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HERACLEOPOLITE VILLAGES AND GRAIN TAXES

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(i) A new entry begins with a toponym, followed by $\delta(\iota\alpha) \dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\varsigma) \alpha$ or $\delta(\iota\alpha) \dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\nu) \beta$, i.e. 1 or 2 receipts respectively. Sometimes a quantity of artabas, in one case certainly a total, is added at the end of the line (ll. 5, 14, 20).

(ii) A second line begins with $\delta(\iota\alpha) \dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\varsigma) \alpha$, followed by a date (Thoth 1, sometimes Pachon 1) and a reference to the ‘receiver’ ($\dot{\upsilon}\pi\omicron\delta\acute{\epsilon}\kappa\tau\eta\varsigma$; see 6 n.) who made the payment ‘for his own village’ or for a number of villages, including his own. The entry concludes with a number of artabas.

(iii) When we have $\dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\nu) \beta$, there is an additional registration that refers to another payment, a date (Pachon 1), the receiver, and a sum, which is much smaller than the earlier payment. The main payment was made in Thoth, a few months after the harvest. The payments made in Pachon are smaller and likely to be arrears.

The fiscal territory of some of the villages included others. It is remarkable that Koma (l. 29) and Tekmi (l. 30), which gave their names to toparchies in earlier periods, were under Thmoinepsi (l. 27). Their contributions no doubt reflect their size: Thmoinepsi paid 2,054 artabas, Koma 202, and Tekmi 907. Some of the satellite villages would have been small. Koba (l. 16) contributed $272\frac{1}{4}$ artabas, and Thelbontheos (l. 12) only 43; Thelbontheos was a hamlet in the fifth century, as was Pkommatoei (l. 26). However, Tekmi’s figure is significantly larger than those of some villages that head entries in this register: one of them contributed 709 artabas, Thryonos 324 (l. 24), Thmoinoth(m)eos 437 (l. 32), and another village 422 (l. 5). Thmoiephtha (l. 8) only paid 7 artabas, but it is a Pachon payment. Given the paucity of the evidence on the size of Heracleopolite villages in this period, these details are valuable, and it is regrettable that we have totals but no names for four villages (ll. 5, 10, 14, 17).

In view of the height of the sheet (31 cm), not more than one line would have been lost at the top or at the foot. I have numbered the lines continuously for convenience.

