The ed. princ. of the papyrus under review contains the following description of the physical remains of what the editors obviously thought to have been a papyrus codex:

These two leaves form part of a record of payments. Page I (15.5 x 17.5 cm.) is broken at top and bottom but the entries on the recto start some distance below the top of the fragment as at present preserved. Page II (19.5 x 17.5 cm.) is broken at the top. The total given at the bottom of col. 1 is apparently much greater than the payments of this column, and probably represents the total of a single day's receipts some of which were recorded on preceding pages. The total in col. 2 is much higher and evidently some of the contributors in the lost portion paid in solidi. In line 16 it is possible that the clerk carried over the total of col. 1 and the addition in line 17 is slightly incorrect. There is no evidence of totals at the bottom of the columns on the verso and the presumption is that these represent incomplete daily (or monthly) returns.

After a remark in passing on the size of the amounts paid (1/4 carat - 33 solidi) and the observation, that the variation in the amounts seems to imply an assessment based upon property, it is stated that "many of the names are new and in some cases the division between name and patronymic is mere guesswork. Sometimes initial iota is indicated by a curved line above the letter, but the scribe is not always consistent in this practice. In a few cases a superimposed letter indicates an abbreviation. The sign for keratia is a slanting bar."

Then the text of the papyrus follows, unfortunately without any line-to-line notes. Each column line records a certain amount of money paid by a person, whose name is most often (but not always) followed by a patronymic and/or a profession or, in a few rare cases, an indication of an origin; there are, apparently, no female payers listed.

The reader of the document easily perceives that the editors were facing a difficult papyrus; at any rate there is the uneasy feeling, that many entries in the printed text seem to contain some misprint or more serious error. For such reasons I applied for a photo of the papyrus fragments; thanks to the kind help of Prof. A. E. Hanson and the staff of the Princeton University Library very good photos were made available to me. A study of these photos revealed that the fragments were in fact not the remains of a codex. When positioned correctly, i.e. 'page I' on top of 'page II', the fragments turned out to belong to

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* I should like to express my gratitude to Prof. A. E. Hanson for her kind help in obtaining photos of the papyrus under review. The photographic staff of Princeton University Library did a splendid job in making superb photos available to me. A special word of thanks goes to J. Gascou (Paris) with whom I had the pleasure of discussing various problems connected with this text and to Roger S. Bagnall who read an earlier version of this article and corrected my English.
a sheet of papyrus inscribed on both sides with 2 columns; it had broken into 2 parts with the loss of a probably marginal amount of text (cf. below). There is good reason to assume that the side dubbed in the ed. princ. the 'verso' was in fact first inscribed (cf. below).\(^1\)

The original height of the papyrus sheet must have been about 35 cm. or slightly more. The breadth is ca. 17.5 cm. On the 'verso' there is hardly any free margin between the left and right edge of the papyrus and the inscribed parts. This, in itself, should have made the first editors of the text a bit cautious as regards the 'codex' they wished the fragments to relate to: it is difficult to see how the fragment would have fitted into a codex, unless one wishes to assume that a sheet broke just on the center fold forming 2 leaves (while the scribe of the text did not keep any free margin at all) or on the transition between free margin and inscribed text.

The date and provenance of the papyrus can, on the basis of palaeographical, onomastic and prosopographical criteria, be established with a comfortable degree of preciseness. The ed. princ. of the papyrus carries the dating '6th or 7th century', but only the latter century is acceptable. The writing on the 'recto' is a rather carefully executed minuscule written by a well-trained scribe. The writing on the 'verso' is a slightly more cursive type of writing; again, the scribe must have been well-trained. Both hands are well represented among texts from the VIIth century A.D. This 'palaeographical' dating is confirmed and corroborated by the fact that the text mentions some people who occur in papyri from the same period which were written in Apollonos Ano (= Edfu). I note the following correspondences:

**P. Princ. 140**

| V.i.16 | ZÄS 60 (1925) 110.116: Patermouthios, oil-manufacturer |
| V.i.37 | P.Apoll.110 = SB XVI 12430.2: Epiphanios, s.o. Daimon |
| V.ii.61 | ZÄS 60 (1925) 107.41: Apa Kyros, fuller |

There may even be a fourth correspondence, between V.i.20 and P.Apoll. 74A.8, if in the latter document the patronymic could be read as Κατάν ( ); cf. below, the note ad V.i.20. One may also observe that the rare name Κατάνσυς (gen.) occurring in V.i.44=R.i.26 also occurs in another papyrus from Apollinopolis Ano, P.Apoll. 108=SB XVI 12428.3. The Coptic papyrus BM Or.inv. 8903 published by W.E. Crum in ZÄS 60 (1925) 103-111 dates from A.D. 649 and the Greek papyri from Apollonos Ano published in P.Apoll. are now dated to the 2nd half of the 7th century, cf. ZPE 49 (1986) 83-95.

