Hieratic, Demotic and Greek Studies and Text Editions

*Of Making Many Books There Is No End: Festschrift in Honour of
Sven P. Vleeming*

(P. L. Bat. 34)

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P. Count 2 Continued: A Ptolemaic Population Register from the Arsinoite Nome

Willy Clarysse and Dorothy J. Thompson

P. Count 2

H. x W.: see description below

Plates XXXIV–XXXVII

Mid June–mid July 229 BCE

Arsinoite nome

The New Fragments

The surviving portion of the long bilingual papyrus roll published as *P. Count 2* and 3 preserves a detailed tax register for a tax area or toparchy made up of five districts (A–E) in the Themistos meris of the Arsinoite nome. The register was drawn up in Pachons of year 19 of Ptolemy III (mid June–mid July 229 BC).¹

Two new fragments found in the Sorbonne collection (P. Sorb. inv. 1351) complete the bottom of cols x–xii of the recto and the foot of (old) cols xx–xxiv on the verso.² A further large piece of papyrus (P. Sorb. inv. 1344), measuring 36.5 cm horizontally, adds several new columns to the text. This latter piece is damaged since in different parts of the text six rectangular holes have been cut through by those making the cartonnage. The piece of papyrus was folded in two (the vertical fold falls just before the figures of col. iv of the recto) and this has resulted in twelve holes of different size, mirroring each other on either side of the fold, which allowed Florent Jacques (papyrothécaire at the Institut de Papyrologie, Paris) to place the loose fragments. The text consists of six columns which immediately precede col. x of the recto (and include the right part of that column) and seven columns following on from the last column of the verso of *P. Count 2* as originally published (now cols xxv–

xxx). See Figures 1 and 2 below. On the same occasion another fragment of *P. Count 4* was identified (P. Sorb. inv. 1356a) and several fragments of other similar tax registers, which are not published here.³

Here we re-publish the last columns of the verso of *P. Count 2* to take account of the new fragments, renumbering the lines (and some columns) from l. 488 onwards. Renumbering the recto causes more problems because here the three new fragments come in the middle of *P. Count 2*, between cols ix and x. We have numbered these ‘new column i, new column ii’, etc. We start with a new line 1 and continue this numbering over the new columns, which are heavily damaged with many lines missing. New column vi, which also contains the beginnings of *P. Count 2* col. x, has been renumbered as ll. 146–165, with the old numbers between square brackets. Eight new lines at the bottom of col. xii (after line 307) are now denoted 307a, 307b, etc.

Three further small fragments were found deposited together in folder 1344. Thanks to the cut-out square (on the left above), the largest of these (fragment A) has now been placed at the top of col. xxix verso (ll. 637–639), corresponding to recto new col. iii ll. 63–72 (illegible). Another fragment (fragment B) probably belongs to the foot of col. i recto (ll. 32–34), corresponding to verso ll. 668–671. Fragment C (here ll. 672–673) could not easily be placed. It possibly belongs at the foot of new col. vi = old col. x of the recto (to the right of ll. 176–177, though nothing is legible on the fragment) and col. xxv of the verso (below l. 584), as recently suggested by Florent Jacques.

The whole text has been thoroughly cleaned and put up by Florent Jacques on the Sorbonne papyrological website.

¹ W. CLARYSSE – D.J. THOMPSON, *Counting the People in Hellenistic Egypt*, vol. 1 *Population Registers (= P. Count)*, vol. 2 *Historical Studies* (Cambridge, 2006; corr. paperback 2009).

² A photograph of the verso showing the new fragments is given on the cover of I. HARTMANN – S.P. VLEEMING, *A Berichtigungsliste of Demotic Documents: Indexes of New and Rejected Readings* (StudDem 7-C, Leuven – Paris – Walpole, 2013). The discovery of the new fragments was briefly presented by Clarysse in 2013; W. CLARYSSE, ‘The Use of Demotic in the Ptolemaic Administration’, in: S. BUSSI (ed.), *Egitto dai Faraoni agli Arabi* (StudEll. Suppl. 1, Pisa – Rome, 2013), p. 77.

³ E.g. P. Sorb. inv. 2734c, 2736 and 2738f. For other similar lists, see now *P. Agri*. 8 and 9 = A. MONSON, *Agriculture and Taxation in Early Ptolemaic Egypt: Demotic Land Surveys and Accounts (P. Agri)* (PTA 46, Bonn, 2012).

FIGURE 1 Facsimile *P. Count 2 + 3 recto* FIGURE 2 Facsimile *P. Count 2 + 3 verso*

For a virtual reconstruction and further links, see: <http://www.papyrologie.paris-sorbonne.fr/menu/collections/pgrec/pcount.htm>.

In offering this expanded publication of *P. Count 2* to our long-time friend and respected colleague Sven Vleeming, we wish to thank him, as so many times before, for help in reading this text at an earlier stage. Thanks are due also to Marie-Pierre Chaufray and Andrew Monson. The new text was presented at the 12th International Congress of Demotic Studies in Würzburg, September 2014, and profited from the reactions of the audience on that occasion.⁴

⁴ We wish, in particular, to thank K.-Th. Zauzich, Fr. Hoffmann and Cary Martin.

Contents

Recto

The three main new fragments with recto text written in demotic precede col. x of *P. Count 2* (229 BC), resulting in five new columns; they further add to the text of the early columns of the larger fragment of *P. Count 2* (that of *P. Lille dem. III 99*), starting at col. x. New col. vi provides an extended text for col. x and the foot of old col. xii is completed with fuller details of the households of two cavalry cleruchs from the area: Antikrates son of Demetrios, who lived with his wife and his *mr.t* (*P. Count 2*, ll. 304–306), is followed by the complex household of Herakleitos, made up of eight members accompanied by their livestock (*P. Count 2*, new ll. 307–307h). The content of these added fragments extends our knowledge of this Themistos tax area in some interesting ways.

The adults recorded in ll. 1–37 form a group of 60 persons with Greek names, whereas the next group (ll. 39–61)

are all Egyptians. Because the text is very fragmentary it is rarely possible to discern their household composition. The household record here may have been subordinated to an occupational listing, as is suggested by the total in l. 37 and the larger figures of new col. iii.⁵ New col. iv apparently provides a summary record of occupational numbers, probably for the village to which the adults just listed belonged (cf. *P. Count* 2, old ll. 185–192). Such summary village listings, termed *kat' ethnos* in Greek, would later be amalgamated into district totals, as found in the Greek section of this text (*P. Count* 3), and later still into those for the larger tax area, as appears at the end of *P. Count* 2. In new col. v, l. 123, payments are detailed for the police (or guard) tax ('*q rsy*, *phylakitikon* in Greek).⁶ Since occupations are often added to names in this section, it is possible that trade taxes were also involved.⁷ The figures attached to the name of the cavalry cleruch Autoboulos, son of Autoonoos, in new ll. 143–145 are puzzling; details of his large household and livestock holdings were already known from the verso (*P. Count* 2, ll. 331–341). With new col. vi we reach old col. x and the record of pig farmers, most with Greek names, apparently listed here for purposes of the guard tax levy.⁸ From new l. 159, there follows a record compiled for the *qtm* tax (Greek *ennomion*),⁹ charged on sheep and lambs, listed here together with their owners, who come from a mixed group of Egyptians and Greeks. The tax rate for sheep and lambs stood at 1/3 kite or 4 obols each.¹⁰

The household composition of those recorded in the new columns supports the pattern outlined in *Counting* vol. 2, chapter 7: Greeks tended to have larger households, with non-kin dependents in them. Some details, however, are noteworthy. Among the non-kin dependents recorded here, the nurse is, as elsewhere, found within a cleruchic household (new l. 307b, *mn-iry.t*), as indeed is the agricultural worker Zoilos, who lived with Antikrates and his wife (new l. 306, *mr.t*). Several of the occupations recorded were already known from elsewhere in similar registers (new l. 99, [*sdm*] *n3 hb.w*, [servants] of the ibises; new l. 100, [*in-*] *wy*, Isis priests; new l. 111, *t3[y-i]rp*, wine merchants (?); new l. 118, *shn 'dmy*, village administrators (perhaps komarchs); new l. 119, *sh dmy*, village scribes; new l. 129, *t3 mdqn*,

female weaver;¹¹ new l. 132, *rhty*, fuller; new l. 133, *h'q*, barber), but some are previously unrecorded in the texts of *P. Count* (new l. 113, ... *Hp*, ... of Apis, though see now verso ll. 558–562; new l. 140, *s-n-stbh*, seller of weapons (?); cf. new l. 488 [old 485b], *rmt iw=fhb*, shearers).

Verso

The most significant information provided by the main new fragments comes on the verso, with the extension of the text of *P. Count* 2 from col. xx onwards. The foot of columns xx–xxiv is now completed (here numbered new ll. 509 [= old 513]–515 and new ll. 540–562. Following this, for a further six columns (new ll. 563–673) the tax area record continues with occupations listed (*kat' ethnos* in Greek) together with the number of their holders (but without names) for each of the five districts that formed the tax area recorded in this register.¹² As with the villages that made up a district (published as *P. Count* 3), so with the five districts of the tax area, the lack of any indication for zero in either Greek or demotic means that when fewer than five items are recorded for any category it is generally not possible to ascribe any particular entry to the larger unit (the village or district) to which it belongs. When, however, in the demotic occupational breakdown on the verso five items are recorded, normally one on each line, these clearly preserve figures for each of the five districts A–E. So, for instance, in ll. 478–484 the numbers of taxpaying Greeks (*Wynn*) are recorded (with a final total) in each of the five districts, but when in ll. 485–487 Greek doctors are listed for just three districts, followed by an occupational total, it is not possible to identify the actual districts to which these doctors belong. Conclusions, therefore, based on this section of the text, will be more reliable and significant for the tax area as a whole than those for individual districts. It is, then, all the more unfortunate that the occupational breakdown remains incomplete.¹³

The actual lay-out of the final part of *P. Count* 2, including the new fragments (cols xix–xxx below), perhaps furnishes a glimpse into the process of composition. Each occupation is followed by a number of lines with figures, up to five (one for each district), and then a total for the whole area (with a maximum of seven lines to an item). Before a new

5 New ll. 79 and 80; cf. *P. Count* 2, old ll. 67–145.

6 Cf. *P. Count* 2, l. 449, levied together with the salt tax.

7 Cf. *P. Count* 2, ll. 199–215.

8 Cf. new l. 146 [= old 250].

9 For this tax, see *P. Count* 2, l. 243, with note.

10 As in *P. Cairo Zen.* 111 59394, ll. 8, 16, 19; IV 59773, l. 2.

11 For women in the workforce, see *Counting* vol. 2, pp. 201–203.

12 For such records, see *Counting* vol. 2, pp. 65–66 and 350–351.

13 Our earlier conclusion in *Counting* vol. 2, p. 56, needs revision; we were (mistakenly) under the impression that what turns out to be a *kollésis*-break was in fact the end of the text.

occupation there is usually a blank space and this space is larger when there are less than the expected seven or six to seven lines (this is most clear in cols xxiv and xxviii). This lay-out suggests that the figures for each occupation were filled in gradually, as the scribe copied them over from his model, district by district. In this case one would expect the first figure to have been filled in together with the occupational title and the following figures to have been entered later. Here and there such a procedure is confirmed by a difference in ink, where the same pen (with a lot of ink or nearly finished) continues over the name of the occupation and the line immediately following, but then becomes irregular (see e.g. ll. 495–496, 509–510, 570–571). The totals at the end of each occupation are also sometimes written with a new intake of ink, which is blacker than in the preceding line (e.g. ll. 569, 583, 593, 600, 612, 648, 658). If this is indeed the case, l. 532, as a single line for the bearer of the gods of Geb, is a later insertion between the bearers of the gods of Souchos and those of Thoeris.

In this final section of the register, the occupations appear to be listed in a logical sequence, with privileged categories at the head.¹⁴ Hellenes come first, as they do for districts B and C in the Greek section of the same register (*P. Count* 3); here they head the record of ethnic groups (new ll. 478–524 [= old 505]). Next follow those concerned with religion: various grades of priests, other temple officials and funerary workers (new ll. 525 [= old 516]–648). Finally, come those in the police (new ll. 649–664) and in the administration (new ll. 665–671). And here the text breaks off, along the line of a *kollêsis*. Further categories presumably followed in the missing part of the roll.

Overall, 10,876 civilian adults made up the population of this tax area (minus the village of Taurinos). Those falling within the categories listed in the now expanded text of *P. Count* 2 form just 38% of the total. The tax status of these groups will be discussed below. A tabulation of the new information combined with the old final columns of *P. Count* 2 gives the following figures for the tax area with its five districts; a plus sign indicates where these figures are incomplete:

TABLE 1 Occupational listing for the tax area

New lines		Nos.	As %
475	TOTAL adults in TAX AREA	10876	100.00
	ETHNIC GROUPS		
478–84	Hellenes (<i>Wynn</i>)	1756	
485–7	Greek doctors (<i>swnw Wynn</i>)	26	
488–91	shearers (<i>rmt iw=f hb</i>)	7	
492–3	<i>syth</i>	2+	
494	<i>illegible</i>	[4]	
495–501	Greek teachers (<i>sh t-sb3</i>)	24	
516–7	Greek fullers (<i>rhty Wynn</i>)	4	
518–9	Total Hellenes	1823+	16.76
520–1	men of Elephantine (<i>rmt Yb</i>)	4	
522–3	men of Philae (<i>rmt Pylq</i>)	3	
524	Total	1830+	16.83
502–8	Persians (<i>Mdy</i>)	118	
509–14	Arabs (<i>Hgr</i>)	233	
	Total	2181+	20.05
	PRIESTLY GROUPS		
525–31	bearers of the gods of Sobek	131	
532	bearers of the gods of Geb	2	
533–9	bearers of the gods of Thoeris	76+?	
541–7	servants (<i>sdm</i>) of the ibises	232	
548–9	caretakers (<i>swrd</i>) of the ibis	5	
550–3	servants (<i>sdm</i>) of the falcon	18	
554–5	Chnoum priests (<i>wb Hnm</i>)	11	
556–7	priests of Teephibus (<i>wb Dd-p3-hb</i>)	3	
558–2	priests of Apis (<i>wb Hp</i>)	15	
563–9	dancers (<i>tnf</i>)	87	
570–6	Isis priests (<i>in-wwy</i>)	167	
577–83	<i>pastophoroi</i> (<i>iry-3</i>)	172	
584–6	xxx	9+	
587–93	xxx	90	
594–600	stewards (<i>mr-pr</i>)	33	
601–605	xxx	17+	
606–12	xxx	49	
613–19	xxx	41	
620–3	barbers (<i>hq</i>)	30+	
624–7	beekeepers	9	
628–9	milk-carriers (<i>fy mhn</i>)	4	
630–6	men of Anoubis (<i>rmt Inpw</i>)	67	
637–639	xxx	70+	
640–2	xxx (possibly funerary)	16	

¹⁴ On the tax-privileges enjoyed by these various groups, see *Counting* vol. 2, pp. 48–49 and 154–186.