→	— — — — —
1	] . . [
2	] $\delta(\iota\alpha) \dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\varsigma) \alpha$
3	] . . $\delta(\iota\alpha)$ [] $\dot{\upsilon}\pi\omicron\delta\acute{\epsilon}\kappa\tau\omicron\upsilon$ ($\dot{\upsilon}\pi\epsilon\rho$) $\tau(\acute{\omega}\nu)$ $\acute{\epsilon}\xi\grave{\eta}(c)$ $\chi\omega(\rho\acute{\iota}\omega\nu)$ $\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ $\omega\pi\delta$
4	] $\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ <i>traces</i> (<i>vac.</i>)
5	] . . [] $\delta(\iota\alpha) \dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\nu) \beta$ (<i>vac.</i>) $\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ $\nu\kappa\beta$
6	$\delta(\iota\alpha) \dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\varsigma) \alpha$ $\mu(\eta\nu\delta\varsigma)$ $\Theta\omega(\theta)$ α $\delta(\iota\alpha) \text{Cε}(\nu\omicron\upsilon)\theta(\acute{\iota}\omicron\upsilon)$ $\delta\iota(\alpha\kappa\acute{\omicron}\nu\omicron\upsilon)$ ($\kappa\alpha\iota$) [$\dot{\upsilon}\pi\omicron$] $\delta\acute{\epsilon}\kappa\tau\omicron\upsilon$ ($\dot{\upsilon}\pi\epsilon\rho$) $\tau(\acute{\omicron}\upsilon)$ $\acute{\iota}\delta\acute{\iota}\omicron\upsilon$ $\chi\omega(\rho\acute{\iota}\omicron\upsilon)$ $\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ $\tau\pi\delta$
7	$\delta(\iota\alpha) \acute{\alpha}\lambda\lambda\eta(c)$ $\mu\eta(\nu\delta\varsigma)$ [$\Pi(\alpha)$] $\chi(\omega\nu)$ α $\delta(\iota\alpha)$ (<i>vac.</i>) ($\dot{\upsilon}\pi\epsilon\rho$) $\tau(\acute{\omicron}\upsilon)$ $\acute{\iota}\delta\acute{\iota}\omicron\upsilon$ $\chi(\omega\rho\acute{\iota}\omicron\upsilon)$ $\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ $\lambda\eta$ (<i>vac.</i>)
8	$\chi\omega(\rho\acute{\iota}\omicron\upsilon)$ $\Theta\mu\omicron\iota\epsilon\phi\theta(\alpha)$ $\delta(\iota\alpha) \dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\varsigma) \alpha$. . [
9	$\delta(\iota\alpha) \dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\varsigma) \alpha$ $\mu(\eta\nu\delta\varsigma)$ $\Pi(\alpha)\chi(\omega\nu)$ α $\delta(\iota\alpha)$ (<i>vac.</i>) ($\dot{\upsilon}\pi\epsilon\rho$) $\tau(\acute{\omicron}\upsilon)$ $\acute{\iota}\delta\acute{\iota}\omicron\upsilon$ $\chi\omega(\rho\acute{\iota}\omicron\upsilon)$ $\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ ζ [(<i>vac.</i>)
10	[$\chi\omega(\rho\acute{\iota}\omicron\upsilon)$ Θ -] $\delta(\iota\alpha) \dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\nu) \beta$. . . [
11	<i>traces</i> ($\dot{\upsilon}\pi\epsilon\rho$) $\tau(\acute{\omega}\nu)$ $\acute{\epsilon}\xi\grave{\eta}(c)$ $\chi\omega(\rho\acute{\iota}\omega\nu)$ $\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ $\alpha\tau\kappa\zeta$
12	($\dot{\upsilon}\pi\epsilon\rho$) $\tau(\acute{\omicron}\upsilon)$ $\acute{\iota}\delta\acute{\iota}\omicron\upsilon$ $\chi\omega(\rho\acute{\iota}\omicron\upsilon)$ [($\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ $\alpha\kappa\omicron\alpha$ ($\dot{\upsilon}\pi\epsilon\rho$)] $\chi\omega(\rho\acute{\iota}\omicron\upsilon)$ $\Theta\epsilon\lambda\beta\acute{\omicron}\nu\theta(\epsilon\omega\varsigma)$ $\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ $\mu\gamma$
13	$\delta(\iota\alpha) \acute{\alpha}\lambda\lambda\eta(c)$ $\mu(\eta\nu\delta\varsigma)$ $\Pi(\alpha)\chi(\omega\nu)$ α $\delta(\iota\alpha)$ <i>traces</i> ($\dot{\upsilon}\pi\epsilon\rho$) [$\tau(\acute{\omicron}\upsilon)$ $\acute{\iota}\delta\acute{\iota}\omicron\upsilon$] $\chi(\omega\rho\acute{\iota}\omicron\upsilon)$ ($\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ $\iota\gamma$ (<i>vac.</i>)
14	$\chi(\omega\rho\acute{\iota}\omicron\upsilon)$ Θ [$\delta(\iota\alpha) \dot{\alpha}\pi\omicron\delta(\epsilon\acute{\iota}\xi\epsilon\omega\varsigma) [\alpha]$ $\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ $\alpha\omega\epsilon$
15	] . ($\dot{\upsilon}\pi\epsilon\rho$) $\tau(\acute{\omega}\nu)$ $\acute{\epsilon}\xi\grave{\eta}(c)$ $\chi\omega(\rho\acute{\iota}\omega\nu)$ $\acute{\varsigma}(\tau\omicron\upsilon)$ $\acute{\alpha}\rho\tau(\acute{\alpha}\beta\alpha\iota)$ $\alpha\epsilon\varsigma$