\(^1\)Only for reasons of convenience the terms 'recto' and 'verso' as used in the ed. princ. will be kept in use below; of course, the present author does not subscribe to any of the views which caused the first editors to use these terms.
The new combination of the 2 fragments and a first attempt to produce a new transcript of the text revealed an interesting correspondence between 'recto' and 'verso' of the sheet. In many cases the correspondence between two entries is more or less perfect (minor variations of spelling, suppressed word endings, different use of abbreviations, etc. set apart), in some cases there are more serious divergences, and in a number of cases there is no corresponding entry at all. The divergences between entries are mostly found among the amounts of money paid; I note:

- R.i.13 records 2 1/2 car. vs. V.i.29: 6 3/4 car.
- R.i.14 records 1 sol. vs. V.i.31: 1 sol., 1 1/2 car.
- R.i.15 records 1/4 car. vs. V.i.32: 1 car.
- R.i.17 records 13 car. vs. V.i.35: 13 1/2 car.
- R.i.20 records 1 1/4 car. vs. V.i.38: 12 car.
- R.i.21 records 20 1/4 car. vs. V.i.39: 10 1/4 car.
- R.i.25 records 20 3/4 car. vs. V.i.43: 20 1/2 car.
- R.ii.49 records 21 1/4 car. vs. V.ii.76: 7 3/4 car.
- R.ii.54 records 4 sol., 20 car. vs. V.ii.81: 7 sol., 22 car.
- R.ii.55 records 1 1/2 car. vs. V.ii.82: 5 1/4 car.
- R.ii.56 rec. ? sol., 10 1/2 car. vs. V.ii.83: 2 sol., 21 1/2 car.

Most of the divergences amount to less than 1 sol. (half of them to less than 10 car.). Given the great number of 'perfect' matches between amounts recorded in completely preserved corresponding entries on 'recto' and 'verso' one might even consider supplying lost amounts on the basis of the corresponding preserved entry.

Other divergences between the various entries: in some cases an entry mentions a profession, while the corresponding entry lacks it (cf. R.i.15 vs. V.i.32; R.ii.47 vs. V.ii.73); ditto for a patronymic (R.i.10 vs. V.i.26; R.i.21 vs. V.i.39; R.ii.54 vs. V.ii.81; V.ii.72 vs. R.ii.46); in another case the 'recto' may give a profession, while the 'verso' has a patronymic (cf. R.ii.51 vs. V.ii.78); in some cases there is some curious divergence between the indications of the profession of the persons involved (cf. R.ii.60-61 vs. V.ii.88-89). In one case one finds on the 'verso' 2 separate entries, V.ii.91-92, which seem to have been combined by the scribe of the 'recto', R.ii.63. Last, but not least: in V.ii.79 a person is recorded as paying 1 sol., 12 car., while in a corresponding entry, R.ii.52, an amount of ? (1 ?) sol., 12 car. is paid by the sons of the same person. One might suppose that the person mentioned on the 'verso' had died in the meantime; it should follow that the 'verso' was written earlier than the 'recto'. This is corroborated by the observation that on the 'verso' sides the photos show kolleseis running perpendicular to the direction of the fibers. This means according to E.G. Turner (The Terms Recto and Verso:...
The Anatomy of the Papyrus Roll, Brussels 1978, 63), that this side is the inside of the roll and it is common knowledge that the inside of the roll was normally the first to be inscribed (cf. Turner, op.cit., 17). At the same time it should be observed that this side of the roll has been inscribed 'transversa charta', i.e. the direction of the writing stands perpendicular to the fiber direction (cf. Turner, op.cit., Chapt. IV).

