

## INTRODUCTION

This volume concludes the publication of the tablets of the Rosen Collection dating to the Kassite period, which were formerly on loan at Cornell University. The publication of the Kassite period tablets was initiated by Wilfred van Soldt with an edition of the texts dating from Kadašman-Enlil II until the end of the Kassite dynasty (CUSAS 30; van Soldt 2015). The majority of texts in this volume come from the reigns of Nazi-Maruttaš and Kadašman-Turgu, but the group includes also one tablet dating to the reign of Burna-Buriaš II; a few remaining documents from the reigns of Kadašman-Enlil II, Kudur-Enlil, and Šagarakti-Šuriaš; and some undated ones.

The Kassite tablets published here are, for the most part, administrative records dealing mainly with the income, storage, and redistribution of agricultural products (mostly cereals but also sesame, pulses, and cress) and by-products (beer and flour); with animal husbandry; and with textile production. Smaller groups of texts include legal documents and letters.

Despite the lack of information about their original context, it can be assumed safely that these documents originated from the same administration—if not from the same archive—because of the typological, prosopographical, geographical, and chronological features they share, which make them an internally interrelated set of sources. While the texts do not provide any explicit indication about the authority or institution that supervised this administration, the scope and organization of the economic activities revealed by the written records suggest that it must have been an institutional household run by a secular authority. The administrative and economic system reflected in the texts—despite some local “variations”—invites close comparison with that of the provincial capital at Nippur, and indeed there was close interaction between the two. At the same time, the texts edited here supplement and broaden, typologically and chronologically, the earlier picture that depended exclusively on the Nippur material. Thus they provide substantial new data for several central aspects of Kassite administration and economy.

The following observations are based primarily on the tablets published in this volume and will only refer occasionally to the chronologically later texts published by W. van Soldt in CUSAS 30.

### I. Origin of the Tablets

#### I.1 THE NIPPUR AREA

Wilfred van Soldt suggested that the Kassite tablets in the Rosen Collection might have come from a town whose ancient name was Dūr-Enlilē, described by him as “an important economic center that was to a certain degree dependent on Nippur and played an important role in the administration” (van Soldt 2015, 30), even though it was “considerably smaller than Nippur” (23).<sup>1</sup> Before discussing this hypothesis in light of the evidence provided by the texts published here, it might be useful to review the overall geographic horizon that emerges from the Kassite tablets in the Rosen Collection.

One can start by considering the presence of place names whose locations are certain: these are Babylon, Dūr-Kurigalzu, Hursagkalama, Isin, Nippur, and Uruk.<sup>2</sup> Among them, Nippur stands out definitely as the most frequently attested site, even though the frequency with which it is mentioned varies considerably between the earlier and later texts (see below).

The following additional place names, whose exact locations are not known but that occur often in the Nippur texts and therefore are thought to have been situated in the Nippur area, appear also in our texts:

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<sup>1</sup> This latter assumption is based on differences in the documentation—e.g., the lack of large rosters of servile laborers and of accounts of cattle like those known from Nippur (van Soldt 2015, 23).

<sup>2</sup> This list does not include place names occurring only in personal names, such as Akkad or Larsa (cf. van Soldt 2015, 574, 576).

Āl-iššakkī, Āl-Mār-Bā'ili, Bīt-bēri, Bīt-i'irti, Dimat-Enlil, Dimtu, Dunni-Adad, Dūr-Bēl-mātāti, Dūr-Enlilē, Emūqāt-Marduk, Ḥamru, Irra-gāmil, Kār-Nuska, Pān-šēri, Parak-māri, and Tukultī-Ekur.<sup>1</sup>

