princ., viz. as

12006.1-2: - ὑπ(ἐρ) βαλ(ανευτικῶ) | [καὶ λαο(γραφίας) Με]μνο(είων),

12008.1-2: - ὑπ(ἐρ) | [λαο(γραφίας) Μεμνο(νείων), κτλ.]

In the note to the first text, lines 1-2, it is remarked that «the writing of the tax name mostly is sawtooth writing which could also be λαο, but the lambda written above the line as sign of an abbreviation is very clear. There was almost certainly nothing lost after the break in this line. βαλανευτικόν is usually paid as an adjunct to poll-tax or dike-tax, and the amount paid here (4 payments of 4 dr. each) is too large by far to represent only bath-tax, or even bath-tax and dike-tax. We suppose, therefore, that the scribe wrote poll-tax in line 2 in the lacuna; the word order is odd, but the payment of the taxes together is common.» To this the observation should be added that the amounts paid are given in the following phrasing:

(δρ.) δ -c αἰ κ(αθαραὶ) (δρ.) δ;

the same phrasing occurs in the second ostrakon under review.

Now, this amount of 4 drachmas 1 1/2 obols gross, reckoned as 4 dr., occurs also in another West bank ostrakon, O. Bodl. II 1036 (120/1P); the tax has been read here as τέλ(ος) λινοπ(ω-λῶν) (l. 2). Given the description of the writing of βαλ in SB 12006.1 it seems that one might read here τελ( ) as well; if so, one might restore the tax out of the Bodleian ostrakon, i. e. [λινοπ( ) Με]μνο(νείων). A similar observation can be made for SB 12008.1-2, where I suggest to restore τέλ(ος) λινοπ( ) at the start of line 2. I shall come back to the expansion of the abbreviation of λινοπ( ) in the next section.

**O. Bodl. II 1036:** It is of interest to compare O. Stras. 277 (111P), a receipt given to the same tax payer. O. Bodl. II 1036 records at least 8 payments of 2 dr., 1/2 ob., 2 ch. gross, reckoned as 2 dr. (even 10 such payments, if one reads in line 4: - - (δρ.) β´ χβ̄ <αἰ κ(αθαραὶ) β>, κθ̄ [my supplement between < >] and in line 6: - - (δρ.) β´ χβ̄ αἰ κ(αθαραὶ) β Παχῶ(ν) ξ̄ ) [ed.: - - (δρ.) β´ χβ̄ β. . . . Παχῶ(ν) ξ̄] and one payment of 4 dr. 1 1/2 ob., reckoned as 4 dr. Assuming that the correction is correct one arrives at a total of exactly 24 dr. (the presently printed text gives 1 1/2 ob. in excess, according to Tait «for extra charges»). O. Stras. 277 records 12 payments of 2 dr., 1/2 ob., 2 ch. gross, reckoned as 2 dr. (net total = 24 dr.). One may conclude that the tax in question was paid in instalments of either 2 dr., 1/2 ob., 2 ch. reckoned as



2 dr., or of 4 dr. 1 1/2 ob., reckoned as 4 dr., the latter amount being precisely the double of the previous one. A parallel for such payments in instalments is found in O. ROM II 103 (112/3P) where one finds the same amounts (12 x 2 dr. net) paid for a tax called by the editors “tax on linen-sellers” (l. 2: λινοπ(ω)λ(ω)ν), l. 8 λινοπ(ω)λ(ω)ν). The name of the tax has been read/resolved in the Strasbourg ostrakon as τέλος λινοπλόκ(ων) (cf. BL II.1 29); the reading in O. ROM II 103.8 should be changed, therefore, to λινοπλ(ό)κ(ων), while one should resolve the abbreviations in O. ROM 103.2 and in O. Bodl. II 1036.2 accordingly. One is dealing, then, with a tax on linen-weavers rather than with a tax on linen-sellers. The same tax probably occurs in two more ostraka, viz. in O. Theb. 37 and in O. ROM II 102.