As the original single sheet has broken into 2 fragments, the question arises whether any text was lost in the lacuna between the 2 fragments (they do not perfectly join together) and, if so, whether the loss is serious or marginal. One can observe that

a) V.i.24 corresponds with R.i.9
   V.i.25 is mostly lost
   -- -- (actual lacuna)
   V.i.26 corresponds with R.i.10

b) V.ii.60 corresponds with R.ii.44
   V.ii.70 is mostly lost
   -- -- (actual lacuna)
   V.ii.71 corresponds with R.ii.45

c) R.i.15 corresponds with V.i.32
   R.i.16 is mostly lost
   -- -- (actual lacuna)
   R.i.17 corresponds with V.i.35

d) R.ii.52 corresponds with V.ii.79 (I disregard the divergence in the actual contents of both entries)
   -- -- (actual lacuna)
   R.ii.53 corresponds with V.ii.80

While sub 'a' and 'b' there appears to have been some more text on the 'verso' than in the corresponding passage on the 'recto', the situation sub 'd' indicates that the divergences probably were not very sizeable, to the order of 1 or perhaps 2 lines (cf. sub 'c').

A more difficult question concerns the relationship between the two sides. There is no obstacle against the first editors' hypothesis that one is probably dealing with some kind of assessment based upon property; one may even assume that the property in question probably was landed property, as this formed the principal basis of taxation in Egypt. As said, many of the entries occurring on the first inscribed 'verso' side of the sheet re-occur on the later inscribed 'recto' side, but there are also a number of divergences in the form of 'missing entries' and of new such registrations. Maybe one is dealing with a
kind of tax register of some quarter of Edfu, with changes in the constituency of such quarter reflected by the mutations in the lists. One is reminded of the two registers of landholders at Hermopolis published in P.Landlisten. An obstacle against a register of individual tax payers may be found in the fact that on the Recto, col. i.31-32 and col. ii.62-63 'anonymous' payments by craftsmen (a 'corporate' payment?) are recorded (cf. also V.ii.57 n.). Even if one supplies a singular rather than a plural in the abbreviation in lines 31 and 32, it is not easy to see how this fits exactly with a register of individual tax payers. The question, how much time elapsed between the inscribing of the 'verso' and that of the 'recto' is difficult to answer. I am inclined to believe that, if there was such a relationship between 'verso' and 'recto' as supposed, the interval was probably not very long.

As to the arithmetical operations encountered in this text: there is not much to comment upon. R.i.36 gives the total amount of money recorded in the various entries in that column, i.e. 17 sol., 9 1/4 car. R.ii.67 gives the total for that column, 28 sol., 22 car. Unfortunately, due to a number of damaged entries we cannot check whether the totals for each column were correctly calculated. R.ii.68 gives the totals for col. i + ii as 46 sol. 6 1/2 car.; this means that the scribe neglected or overlooked 3/4th car., as 17 sol., 9 1/4 car. + 28 sol., 22 car. = 46 sol., 7 1/4 car.

There are a number of different trades and professions recorded in the text; one encounters

- ἀλοπόλης, dealer in salt, R.i.15
- γνωφεύς, fuller, V.i.43; ii.61, 79
- διάκονος, deacon, V.ii.52, 76
- διοικητής, administrator, controller, V.i.15
- ἐλαιονομός, manufacturer of oil, V.i.16, 19
- εὐαὐλίτης, kind of undertaker, V.i.10
- ἐνοικιαζός, rent-collector, R.ii.63
- καμηλίτης, camel-driver, R.i.32
- κουφοκεραμεύς, potter, V.i.2; ii.67
- λεπτοκεραμεύς, potter, V.i.12
- παῖς/καπαδάριον, servant, V.ii.73
- ποιμήν, shepherd, V.ii.89
- πρεσβύτερος, priest, V.ii.63
- ράπτης, clothes-mender, V.i.41
- σιγνοφύλαξ, prison-warden, V.ii.90
- σκυτείς, cobbler, V.i.22, 23
- τέκτων, carpenter, workman, R.i.31
In itself this list gives an interesting idea about the many-sided activities of people living in an ancient city like Apollinopolis Ano. For many of these trades see the recent full discussions by H. Harrauer in CPR XIII, introd. § 'D' (p.51ff.)