- 16 [(ὕπὲρ) τ(οῦ) ἰδίου χωρίου] ^{σοβ δ} _{σί(του) ἀρτ(άβαι) . .] . . (ὕπὲρ) χωρίου Κοβα _{σί(του) ἀρτ(άβαι)}}
- 17 [χωρίον Θ- _{δ(ιὰ) ἀ]ποδ(είξεων) β}
- 18 [δ(ιὰ) ἀποδ(είξεως) α μ(ηνὸς) Θω(θ) α _{δ(ιὰ) Παύλ(ου) ὑποδ(έκτου) (ὕπὲρ) τ(οῦ) ἰδίου}
_{χωρίου] _{σί(του) ἀρτ(άβαι) φνη}}
- 19 [δ(ιὰ) ἄλλη(ς) μ(ηνὸς) Π(α)χ(ων) α _{δ(ιὰ) - - - (ὕπὲρ) τ(οῦ) ἰδίου χωρίου]} _{σί(του) ἀρτ(άβαι)}
_{ρνα}
- 20 _{σί(του) ἀρτ(άβαι)] . . .}
- ↓
- traces of two lines
- 23 δ(ιὰ) ἀποδ(είξεως) α μ(ηνὸς) Θω(θ) α _{δ(ιὰ) [. .] . [. .] . [ὕ]ποδ(έκτου) (ὕπὲρ) τ(οῦ) ἰδίου}
_{χωρίου] _{σί(του) ἀρτ(άβαι) n]}}
- 24 / χωρίον Θρύωνος _{δ(ιὰ) ἀποδ(είξεως) α}
- 25 _{δ(ιὰ) ἀποδ(είξεως) α μ(ηνὸς) Θω(θ) α [δ(ιὰ) [] μω . . () ὑποδ(έκτου) (ὕπὲρ) τ(ῶν) [ἐξῆ(ς)}
_{χωρίων] _{σί(του) ἀρτ(άβαι) n]}}
- 26 / (ὕπὲρ) τ(οῦ) ἰδίου χωρίου] _{σί(του) ἀρτ(άβαι) τκδ (ὕπὲρ) χωρίου Πκομ(ματοει) . [}
_(vac.)
- 27 / χωρίον Θμοινεψι _{δ(ιὰ) ἀποδ(είξεων) β}
- 28 _{δ(ιὰ) ἀποδ(είξεως) α μ(ηνὸς) Θω(θ) α δ(ιὰ) Ἀνατολ(ίου) ὑποδ(έκτου) (ὕπὲρ) τ(ῶν) ἐξῆ(ς)}
_{χωρίων] _{σί(του) ἀρτ(άβαι) / γρξγ . [}}
- 29 (ὕπὲρ) τ(οῦ) ἰδ(ί)ου χωρίου] _{σί(του) ἀρτ(άβαι) βδ (ὕπὲρ) χωρίου Κομα _{σί(του)}}
_{ἀρτ(άβαι)] _{ςβ}}
- 30 (ὕπὲρ) χωρίου Τεκμι _{σί(του) ἀρτ(άβαι) ςζ}
- 31 [δ(ιὰ) ἄλλ]η(ς) μ(ηνὸς) Π(α)χ(ων) α _{δ(ιὰ) Σεφ(ήρ)ου) ὑποδ(έκτου) (ὕπὲρ) τ(οῦ) ἰδίου}
<sub>χωρίου] _{σί(του) ἀρτ(άβαι) ν}
_(vac.)</sub>
- 32 / χ[ω(ρίον)] Θμοινώθμε(ως) _{δ(ιὰ) ἀποδ(είξεως) α}
- 33 _{δ(ιὰ) ἀποδ(είξεως) α μ(ηνὸς) Θω(θ) α δ(ιὰ) Ἀνουπ ὑποδ(έκτου) (ὕπὲρ) τ(οῦ) [ἰ]δίου χωρίου}
_{σί(του) ἀρτ(άβαι) υλζ (ὕπὲρ?) [}
_(vac.)
- 34 / χωρίον Ἰατροῦ _{δ(ιὰ) ἀποδ(είξεως) α}
- 35 _{δ(ιὰ) ἀποδ(είξεως) α μ(ηνὸς) Π(α)χ(ων) α δ(ιὰ) [(ὕπὲρ) τ(οῦ) [ἰδ]ίου χωρίου] _{σί(του)}}
_{ἀρτ(άβαι) [. .]ς}
- 36 / χωρίον Ἰερῶς _{δ(ιὰ) ἀποδ(είξεων) β} [
- 37 _{δ(ιὰ) ἀποδ(είξεως) α μ(ηνὸς) Θω(θ) α δ(ιὰ) Πέτρου ὑ[πο]δ(έκτου) [(ὕπὲρ) τ(οῦ) ἰδίου}
_{χωρίου] _{σί(του) ἀρτ(άβαι) n]}}
- 38 _{δ(ιὰ) ἄλλ]η(ς) μ(ηνὸς) Π(α)χ(ων) α δ(ιὰ) . [}