TABLE 1 Occupational listing for the tax area (cont.)

New lines		Nos.	As %
643–8	<u>lector priests (<i>hr-hb</i>)</u>	<u>21</u>	
	Total	1371	+ 12.64
	POLICE AND ADMINISTRATION		
649–51	<i>kalasireis (gl-šr)</i>	79+	
652–8	police (<i>rs</i> ; Gk: <i>phylakitai</i>)	370	
659–62	<i>ephodoi (ȝyphwtws)</i>	34	
663–4	xxx	3	
665–71	<u>village scribes (<i>sh dmy</i>)</u>	<u>95</u>	
	Total	581	+ 5.34
	Remainder not surviving	6739	61.96

And expressed visually:

FIGURE 3 Occupational breakdown for the tax area recorded in *P. Count 2* (229 BC)

Of the 'ethnic' categories to survive (20% of the total) Hellenes (at 17%) clearly predominate.¹⁵ The new text also preserves unexpectedly high figures for Arabs in the area. (In *P. Count 2* the text broke off after the single Arab listed for district A). Representing 2% of the population overall, Arabs accounted for almost double the number of Persians. Found in four out of the five tax districts of

the area, their presence was especially strong in one district (new l. 512), where Arabs may have lived together in one particular village or villages. For such was the normal pattern of habitation for this group, known particularly as pastoralists and guards.¹⁶

Priests and other temple workers form the second largest group, accounting for at least 12.6% of the total population and probably more.¹⁷ Some of their designations cannot be read and some are problematic. Bearers of the gods (*ȝy ntr:w*), for instance, are here specified for important gods of the area: for Souchos and Thoeris, with Geb recorded in just one of the five tax districts (new ll. 525–540), which may allow a fuller identification for the Greek *theagoi* recorded in district C.¹⁸

Other priests and temple workers known from earlier in the register appear to be missing from this summary listing or else lie hidden within the few remaining illegible headings. Elsewhere in the same text *pastophoroi* are recorded as connected with specific cults, such as those of Pan (*P. Count 2*, old ll. 57–62, four or possibly more), of Atoum (old ll. 76–78, two in number), and of pharaoh Marres (old ll. 79–80, a single male). These and others seem to have been grouped together in this summary tax area record under the one simple heading of *pastophoroi* (new l. 577, *ȝry-ȝ*).

Among the priestly personnel, by far the largest category consists of those connected with the ibis cult. Ibis workers accounted for over 2% of the total population of the area,¹⁹ so illustrating the importance of ibis cults in the marshy area of the Fayum. Especially connected with the Hermopolite nome, where Hermes stood in for Thoth, ibis cults were ubiquitous in Egypt. Here, in the

¹⁶ *Counting* vol. 2, p. 138 n. 65 and pp. 159–161. In Athenas Kome, for instance, Arabs accounted for 7% of the adult population.

¹⁷ On priests and temple workers, see further *Counting* vol. 2, pp. 55–56, 58–59 and 177–186. For some groups final totals are missing so these inevitably represent a minimum figure. The presence of beekeepers in this section of the text is puzzling (ll. 624–627). Either the grouping of occupations was not entirely consistent or beekeepers had some cultic connection with the goddess Neith or Isis, see note on l. 624. Stewards (*ταμίαι*) like barbers are not necessarily occupations linked to the temple; in *Counting* vol. 2, p. 191, we included them (respectively) under (civil) Administration and Health.

¹⁸ In *P. Count 3*, ll. 188–193, the names of the gods are illegible. Possible identifications: *P. Count 3*, ll. 188–189, cf. *P. Count 2*, new l. 528 (Souchos / Sobek); *P. Count 3*, ll. 190–191, cf. *P. Count 2*, new l. 536 (Thoeris); *P. Count 3*, ll. 192–193, possibly cf. *P. Count 2*, new l. 532 (Geb / Kronos).

¹⁹ ll. 541–547, 232 servants (*sgm*) of the ibises; ll. 548–549, 5 caretakers (*swrd*) of the ibis; ll. 556–557, 3 *wb* priests of Teephibis.

¹⁵ See already *Counting* vol. 2, pp. 138–147, 154–157; cf. pp. 157–159, on Persians; pp. 159–161, on Arabs. The following discussion forms a supplement to *Counting* vol. 2, pp. 123–205 (chapter 5).

Themistos *meris* 'servants of the ibises' are listed in every district, with those in district A (92 in number) by far the most numerous.²⁰ This district, consisting of 2,384 tax-paying adults (l. 470), was third in terms of its size. Ibis breeding stations were regularly located along canals, and district A may have been home to a particularly important ibis shrine or temple. Within the Greek record, *ibiotaphoi* (*P. Count* 3, ll. 42–43) and just possibly *ibioboskoi* (*P. Count* 3, l. 179 n.) are listed for districts B and C. Here, in contrast, at the final stage of this composite area record, whatever the Greek terms may have signified, the different functions of the two groups were ignored; all came together under the one general heading of 'servants of the ibises'. In one district, 5 caretakers of the ibis (*swrd p; hb*) are also recorded; if ever there was one, the Greek equivalent of this title is currently unknown. Three *wb* priests of Teephibis, again from a single district, make up the total of those involved in the ibis cults of the area.

Pastophoroi form the second largest group of priests and temple workers and, like the bearers of the gods, they are another somewhat puzzling group. Not only, as already noted, are some specific forms of *pastophoros* known from the earlier village records not identifiable in this summary listing, but also – unusually so – in the case of *pastophoroi* discrepancies appear between the figures provided in different parts of the text. So, in the Greek section of the text, figures from district B (*P. Count* 3, ll. 12a–13, cf. 45–46 with nn.) differ from those of the new section of the composite area listing (ll. 577–583). Forty-six *pastophoroi*, somewhat unusually in three different groups, are recorded in district B but in l. 579 only 39 *pastophoroi* are given for the same district.²¹ The picture is further complicated by a group of seven individuals, labelled *phoibētai* of Aphrodite, who are closely connected to the *pastophoroi* in the record of district B (*P. Count* 3, l. 14, cf. ll. 45–46 with nn.). The seven *phoibētai* all came from the village of Arsinoe and just two of them were male. This group, however, is not to be traced in what survives of the final summary record. Their absence raises the question whether, despite an initial impression of inclusivity, all priestly groups actually made

it through to the final listing or whether, as already noted earlier (and in our view more likely), an apparent absence results from the tendency to group together under a more general heading those who at an earlier level were detailed under more specific designations.

Making up 12% of all priests and 1.5% of total adults in this tax area, Isis priests form the third largest identifiable group of the priestly section.²² Isis priests were predominantly female (97 females to 70 males) and are found in all five districts (ll. 570–576).²³

Some of the other religious groups listed in this final record were not known before. The fifteen *wb* priests of Apis (six of them male), found in three of the five districts (ll. 558–562), came as something of a surprise (but cf. now recto new col. iv, l. 113) and the record of four carriers of milk, just one of them male, implies a small cult of Boubastis in the Themistos *meris* (ll. 628–629, *fy mhn*; Greek *galaktophoroi*). The record of 21 lector priests, divided among four of the five districts (ll. 643–648, *hr-hb*), is a measure of the ubiquity of the funerary business. So too perhaps are the 67 men of Anoubis recorded in all five districts (ll. 630–636). Finally, the inclusion of stewards (ll. 594–600, *mr-pr*; Greek *tamiai*, cf. *P. Count* 3, ll. 186–187) among the priestly personnel in all districts provides some insight into a traditional aspect of village temple administration.²⁴

The small number of *wb* priests in the area is striking – just those of Chnoum, Teephibis and Apis. Also notable is the absence from the record of prophets, the top priestly category. In contrast, many of those listed as priests held minor priestly roles – as *pastophoroi*, as bearers of the major gods of the area, or as their simple servants (*sdm*). These minor cultic roles form an important reminder of the purpose of these lists – to record the liability of adult taxpayers in the population. In such registers, the reality of life took second place and multiple occupations went unnoticed. It was clearly to a taxpayer's advantage if he could get his family into a privileged category, and many of those registered as priests will no doubt have spent much of their lives in other pursuits.

20 Known ibis villages, like Philagris (cf. W. CLARYSSE – B. VAN BEEK, 'Philagris, Perkethaut and Hermoupolis: Three Villages or One?', *ZPE* 140 [2002], pp. 195–200) or Ibion Krotou, were located in district B not A.

21 District C potentially shows a better fit. 26 *pastophoroi* (of whom 16 were male) are listed in the summary record (l. 580). In the Greek district record (*P. Count* 3, ll. 181–182) the total figure is missing but 10 males are listed from five (out of seven) villages; the final two villages are likely to have contained the remaining six male *pastophoroi*.

22 Ll. 587–593, one larger but illegible group consists of 90 adults, divided among all five districts.

23 The figure of 26 for district B (l. 572) may support our earlier suggestion that those listed in different villages of that district – 20 from five villages before the text breaks off – were Isis priests (see note to *P. Count* 3, ll. 49–53, with *Counting* vol. 2, p. 191 n. 393). In that case, the missing six came from Philagris.

24 In *Counting* vol. 2, p. 191, this occupation was taken as part of the category Administration; see note 17 above.

At the end of the surviving text, come different types of police, followed by those in the administration. The simple transcription into demotic of Greek *ephodos* implies an innovation in policing introduced by the Greeks – a special group of police for the highways of the Ptolemaic kingdom.²⁵ Both *gl-šr* and *rs* are listed, and the figures for *rs* in district C (l. 655) now provide firm evidence for the equivalence of these with Greek *phylakitai* (*P. Count* 3, l. 160). Greek *kalasiris* for demotic *gl-šr* does not occur in the Greek section of the text (*P. Count* 3). The numbers involved, however, were not insignificant, with 79 recorded for just two districts before the text breaks off.²⁶ Overall, those in the police account for 4.5% of total adults; had the record for *gl-šr* been complete the percentage for police in the area would have been still higher.²⁷

The position in this summary record of those in the administration, probably starting with the village scribes,²⁸ reflects the importance to the state of those who ran its system. A similar position, immediately following the police (*rs*), occurs in l. 460 for the village of Per-Hemer. Since this final record of those in the administration breaks off near its start, it is not possible to make much use of the figures that do survive. The continuation of the register will have listed others in this sector. Certainly missing are the komarchs (known from district C, *P. Count* 3, ll. 201–202), possibly the gaolers (one known from district B, *P. Count* 3, ll. 66–67) though these may have formed part of the police, and probably the managers (*cheiristai*, with seven known from district B, *P. Count* 3, ll. 64–65 with n.) and others involved in banking. All these and many more are lost from the surviving record.

Tax Implications

The new text provides information on those who enjoyed some form of privilege in respect of their tax dues. The order of categories listed in this section of the register appears to be chosen in terms of their importance to the regime and some, if not all, of them enjoyed a favoured status.

Details of the initial ethnic categories (20% of adults overall) were already available for our publication of *Counting the People in Hellenistic Egypt* (Cambridge 2006, with minimally corrected paperback in 2009).²⁹ The information recorded in the new section on the number and location of Arabs has provided the greatest surprise, as indeed have the details for the many religious groups (at least 12.6%), some of which were not earlier known. Especially striking is the predominance of the ibis cult. This is not surprising in the Ptolemaic Lake District – the Arsinoite nome was earlier known as the Marsh (*Limnê*) – but we can now put figures to those involved in this cult, which accounted for 18.5% of the wider group of religious personnel and 2.2% of the total adult population. Minor priestly workers predominated, the *pastophoroi*, servants and bearers in the animal and bird cults, and various categories of funerary workers. Finally numbers preserved for different grades of police (4.5%) have provided added information on this group, whose ubiquitous presence was a standard feature of the Egyptian countryside.

The specific order of the categories listed may further be seen to reflect the financial status of those privileged by the regime, though the precise nature and level of any privilege enjoyed by the different groups remain somewhat mysterious. Here we have little to add to our previous discussion.³⁰ Some groups were exempt from the salt tax: teachers, trainers (*paidotribai*), artists of Dionysus and those victorious in certain specified games. Of these, only the teachers are recorded here (ll. 495–501 [= old 490–496]). At some stage Greek doctors were probably granted a similar tax-free status, which would explain their separate enumeration here (ll. 485–487), in a record primarily drawn up for the levy of the salt tax.³¹ As well as exemption from that tax, enjoyed by just a few, other wider tax privileges were applied. Earlier, when a separate obol tax was charged (on males only), all Hellenes, Persians and Arabs enjoyed remission of this tax. Such a privilege might explain the presence of these groups among the special categories in this register, though how exactly their favoured status would continue once the obol tax had become absorbed within a newly tariffed salt tax is unclear. For when, from 243 BC at rate C for the salt tax (the rate applicable here),

25 On this occupation, see further *Counting* vol. 2, pp. 167–168, 170 and 174–175.

26 In *P. Count* 4 (254–231 BC), in contrast, probably from an urban environment, *gl-šr* is the most commonly recorded occupation; maybe these were urban police.