As to the personal names, quite a few names recorded in this list probably have an Egyptian rather than a Greek origin. In at least one case the scribe has used a Coptic letter while recording a name (cf. V.ii.40). Many names have never occurred before in Greek documents and consequently are not listed in any of the usual papyrological onomastica except from this text (At the same time it should be noted that quite a few of the 'names' printed in the ed.princ. of this papyrus are ghost-names which should disappear from such onomastica!). I hope that a further study of Coptic names occurring in this text will be undertaken by a competent Coptic scholar. As far as geographical names are concerned, there is only one recognizable name, Philae, occurring in V.ii.83 = R.88.56 (provided that the resolution of the abbreviation ἀπὸ Φιλ(α) is indeed correct); another geographical name occurs in abbreviated form in V.ii.74 = R.ii.48, but there are too many possible resolutions for the abbreviation Τεμ(α).
δ(ιά) Μηνά Χαρρίκια

(κερ.) α/δ/ (≈R.i.6)

δ(ιά) Κυ[ριακο]ύγα ἐλλαούργ(σι)

(κερ.) γ/ (≈R.i.7)

δ(ιά) Μηνά Κανθά

(κερ.) ε/δ/ (≈R.i.8)

δ(ιά) Παχαμ[ ] [ ] ψ( )

(κερ.) δ/ (≈R.i.9)

δ(ιά) Τσάκος κατ(έωρ)

(κερ.) α/ (≈R.i.10)

δ(ιά) Σεν(ην)/θ(ινου) κατ(έωρ)

(κερ.) δ/ (≈R.i.11)

δ(ιά) τέω(ν) Νανγκ

(κερ.) Ι/ (≈R.i.12)

δ(ιά) Καλαπάκιον

(κερ.) δ/ (≈R.i.13)

δ(ιά) Πάκτου 'Αρι(ίου)

(κερ.) Ι/ (≈R.i.14)

δ(ιά) Θεοδοσί(ου) Τωά(ννου) νο(μυ) δ

(κερ.) δ/ (≈R.i.15)

δ(ιά) Κολλά(η)/θ(ινου) Ταπία

(κερ.) Ι/ (≈R.i.16)

δ(ιά) τέχ(ναν) Ταματι

(κερ.) δ/ (≈R.i.17)

δ(ιά) Τωά(ννου) Ανθομηβα νο(μυ) α

(κερ.) α/ (≈R.i.18)

δ(ιά) 'Αζαρίας

(κερ.) α/ (≈R.i.19)

δ(ιά) Μηνά 'Αν[θ]ρε(ου)

(κερ.) δ/ (≈R.i.20)

δ(ιά) Γεωργί Ιτσκα

(κερ.) α/ (≈R.i.21)

δ(ιά) Ταχώβ Δολία

(κερ.) γ/ (≈R.i.22)

δ(ιά) 'Επιφανείου Δαίμονα(νοι)

(κερ.) ι/ (≈R.i.23)

δ(ιά) Χαταμα

(κερ.) ι/ (≈R.i.24)

δ(ιά) ἂνα Κόρι

(κερ.) ι/ (≈R.i.25)

δ(ιά) Πιστοί Κόλλω

(κερ.) α/ (≈R.i.26)

δ(ιά) 'Ανδρόζης ράπτου

(κερ.) δ/ (≈R.i.27)

δ(ιά) Δανιήλ Πανουβά

(κερ.) ι/ (≈R.i.28)

δ(ιά) Συάλ γναφή(έως)

(κερ.) γ/ (≈R.i.29)

δ(ιά) Καμου άκ( )

(κερ.) γ/ (≈R.i.30)

δ(ιά) Κάμουν Καρφ(α)

(κερ.) γ/ (≈R.i.31)

10 ἐξωτυλίτ( ) 15 Or Πιοτικ( ) ? 24 Cf. crit. app. R.i.9 30 Or Ταμαγι? 34 Or ἴτεκσε?
1.20 Cf. above, p. 112; a check of the plate of P.Apoll. 108 = SB XVI 12428.6 
convinces me that the editor's reading Καναξ is possibly incorrect; I think one 
can read here Κανδ( ), i.e. the combination of a delta with a diagonal 
abbreviation stroke has been read as alpha + chi (it is very easy to confuse alpha 
and delta in Byzantine writing). Of course, one cannot be certain how the 
abbreviation should be resolved; one may think, e.g., about Κανδ(ιδιανοδ). At 
the same time I wonder whether one should not deal with all other 'attestations' of 
the 'name' Καναξ the same way, i.e. consider it to be a ghost-name (cf. the 
indices to P.Apoll., p.227, for these 'attestations'. An even further step may be 
considered: as there seems to be no nominative attestation of the name Κανδζ 
(all attestations listed in NB and Onomasticon alterum turn out to be genitives or 
datives), one may wonder whether the same confusion of alpha/delta is operative 
here, too: should one substitute in all relevant cases Κανδ( ) for Κανδ / 
Κανδζ?