² ... through 1 receipt.

... through ... receiver, for the following villages, 884 artabas of wheat;
 ... artabas of wheat ...

⁵ ..., through 2 receipts.

422 artabas of wheat.

Through 1 receipt, on the 1st of the month of Thoth, through Petros, deacon and receiver, for his own village, 384 artabas of wheat.

Through another (receipt), on the 1st of the month of Pachon, through , for his own village, 38 artabas of wheat.

- ⁸ Village of Thmoiephtha, through 1 receipt.
Through 1 receipt, on the 1st of the month of Pachon, through ..., for his own village, 7(?)_ artabas of wheat.
- ¹⁰ Village of Th-, through 2 receipts.
... for the following villages, 1,327 artabas of wheat;
for his own village, 1,271 artabas of wheat; for the village of Thelbontheos, 43 artabas of wheat.
Through another (receipt), on the 1st of the month of Pachon, through ..., for his own village, 13 artabas of wheat.
- ¹⁴ Village of Th-, through 1 receipt. 1,805 artabas of wheat
... for the following villages, 1_6 artabas of wheat;
... for the village of Koba 272¼ artabas of wheat;
- ¹⁷ Village of Th-, through 2 receipts.
Through 1 receipt, on the 1st of the month of Thoth, through Paulos, receiver for his own village, 558 artabas of wheat.
Through another (receipt), on the 1st of the month of Pachon, through ..., for his own village, 151 artabas of wheat.
...
- ²³ Through 1 receipt, on the 1st of the month of Thoth, through ..., receiver, for his own village, ... artabas of wheat.
- ²⁴ Village of Thryonos, through 1 receipt.
Through 1 receipt, on the 1st of the month of Thoth, through ..., receiver, for the following villages, ... artabas of wheat;
for his own village, 324 artabas of wheat; for the village of Pkommatoei ...
- ²⁷ Village of Thmoinepsi, through 2 receipts.
Through 1 receipt, on the 1st of the month of Thoth, through Anatolios, receiver, for the following villages, 3,163 artabas of wheat;
for his own village, 2,004 artabas of wheat; for the village of Koma 202 artabas of wheat; for the village of Tekmi 907 artabas of wheat.
Through another (receipt), on the 1st of the month of Pachon, through Seueros, receiver, for his own village, 50 artabas of wheat.
- ³² Village of Thmoinothmeos, through 1 receipt.
Through 1 receipt, on the 1st of the month of Thoth, through Anoup, receiver, for his own village, 437 artabas of wheat; for (?) ...
- ³⁴ Village of Iatrou, through 1 receipt.
Through 1 receipt, on the 1st of the month of Pachon, through ..., for his own village, ½ artabas of wheat.
- ³⁶ Village of Hieras, through 2 receipts.
Through 1 receipt, on the 1st of the month of Thoth, through Petros, receiver, for his own village, ... artabas of wheat.
Through another (receipt), on the 1st of the month of Pachon, through ...

