When studying P. Théd. No. 48, one is immediately struck by two anomalies: 1) the reading of the last (13th) line of the first column: λόγων ἐξ ἔκτος does not make sense as it stands, and 2) the two lines of column II are — to say the least — not very clear.

In the first column of the papyrus under review twelve money-payments are listed. At the end of an enumeration of payments one expects to find the sum total. A glance at the photograph would convince everybody that line 13 of column I reads: (ῥιψεται) δέμου (τάλαντα) ἥδον (δραχμαί) ἕρ.

Adding up the amounts mentioned in lines 1-12 (1), one arrives, however, at a total of 66 talents and 500 drachms, i.e. 2 talents more than the sum total given in line 13 of the first column of the papyrus. In the second column, however, two amounts are subtracted from the sum total. Before writing down the sum total in line 13 of the first column, the scribe made a separate addition, deducted the two amounts mentioned in the two lines of the second column, and only then noted down the ultimate sum total. Added up, the amounts given in the two lines of the second column should amount to 2 talents to arrive at the sum total of 64 talents 500 drachms, unless the scribe made a mistake.

In our opinion the amounts mentioned in the two lines of the second column are (δραχμαί) Bγ and (τάλαντον) Α (δραχμαί) Π respectively, i.e. 2 talents together. So the ultimate sum total given in line 13 of column I tallies.

When in the two lines of column II one observes twice πτ with an oblique drawn through both letters, one is at once reminded of π(ομι)-

* Prof. Jean Bingen kindly sent us a photograph of the papyrus under review (cf. L. Koenen-H. Riad, Das photographische Archiv griechischer Papyri, ZPE 11, 1973, pp. 201ff. Cf. also Assemblée Générale de l’Association Internationale de Papyrologues, Oxford, 31.7. 1974. Projet de Procès Verbal; L. Koenen, Fieldwork of the International Photographie Archive in Cairo. Studia Papyrologica 15 (1976), pp. 50 sqq.). It appears that at the left-hand side of the papyrus a part has been lost in the time between the date of the original publication by P. Jouguet and the taking of the photograph.

(1) Some of the amounts were wrongly transcribed by Jouguet. In lines 3 and 6 (δραχμαί) B has to be read; in line 10 the papyrus has (τάλαντα) η.
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π(ίλον) (1). We know from P. Oxy. XVI 1905, 10 that in the late 4th (or early 5th) century A.D. (2) the assessment of this tax was based on land. In the second line of column II we read γης instead of της, and transcribe this whole line as follows: και ἡπ(ερ) π(ομη)π(ίλον) γης ἡπ(ερ) κν (ἐτονς) (τάλ.) α (δραχμ.) ίν (3).

In the first line of this column, however, another payment for π(ομη)π(ίλον) for the same 23rd year is made, but in this case the word following (πομη)π(ίλον) is ἐπικεφαλίον (r. ἐπικεφαλίου), which we take to be an adjective (4): ἔξ ὕπ π(ομη)π(ίλον) ἐπικεφαλίον κν (ἐτονς) (δραχμι) ίν.

We deduce from these two payments that the tax called π(ομη)π(ίλον) was not only based on land, but also on persons.

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(1) Cf. P. Cairo Isid. 61,9 note ad loc.; J. LALLEMENT, L’administration civile de l’Égypte de l’avènement de Dioclétien à la création du diocèse (284-382), Bruxelles, 1964, p. 205, which does not mention P. Cairo Isid. 61, though.

(2) Cf., however, LALLEMENT, op. cit., p. 184, note 5.

(3) The 23rd year is in all probability the 23rd year of Galerius (cf. P. Cairo Isid. 122,5 note). This would imply that P. Théad. No. 48 has to be dated to 314/315 A.D. Cf. A. CHASTAGNOL, La datation par années régnées égyptiennes à l’époque constantinienne, dans Aion, le temps chez les Romains (Paris 1976), pp. 221-238.

(4) Cf. ἐπικεφάλαιον τέλος in SIG 1009. After all, the tax called τὸ ἐπικεφαλίον is nothing but τὸ ἐπικεφαλίον (sc. τέλος).