27 At the top end, therefore, of our earlier suggested ‘between 1–5 per cent’, *Counting* vol. 2, pp. 169–170.

28 The name of the preceding category (ll. 663–664) is illegible; we tentatively include this as police.

29 For these corrections, see our *P. Count* Homepage (<http://pcount.arts.kuleuven.be/>), incorporating the review of C.J. MARTIN, *JEA* 95 (2009), pp. 273–281.

30 See already *Counting* vol. 2, pp. 52–59, on the nature of exemptions.

31 See *P. Count* 8, l. 6 (243–217 BC) with *Counting* vol. 2, pp. 55 and 162–164.

earlier rates were halved – from 1 drachma to 3 obols for men and 3 obols to 1 1/2 obols for women – the addition of one obol resulted in a new 4-obol charge for adult males. Since, therefore, there was now no separate obol tax, this particular exemption could no longer have effect. Some other privilege, the possible nature of which will be explored below, seems likely to account for the position of ethnic categories near the head of the present list.

A special form of salt tax status – in effect an exemption – is known from other records for both priests and police, though how widely this applied within the group of priestly personnel is still unclear. A roughly contemporary four-village district record from the Polemon *meris* specifies just a few priestly categories enjoying a salt tax remission, in the company of school teachers, doctors and policemen (*P. Count* 8, ll. 6–13). Only two *w'b*-priestesses of Demeter are actually named and two caretakers of the ibis (*sw-rd.t p; hb*). Three more individuals, whose description is illegible, should be added to this number. Nevertheless, though limited in scope these designations indicate a similar group of priests. And from much the same period, from elsewhere in the Arsinoite nome a record survives of sacred categories, with far greater numbers involved, of those not liable to tax (τῶν μὴ τελοῦντων ἱερὰ ἔθνη).³² The tax concerned is unspecified but some form of exemption for priestly personnel was clearly widely applied. In terms of tax, priests were surely among the favoured categories. Elsewhere, a priestly exemption is recorded from *corvée* labour on dykes.³³ Protection from such labour was applied to certain other categories too.³⁴

Some, therefore, of the groups listed in this final section were not liable to the salt tax. For others, different taxes may have been involved, though which precisely is nowhere stated. The present text, a register of all adults liable to taxation in one area of the Themistos *meris*, suggests some answers. The main capitation tax of the period, as already noted, was the salt tax but other taxes are also mentioned in this record, the guard tax (*p; q-rsy* or φυλακτικόν), for example, and the pasturage tax (*qtm* or ἐννόμιον).³⁵ Besides capitation taxes, the Ptolemaic state

levied many other taxes on production or sales, and some of these are listed as paid by tradesmen elsewhere in this text.³⁶ We suggested earlier that many of those found registered in the initial categories of this summary record sought to avoid such liabilities through registration in a favoured category, as Hellene, for instance, as Persian or as priest.³⁷ Among priestly categories especially, specified roles were rarely full-time; and even priests in major temples, divided into four (or later five) *phylai*, fulfilled their temple duties on a rota-basis, one *phyle* at a time. Many priests and temple workers will have had other occupations, but registration as a priest would provide protection from the tax collector in a system that took no account of multiple roles. Non-liability for trade taxes was likely to be the privilege involved.

Occupational Breakdown

The information added to *P. Count* 2 allows a somewhat improved picture of the occupational breakdown of the adult population (10,876) of a fairly sizeable tax area in the Arsinoite nome. Details are now recorded for ca 38% of the total, divided among the five districts of the tax area; the occupations of approximately 6,700 adults, some 62% of the population, remain unrecorded and the occupations actually listed are limited in their coverage (see Figure 3). Is 6,739 a sufficient number to fill the many missing occupations known from elsewhere in the text, and if so who formed this missing group? The only way that this question can be tackled is to consider those districts for which we do have information on the overall occupational breakdown – i.e. districts B and C in *P. Count* 3 – and to see if this is consistent with the larger tax area breakdown. Neither of these districts has a complete set of figures, but in a sense they balance each other out in terms of what is there. District C is less comprehensive in coverage but it does have one large figure for farmers (47.5%).³⁸ In district B, the figure for farmers is missing, as are a few other occupations that we know of from district C,³⁹ but with the

32 *P. Count* 16, ll. 3–7 (third cent. BC), with 92 priests, 14 *nothoi* and 10 sacred scribes recorded before the text breaks off.

33 See *Counting* vol. 2, p. 49 n. 83, for references.

34 *WChr.* 385.1–34 (242/241 BC), exemptions included the older men who guarded the dykes and basins, dancers (*sômpheis*), cat-buriers, those who checked the measures in the granaries, Hellenes and *choachytai*.

35 For the joint charge of *ennomion* with *phylakitikon*, see *PSI* v 509, ll. 7 and 9 (256/255 BC).

36 *P. Count* 2, ll. 200–215, payments from fishmonger, butcher, resin-seller, potter and carpenter, cf. ll. 268–277, payments on textiles.

37 *Counting* vol. 2, p. 57.

38 *P. Count* 3, ll. 150–151 (229 BC), ca 750 *geôrgoi* from a total of 1,578 (l. 140); in fact the figure lay somewhere between 747 and 756 since one digit is missing in the figure for one village.

39 In district C but not B: *katamênioi*, *kêpouroi*, shopkeepers, green-grocers, fishmongers, bowyers.

details of priests and police added from the new fragment,⁴⁰ we can now provide a fuller breakdown of occupations for this district than was possible in 2006. This information is presented in Table 2 below and visually in Figure 4. In the

case of those categories recorded in *P. Count 2* with figures for fewer than five districts, an element of uncertainty inevitably remains as to which districts were involved.⁴¹

TABLE 2 *Occupations in district B: P. Count 2 + 3*

<i>P. Count</i>		max.	min.	as %
2.471; 3.6	TOTAL adults in DISTRICT B	1689	1689	100.00
	ETHNIC GROUPS			
2.480; 3.10	Hellenes (<i>Wynn</i>)	197	192	
2.486	Greek doctors (<i>swnw Wynn</i>)	6	0	
2.489 ^a	shearers (<i>rmt tw=fhb</i>)	2	0	
2.493	<i>syth</i>	2	0	
2.497	<u>Greek teachers</u> (<i>sh t-sb; Wynn</i>)	4	4	
	Total Hellenes district B	211	201	11.90%
2.504	Persians (<i>Mdy</i>)	35	35	
2.510–1	<u>Arabs</u> (<i>Hgr</i>)	23	1	
	Total ethnic groups	269	237	14.03%
	PRIESTLY GROUPS			
2.527	bearers of the gods of Sobek	18	18	
2.535	bearers of the gods of Thoreris	13	13	
2.543	servants of the ibises	30	30	
2.558	priests of Apis	11	0	
2.565; 3.92–3	dancers	4	4	
2.572	Isis priests	26	26	
2.579	<i>pastophoroi</i>	39	39	
2.589	xxx	19	19	
2.596	stewards (<i>mr-pr</i>)	8	8	
2.601–2	xxx	5	4	?
2.608	xxx	8	8	?
2.615	xxx	9	9	?
2.622	barbers	[1]6	[1]6	
2.625	beekeepers	5	0	
2.632	men of Anoubis	7	7	
2.644	<u>lector priests</u>	5	0	
	Total	223	201	11.90%

⁴⁰ Some of these may once have stood in cols. i and vi of *P. Count 3*.

⁴¹ Figures from *P. Count 3* are tabulated in *Counting* vol. 2, pp. 189–192, with Table 5:8 and Figure 5:1 where the same basic categorization was applied. In the tabulation here for district B, categories where only one or two districts are recorded in *P. Count 2* are usually ignored; the percentages applied in Figure 4 are for minimum numbers.

<i>P. Count</i>		max.	min.	as %
POLICE AND ADMINISTRATION				
2.651	<i>kalasireis (gl-šr)</i>	49	49	
2.654; 3.17	police (<i>rs</i> ; Gk: <i>phylakitai</i>)	47	47	
2.661; 3.34–5	<i>ephodoi (zyphwtws)</i>	22	22	
2.667	village scribes (<i>sh dmy</i>)	21	21	
3.64–5	<i>cheiristai</i>	7	7	
3.66–7	<u>gaoler</u>	<u>1</u>	<u>1</u>	
	Total	147	147	8.70%
PRODUCTION				
3.58–9	carpet-weavers	34	34	
3.24–5	brewers	24	24	
3.83–4	fullers	20	20	
3.26–7	potters	10	10	
3.28–9	builders	9	9	
3.78–9	garland makers	8	8	
3.96–7	millers (?) ^b	8	8	
3.98–9	cartwrights	2	2	
3.120–1	<u>? -hunters</u>	<u>2</u>	<u>2</u>	
	Total	117	117	6.93%
COMMERCE				
3.100–1	secondhand dealers	22	22	
3.74–5	wine merchants	20	20	
3.94–5	gourd sellers	18	18	
3.108–9	sellers of <i>latos</i> fish	14	14+	
3.104–5	salt fish sellers	8	8	
3.72–3	oil sellers	7	7	
3.89–90	butchers	2	2	
3.80–1	garment sellers	3	3	
3.82	crockery salesman	3	3	
3.30–1	<u>pork butcher</u>	<u>1</u>	<u>1</u>	
	Total	98	98	5.80%
TRANSPORT				
3.20–1	donkey drivers	56	56	
3.47–8	camel drivers	2	2	
3.70–1	<u>water carriers</u>	<u>2</u>	<u>2</u>	
	Total	60	60	3.55%
HEALTH, EDUCATION, WELFARE				
3.106–7	bathhouse managers	16	16+?	
3.40–1	athletic coaches	10	10	
3.76–7	Egyptian doctors	8	8	
3.54–5	flautists	4	4	
3.91	<u>prostitutes</u>	<u>2</u>	<u>2?</u>	
	Total	40	40	2.37%

TABLE 2 Occupations in district B: P. Count 2 + 3 (cont.)

P. Count		max.	min.	as %
	AGRICULTURE AND LIVESTOCK			
3.68–9	gooseherds	21	21	
3.102–3	swineherds	10	10	
3.44	<u>sifters</u>	4	4	
	Total	35	35	2.07%
	REMAINDER, mainly farmers (?)	700	754	44.64%

a Line numbers for *P. Count 2* in this table are those of the new text printed here.

b Here and below, figures in *italics* represent double the number of males for items where full totals are missing, cf. *Counting* vol. 2, pp. 189–191. Percentages are of minimum figures.

And expressed visually:

FIGURE 4 Occupational structure for district B of a Themistos tax area

Some differences in this district breakdown compared with that for the tax area as a whole (Figure 3 above) are striking. First, the proportion of ethnic groups in district B is smaller – just 14% compared to 20% in the tax area. Hellenes were fewer too, with 12% compared to almost 17% in the larger area. In terms of priestly groups the two units

are now much the same with 12–13% in each. The additional fragments of *P. Count 2* require us to revise upwards our earlier estimate for this sector of the community.⁴²

At almost 9% the figure for Administration and Police in district B is likely to represent a fairer picture than that for the tax area as a whole (5%), where figures for the *gl-šr* are incomplete, and komarchs and other administrative posts are not recorded. For district B, many further categories are preserved that show the complexity of occupations in villages of the Fayum, with a whole range of these to be found in Production, Commerce, Transport, what we somewhat clumsily term Health, Education and Welfare and, finally, in Agriculture and Livestock (just over 2%, a figure which, of course, lacks the farmers). Since, however, in *P. Count 3*, ll. 1–133 (with all columns preserved) the missing categories for district B are few, it seems likely that farmers (*geôrgoi*) accounted in the main for the remaining 45%. In that case the category of Agriculture and Livestock would have added up to around 47% – much the same as the 47.5% for farmers in district C.

Finally, we should never forget that registers like these give a fabricated picture of the population. The reality of how individuals made a living, the numbers of those escaping registration, or the balance of multiple roles within society are all hidden from view in such an official record drawn up for purposes of taxation. More than one pinch of salt is needed when handling the ‘evidence’ of salt tax registers.

⁴² Before the addition of the new fragments, the percentage for district B stood at just 7%. In *Counting* vol. 2, pp. 185–186, we suggested that 5–10 per cent was likely to be a representative figure for the priestly sector.

P. Count 2 new recto

On the recto a *kollesis* is visible in the middle of new col. iv, at 17.5 cm from the right edge and a further *kollesis* at

1 cm from the left edge (new col. vi + old col. x). This gives a *kollema* of exactly 17.5 cm and further suggests that the text was torn off on its right edge along another *kollesis*.