2 δ(ιὰ) ἀποδ(είξεως) α. In *ZPE* 150 (2004) 188, I proposed to resolve ἀποδ^δ in such phrases as a form of ἀπόδειξις. A close parallel to our text is P.Lond. IV 1436.20–21 (718 [this part]) κώμη(ς) Ἀφροδ(ιτω) δ(ιὰ) ἀποδ() α ί(του) [ἀρ]τ(άβαι) [- -] | ε Π[ε]δ[ι](άδων) δ(ιὰ) ἄλλη(ς) ἀρτ(άβαι) λ[] ; H. I. Bell, P.Lond. IV 1436.11 n., was ambivalent about the abbreviation: ‘The extension is not quite clear; perhaps ἀποδείξεως, *order*, or ἀποδόσεως, *payment*.’ One problem with this is that ἀπόδοσις has not been found in fiscal documents, while ἀπόδειξις, ‘proof (in writing)’ or ‘receipt’, is common; cf. e.g. P.Lond. IV 1335.13–15 (709), from a letter of Qurra about the delivery of tax grain to Fustat: τὸν τοιο[υ]τ[ον] πίμψον καὶ παράδος εἰς τὰ ὄρρια κομιζόμενος | τὰς ὑπὲρ αὐτο(ῦ) ἀποδείξεις.

Another passage that juxtaposes this abbreviation with wheat is SPP III².5 474.3 (Ars.; 7th/8th c.) δ(ιὰ) ἀπ(ο)δ(είξεω)ς Μοζεειλ ἀμυρᾶ τοῦ κύτου Βαβυλῶ(ν) (cf. *ZPE* 169 (2009) 207). The resolution is unambiguous in CPR XXII 7.5 (Heracl.; 751/2) λαβὲ ἐξ αὐτ(οῦ) ἀπόδ(ειξιν), and 8 τῇ(ν) ἀπόδ(ειξιν) αὐτ(οῦ). These ἀποδείξεις are documents that certified payments. It is worth citing two other passages: P.Oxy. VIII 1147.14 (late 6th c.) τῶν β ἀποδείξεων, which offers a verbal parallel to δ(ιὰ) ἀποδ(είξεων) β, although the context is not comparable; CPR XIV 31 = SB XXVIII 17266.1 (7th/8th c.) γνῶ(σις) ἀποδ(είξεων?) ὀφειλόντων ζητηθῆναι, which refers to requisitions.

5] . [. A place name stood at this point. χω(ρίον) would have been lost to the left. To judge from the alphabetical arrangement, it would have been followed by Θ, if not Η, but there does not seem to be any room for either Θ or Η in the lacuna. The remains of the two letters are very similar and suggest one of ι, μ, ρ, φ, or ψ, but they do not match any known toponym. It is probably not Ἰ[β]ι[- (cf. Ἰβίων Θμοιφθα in BGU XIV 2437.38 [late Ptolemaic]) or]μ[ο]ι[(μοι is written differently in Θμοιφθ(α) at 8).

The number of artabas at the end of the line represents the total of the sums in lines 6–7.

6 ΘϞ(θ) α. The traces are minimal, but Thoth is suggested because the next date is in Pachon; cf. 28–31 and 37–8.

δι(ακόνου) (καὶ) [ὑπο]δ(έκτου). Cf. SPP VIII 958.2 (Ars.; 7th c.) διακόνου (καὶ) ὑποδέκτου. This ὑποδέκτης was responsible for the collection of tax grain from this village and others. Another village ὑποδέκτης is found in CPR XXII 7.5 (Heracl.; 751/2) τῷ χρυ(σο)ὑποδέκτη τοῦ χω(ρίου) σου; it is an interesting coincidence that he issues receipts to taxpayers. SPP X 127 (Ars.; 8th c.) refers to a χρυσοὑποδέκτης and a ciτοὑποδέκτης, apparently two different officials, possibly at village level.

(ὑπὲρ) τ(οῦ) ιδίου χω(ρίου). Cf. 7, 9, 26, 29, 31, 35. This phrase is also found in CPR XXII 26.3 (Ars.; 8th c.), but in an uncertain context.

7 δ(ιὰ) ἄλλῃ(ς). Cf. 13, 31, 38. This phrase follows δ(ιὰ) καταβολ(ῆς) α in P.Lond. IV 1413.12ff. (723); a closer parallel is P.Lond. IV 1436.20–21, cited above, 2 n.

8 χω(ρίον). As often in this period, this word is abbreviated with χ and a dot or short horizontal written above; cf. e.g. CPR IV 2 and SPP X 211+212+213, both Heracleopolite. The shape of ω is close to the expected shape in the phrases ιδίου χω(ρίου) and especially ἐξῆ(ς) χω(ρίων).