**O. Theb. 37:** This text shows, again, the distinctive pattern of payments of 2 dr., 1/2 ob., 2 ch. reckoned as 2 dr. Twelve such payments are recorded and the total amount paid is 24 dr. The tax phrase at the start of line 3 has been read as λ(αογραφίας) Μεμνο(νείων), but the editor's reading was already questioned in BL II.1 35: «kann nach allen sonstigen Analogien nicht richtig sein». The most likely solution seems to be the assumption that one should read τέλ(ους) λινοπ(λ)όκ(ων) (the interim solution would be to keep the editor's Μεμνο(νείων) while expanding the lambda into λ(ινοπλόκων), but this seems less attractive to me; would one really have abbreviated a technical term like λινοπλόκοι to such an extreme extent?).

**O. ROM II 102:** This sherd contains 2 receipts. The first one is very incomplete, but in line 2 one encounters the amount often paid for the tax on linen-weavers, viz. 2 dr., 1/2 ob., 2 ch. gross, reckoned as 2 dr. *Ceteris paribus* this may be taken as another instance of the tax on linen-weavers. The second receipt offers some problems as regards the readings which have already been mentioned supra, fn. 9.

**O. ROM I 17:** The use of the αἰ καθαράι - phrasing in lines 7 and 8 (cf. BL VII 292) demonstrates that this ostrakon must come from the West bank. The tentative restoration, therefore, of μη(τροπόλεως) in line 2 is not very likely, as this word is only exceptionally used in West bank ostraka to indicate the place for which was paid (cf., however, above, p. 54, on O. Leid. 43). I suggest instead the restoration Μεμνο(νείων), as this is commonly found after the indication of the function πράκτωρ ἀργυρικῶν. If we are dealing indeed with a Memnonia practor argyrikon, the man in question was probably Petosiris who was in office between 107 and 111 (cf. O. Cair. GPW, p. 128); O. ROM I 17 dates, like O. ROM I 18, from A. D. 108 and the plates of these texts show that there is a certain amount of correspondence as regards the writing on both these ostraka.

**O. ROM I 20:** This text is probably identical with the ostrakon “G 272” mentioned in O. Theb., p. 119. As there are a number of such “G”-numbers in O. Theb. which were published subsequently without an indication of their previous mention in O. Theb. a concordance may be helpful:

<i>G-number</i>	<i>mentioned in O. Theb.</i>	<i>Modern edition</i>
52	O. Theb. 103.1n.	O. Bodl. II 1641
84	O. Theb. 65.1n.	O. Bodl. II 1030
85	O. Theb. 60.1n.; 64.2n.	O. ROM I 32 or II 146
114	O. Theb. 25.2n.	O. ROM I 2

141	O. Theb. 12.1n.	?
151	O. Theb., p. 153	O. Bodl. II 1765
158	O. Theb., p. 153	O. Bodl. II 1764
159	O. Theb., p. 153	O. Bodl. II 1762
161	O. Theb., p. 153	O. Bodl. II 1763
172	O. Theb., p. 153	O. Bodl. II 1766
188	O. Theb. 140.2n.	?
191	O. Theb. 113.2n	O. Bodl. II 2313
272	O. Theb., p. 119	O. ROM I 20
292	O. Theb. 60.1n.	O. Bodl. II 1031 or 1032
417	O. Theb. 36.1n.; p. 119	?

**O. ROM I 23** has been considerably restored by its editors after the model of the parallel text O. Theb. 83. On the basis of this predecessor one finds a restoration of ῥυπαραὶ δραχμαί in line 3. This restoration, however, cannot stand, as such gross drachmae are never used in texts from the West bank (cf. supra, p. 45-46); moreover, the original reading in O. Theb. 83.3, ῥυ(παραὶ) ὀκτώ has been corrected into Βο(ρρᾶ) καὶ Ἄπ(η)λ(ιώτου) (cf. BL. II.1 37; supra, p. 51). The same fiscal district may have occurred in O. ROM I 23.3, unless a completely different West bank geographical name was originally written here.