Recto

new col. i (end of lines)

1	[]..	[] <i>traces</i>
2	[].	[] <i>traces</i>
3	[] <i>qs</i> (?)	[] <i>qs</i> (?)
4	[].	[].
5	[]	[]
6	[] <i>r 2.t</i>	[] total 2 females
7	[NN] (<i>s3</i>) <i>Pyln</i> ..	[NN] (son of) <i>Philon</i> (?)..
8	[]	[]
9	[NN <i>s3</i> ..] <i>rbrs</i>	[NN son of ..] <i>rbrs</i>
10	[NN <i>s3</i> 3] <i>plwtrs</i>	[NN son of A] <i>pollodoros</i>
11	[NN <i>t3y=f hm</i>]. <i>t</i>	[NN his wi] <i>fe</i>
12	[]	[]
13	[NN <i>s3</i> 3] <i>r n tr g ts</i>	[NN daughter (?) of A] <i>ndragathos</i> (?)
14	[- -] <i>qs r 2.t</i>	[- -] <i>qs</i> total 2 (females)
15	[]..	[]..
16	[].	[].
17	[NN <i>s3</i>] <i>3rs3tytms</i> ...	[NN son of] <i>Aristodemos</i> (?) ...
18	[- -]. <i>t3y=f hm.t</i>	[NN]. his wife
19	[- -] <i>y3s p3y=f</i> [..]	[- -] <i>ios</i> his [..]
20	[- -] <i>r3s p3y=f</i> [..]	[- -] <i>s</i> his [..]
21	[NN <i>t3y=f</i>] <i>hm.t</i>	[NN his] wife
22	[- -] <i>rs p3</i> ...	[- -] <i>ros</i> the ...
23	[NN] <i>t3y=f hm.t</i>	[NN] his wife
24	[NN]. <i>t3y=s sn.t</i>	[NN] her sister
25	[NN <i>s3</i> ..] <i>t3wmns</i>	[- - son of ..] <i>tomenes</i>
26	[- -]. <i>s t3y=f hm.t</i>	[- -] <i>s</i> his wife
27	[- -]. <i>y r n ws</i>	[- -]. <i>y r n ws</i>
28	[- -]. <i>t3y=f hm.t</i>	[NN]. his wife
29	[- -]. <i>n s3 Sylw</i> [s]	[- -]. <i>n</i> son of <i>Zoilo</i> [s]
30–31	two lines lost	two lines lost
32	[- -]...	[NN]...
33	[- -] <i>ytrs</i>	[- -] <i>idoros</i> (?)
34	[NN <i>t3y=f h</i>] <i>m.t</i>	[NN his] wife

new col. ii

	----	----
35	..[	..[
36	3rsyn ʿtʿy=f ʿhm.t	Arsinoe his wife
37	r ʿ6o wp-st ʿ [2]9	total 6o (?), of whom [2]9 (male)
38	.[	.[
39	Sbk-[	Sok[
40	Tʿy-..[	Ta-..[
41	Mʿt-ʿR ʿ sʿ [	Marres son of [
42–48	minimal traces of the beginning of 7 lines	<i>minimal traces of the beginning of 7 lines</i>
49–58	about 10 lines completely lost	<i>about 10 lines completely lost</i>
59	Stʿ.w-tʿ-ʿwtʿy ʿ ..[	Stotoetis .. [
60	Šmtʿy [	Smithis [
61	Tʿy-ikš ʿ ..[	Tekysis ʿ ..[
62	...[	...[
	----	----

new col. iii

very heavily damaged; only a few words preserved here

63–77	c. 15 lines lost, including those on fragment A	<i>c. 15 lines lost</i>
78	...[	...[
79	ʿ2 ʿ29 [	ʿ2 ʿ29 [
80	3[00 +	3[00 +
81–84	beginning of 4 lines	<i>beginning of 4 lines</i>
85	/ r 4 wp-st ʿ .[	/ total 4, of whom . [(male)
86	/ m-sʿ.w .[	/ remainder [
87	.. [...]	.. [...]
88	176 ..[...]. r 2 . 2	176 ..[...]. total 2 . 2
89	r 4 .[	total 4 .[
90–93	beginning of 4 lines	<i>beginning of 4 lines</i>
	----	----

new col. iv

	----	----
94	[...].	[...].
95	[...].	[...].
96	[...] ʿ3 ʿ wp-st 2	[...] 3, of whom 2 (male)
97	[...] wp-st 4 ... 2 wp-st 1 [	[...] ., of whom 4 (male), ... 2 of whom 1 (male)
98	[...] 4 wp-st 2	[...] 4, of whom 2 (male)
99	[sdm] nʿ hb.w ..	[servants] of the ibises ..
100	[ʿn-]wʿwy 1 [o+ wp-st] 6	[Isis] priests 1[o+, of whom] 6 (male)
101	[...] ʿHr ʿ .[.] wp-st 1	[...] .. Horos (?) .. [.] , of whom 1 (male)
102	[.] . [.. wp-st] .	[.] . [.. , of whom] . (male)

103		[.] .. [] . <i>wp-st</i> 1		[.] .. [] ., of whom 1 (male)
104		...[.] <i>wp-st</i> 4		...[.] , of whom 4 (?) (male)
105		[..] <i>r</i> 4 <i>wp-st</i> 2 <i>r</i> 2 <i>wp-st</i> 1		[..] total 4, of whom 2 (male), total 2, of whom 1 (male)
106		[...].. <i>wp-st</i> 1		[...].. of whom 1 (male)
107		[...].. [<i>wp-st</i>] 1		[...].. of whom] 1 (male)]
108		[.] . [<i>wp-st</i> .]		[.] . [.] , of whom . (male)]
109		[... <i>wp-st</i>] 3		[... of whom] 3 (male)
110		 4 <i>wp-st</i> 2		 4, of whom 2 (male)
111		<i>t3</i> [<i>y i</i>] <i>rp</i> 2 <i>wp-st</i> 1		wine merchants (?) 2, of whom 1 (male)
112		.. 2 <i>wp-st</i> 1		.. 2, of whom 1 (male)
113		.. <i>Hp</i> 2 <i>wp-st</i> 1		.. of Apis 2, of whom 1 (male)
114	/	<i>ms</i> .. 4 <i>wp-st</i> 2	/	 4, of whom 2 (male)
115	/	<i>ms</i> .. 4 <i>wp-st</i> 2	/	 4, of whom 2 (male)
116	/	<i>sf</i> 14 <i>wp-st</i> 7	/	.. 14, of whom 7 (male)
117		[...] ^r 5 [<i>wp-st</i>] 2		[...] 5 (?), [of whom] 2 (male)
118		<i>shn</i> ^r <i>dmy</i> 3 <i>wp-st</i> 2		village (?) administrators 3, of whom 2 (male)
119		<i>sh dmy</i> .. 6 <i>wp-st</i> 4		village scribes .. 6, of whom 4 (male)
120		. [.] 1 [<i>o+</i>] <i>wp-st</i> 9		. [.] 1 [<i>o+</i>], of whom 9 (male)
121		<i>3pw....ts</i> 2 <i>wp-st</i> 1		<i>3pw....ts</i> 2, of whom 1 (male)

new col. v

122		----- ^r <i>dmq</i> ^r <i>h3.t-sp</i> ^r 1 ^r 9 ..		----- in all (?) year 19 (?) ..
123		<i>p3</i> ^r <i>q-rsy</i> (<i>n</i>) <i>t3</i> <i>s.t</i> ...		the guard tax of the place NN
124		<i>Tw=f-nh s3</i> <i>Imn-i.ir-di-s</i> <i>p3</i> <i>s-n</i> - <i>s.. hq</i> (<i>qt</i>) 2/3 1/12		Aphynchis son of Amortaios (?) the seller of .. 2/3 1/12 kite [1 dr. 3 ob.]
125		[.....] <i>p3</i> <i>mr-pr</i> . <i>hq</i> (<i>qt</i>) 1/4 <i>qt</i> 3		[.....] the steward of . 1/4 kite [3 ob.] 3 kite [6 dr.]
126		[.....] . <i>ipd</i> <i>hq</i> (<i>qt</i>) 1/4		[.....] . of geese 1/4 kite [3 ob.]
127		[.....] <i>hn</i> ^r <i>P3y-dy=w</i> <i>p3</i> <i>hm</i> .. <i>qt</i> 1/2		[.....] and Peteus the craftsman in .. 1/2 kite [1 dr.]
128		[.....] <i>p3</i> .. <i>hm</i> (<i>s-rmt</i>) 1 <i>qt</i> 1/4		[.....] the .. of salt 1 (person), 1/4 kite [3 ob.]
129		[.....] <i>yryn</i> <i>t3</i> <i>mdqn</i> (<i>s-rmt</i>) 1 <i>qt</i> ..		[..... daughter of (?) ..]irion the (female) weaver 1 (person), .. kite
130	/	[.....] ...[.....]	/	[.....] ...[.....]
131	X	<i>n-dr.t</i> .. <i>qr</i> ..[.....]	X	from ..kr..[.....]
132		^r <i>P3-di-Sbk</i> <i>s3</i> <i>Hr</i> ^r <i>m-hb</i> <i>p3</i> <i>rh</i> <i>ty</i> [		Petesouchos son of Harmais (?) the fuller [
133	X	<i>Pa</i> ...(<i>s3</i>) <i>Dd-hr</i> <i>p3</i> <i>h</i> ^r <i>q</i> [<i>qt</i>] 1/4	X	<i>Pa</i> ... son of Teos the barber 1/4 [kite] [3 ob.]
134	X	<i>Hr-nh</i> <i>t3</i> <i>s-n</i> ..	X	Haynchis the (female) seller of ...
135		<i>Trpn</i> <i>s3</i> ... <i>p3</i> ^r <i>s-n</i> ...		Tryphon son of ... the great of ...
136		[.....] <i>p3</i> <i>hm</i> .. <i>r</i> <i>hq</i> (<i>qt</i>) 1/4		[.....] the craftsman in .. , total 1/4 kite [3ob.]
137		[.....] <i>s</i> (<i>s3</i>) <i>Mwln</i> <i>r</i> <i>hq</i> (<i>qt</i>) 1/4		[.....] <i>s</i> son of Molon, total 1/4 kite [3 ob.]
138		[.....]		[.....] <i>vacat</i>
139		[.....] . <i>hq</i> 1 <i>qt</i> 2 1/2 <i>wp-st</i>		[.....] . 1 deben 2 1/2 kite [25 dr.], of which
140		[.....] ... <i>p3</i> <i>s-n-stbh</i> 1 <i>o</i> ...		[.....]... the seller of weapons (?) 10+ ...
141		[.....] ... <i>r</i> <i>qt</i> 3		[.....] ..., total 3 kite [6 dr.]
142		[.....]... <i>irm</i> <i>p3</i> <i>htr</i>		[.....]... and the tax (?).....

143	<i>ṣwṭwbwls sṣ ṣwṭwns ..</i>	Autoboulos son of Autoonos ..
144	<i>ḥmṣ 1200 pzy=f ḥtr ḥd 2 qt 2 1/2</i>	salt 1200, his horse 2 deben 2 1/2 kite [45 dr.], of
	<i>wp-st 10 1/3 ..</i>	which 10 1/3 ..
145	<i>[.....] 3 r ḥd (qt) 8 1/2</i>	[.....] 3, total 8 1/2 kite [17 dr.]
	----	----

new col. vi + old col. x

146 [=old 250] [...] .. ṣq rs .. [	[...] .. guard tax .. [
147 [=old 251] [... ṣ] q rs .. še [	[... gu]ard tax .. še-pigs
148 [=old 252] [...] .wmqws sṣ <i>Strṭnykws</i> še 2	[...].omachos son of Stratonikos, še-pigs 2
149 [=old 253] [...].. sṣ <i>Nḥṭ-Ṣsr tlgps</i> 20	[...].. son of Nechtosiris, <i>delphakes</i> 20
150 [=old 254] [<i>Nyq</i>]nr [sṣ....] <i>tlgps</i> 2	[Nika]nor [son of NN], <i>delphakes</i> 2
151 [=old 255] / <i>Mny</i> [s] s <i>Mn</i> ṣysṣ ṣšw.t 6	/ Mennea[s] son of Menneas, sows 6
152 [=old 256] / <i>ṣpwnyṣs sṣ sp-sn tlgps</i> 2	/ Apollonios son of idem, <i>delphakes</i> 2
153 [=old 257] / <i>Pa-Ṭs.t</i> ṣṣ <i>Nḥṭ-Ṣsr pṣ ḥm-.. ṣšw.t</i> 2 še 2	/ Paesis son of Nechtosiris the craftsman in ..., sows 2,
<i>tlgps</i> 13 r 17	še-pigs 2, <i>delphakes</i> 13, total 17
154 [=old 258] [/ ...].. (sṣ) <i>Hr pṣ mdkn tlgps</i> 2	[/ ...].. son of Horos the weaver, <i>delphakes</i> 2
155 [=old 259] [/ .. ṣš]w.t ṣṣ 8ṣ še 4 <i>tlgps</i> 39	[/ .. so]ws 8, še-pigs 4, <i>delphakes</i> 39
156 [=old 260] [/]... 16 rr 4 (r) 20	[/]... 16, rr-pigs 4, (total) 20
157 / <i>nṣ ṭṣw</i> ṣ.t pr-ṣ.....	/ the sows (?) (of) pharaoh.....
158 [=old 261] / <i>Hr-mṣy-ḥs sṣ Nḥṭ-Ṣsr ṣšw.t</i> 40 rr 3 r 15	/ Harmiysis son of Nechtosiris, sows 40, rr-pigs 3, total
	15
159 <i>nṣ ṣw.w</i> ṣṣ nty ṣṣ qtmṣ ..	the sheep which make (?) the pasturage tax
160 [=old 262] / <i>Smṣ-twy</i> (sṣ) <i>Hr-pṣ-sl</i> [ṣṣ]wṣ ṣṣ ḥyb 40	/ Semtheus (son of) Harp-sl (?), sheep .., lambs 40
161 [=old 263] / <i>Hry=w sṣ Nḥṭ-Hr ṣšw</i> 25 ḥyb 15	/ Herieus son of Nechthyris, sheep 25, lambs 15
162 [=old 264] / <i>Hr-mṣy-ḥs</i> [sṣ....] ṣšw ṣṣ 30ṣ ḥyb 20	/ Harmiysis [son of...], sheep 30, lambs 20
163 [=old 265] / <i>Dd-ḥr sṣ Ṭw=f</i> [-ṣṣḥ] ṣšw .. ḥyb 10	/ Teos son of Aph[ynchis?], sheep .., lambs 10
164 [=old 266] / 3 .. mt sṣ <i>Wyrns ṣšw</i> 4 ḥyb 2	/ 3 ..mt son of <i>Wyrns</i> , sheep 4, lambs 2
165 [=old 267] [/ ...] sṣ <i>Pa-r...</i> [....] ḥyb 4	[/ ...].. son of Pa-... [....] lambs 4
166 [/ ... sṣ <i>Pṣ-dl-</i>]ṣṣ <i>Hns</i> wṣ [....] ḥyb 25	[/ ... son of Pete]chonsis (?) [....], lambs 25
167 [/ ...] (sṣ) <i>Ssrts ṣšw</i> .. ḥyb 10	[/ ...].. (son of) Sostratos, sheep .., lambs 10
168 [/ ...] ntrs ṣšw 18 (?) ḥyb 4	[/ ...].. andros, sheep 18 (?), lambs 4
169 [/ ...] ... (sṣ) <i>Hr-.. ṣšw</i> 4 ḥyb 4	[/ ...]... son of Har-.., sheep 4, lambs 4
170 / <i>Tynsys sṣ ṣ</i> [....] y [....] ṣšw 14	/ Dionysios son of A[....]i[....], sheep 14
171 / <i>Mnyṣ</i> (sṣ) ṣṣ <i>Mnyṣ</i> [ṣšw] 2[0+]	/ Menneas (son of) Menneas, [sheep] 2[0+]
172 [ṣšw 3]59 (?) ḥyb ṣṣ 1ṣ35 r 494 ṣṣ tnṣ 1/3 r ḥd	[sheep 3]59, lambs ṣṣ 1ṣ35, total 494 at 1/3 kite [4
16 (qt) 4 2/3	obols] each, (total) 16 deben 4 2/3 (kite) [329 dr. 2
	ob.]
173 [..... ṣṣ]sw [305] ḥyb 81 r 38[6]	[..... sh]eep [305], lambs 81, total 38[6]
174 [....] . [....].....	[....] . [....].....
175 [] ... qt 6 2/3 ..	[] ... 6 2/3 kite [13 dr. 2 ob.] ..
176 [] 3 2/3 1/16	[] 3 2/3 1/16 [7 1/3 1/8 dr.]
177 [] . 12 r tn 1/3 r ḥd qt 4 (qt) 2	[] . 12 at 1/3 kite [4 ob.] each, total 4 kite [8 dr.] 2