1.24 It is remarkable that the corresponding entry on the recto inserts the word 
τέκνωντι before the personal name. This makes it clear who the undefined 
representatives of the woman were.

1.26 One may probably read the same name in SB XVI 12430 = P.Apoll. 110.8, 
where the plate allows me to read Καλάπ(η ηοίου) (ed.: Βαλάπ). In line 2 of 
this papyrus read Φιλόθ(εός) rather than Φιλάγ(ριος).

1.27 I am not certain whether one is really dealing here with a personal name Πάκτος 
and that he was the son of a certain Αρίος; there is some chance that one should 
read in R.i.11 Πακτουρίου, while one can read in V.i.27 πακταρίου (while 
ignoring an ink trace on top of the tau which I have taken to represent the ending 
-ου written in ligature). As the use of the word πακτάριος = contractor would 
imply that an anonymous person was registered here, while in normal entries all 
tax payers are listed by name, I have preferred to accept an unknown personal 
name as printed in the text. It is even conceivable that one should read in R.i.11: 
Πακτου(μίου) 'Αρίου and in V.i.27: Πακτουμιουμιου 'Αρίου.

1.36 I wonder whether there is any connection with the name Καθάτας in P.Lond. V 
1754.1; cf. also the Coptic name Κατότε listed by W.C. Till, op.cit., 119.

1.37 Cf. above, p. 112, for the person mentioned here.

1.44 Rather than accepting a name Καμεσουκαε I prefer to make a word division and 
think that one is dealing with a name + a patronymic or profession (e.g. 
δικτουρίος?); for the name, cf. NB, Καμεσφ and SB XVI 12428 = P.Apoll. 
108.3.
It looks as if not very many entries at the start of the column are lost; V.i.45 corresponds with R.i.27, while this line corresponds with R.i.33.

I take it that the person mentioned here, a certain Peso(u)n(thios?), must have been a very rich man, as he pays a much higher amount than any other person (the next highest amounts are to the order of 4 sol., 21 1/4th car. [V.ii.86], 4 sol., 19 1/2 car. [V.ii.64] and 4 sol., 12 1/2 car [V.i.28]). I do not quite understand what the word πρόσωπον means here; has it the same meaning as that of 'fiscal person' (Gr. δούμα), cf. P.Apoll. 74?

For the person mentioned here see above, p.112.

The same profession as found in this entry may probably be understood in P.Apoll. 109 = SB XVI 12429.8; the editor's κωφ( ) may conceal κοφ(οσκεραμεύζ).

It is curious that the corresponding entry on the recto gives the patronymic rather than the indication that Jacob was a brother of John, son of Pamphilia.

One may resolve both παιδ(δζ) and παιδ(αριου). In both cases it seems perhaps slightly more likely to think of a slave, but a free person can also have been meant, cf. I. Biezünska-Malowist, L'esclavage dans l'Egypte gréco-romaine, II (Warszawa 1977) 11.

It is not clear to me what the scribe intends with the words after the personal name; he probably means that the person belonged to the church, but he does not clarify, in what position.

I have no explanation for the divergence as regards Leontios' profession (?) between the entry on this line and the corresponding entry in R.ii.60. I also do not know what a ρ( )/πορτ( ) is.

The profession of Isak as given here (that of a shepherd) is clear enough, but in the corresponding entry R.ii.61 a different, enigmatic profession (cf. preceding note) is recorded.

The word σιγνωφώλακξ has not yet been entered into the major Greek dictionaries; for the meaning of σίγνα = prison cf. P.Lond. VI 1914.18n.