Furthermore, a number of archival and prosopographical links between the Rosen texts and the documents from Nippur show that the administrations of the two centers worked together closely. This evidence points to the Nippur area as the origin of the Kassite texts in the Rosen Collection.<sup>2</sup> Nevertheless, it can be excluded that these tablets came from Nippur itself. In fact, van Soldt (2015, 30) noted that “Nippur is normally seen as a town to and from which one had to travel. A number of residents are said to come from Nippur and the brewers from Nippur are listed separately” in documents recording the distribution of cereals as production supplies. This pattern is confirmed generally also by the earlier texts published here. Furthermore, no illegal excavation was reported at Nippur until May 2003; after that date, looters caused only minor damage on the West Mound, while major looting took place on two small mounds at the northern end of the site, where there seems to have been no pre-Sasanian occupation.<sup>3</sup>

According to McGuire Gibson, the source for the Kassite-period tablets that made their appearance in private collections over the last decades could have been one of the several Kassite-period mounds that lay within a few kilometers from Nippur, especially to the east.<sup>4</sup> Among them, a possible candidate is Umm al-Hafriyat, a site located ca. 28 km to the east of Nippur that suffered major looting in the 1970s, 1990s, and after 2003. Umm al-Hafriyat is a cluster of low mounds, known especially as a pottery-making center during the Akkadian period and as the probable source of the so-called Šuilišu archive, part of which is also kept in the Rosen Collection.<sup>5</sup> The excavation carried out in 1977 revealed that the settlement shifted its location over time and that one of the mounds was occupied during the Kassite period. Furthermore, it was noted that there were remains of a major river and of a set of canals that surrounded the mounds: this would fit very well with the frequent mention of boats and boatmen in the Rosen texts, which led van Soldt (2015, 30) to conclude that the town was probably located on a river or a canal.

<sup>1</sup> See the entries in RGTC 5 and the list of “settlements around Nippur” in Nashef 1992, 154 n. 17; for Dūr-Enlilē, see esp. RGTC 5, 91 (quoting J. A. Brinkman): “Wegen der Häufigkeit von D. in den unveröffentlichten Texten aus Nippur erwartet man eine Lage in der Nähe von Nippur.” Dimtu can be added to Nashef’s list because of its vicinity to Kār-Nuska and Tukultī-Ekur, documented by the topographical map CBS 10434 published by Clay (1905) and by several occurrences of the three toponyms together in the Nippur texts as well as in the Rosen Collection Kassite tablets; for Ḥamru belonging to the Nippur province, see Paulus 2014a, 205; for Parak-māri, seat of a temple of Ninurta close to Nippur, see Streck 2004 and Paulus 2007, 14 n. 71. I prefer to maintain the traditional reading Kār-Nuska instead of the alternative Ētir-Nuska proposed by Paulus 2014a, 204 n. 553; comparison of the topographical map published by Clay (1905) with the one published by Finkelstein (1962; CBS 13885, recently discussed by Paulus 2014a, 202–5, and Tenney 2016, 158–59) suggests that there were two towns with this name, located close to different canals.

<sup>2</sup> This is also in line with the provenance of other groups of tablets belonging to the same collection, namely, the Sargonic texts of the so-called Šuilišu archive (see n. 5), the Ur III texts from Iri-Saḡrig/Āl-Šarrākī (Owen 2013 and Molina 2013 regard site no. 1056 of Adams 1981 as the likeliest location of Iri-Saḡrig, while Viano 2019 proposes its identification with Tell al-Wilaya: neither site appears to have Kassite levels and thus cannot be the place of origin of the Kassite tablets in the Rosen Collection), and the Old Babylonian texts from Dūr-Abiešuḷ (see recently van Lerberghe and Voet 2016, with reference to previous literature).

<sup>3</sup> Gibson 2004, 116–18; Gibson 2016, 128.

<sup>4</sup> Gibson 2004, 119; Gibson 2016, 128.

<sup>5</sup> See Milano and Westenholz 2015, 13–15, for the hypothesis that the Sargonic texts of the so-called Šuilišu archive came from Umm al-Hafriyat (site no. 1188 in Adams 1981), perhaps to be identified with ancient Maškan-ili-Akkade (see p. 19 n. 2). On the only season of excavation at Umm al-Hafriyat, see Gibson 1978, with updates on the site’s condition in Gibson 1996, 1997, 1998, 2003, 2004, 2006; all but one of the excavated cuneiform texts remain unpublished, as does the final excavation report.