foot of old col. xii

304	<i>3ntyqrts s3 Tmtry3s</i>	Antikrates son of Demetrios
305	<i>Qrg.. t3y=f hm.t</i>	Krk[.]. his wife
306	<i>Sylws p3y=f mrt r 3 wp-st 2</i>	Zoilos his <i>mrt</i> , total 3, of whom 2 (male)
307	<i>Hrgltws s3 3rtmy3n</i>	Herakleitos son of Artemion
307a	<i>Gln'g' t3y=f hm.t</i>	Kallinike his wife
307b	<i>My.... t3y=f mn-iry.t</i>	My.... his nurse
307c	<i>[T]mtry3s p3y=s šr</i>	Demetrios her son
307d	<i>Hr'yt'wn p3y=f ...</i>	Heroidion his ...
307e	<i>3pwlmy3 t3y=f sn.t</i>	Apollonia his sister
307f	<i>T'm'try3 t3y=f hm.t</i>	Demetria his wife
307g	<i>3'q'rwqrs.... wn r 8 wp-st '4'</i>	Agathokles....., total 8, of whom 4 (male)
307h	<i>išw.t 1.t tlpqs 2</i>	sow 1, <i>delphakes</i> 2

Commentary

1–34. The first column preserves only the ends of a few lines. There is enough to show that the text here enumerates individual families with their household heads and some wives; each family is followed by the number of (tax-paying) adults it contained. The few preserved names are apparently Greek.

3. This is the ending of a Greek name (*]qs* or *]ts*), with a foreign determinative.

6 and 14. We cannot explain the figure 2.t, which would appear to indicate a household consisting of two women.

8–10. Again Greek names: in l. 10 no doubt Apollodoros; in l. 9 one could also read *]rgls*, which might fit [He]rakles, but this is not a common name in the Hellenistic period.

11. Of the word [*hm*].t only the large .t remains, but the supplement is fairly certain, when compared, for example, with ll. 18, 21 or 23.

13. The traces, if read correctly, may correspond to Andragathos or the rare Androkades.

13–14. The figure 2 at the end is written above 3.t for the feminine; apparently two women are listed here.

17–22. The foreign determinative after Aristodemos is uncertain and we do not know what follows this patronymic. The wife in l. 18 clearly has a foreign determinative. In ll. 19 and 22 there are also foreign determinatives; the determinative in l. 20 looks different.

24. *t3y=s sn.t*, elaborately written, was read by Cary Martin.

25. Certainly a Greek name, e.g. [Aris]tomenes or [Ara-]tomenes.

26–28. In l. 26 the wife has a foreign determinative, but in l. 28 the last sign is rather a god's determinative, which would indicate an Egyptian name.

32–34. These lines, very faintly preserved, are written on a separate fragment (P. Sorb. inv. 1344, fragment B); for the placement, see verso note on ll. 668–671.

33. No doubt either [Is]idoros or [Artem]idoros.

35–93. Cols. ii and iii are very heavily damaged by the cartonnage makers. Only a few lines are partially preserved. Ll. 35–37 are on a fragment that is loosely attached. The presence of 'Arsinoe his wife' shows that col. ii continues the individual listing by families, both Greek and Egyptian. If our reading of l. 37 is correct, this line totalled a large group of 60 people, i.e. more than the whole preceding column. We have supplied [2]9 for the males since that is more or less half of the total. Col. iii probably contained totals by occupation, without names, as in the following col. iv. The large totals in ll. 79, 80 and 88 may indicate the repetition here of grand totals for occupations listed in the preceding columns.

41. The name was read by Cary Martin.

60–61. Two women's names appear in consecutive lines, perhaps a wife and a mother or daughter.

63. A small detached fragment (fragment A) with traces of the start of 9 lines should fit here. Though not a single word can be read, this positioning is almost certain, since the column of the recto corresponds to a column on the verso and the scissor-cut edge continues from the larger onto the smaller fragment.

78. One could read the female name *Ta-dy.w* (so Cary Martin). However a personal name is not expected here and the *ta*-sign would protrude into the margin. This may in fact be a check mark.

85. This must be the total of the preceding four lines, though one expects one line for an occupation and then four lines for the persons listed under that occupation. For

a short occupation followed by a name on the same line, cf. *P. Count* 6, ll. 297 and 301.

86. The reading is due to Cary Martin, who compares it with *P. Count* 2, l. 455.

89. The total 4 is clear, but unexpected, as only three lines appear after the last total and the last line of these does not contain the name of a person, but a large total! Perhaps the two figures 2 at the end of l. 88 are added together here?

94–121. This column is also heavily damaged, but the entries regularly come in the form ‘2, of whom 1’, ‘3, of whom 2’. Before these figures stood the names of occupations, but these are very short (written as ideograms) and partly covered by plaster, partly abraded. This column clearly contains the totals by occupation for one unit of habitation, probably one village, as found in *P. Count* 2, ll. 185–192.

99. Cf. the new verso text, ll. 541–547, which lists 232 *sdm* divided between all five districts.

103. It is possible to read the occupation as *ῥῆ* (with *ain* over *t*), but this word is not in the lexica.

111. For wine merchants elsewhere in this text, cf. *P. Count* 2, ll. 85 and 187.

113. One thinks of course of *wḅ Hp*, which appears on the verso at l. 558, but the reading *wḅ* is not possible here, or it would be very different from the usual orthography.

116. The occupation consists of two signs only, of which the first looks like *s*, the second could be *f* but also a determinative (hide?). One might read the first sign as *ih.t*, but that does not seem to make sense here.

118–119. The village scribes of l. 119 are clear, and one might expect the preceding group to be the *komarchai*, as in *P. Count* 10, ll. 58–59, cf. *P. Count* 3, ll. 201–202 (district C) but the word following the title *shn* is problematic: the remaining traces do not fit well with our suggested reading *dmy*. Given the small number for each occupation in the preceding lines, the village listed here seems to be a small one. If so, the number of village scribes appears unexpectedly high. Such figures would, however, be consistent with the larger numbers of the preceding column, on the assumption that the same village is involved there.

121. *ῥpw....ts* is clearly a Greek title or occupation, not a name like Apo[llo]do[stos]. One immediately thinks of a demotic rendering of ἔφοδος, but the word appears much longer than that. Perhaps *ῥpw..* is followed by a second word.

122. The reading of year 19 was possible since this year was already known from *P. Count* 2, ll. 447, 453 and 469. This is apparently the end of a large preceding section.

123. For *ῥq-rsy*, see *P. Count* 2, l. 449, where it is recorded together with the salt tax, and *P. Sorb. inv.* 209–213 verso,

col. iv *passim*, where it is levied alongside the crown tax and doctors’ tax; see CLARYSSE, in: *Egitto dai Faraoni agli Arabi*, p. 76. That *ῥq-rsy* is the tax known in Greek as φυλακτικόν (‘guard tax’) is now clear from the new verso text ll. 652–658, where *rs* corresponds to φυλακίτης (see note *ad loc.*). The last word is probably followed by a place determinative and, as in *P. Count* 2, l. 450, is probably the name of a village.

124–139. The readings of the figures here are problematic since the scribe apparently employed the symbols for *hd* and *hd qt* indiscriminately. We are indebted here to Andrew Monson, who has corrected several of our earlier readings. We have also adopted his suggestion that the first figure in each line gives the number of taxpayers and the second the sum paid, at the rate of 3 obols for males and a lower rate for females, cf. *P. Count* 2, ll. 199–215 with note.

124. At the end of the line one expects a monetary sum, but the traces do not seem to fit this. The occupation starts with *s-n-* (seller of - -). The next word starts with an *s-* as in l. 140, but the word is not the same.

126. The reading *ipd* ‘goose’ is clear, but the end of the preceding word does not fit *mn-ipd*, ‘gooseherd’ (*chēnobos-kos* in Greek, cf. *P. Count* 3, ll. 68 and 156). The taxpayers are apparently enumerated (2, 1, 1) in this and the following two lines; each pays 3 obols.

127. The word *pḥ hm*, ‘the craftsman’, is reasonably sure; it is followed by a specification, which we cannot read, cf. l. 153 (the second sign in l. 136 looks different).

128. The reading of the word for ‘salt’ here is based on the very similar writing in l. 144. One expects an occupation here, not a tax, something like ‘seller of salt’ (but *s-n-* cannot be read here).

129. The feminine article before *mdqn* implies a female weaver, cf. *P. Count* 4, l. 193. The name preserved is probably her patronymic, though it is tempting to supply [*H*]yryn ‘Eirene’. Here, for once, a woman has an occupation of her own outside the sphere of dancing and prostitution, cf. *Counting* vol. 2, pp. 201–203, for women in the workforce. We cannot read the payment at the end of the line, but it is certainly not 1/4 kite; women may have paid the guard tax at a different rate.

131. Cary Martin proposes *mi-nn*, but we need a personal name here, followed by ‘son of’. One could read *Hqr* (but not the word for Arab, since the first letter is a dotted *h*). For the X-shaped check mark here and in the following lines, see the introduction to the commentary on the verso.

133. *hḥq* can be either ‘barber’ or ‘tailor’, who both ‘cut’ something (see *CDD* Letter *H*, p. 25); cf. verso l. 620 n.

136. The occupation *pꜣ hm* ‘craftsman in...’ is legible, though followed by a sign which we cannot read, cf. l. 127.

138–139. Probably l. 138 was a blank space and a new section starts in l. 139.

140. The reading *s-n-stbh* works reasonably well; the end of the line then contains several determinatives, with the knife determinative as the final one. We cannot make sense of the figures here: the figures of ll. 140 + 141 should add up to the total of l. 139, but that is not the case.

142. On *htr*, ‘tax’, see note on l. 144 below.

143–144. Autoboulos is also listed in *P. Count* 2, ll. 331–341, as head of an extended household in a record of those we interpreted as cavalry cleruchs, see *P. Count* 2, l. 278 n. Here he again appears as a cavalryman (with his horse). But the salt tax of 1200 dr. is almost double the annual sum for people + animals of all the cavalry cleruchs in this text (cf. *P. Count* 2, l. 406, year 18 = 527 dr. 1.5 ob.). This huge sum remains mysterious.

144. The determinative for the word *htr* ‘tax’ in l. 142 is different from the flesh determinative in *htr* ‘horse’ in l. 144.

145. Below and partly covering this line, an extraneous piece of papyrus lies over the foot of the column, which it has not been possible to remove. A few demotic symbols upside down are visible on this fragment.

146–177. The left upper half of this column was published as col. x of *P. Count* 2. To this is now added the right upper half from P. Sorb. inv. 1344 and the lower part from P. Sorb. inv. 1351.

146. For the tax, cf. l. 123 above. The word preceding the name of the tax may be *dmḏ* (‘total’).

147–158. This section lists the owners and numbers of pigs liable for tax. On the various pigs and on pig taxes, see *Counting* vol. 2, pp. 207–217.

148. Stratonikos son of Andronikos in *P. Count* 2, l. 322 has a son Protomachos. It is possible to supplement [Prot]omachos here, but [Andr]omachos is also possible. In either case, this individual’s livestock holding (2 pigs) is far less impressive than that of Stratonikos son of Andronikos (142 sheep, 50 lambs, 5 goats, 3 kids).