**O. ROM I 59:** According to the ed. princ. this granary receipt concerned Hermonthis (cf. lines 3 and 6). The subsequent retrieval of an additional fragment (cf. BL VII 292) showed that the reading Ἐρμ(ώνθεως) in line 6 had to be substituted by Νό(του), i. e. the Theban quarter on the East bank of the Nile. A check of the plate convinces me that the reading in line 3 of Ἐρμ(ώνθεως) is also open to doubt; I prefer to read here Νή(σων), a toponym frequently encountered in East bank ostraka (cf. Calderini-Daris [fn. 2] s. n. Νῆσοι). For the tax payer in O. ROM I 59, Heraklas, son of Ailourion, cf. O. Bodl. II 944.

**O. ROM II 96:** One does not expect the phrasing of αὶ καθαραὶ - drachmae in a West bank receipt for poll-tax (cf. West-Johnson, op. cit. [fn. 7] who remarked already [p. 29] that instalments of the poll-tax on the West bank are not paid with deduction) and the dots printed in line 3: κδ ὑπ(ἐρ) λαο(γραφίας) make one extra cautious as to the tax involved. A photo kindly provided by the Royal Ontario Museum allowed me to check this reading; I prefer to read instead: κ̄ σεβ(αστη). For the 20th day in any given month being a *dies augustus* cf. W. F. Snyder in *Aegyptus* 44 (1964) 145-169, esp. 160. As to the tax, we cannot tell for what imposition rates of 8 dr. gross = 7 dr., 3 ob. were paid. Such amounts are found both for geometria (O. Bodl. II 879) and chomatikon (O. Cair. GPW 98). I have noticed already elsewhere (ZPE 66 [1986] 136-7) my own preference to read in O. Theb. 39.3, 5 and in O. ROM I 12.2 the tax-name as γεο(μετρίας), rather than λαο(γραφίας) (cf. the plate of O. ROM I 12) as in these texts, too, one is dealing with West bank tax-receipts showing the deduction phrasing “x dr. αὶ καθαραὶ y dr.”.

**O. ROM II 120:** It is curious to find a receipt for 2 dr., 1/2 ob., 2 ch. as bath-tax for the East bank district of Agorai issued by a Memnonia praktor argyrikon; such a “trans-Nile” tax payment

for regular taxes is unparalleled (the incidental payment for taxes like the *enkyklion* is, of course, something different). A check of the plate convinces me that one should read

τέλ(ους) οἰκοδ(όμων)

instead of the editors'

ὑπ(ὲρ) β(αλανευτικοῦ) Ἀ(γορῶν) ιε (ἔτους);

for the tax on builders cf. S. L. Wallace, *Taxation in Egypt*, 204-205.

**O. Cair. GPW 115:** In line 4 of this granary receipt one finds the geographical indication ὑπ(ὲρ) Ἀπη(λιώτου). In the course of my study of quarter names in ostraka from the Theban area I have not come across any parallel for such a quarter name, while names like Νότου and Λιβός are found frequently enough and there even is an instance of Ἀγορῶν Λιβός / Ἀπηλιώτου in O. Bodl. II 1812. This is a reason to look again at the text of the Cairo ostrakon with some suspicion; a check of the plate convinces me that the reading is, after all, not compelling. Comparing the letters -νη- in γενή(ματος), line 1, I think that one should read in line 4: ὑπ(ὲρ) Νή(σων). This district is found in Theban ostraka frequently enough, cf. *supra* ad O. ROM I 59.

**O. Leid. 61:** The ostrakon records a payment of 22 dr., 3 ob. for poll-tax made by a person who acts as a representative for one or more brothers/sisters (cf. line 2, ἀδελ(φ ), resolved as a plural form in the ed. princ.). Keeping in mind that one frequently encounters payments of 10 dr. for poll-tax and 1 1/2 dr. for bath-tax and that twice this amount equals 22 dr., 3 ob. one is tempted to think that the ostrakon records the payment in Thebes of poll- and bath-tax (cf. S. L. Wallace, *Taxation in Egypt*, pp. 129ff., 156) due from two people. If so, one should probably restore in lines 1-2 after the first tax-payer's name his patronymic, thereafter καί followed by the name of only one brother; moreover, one has to assume that the scribe mistakenly left out καὶ βαλ(ανευτικοῦ) after λαο(γραφίας), line 2.