For the correspondence between recto and verso at this place cf. above, p.113. I cannot explain the sigma after Abram's name; the letter (?) after the 2nd δ(ε) looks like an omikron, but its meaning here escapes me. Likewise, the meaning of οίνου( ) is unclear to me. I suspect some kind of misspelling of the word on the Recto, ἐνωξ( ), but one cannot be certain.
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**P. Princ. III 140 'recto'**

(written 'transversa charta')

Col. i:

1-5→ traces

6 δ(ιά) Μηνάδι Χαράκιος (κερ.) αφ/ (=V.i.17)

7 δ(ιά) Κυριακοῦ έλατον(ργου) (κερ.) γ (=V.i.19)

8 δ(ιά) Τσακίου εκστι(εως) (κερ.) ζ (=V.i.22)

9 δ(ιά) τ(ων) τέκνων(υ) Νόγγε (κερ.) δ (=V.i.24)

10 δ(ιά) Καλακηςίου ἄπα Δίου (κερ.) α/ (=V.i.26)

11 δ(ιά) Πάκτου Ἀρί(ου) (κερ.) δ (=V.i.27)

12 [δ(ιά) ... [ ] ...]

13 δ(ιά) Κολλούθου Τακία (κερ.) β/ (=V.i.29)

14 δ(ιά) Τσάννου [Α][νο][β][α] νο(μ) α (=V.i.31)

15 δ(ιά) 'Αζαρίας ἀλαπ(άλου) (κερ.) δ/ (=V.i.32)

16 Traces

17 δ(ιά) Τσακόβου Δουλία (κερ.) γγ (=V.i.35)

18 δ(ιά) Τσακόβου Καθωτά (κερ.) γ (=V.i.36)

19 δ(ιά) 'Εσπεράντου Δαμιον(νος) (κερ.) ιγ (=V.i.37)

20 δ(ιά) Χαπαμε (κερ.) αδ/ (=V.i.38)

21 δ(ιά) Ἀπα Κύρου 'Ανατολίου (κερ.) ιδ/ (=V.i.39)

22 δ(ιά) Πισταϊ Κάλξ[ε] (κερ.) α/ (=V.i.40)

23 δ(ιά) 'Ανδρέου ράπτου (κερ.) κ/δ/ (=V.i.41)

24 δ(ιά) Ανανιέλου Πανουβά (κερ.) ι/δ/ (=V.i.42)

25 δ(ιά) Κουαί γναφέ(ας) (κερ.) κ/δ/ (=V.i.43)

26 δ(ιά) Καμμου ἀκ( ) (κερ.) γ (=V.i.44)

27 δ(ιά) Σάμψαν Κάρπα (κερ.) γ (=V.i.45)

28 δ(ιά) Κοβνταντίνου νο(μ) β (κερ.) α (=V.i.46)

29 δ(ιά) Καμή Τακία (κερ.) γ (=V.i.47)

30 δ(ιά) Τσακίου Λο (κερ.) κ/δ/ (=V.i.48)

31 δ(ιά) τ(ων) τεκτ[δ]γων (κερ.) ις (=V.i.49)

32 δ(ιά) τ(ων) καμηλιτ(ων) (κερ.) ι/δ/ (=V.i.50)

33 δ(ιά) Ἀπα Δίου Σαϊ (κερ.) ι[ ] (=V.ii.49)

34 δ(ιά) Παπάς Κικι (κερ.) κ[ ] (=V.ii.50)

35 [ δ(ιά) Σάμψαν διακ(όνου)] (κερ) [ ] (=V.ii.52)
7 (κερ.) γ: γ ex corr.? 9 Νοῦνε: or Νοῦνε / Νοῦνε? 24 Παν.: βα: or Παν()[ ...]βα: 28 Κωνσταντίνου: c over ν 32 καμηλίτ(ῶν): κα ex corr. (τεκ?); Pap. has a small omicron (?) above line level between η and λ. 36 θδ: θ ex corr. (ζ?)

Col. ii.:

37-40 Traces of some 4 lines

37-40 δ(ιὰ) Κακειωτ (κερ.) [ ] (=V.ii.65)
38 δ(ιὰ) Ἀνανιάς κονφος(εραμέως) (κερ.) [ ] (=V.ii.67)
39 δ(ιὰ) Τικάννου Παμφ(ιλία) [ ] (=V.ii.68)
40 δ(ιὰ) Τακῶβου Παμφ(ιλία) (κερ.) L (=V.ii.69)
41 δ(ιὰ) ἄπα Δίου Ταλο ( ) (κερ.) L d/ (=V.ii.71)
42 δ(ιὰ) Παχυμίου (κερ.) δL d/ (=V.ii.72)
43 δ(ιὰ) Πατερμοῦθίου [ (κερ.) ]d/ (=V.ii.73)
44 δ(ιὰ) Πατρίκιου [ (κερ.) ] (=V.ii.74)
45 δ(ιὰ) Ἀνανιάς κονφος(εραμέως) δ(ιὰ) Τακῶβου Παμφ(ιλία) [ (κερ.) ] =V.ii.67)
46 δ(ιὰ) Παχυμίου (κερ.) δL d/ (=V.ii.72)
47 δ(ιὰ) Πατερμοῦθίου [ (κερ.) ]d/ (=V.ii.73)
48 δ(ιὰ) Πατρίκιου [ (κερ.) ] (=V.ii.74)
49 δ(ιὰ) Ανανιάς κονφος(εραμέως) δ(ιὰ) Τακῶβου Παμφ(ιλία) [ (κερ.) ] (=V.ii.76)
50 δ(ιὰ) Παχυμίου (κερ.) βL d/ (=V.ii.77)
51 δ(ιὰ) Τικάννου φρο [ ] e( ) (κερ.) zL (=V.ii.78)
52 δ(ιὰ) τ(ῶν) υί(ῶν) Σαννῦν γναφέ(ος) νο(μ.) α (κερ.) ιβ (=V.ii.79)

53 δ(ιὰ) Ἀνανιάς κονφος(εραμέως) νο(μ.) δ (κερ.) ιδ/ (=V.ii.80)
54 δ(ιὰ) Κακειωτ (κερ.) κ (=V.ii.81)
55 δ(ιὰ) Παχυμίου (κερ.) αL (=V.ii.82)
56 δ(ιὰ) Πατερμοῦθίου (κερ.) ις (=V.ii.83)
57 δ(ιὰ) Πατρίκιου (κερ.) ις (=V.ii.85?)
58 δ(ιὰ) Γεωργίου ἐνκτιτ(ρ") νο(μ.) δ (κερ.) ιδ/ (=V.ii.86?)
59 δ(ιὰ) Σαννῦν (κερ.) γιδ/ (=V.ii.87)
60 δ(ιὰ) Λεωντίου (κερ.) βδ/ (=V.ii.88)
61 δ(ιὰ) Τικάννου (κερ.) ις (=V.ii.89)
62 δ(ιὰ) τ(ῶν) υί(ῶν) Κακειωτ (κερ.) ις (=V.ii.90)
63 δ(ιὰ) τ(ῶν) Κακειωτ (κερ.) ις (=V.ii.91-2)
64 δ(ιὰ) Τικάννου (κερ.) ις (=V.ii.93)
65 δ(ιὰ) Συμεωθ Traces (κερ.) [ ] (=V.ii.94?)
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66  δ(ιχ) Traces

67  νο(μυ) κη (κερπ.) κβ

68  νο(μυ) με (κερπ.) ζ[,] .

54 (κερπ.) κ: οr (κερπ.) β? 55 (κερπ.) ο[]: L corr. ex d 68 (κερπ.) ζ[,] : ζ ex corr. (ια?)

Notes:
i.12 Given its place between R.i.11 = V.i.27 and R.i.13 = V.i.29 this line corresponds probably with V.i.28; nothing, however, remains of this line sufficiently to confirm this supposition.
i.31-32 These entries recording payments by one or more anonymous individuals are surprising; cf. supra, p. 115.
ii.51 The corresponding line on the verso, ii. 78, records the same payment of 6 1/4th car. through John, son of Papnouthios. This patronymic cannot be read here on the recto. I have looked for an alternative, e.g. an indication of a profession rather than a patronymic, but nothing suitable has come up.
ii.58 I do not know whether έκκλτο( ) should be taken to represent a patronymic or a profession. I have considered a misspelling of έγγονητης, but it escapes me why somebody's 'profession' should be that of a 'guarantor'.
ii.63 Cf. above, ad V.ii.91-92; it is curious that in this line on the recto there is no name given for the rent-collector, while there is a slight chance that some name indication occurred on the recto in the corresponding passage. Moreover, the entry here presents with additional information concerning the sphere of activity of the rent-collector; he works for/in a mill belonging to the church (cf. E. Wipszycka, Les ressources et les activités économiques des églises en Égypte du IVe au VIIIe siècle, Bruxelles 1972).

(Correction note: for this text cf. now J. Gascou in A. Blanchard (éd.), Les débuts du Codex, Turnhout 1989 [=Bibliologia, 9], p. 95.)

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