149. This son of Nechtosiris, whose name is lost, is perhaps a brother of Paesis (l. 153) and Harmiysis (l. 158).

153. In *P. Count* 2, l. 276 a Paesis son of Nechtosiris is one of the weavers (*mdkn*, l. 268) who, together with a colleague, pays a tax of 36 dr. a year. In the present passage, however, the occupation starts with *hm* ‘craftsman’. A weaver follows in l. 154 and Paesis here could still be the same as the weaver of *P. Count* 2, l. 276 registered here with

a more specific or a different occupation, but this cannot be proved either way.

155. This line gives the totals for pigs in the preceding lines 148–154. This is clear from the figures of the *šw.t* (6 + 2 = 8), *še*-pigs (2 + 2 = 4) and the *delphakes* (20 + 2 + 2 + 13 + 2 = 39). The figures 8, 4 and 39 have been corrected over older figures in heavy black ink.

156. In this line 16 + 4 are totalled as 20; four are *rr*-pigs, but the first part of the line remains undeciphered.

157. The first word has partly disappeared at the top. The reading fits *nꜣ ṛšw¹.t* well, except that there is apparently one extra stroke between the *w* and the feminine *.t*.

158. The total of 15 at the end of the line remains puzzling. The readings 3 and 15 are certain, but what we read as 40 cannot be 12, as required for a simple addition. We have no solution to offer.

159. For *qtm* as the Greek *ennomion*, cf. *P. Count* 2, l. 243 n. We could not find a parallel for *nty ṛ qtm* in the sense of ‘making, i.e. forming the base for, the pasturage tax’.

160. *Hr-pꜣ-sl*, followed by a person determinative, is a straightforward reading, but such a name is unattested.

162. The figure ‘30’ is divided over the left and right fragments, but it looks certain.

171. *šw* is in lacuna but the animal tail determinative is visible. Menneas could well be the same as the pig owner of l. 151. Here his sheep are recorded for the pasturage tax.

172. The figure [3]59 is partially in lacuna, but there is a clear tail, marking the hundreds. For the ratio of sheep: lambs of approximately 3 : 1, see *Counting* vol. 2, p. 221. The final short slanting stroke corresponds to 2/3 kite [1 dr. 2 ob.]. *Ennomion* or *qtm* (*ktamion*) came at different rates and was (as here) often connected with *phylakitikon*, cf. *Counting* vol. 2, pp. 73 n. 203 and 207 n. 9, and *P. Count* 2, l. 243 n. Here the rate recorded for the pasturage tax is 1/3 kite, i.e. 4 obols.

177. At 4 obols apiece 12 animals give 4 kite (8 dr.) but then there is an extra 2 at the end of the line, which remains unexplained.

304–306. Details of Antikrates’ household of three are now known; his wife was named *Krk* [] (perhaps a name beginning with Καλ-?) and his *mrt* Zoilos. On the meaning of *mrt*, see *P. Count* 2, l. 283 n. with *Counting* vol. 2, pp. 261 and 273.

307. See *P. Count* 2, l. 307 n. for the composition of this large cavalry cleruchic family, which is followed (as regularly in this register) by the record of their livestock. The gender split of this household, with 4 males and 4 females, was already clear from later totals.

307c. 'Her son', i.e. the son of the nurse. Family relationships other than those to the household head are occasionally found, see *Counting* vol. 2, pp. 234–235.

307d. The reading of this line is difficult since the two fragments join here. The name is preceded by two signs in the margin. *Hr'yt'wn* corresponds to Greek Ἡρωιδῶν, with omission of the second *iota*. The name is attested for a Ptolemaic *dioikētēs* (*P. Strasb.* vi1 601). He is identified as 'his' or 'her' (?). The group giving the family relationship or occupation consists of three signs. The last two could be

read as *rmt.t* 'wife', but the first sign would then be superfluous. In this section of the text, however, where Greeks are listed *hm.t* not *rmt.t* is used for wife, see *Counting* vol. 2, p. 232. No further wives are needed in this household and a male is required to make up the totals of lines 398–399.

307e. The reading *sn.t*, 'sister', has a superfluous sign before the final feminine *.t*.

307f. Despite her position after his sister Apollonia, Demetria must be the wife of Heryton (?).

Verso col. xix

468		<i>sp (?) p; r; p; spsp t; dny.t</i>		Remainder (?). The amount of the levy for the tax-area
469		<i>p; h; hm; n; h; t-sp 19 p; bnr</i> <i>P; -Twryns</i>		(concerning) the salt tax for Year 19, except for the village of Taurinos
470	X	<i>2,384 wp-st 1,174</i>	X	2,384, of whom 1,174 (male)
471	/	<i>1,6[89] wp-st 860</i>	/	1,6[89], of whom 860 (male)
472	/	<i>1,5[7]9 wp-st 727</i>	/	1,5[7]9, of whom 727 (male)
473	/	<i>2,665 wp-st 1,266</i>	/	2,665, of whom 1,266 (male)
474	/	<i>2,569 wp-st 1,218</i>	/	2,569, of whom 1,218 (male)
475		<i>dmd 10,500 + 300 + 76 r</i> <i>10,876 wp-st</i>		in all 10,500 + 300 + 76, total 10,876, of whom:
476		<i>hw; 5,245</i>		males 5,245
477		<i>s-hm.t 5,631</i>		females 5,631
478		<i>Wynn</i>		Greeks
479	/	<i>479 wp-st 246</i>	/	479, of whom 246 (male)
480	/	<i>197 wp-st 104</i>	/	197, of whom 104 (male)
481	/	<i>246 wp-st 96</i>	/	246, of whom 96 (male)
482	/	<i>347 wp-st 177</i>	/	347, of whom 177 (male)
483	/	<i>487 wp-st 239</i>	/	487, of whom 239 (male)
484		<i>dmd 1,756 wp-st 862</i>		in all 1,756, of whom 862 (male)
485	/	<i>swnw Wynn</i>	/	Greek doctors
486	/	<i>6 wp-st 3, 16 wp-st 6</i>	/	6, of whom 3 (male), 16, of whom 6 (male)
487	/	<i>4 wp-st 2, r 26 wp-st 11</i>	/	4, of whom 2 (male), total 26, of whom 11 (male)
488 [= old 485b]	/	<i>rmt iw=f hb</i>	/	shearers
489	/	<i>2 wp-st [1]</i>	/	2, of whom [1 (male)]
490	/	<i>5 wp-st [..]</i>	/	5, of whom [..] (male)
491		<i>r 7 wp-st .</i>		total 7, of whom . (male)
492 [= old 488]	/	<i>syth</i>	/	<i>syth</i>
493 [= old 489]	/	<i>2 wp-st 1</i>	/	2, of whom 1 (male)
494	[	<i>..].[...].[</i> ----	[	<i>..].[...].[</i> ----

col. xx [old cols. xx and xxii]

495	/	<i>sh ʿ.t-sb; Wynn</i>	/	Greek school-teachers
496	/	<i>4 wp-st 2</i>	/	4, of whom 2 (male)
497	/	<i>4 wp-st 2</i>	/	4, of whom 2 (male)
498 [= old 493]	/	<i>4 wp-st 3</i>	/	4, of whom 3 (male)
499 [= old 494]		<i>2 wp-st 1</i>		2, of whom 1 (male)
500 [= old 495]		<i>10 wp-st 7</i>		10, of whom 7 (male)
501 [= old 496]	/	<i>r 24 wp-st 15</i>	/	total 24, of whom 15 (male)
502 [= old 506]	/	<i>Mdy</i>	/	Persians
503 [= old 507]	/	<i>51 wp-st hwt 23</i>	/	51, of whom 23 male
504 [= old 508]	/	<i>35 wp-st 19</i>	/	35, of whom 19 (male)
505 [= old 509]	/	<i>2 wp-st 1</i>	/	2, of whom 1 (male)
506 [= old 510]	/	<i>24 wp-st 12</i>	/	24, of whom 12 (male)
507 [= old 511]	/	<i>6 wp-st 3</i>	/	6, of whom 3 (male)
508 [= old 512]		<i>dmd 118 wp-st 58</i>		in all 118, of whom 58 (male)
509 [= old 513]	X	<i>Hgr</i>	X	Arabs
510 [= old 514]	/	<i>1</i>	/	1
511 [= old 515]	/	<i>23 [wp-st 12]</i>	/	23, [of whom 12 (male)]
512	/	<i>191 wp-st 84</i>	/	191, of whom 84 (male)
513	/	<i>18 wp-st 10</i>	/	18, of whom 10 (male)
514		<i>r 233 wp-st 106</i>		total 233, of whom 106 (male)
515		(line?) washed out		(line?) washed out

col. xxi

516 [= old 497]	/	<i>rhty Wynn</i>	/	Greek fullers
517 [= old 498]	/	<i>4 wp-st 2</i>	/	4, of whom 2 (male)
518 [= old 499]		<i>r Wynn 1,823 wp-st</i>		total Greeks: 1,823, of whom
519 [= old 500]		<i>hwt 898</i>		male 898
520 [= old 501]	/	<i>rmt Yb</i>	/	men of Elephantine
521 [= old 502]	/	<i>4 wp-st 1</i>	/	4, of whom 1 (male)
522 [= old 503]	/	<i>rmt Pylq</i>	/	men of Philae
523 [= old 504]	/	<i>3 wp-st 1</i>	/	3, of whom 1 (male)
524 [= old 505]		<i>r 1,830 wp-st 900</i>		total 1,830, of whom 900 (male)

col. xxii [old col. xxiii]

525 [= old 516]	/	<i>tzy ntr.w Sbk</i>	/	bearers of the gods of Sobek
526 [= old 517]	/	<i>60 wp-st 31</i>	/	60, of whom 31 (male)
527 [= old 518]	/	<i>18 wp-st 9</i>	/	18, of whom 9 (male)
528 [= old 519]	/	<i>12 wp-st 5</i>	/	12, of whom 5 (male)
529 [= old 520]	/	<i>19 wp-st 15</i>	/	19, of whom 15 (male)
530 [= old 521]	/	<i>22 wp-st</i>	/	22, of whom 10 (male)

531 [= old 522]	<i>r 131 wp-st 70</i>	total 131, of whom 70 (male)
532 [= old 523]	/ <i>tꜣy ntr.w Gb 2 wp-st 1</i>	/ bearers of the gods of Geb 2, of whom 1 (male)
533 [= old 524]	/ <i>tꜣy ntr.w Tꜣ-wr.t</i>	/ bearers of the gods of Thoeris
534 [= old 525]	/ <i>30 wp-st 12</i>	/ 30, of whom 12 (male)
535 [= old 526]	/ <i>13 wp-st 8</i>	/ 13, of whom 8 (male)
536 [= old 527]	/ <i>9 wp-st 3</i>	/ 9, of whom 3 (male)
537 [= old 528]	/ <i>14 wp-st 9</i>	/ 14, of whom 9 (male)
538 [= old 529]	/ <i>10 wp-st 5</i>	/ 10, of whom 5 (male)
539 [= old 530]	<i>r 76 wp-st 37</i>	total 76, of whom 37 (male)
540	<i>[.]9 wp-st</i>	<i>[.]9, of whom</i>
541	<i>sḏm nꜣ hb.w</i>	servants of the ibises
542	/ <i>92 wp-st 41</i>	/ 92, of whom 41 (male)
543	/ <i>30 wp-st 15</i>	/ 30, of whom 15 (male)
544	/ <i>25 wp-st 13</i>	/ 25, of whom 13 (male)
545	X <i>57 wp-st 22</i>	X 57, of whom 22 (male)
546	/ <i>38 wp-st 21</i>	/ 38, of whom 21 (male)
547	<i>dmd 232 wp-st 112</i>	in all 232, of whom 112 (male)

new col. xxiii, to the left of ll. 537–538

548	/ <i>swrd pꜣ hb</i>	/ caretakers of the ibis
549	/ <i>5 wp-st 3</i>	/ 5, of whom 3 (male)

col. xxiv

550 [= old 531]	/ <i>sḏm pꜣ bꜣk</i>	/ servants of the falcon
551 [= old 532]	/ <i>11 wp-st 6</i>	/ 11, of whom 6 (male)
552 [= old 533]	/ <i>7 wp-st 3</i>	/ 7, of whom 3 (male)
553 [= old 534]	<i>r 18 wp-st 9</i>	total 18, of whom 9 (male)
554 [= old 535]	/ <i>wꜣb Hnm</i>	/ priests of Chnoum
555 [= old 536]	/ <i>11 wp-st 6</i>	/ 11, of whom 6 (male)
556 [= old 537]	<i>[/]wꜣb Dd-pꜣ-hb</i>	<i>[/]priests of Teeplibis</i>
557	/ <i>3 wp-st 2</i>	/ 3, of whom 2 (male)
558	/ <i>wꜣb Hꜣp</i>	/ priests of Apis
559	/ <i>[1]1 wp-st 4</i>	/ [1]1, of whom 4 (male)
560	/ <i>2 wp-st 1</i>	/ 2, of whom 1 (male)
561	/ <i>2 wp-st 1</i>	/ 2, of whom 1 (male)
562	<i>r 15 wp-st 6</i>	total 15, of whom 6 (male)