**O. Leid. 67:** Women in Roman Egypt did not pay poll-tax; this was a male prerogative. Though L. Bringmann (*Die Frau im ptolemäischen Ägypten*, Diss. Bonn 1939, 71) tries to make a case for female equal rights in this respect, she has not succeeded in proving her point. She refers to O. Stras. 64 and 148 as instances of payments of poll-tax made by women, but both texts had already been corrected before, cf. BL II.1 28 (poll-tax in O. Stras. 148 substituted by *geometria*) and BL II.2 147 (female name in O. Stras. 64, Θερμοῦ(θις) substituted by the male form Θερμου(θίων)). The Leiden ostrakon under review records, apparently, a new case of poll-tax payment by a woman *Thaësis*, the daughter of *Harphaësis*; *Thaësis* is a female name. A check of the photo convinces me that the reading cannot be correct and that a reading Θαησίω(ν) is preferable to Θαήσιος (N. B. Θαήσιος should not be regarded as the nominative of a new personal name, as is suggested by the entry in D. Foraboschi, *Onomasticon alterum papyrologicum*; one is dealing in PSI VIII 819. 3 with an ἐποίκιον / κτήμα Θαήσιος, cf. P. Pruneti, *I centri abitati dell'Ossirinchite*, s. n.). Though the name Θαησίω(ν) is not yet listed in the *onomastica*, its formation presents no problems; cf. the masculine Θερμουθίων next to the female Θερμοῦθις.

**Wängstedt, Ausgewählte demotische Ostraka, Nr. 22.6:** The Greek subscription in this bilingual tax receipt dated to 11.viii.3P has been read in the ed. princ. as διέγ(ραψε) Πετευ(σῆ-

ρις). A check of the plate convinces me that this cannot be correct: one expects at this place on the ostrakon the signature of some banking official: I believe that in fact one is dealing with a Hermonthis banker already known (cf. *supra*, p. 54): while comparing the drawing of O. Mattha 37 I read his subscription in the ostrakon under review as Φαῆρις ἐπη(κολούθηκα). The same correction will be proposed for the next item.

**Wängstedt, Demotische Ostraka Zürich, Nr. 6.5:** In a Greek subscription in a bilingual tax receipt dated to 1.viii.10P the editor has read Φαῆρις Ἐπα(γάθου). While comparing the plate of this ostrakon, the drawing of O. Mattha 37 and the photo of the preceding ostrakon I came to the conclusion that here one is dealing with the same subscription as in the other texts. Read, therefore, Φαῆρις ἐπη(κολούθηκα).

**O. Stras. 185.1** (111P) reads, according to the correction in BL II.1 28 (cf. also *ibid.*, 144): [Π]ετοσίρις Πετειαρπ( ). This is the name of a Memnonia praktor argyrikon who officiated between 107 and 111 and it is exactly at this place in the ostrakon that one expects the mentioning of such an official. One is, therefore, probably right to restore the start of line 2 in this ostrakon as [πρ(άκτωρ) ἀργ(υρικῶν) Με]μνο(νείων). The text should be added to the list of Memnonia praktores argyrikon, O. Cair. GPW, p. 128. (Another correction to lines 7-8 of this Strasbourg ostrakon has already been published in ZPE 66 [1986] 137).

**O. Stras. 240:** The ostrakon mentions a Memnonia praktor argyrikon whose name is lost; the date of the ostrakon is not precisely known; only a regnal year 19 and an incomplete titlature, - - καίσαρος τοῦ κυρίου, remain. Within the 2nd century a regnal year 19 can be equated with 115/6, 134/5, 155/6 or 178/9. We have no way of establishing the name of the praktor, but the text should be added to the list of Memnonia praktores argyrikon, O. Cair. GPW, p. 130.