Θμοιφθ(α). This is the only known attestation of this toponym in this period, presumably the same as Θμοιφθα and Θμοινεφθα (TM Geo 4514); see Falivene, *Herakleopolite Nome* 84. The village was earlier part of the Peran toparchy.

12 The restored number of 1,271 (αχοα) artabas is suggested by the arithmetic: 1,271 + 43 + 13 = 1,327.

Θελβόνθ(εω)ς = TM Geo 4430. This locality was part of the Peri Techtho toparchy in the Ptolemaic period. It disappears from the record until it resurfaces in the fifth century as a hamlet; see P.L.Bat. XLII 42.9 ἐποικίου Θελβόνθεω. Its name appears to have been spelled with omicron from the sixth century onwards; see SB XXVI 16442.18 (6th/7th c.), SPP X 203.1 (8th c.), where for Θελβ[όν]θ(εω)ς read Θελβόνθ[ε(ω)ς], and SPP X 212.2 (8th c.), where for Θελβόνθε(ω)ς read Θελβόνθε(ω)ς.

14–15 The number of artabas at the end of l. 14 (αωε, 1,805) is not the same as the number after (ὑπὲρ) τ(ὸν) ἐξῆ(ς) χω(ρίων) in the next line, which should be the total of the artabas listed under this entry (cf. 5–7). I read the number in l. 15 as α. ς; what remains of the second figure is a long descender, i.e. one of ι, μ, ρ, φ, or ψ. αψς, 1,706 is the closest to 1,805.

16 κύ(του) ἀρτ(άβαι) This number plus 272¼ ought to make 1,000+?+5 which means that the unread number ends in ¾ or 3½¼, but the reading is difficult.

Κοβα = TM Geo 3041. Formerly in the Koites toparchy.

24 Θρύωνος = TM Geo 4550. There are only two other attestations of this village, both in documents of this period (SPP X 17.1 and 208.4).

25 []Ϟ . (). There is room for α in the lacuna, but the remains of the letter after Ϟ do not suit ν. The last letter is raised, indicating an abbreviation.

26 Πκομ(ματοει) = TM Geo 5305. In the territory of Thryonos; the two villages are found together in SPP X 17.1 and 12. Its earliest attestation is now P.L.Bat. XLII 42.7 ἐποικ(ίου) Πκαμματαει. The spelling varies between -οει and -αει.

27 Θμοινεψι = TM Geo 3397, modern Bani Soliman Al-Sharqiya. Earlier in the Peri Polin toparchy.

28 [. There is an oblique stroke low in the line, as if it were part of (ὕπερ), which is not expected here.

29 ἰδ(ί)ου. The clerk wrote ἰδ̃, an abbreviation not used elsewhere.

Κομα = TM Geo 1152, modern Qiman al-Arus. Formerly in the Peri Koma toparchy.

30 Τεκμι = TM Geo 2293. The record of this village is silent from the early first century until it resurfaces in the Arab period, with SPP VIII 1198.2 (694/709) and the present papyrus. In Peri Tekmi.

32 Θμοινώθμε(ω) = TM Geo 4510, modern Mayyana. The usual spelling is Θμοινώθεω; the variant spelling here looks as if it were conflation of Θμοινώθεω and Χοινώθεω. In SPP X 203.8, its only other attestation from this period, it is abbreviated as Θμοινωθ(). It was formerly in the Mese toparchy.

34 Ἰατροῦ = TM Geo 9491, from SB XXVI 16442.6 ἐποικ(ίου) Ἰατροῦ.

36 Ἰεῤα. Also in SPP X 72.15, of the same period. This passage is not mentioned in Falivene, *Heracleopolite Nome* 90–92, on Hiera Nesos, perhaps in the Agema toparchy, and possibly the same as an Arsinoite village (TM Geo 842). It is possible that Ἰεῤα is a shortened form of Ἰεῤα Νήκου, but cf. Ἰεῤα Παχη in P.CtYBR inv. 4168.2 (7th c.), ed. A. Benaissa, *ZPE* 183 (2012) 194f.

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