col. xxv

563	/ <i>tnf</i>	/ dancers
564	/ 21 <i>wp-st</i> 9	/ 21, of whom 9 (male)
565	/ 4 <i>wp-st</i> 2	/ 4, of whom 2 (male)
566	16 <i>wp-st</i> 7	/ 16, of whom 7 (male)
567	34 <i>wp-st</i> 15	/ 34, of whom 15 (male)
568	/ 12 <i>wp-st</i> 5	/ 12, of whom 5 (male)
569	<i>r</i> 87 <i>wp-st</i> 3[8]	total 87, of whom 3[8] (male)
570	/ <i>in-wwy</i>	/ Isis priests
571	/ 43 <i>wp-st</i> 20	/ 43, of whom 20 (male)
572	/ 26 <i>wp-st</i> 10	/ 26, of whom 10 (male)
573	/ 26 <i>wp-st</i> 10	/ 26, of whom 10 (male)
574	/ 48 <i>wp-st</i> 19	/ 48, of whom 19 (male)
575	/ 24 <i>wp-st</i> 11	/ 24, of whom 11 (male)
576	<i>r</i> 167 <i>wp-st</i> 70	total 167, of whom 70 (male)
577	/ <i>iry-ꜣ</i>	/ <i>pastophoroi</i>
578	/ 46 <i>wp-st</i> 26	/ 46, of whom 26 (male)
579	/ 39 <i>wp-st</i> 22	/ 39, of whom 22 (male)
580	/ 26 <i>wp-st</i> 12	/ 26, of whom 12 (male)
581	/ 3 ¹ 4 <i>wp-st</i> 16	/ 3 ¹ 4, of whom 16 (male)
582	/ 27 <i>wp-st</i> 10	/ 27, of whom 10 (male)
583	[<i>dm</i>]d 172 <i>wp-st</i> 86	[in] all (?) 172, of whom 86 (male)
584	/ []·[	/ []·[

col. xxvi

585	one (?) line lost	one (?) line lost
586	/ [..]·[.]9[	/ [..]·[.]9[
587	/ ...	/ ...[very damaged]
588	/ 2 ¹ 5 ¹ (?) [<i>wp-st</i> ..]	/ 25 (?), [of whom .. (male)]
589	/ 1 ¹ 9 ¹ [<i>wp-st</i> ..]	/ 19, [of whom .. (male)]
590	/ 16 <i>wp-st</i> 8	/ 16, of whom 8 (male)
591	/ 13 <i>wp-st</i> 7	/ 13, of whom 7 (male)
592	/ 17 <i>wp-st</i> 8	/ 17, of whom 8 (male)
593	<i>dmd</i> 90 <i>wp-st</i> 46	in all (?) 90, of whom 46 (male)
594	<i>mr-pr</i>	stewards
595	/ 9 <i>wp-st</i> 4	/ 9, of whom 4 (male)
596	/ 8 <i>wp-st</i> 4	/ 8, of whom 4 (male)
597	/ 2 <i>wp-st</i> 1	/ 2, of whom 1 (male)
598	/ 6 <i>wp-st</i> 3	/ 6, of whom 3 (male)
599	/ 8 <i>wp-st</i> 4	/ 8, of whom 4 (male)
600	<i>r</i> 33 <i>wp-st</i> 16	total 33, of whom 16 (male)
	----	----

col. xxvii

	----	----
601	X 5 [<i>wp-st.</i>]	X 5, [of whom . (male)]
602	X 4 <i>wp[-st]</i> 2	X 4, [of whom] 2 (male)
603	X 4 <i>w[p-st]</i> 1	X 4, [of whom] 1 (male)
604	X 4 <i>wp-st</i> [.]	X 4, of whom [.] (male)]
605	<i>r</i> [17+] <i>wp-st.</i>	total [17+], of whom .. (male)
606	[occupation]	[<i>occupation</i>]
607	/ []...	/ []...
608	/ []...	/ []...
609	/ [<i>wp-</i>] <i>st</i> 4	/ [of whom] 4 (male)
610	/ 8 <i>wp-st</i> 4	/ 8, of whom 4 (male)
611	/ 8 <i>wp-st</i> 4	/ 8, of whom 4 (male)
612	<i>r</i> 49 <i>wp-st</i> 23	total 49, of whom 23 (male)
613	[occupation]	[<i>occupation</i>]
614	/ []	/ []
615	/ '9' [<i>wp-st.</i>]	/ 9, [of whom . (male)]
616–618	lost except for check marks	<i>lost except for initial check marks</i>
619	<i>r</i> 41 <i>wp-st</i> 22	total 41, of whom 22 (male)
620	/ <i>h^cq</i>	/ barbers (?)
621	X 1]4 <i>wp-st</i> '6'	X [1]4 (?), of whom 6 (?) (male)
622	X [--- 1]6 <i>wp-st</i> 8	X [--- 1]6, of whom 8 (male)
623	X []	X []
	----	----

col. xxviii

	----	----
624	<i>ibyt</i>	beekeepers
625	5 <i>wp-st</i> 3	5, of whom 3 (male)
626	/ 4 <i>wp-st</i> 2	/ 4, of whom 2 (male)
627	[<i>r</i>] 9 <i>wp-st</i> 5	[total] 9, of whom 5 (male)
628	<i>f₃y m_hn</i>	carriers of milk
629	4 <i>wp-st</i> 1	4, of whom 1 (male)
630	/ <i>rmt</i> 'Inpw	/ men of Anoubis
631	/ [1]7 <i>wp-st</i> 6	/ [1]7, of whom 6 (male)
632	/ 7 <i>wp-st</i> 3	/ 7, of whom 3 (male)
633	/ 10 <i>wp-st</i> [6]	/ 10, of whom [6] (male)
634	/ 2'6' <i>wp-st</i> 9	/ 26 (?), of whom 9 (male)
635	/ '7' <i>wp-st</i> '6'	/ 7 (?), of whom 6 (?) (male)
636	<i>r</i> 67 <i>wp-st</i> 3[o]	total 67, of whom 3[o (male)]

col. xxix

	----	----
637	/ . [wp-st.]	/ .. [of whom . (male)]
638	/ 6 [wp-st.]	/ 6, [of whom . (male)]
639	r 7[o+ wp-st ..]	total 7[o+, of whom .. (male)]
	unknown number of lines lost	<i>unknown number of lines lost</i>
640	/ 6 [wp-st.]	/ 6, [of whom . (male)]
641	/ 2 wp-st 1	/ 2, of whom 1 (male)
642	r 16 wp-st 7	total 16, of whom 7 (male)
643	/ hr-hb	/ lector priests
644	/ ʿ5¹ [wp-st 2]	/ 5, [of whom 2 (male)]
645	X 7 wp-st 4	X 7, of whom 4 (male)
646	/ 2 wp-st 1	/ 2, of whom 1 (male)
647	/ 7 wp-st 3	/ 7, of whom 3 (male)
648	r 21 wp-st 10	total 21, of whom 10 (male)
649	/ gl-šr	/ kalasireis
650	X 30 wp-st 16	X 30, of whom 16 (male)
651	/ 49 wp-st [..]	/ 49, of whom [.. (male)]
	----	----

col. xxx

652	[] rs	[] policemen
653	[] 64 wp-st 33	[] 64, of whom 33 (male)
654	[] 47 wp-st 25	[] 47, of whom 25 (male)
655	/ 68 wp-st 38	/ 68, of whom 38 (male)
656	/ 107 wp-st 54	/ 107, of whom 54 (male)
657	/ 84 wp-st 45	/ 84, of whom 45 (male)
658	r 370 wp-st 19[5]	total 370, of whom 19[5 (male)]
659	/ ʒphwtws	<i>ephodoi</i>
660	/ 12 wp-st 5	/ 12, of whom 5 (male)
661	/ 22 wp-st 13	/ 22, of whom 13 (male)
662	r 34 wp-st 18	total 34, of whom 18 (male)
663	[...]...	[...]...
664	[...]3 wp-st 1	[...]3, of whom 1 (male)
665	/ sh dmy ...	/ village scribes ...
666	/ 26 wp-st 13	/ 26, of whom 13 (male)
667	/ 21 wp-st 11	/ 21, of whom 11 (male)
668	[/ 20+] ʿwp-st 9¹	[/ 20+], of whom 9 (male)
669	[/ 10+] wp-st 8	[/ 10+], of whom 8 (male)
670	[/ 10+] wp-st 8	[/ 10+], of whom 8 (male)
671	[r 9]5 wp-st 49	[total 9]5, of whom 49 (male)

Fragment C

small fragment with two lines from the foot of a column, possibly col. xxv (as suggested by F. Jacques).

672	.[	.[
673	4 <i>wp-st</i> 2	4, of whom 2 (male)

Commentary

Notes to the earlier edition of *P. Count* 2 should be consulted where relevant in addition to what follows.

There are two kinds of check marks in the margin: usually these are simple slanting strokes from upper right to lower left, but sometimes a second stroke in the opposite direction has been added later (visible in the ink) and this we have rendered by the symbol x (ll. 131, 133, 134, 509, 545, 601, 602, 603, 604, 621, 622, 623, 645, 650).

There are also two forms of 'total' in this text. One is the common preposition *r*, a slanting stroke like the check-mark but usually shorter and not written in the margin but close to the following figure (ll. 475, 487, 491, 501, 514, 518, 524, 531, 539, 553, 562, 569, 576, 600, 605, 612, 619, [627], 636, 639, 642, 648, 658, 662, [671]). The second 'total', here translated as 'in all' (ll. 475, 484, 508, 547, 583, 593; perhaps also recto l.122) consists of a dot followed by a large hook (resembling the sign elsewhere used for *wp-st*). This we have read as *dmd*, though it is different from the usual *dmd* sign.

468. The reading *wn* as in *editio princeps* is (implicitly) refuted by J.F. QUACK, 'Zu einigen demotischen Gruppen', in: S.P. VLEEMING (ed.), *Aspects of Demotic Orthography* (StudDem 11, Leuven, 2013), pp. 109–111. Nor does he accept Pestman's reading *r3*, which is proposed for our passage in C.J. MARTIN, 'Review of *P. Count*', *JEA* 95 (2009), p. 277. Quack prefers to transcribe this as *wd3*, but MONSON, *Agriculture and Taxation in Early Ptolemaic Egypt* (= *P. Agri*), p. 61, argues in favour of *r3*, which we have provisionally accepted here.

475–477. These lines are written over an earlier text, which is now illegible since the new script covers it almost entirely. But at the end of l. 477, where there is no new script, the infrared photograph clearly reads: [- - -] *wp-st* 228. The next line was also washed off and can now be partially read on the photograph. The end of the line reads: 1[0,876] *wp-st* 5,245, giving the same total as in ll. 475–6.

480. We remain unable to explain the discrepancy between the numbers of Hellenes in district B recorded in

the Greek section of the same text. In *P. Count* 3, ll. 10–11, the figure for Hellenes, divided among five of the seven villages, is 192 (of whom 104 male), compared with 197 (of whom 104 male) here. The additional five females included in this total are puzzling.

485–501. Teachers and doctors are mentioned here as a subcategory of Greeks. Doctors are of interest since they are not included in the *P. Halle* salt tax exemptions; see *Counting* vol. 2, pp. 55 and 162–164 with *P. Count* 8, l. 6.

488–491. This small extra category was inserted to the left of ll. 485–487, as an addendum to the Greek doctors. Line 488 [old 485b] contains the name of the occupation, which starts with *rmt iw=f*. The following verb we read as *hb*, written alphabetically with a large *h* and followed by a flesh determinative. This verb means 'to diminish', but can also have the meaning 'to shear'. Since these 'shearers' are linked with the Greek doctors, we considered identifying them with the barbers, *κουρείς* Ἑλλή(ν)ες, recorded in *P. Count* 3, l. 38. The numbers, however, do not fit; the Greek barbers include no females.

492. Though the title is clearly written, we have not succeeded in reading it. It consists of four alphabetical signs, followed by a person determinative. The first two signs are clearly *s* and *y*, the last sign is *h* (or less probably a small *aleph*). But the third sign is uncertain. In *P. Count* we followed Cenival, who read it as a *q*, but perhaps we should rather read *t*, cf. J. QUAEGBEUR, 'Le terme *tnf(j)* "danseur" en démotique', in: H.-J. THISEN – K.-TH. ZAUZICH (eds), *Grammata Demotika: Festschrift für Erich Lüddeckens zum 15. Juni 1983* (Würzburg, 1984), pp. 162–170. F. de Cenival translated this as 'Scyths', but those here clearly counted as members of the Greek community, placed between the Greek doctors and schoolteachers.

494. An item of 4 adults may have been recorded here; the line is now almost completely lost. See note to ll. 518–519.

509–514. The supplement of 12 males in l. 511 is based on the other figures for Arabs in this passage. This group is very unevenly divided over the districts: 82 % of them live in one district (new l. 512). The villages of this district, with its 191 Arab taxpayers, did not include Arabôn kômê, which lay in the *meris* of Herakleides. For Arabs in the Graeco-Roman period in general, see now M.C.A. MACDONALD, 'Arabs, Arabias and Arabic before Late Antiquity', *Topoi* 16 (2009), pp. 277–332.

515–524. Below col. xx (l. 515) and xxi (l. 524) there are a few illegible lines written upside down in relation to the main text. These belong to a different papyrus, pasted to our roll when it was reused as cartonnage. They have nothing to do with our text and should be ignored.

516–524. These lines represent an addendum to the Greeks, squeezed in between new cols. xx and xxii. Logically they belong after l. 501 (which is how we placed them in *P. Count* 2, ll. 497–505), but chronologically the scribe first wrote the whole column xx, including the Medes and the Arabs; these extra Greeks were squeezed in later, as can be seen in l. 524.

518–519. The total of 1,823 Hellenes, of whom 898 were male, is made up of the entries recorded in ll. 478–501 and 516–517, totalling 1,819. The missing ‘4’ may well have stood in l. 494, which is now lost. See Table 1 in the introduction.

539. The readings of the figures, which were largely restored in the *editio princeps* [old l. 530] can now be read with certainty as the figures are divided over the two fragments.

540. This single line, of which only the figure 9 and *wp-st* sign are visible, remains unexplained. No figure for males appears to follow the *wp-st* sign, and the first figure may have been erased.

541–547. The category ‘servants of the ibises’ apparently includes different types of ibis workers, who are listed separately at village and district level. Their large number (232 persons out of a total of 10,876) is surprising; they form more than 2% of the taxpaying population. In *P. Count* 2, ll. 81–84 n. (two ibis priests in an unidentified village) we suggested that *sdm* were the *-taphoi* and the *bšk* the *-boskoi*; such a distinction does not appear to hold. In *P. Count* 3, ll. 42–43, just eleven *ibiotaphoi* are listed for district B; these are probably included among the 30 *sdm* here (l. 543).

548–549. Two short lines were added here to the left of the occupational title in l. 541, clearly as an addendum to the ‘servants of the ibises’. The title was read as *swrd* by K.-Th. Zauzich, see *P. Count* 8, l. 8 n. In P. Berl. 13615 (TM 45693) the title occurs in a military context; cf. K.-Th. ZAUZICH, ‘Ein Zug nach Nubien unter Amasis’, in: J.H. JOHNSON (ed.), *Life in a Multicultural Society: Egypt from Cambyses to Constantine and Beyond* (SAOC 31, Chicago, 1992), p. 362, but elsewhere it is rather a priestly title. The title is discussed by K. RYHOLT, ‘A Demotic Narrative in Berlin and Brooklyn concerning the Assyrian Invasion of Egypt’, in: V.M. LEPPER (ed.), *Forschung in der Papyrussammlung: Eine Festgabe für das Neue Museum* (ÄOP 1, Berlin, 2012), p. 342: ‘exact meaning ... remains elusive, but ... a manager rather than a servant’, with reference to *The Carlsberg Papyri*, IV, p. 32. M. EBEID, ‘Six Demotic Inscriptions on Stone from Tuna el-Gebel’, *BIFAO* 108 (2008), p. 85, lists all known references.

554–562. The number of *w^cb* priests is very low compared to that of other priestly categories. Moreover only

for them and for the bearers of the gods is it deemed necessary to subdivide by adding the name of the god.

556. This line was only partly preserved in *P. Count* 2, l. 537, where we read *bšk p; hb*. The reading *w^cb*, written as in l. 558, is found on the new fragment. Between *w^cb* and *p; hb* there is one other sign with a slanting stroke over it, which we now read as *dd*. For the god Teeephbis, see J. QUAEGBEUR, ‘Teëphbis, dieu oraculaire?’, *Enchoria* 5 (1975), pp. 19–24.

558. The reading of the title seems clear and is perhaps confirmed by recto, new col. iv, l. 113 above. This title is also attested in the unpublished P. Bibl. Nat. inv. 220 from Memphis (information provided by Cary Martin).

559–562. The figure for males in l. 559 is partly lost in a small lacuna, but the reading ‘1 (male)’ in both ll. 560–561 is certain. The last line gives the regular total at the end; the figure 15 was read by S.P. Vleeming, confirming again the supplement [1]1 in l. 559.

563. For the title *tnf* ‘dancer’, see QUAEGBEUR, in: *Festschrift Lüddeckens*, pp. 157–170. The equivalence of Greek σῶμφις was established by W. CLARYSSE – P.J. SIJPESTEIJN, ‘A letter from a dancer of Boubastis’, *AfP* 41 (1995), pp. 56–61; for further examples, see *Counting* vol. 2, p. 182 n. 346 and *P. Köln* xv 594. The reading is confirmed by the fragmentary figures in *P. Count* 3, ll. 92–93 (district B) : 2 males; we can now supply a total of 4 in *P. Count* 3, l. 92. The figures for district C (*P. Count* 3, ll. 207–208) are more problematic. The totals are lost, but four males are registered from the first four (out of seven) villages. We need then to divide a further 3 between those that remain.

572. The *isionomoi* of district B (26, of whom 10 male) may, as suggested earlier (*Counting* vol. 2, p. 191 n. 393), be confirmed as those detailed in this category for five of the six known villages of that district in *P. Count* 3, ll. 49–53: Arsinoe 10 (of whom 3 male), Hermoupolis 1 female, Krotou Ibion 3 (of whom 1 male), Theoxenis 1 female, Magais 5 (of whom 2 male). The line missing below l. 53 may now be supplemented as ‘for Philagris 6, of whom 4 (male)’.

573. This group of *isionomoi* (26 persons, of whom 10 male) is recorded for district C in *P. Count* 3, ll. 158–159.

577. For the title *iry-ꜣ* (traditionally read as *wn-pr*), see F. HOFFMANN – J.F. QUACK, ‘Pastophoros’, in: A.M. DODSON – J.J. JOHNSTON – W. MONKHOUSE (eds), *A Good Scribe and an Exceedingly Wise Man: Studies in Honour of W.J. Tait* (GHP Egyptology 21, London, 2014), pp. 127–154.

579. The figures ‘39, of whom 22 (male)’ do not correspond to those of the *pastophoroi* for district B in *P. Count* 3, ll. 12–13 (30, of whom 17). The latter figure, however, is

irregular since the passage apparently records figures for more than the maximum of 7 villages. Adding (for district B) the seven *phoibêtai* of *P. Count* 3, l. 14, does not solve the problem. Here, as elsewhere, such a discrepancy probably derives from the elision of categories at different levels of the administration – a phenomenon already noted. Some other group of *pastophoroi* was clearly added here.

580. Since in *P. Count* 3, l. 182, there are already 10 males listed for the *pastophoroi* of district C, six males should now be supplied at the end of that line; in l. 181 of the Greek text, a total of 26 may be restored.

584. There are minimal traces of the heading of the next occupation. A few lines may be lost below this and this occupation no doubt continues at the top of the next column. Here one line seems lost (compared to the preceding column) and the total apparently contains the figure 9.

587. Of this line only minimal traces are left (*tjy ntr:w* = *theagoi* does not seem to work). The figures for the total occupation (l. 593) make sense, though the reading '5' in the figure of '25' in l. 588 does not well fit the minimal traces. The number of males could, for instance, be divided [13] in l. 588 and [10] in l. 589, which in each case would be one more than half of the number of taxpayers in that district.

599. *mr-pr* was read by Cary Martin. The title is discussed by S. DAVIES, 'The Organization, Administration and Functioning of the Sacred Animal Cults at North Saqqara as Revealed by the Demotic Papyri from the Site', in: K. RYHOLT (ed.), *Acts of the Seventh International Conference of Demotic Studies, Copenhagen, 23–27 August 1999* (CNI 27, Copenhagen, 2002), pp. 80–83. She translates the term as 'steward', who in the Memphite necropolis has authority over rations and provisions. This translation is vindicated by the Greek *P. Count* 3, l. 186, where the same figures (2, of whom 1 male) return for *tamiai* in district C (cf. l. 597). The title also recurs, somewhat damaged, in H.S. SMITH – S. DAVIES, 'The "Pewenhor" Documents from the Sacred Animal Necropolis at North Saqqara', *JEA* 98 (2012), pp. 139–184 at pp. 147–148, text 4, ll. 2–3.

600. The figures have been corrected, probably from '32, of whom 15' to '33, of whom 16'. There is probably also a correction in l. 598, but the earlier traces cannot be read as '5, of whom 2' (the figure 2 would fit, but 5 is just not possible).

601. Of the vertical figure at the start of the line only the bottom remains; it is either 1 or (more probably, given the figures in the following lines) 5.

606. This line contained the name of a new occupation, but it is entirely lost.

607–608. The minimal traces in a small hand to the left are not figures and are written along the fibres; this is a fragment of another text stuck to *P. Count* 2.

609. The figure for the males here lies further to the left than in the other lines. There is no obvious reason for this.

620. In *P. Count* 4, ll. 32 and 96 we translated *h'q* as 'tailor' but in *P. Count* 53, l. 391 and 54, l. 80 we preferred 'barber', on the basis of the determinative (pustule vs. cloth). In *P. Count* 54, l. 80, an individual is named under the heading 'barber of the temple', which could explain the presence here of barbers among temple personnel. Among the Greeks in new l. 488 above, there is a group called *rmt iw=f hb* 'shearers'. We have now abandoned the idea, put forward in our earlier edition, that the *syqh/syḥ* of *P. Count* 2, l. 488 (with note) = new l. 492 (with note) are barbers. In the Greek section of the present text both *κουρείς* (*P. Count* 3, l. 38, 2 males) and *ξυρήται* (*P. Count* 3, l. 203, figure lost) occur, but the figures do not allow us to identify them with any of the above demotic groups for 'barber'. For the word *h'q*, see (most recently) S.L. LIPPERT – M. SCHENTULEIT, 'Stoetis in geheimer Mission; Der Brief pBerlin P 8092', in: H. KNUF – C. LEITZ – D. VON RECKLINGHAUSEN (eds), *Honi soit qui mal y pense: Studien zum pharaonischen, griechisch-römischen und spätantiken Ägypten zu Ehren von Heinz-Josef Thissen* (OLA 194, Leuven, 2010), p. 370.

622. The first figure has perhaps been corrected, from 16 to 14. Here the figures protrude to the left, as if they are the second figure on this line.

624. The occupation in this line was read as *ibyḫ*, 'beekeepers', by both K.-Th. Zauzich and Fr. Hoffmann during the Demotic Congress in Würzburg 2014. The coincidence of the figures in l. 626, '4, of whom 2 (male)', with those for *melissourgoi* in district C (*P. Count* 3, ll. 154–156) confirms this reading. The presence of this occupation among the priests comes as a surprise. Beekeepers may have been involved in the cult of either Neith or Isis, see *Counting* vol. 2, p. 205 with n. 460. In *P. Count* 39, l. 4 (254–231 BC), the beekeeper [Stot]oetis closely precedes an Isis priest (l. 7), but this may be coincidental.

628. The carriers of milk are a priestly group, called *galaktophoroi* in Greek (*PP* III 7278–7280) and perhaps connected with the sacred cats. Only one of the four persons involved is a male; feeding the cats may have been a task for women. Apparently there was only one district with a cult of Bastet in the area.

630. For the ‘men of Anoubis’, see I. UYTTERHOEVEN, *Hawara in the Graeco-Roman Period* (OLA 174, Leuven, 2009), p. 363. The figures in ll. 633–636 are partly reconstructed: the bracketed readings are highly doubtful and the irregular distribution between the sexes is worrying, but seems unavoidable.

637–639. Here we have placed a small fragment (fragment A) with the first figures of a lost occupation, perhaps listed from the top of the column where a title line containing the occupation would be needed. The positioning is fairly certain since the column on the verso corresponds well with the start of a column on the recto (illegible) and the line of the scissor-cut also continues. One of the two lost titles in ll. 636–643 might be the *h̄tmw-ntr* or the *wḥ-mw*, if some form of logical order was applied, cf. D.J. THOMPSON, *Memphis under the Ptolemies* (2nd edition, Princeton, 2012), p. 145.

649. Despite the equivalence of Greek *phylakitês* with *gl-šr* in P. Lille dem. inv. 1369 (see *P. Count* 2, l. 466 n.), it is clear that *gl-šr* here denotes a different group of police. The Greek term *καλάσις* is not found in *P. Count* 3. For *rs* as *phylakitai*, see ll. 652–658 n.

652–658. The coincidence of the figures here for district C (l. 655) of ‘68, of whom 38 (male)’, with the total for *phylakitai* in that district in *P. Count* 3 l. 160 makes it clear that demotic *rs* is the equivalent of the Greek *phylakitês*. Our earlier translation of *rs* as ‘watchmen’ should now be read as ‘policemen’ (*P. Count* 2, l. 459; *Counting* vol. 2, p. 167); the assumption of *P. Count* 2, l. 449 n. that the tax recorded there was the *phylakitikon* is confirmed, cf. new recto ll. 123, 146–147. The situation with different branches of the police turns out to be even more complex than suggested in *Counting* vol. 2, pp. 165–177.

654. The total here for district B (47, of whom 25 male) coincides with one in the same district in *P. Count* 3, ll. 17–18. It seems likely that *phylakitai* were once listed there, at an early stage of the district record; if so, as here, they closely followed the listing of temple workers.

655. The figures allow us to supply the total number of males (38) in *P. Count* 3, l. 161.

658. The figure of the total (370) has been corrected. Earlier there was also a figure for a unit (probably 3), but this appears to have been washed off.

659. The word *ḫwphwtws* is written as a Greek loan-word (with a person determinative) and in a very explicit way. *Ephodoi* are found in only three of the five districts. This identification is supported by the identical figure for *epphodoi* in district B in the Greek part of the text (*P. Count* 3, l. 34). This Greek loanword is also found in an unpublished demotic petition found in the Italian-French excavations at Tebtynis: inv. B 7409 (to be published by Kim Ryholt). For *epphodoi* we prefer the translation ‘policeman for the road’ to ‘itinerant inspector’; cf. *Counting* vol. 2, p. 168 (for both).

663. Enough remains of the occupation here to be legible, but so far it remains elusive.

665–671. Village scribes are recorded for all five districts of the tax area. These were already known for districts B and C from *P. Count* 3 (cf. below, ll. 667 and 668 nn.).

665. There are some extra signs after the geographical determinative of *dmy*, which we cannot explain.

667. The figures given here coincide with those for village scribes in district B in *P. Count* 3, ll. 56–57.

668–671. The figures stand on a separate fragment (fragment B), with l. 668 almost completely gone. The join is not direct, but can be ascertained by the fibre structure of the verso, and also because the fragment is from the foot of a column, as it should be at this spot. On the recto too the fragment contains some ends of lines (ll. 32–34).

668. The figures for village scribes in district C in *P. Count* 3, ll. 184–185, are incomplete and can therefore not be used to check the figures here.

672–673. Small fragment from the foot of a column, possibly col. xxv (see Introduction, p. 162 and p. 186 above). The recto has only minimal traces.