## 1.2 DÜR-ENLILĒ?

As for the ancient name of the administrative center that produced these tablets, van Soldt (2015, 29) proposed that it could have been Dūr-Enlilē because this is the town that occurs most frequently (after Nippur) in his texts.<sup>1</sup> In the documents published in this volume, Dūr-Enlilē is by far the most frequently attested toponym, while the presence of Nippur is much less evident, and in frequency, it is clearly surpassed by references to Dūr-Enlilē, Tukulti-Ekur, Kār-Nuska, and Āl-irre. Thus Dūr-Enlilē certainly played a central role in the economic activities witnessed by the Rosen texts; but is the high number of attestations of a toponym a reliable indication of the place of origin of a group of tablets? The question arises because other cases show that the name of the ancient settlement from which a collection of tablets originated may be mentioned in only a few texts,<sup>2</sup> thus suggesting a cautious approach.

Van Soldt's proposal relies further on the observation that a number of persons associated with Dūr-Enlilē in the Nippur texts can be found also in the tablets he published in CUSAS 30 (van Soldt 2015, 29–30). In this regard, he stresses the importance of BE 14 118, a Nippur text listing wagons that delivered the revenues (*tēlitu*) of Dūr-Enlilē in the 5<sup>th</sup> year of Kudur-Enlil; since several persons associated with these wagons in BE 14 118 appear also in CUSAS 30, he came to the conclusion that “BE 14 118 provides evidence that the town must have had this name” (i.e., Dūr-Enlilē). In the earlier Kassite texts of the Rosen Collection, one finds additional individuals who are associated with Dūr-Enlilē in the Nippur texts but also people connected with other towns—e.g., Bašātu and Āl-atḥē, who occur both at Nippur and in the Rosen texts (see below). Thus if one applies van Soldt's reasoning to these cases, Bašātu and Āl-atḥē would be equally valid candidates along with Dūr-Enlilē for the place of origin of the tablets.

Aside from the high number of its attestations, Dūr-Enlilē appears to “behave” as other toponyms in this corpus; it is one of the towns that delivers revenues to the local administration, one of the towns where the distribution of goods takes place, and one of the towns attested as the origin<sup>3</sup> and destination of goods.

However, there is one feature that applies often to Dūr-Enlilē and perhaps might be regarded as a clue that the documents were written locally by officials working there: the ventive form of the verb *našū*, “to bring” (thus “to bring here”), is used almost exclusively in connection with the delivery of goods to this town, as, e.g., in following passage:<sup>4</sup>

o.1.3 *kibtu sūtu rabū ana Dūr-Enlilē mār Kubbuti iššām-ma ana zēri nadna*

“9 *sūtu*: wheat, (measured by) the big *sūtu*. The son of Kubbutu brought (it) here to Dūr-Enlilē and it was disbursed as seed.” (no. 48: 25)

It is also worth noting the absence of Dūr-Enlilē in texts that record the disbursement of rations to the “outside” (*bābānu*), where several other towns are mentioned (Āl-Arad-Bēlti, Āl-atḥē, Āl-irre, Āl-Mār-Bā'ili,

<sup>1</sup> Van Soldt (2015, 29) noted that Dūr-Enlilē “is attested almost 40 times, considerably more than most other place names. The only name that occurs more frequently is Nippur itself (47 times). After Dūr-Enlilē the best-attested names are Tukulti-Ekur (in the *tamirtu* of the same name, 12 times), Bābili (10) and Āl-irre (9).” Note that when counting the attestations of Babylon, van Soldt considered also the nisbe *bābilāyu* indicating the origin of some individuals; the town of Babylon itself is only attested twice (cf. van Soldt 2015, 574).

<sup>2</sup> See, e.g., the case of the Šuilišu archive: a single tablet that mentions a delegation of Gutian leaders who came to a place called Maškan-ili-Akkade may be the sole indication of the ancient name of the town where the texts were originally kept (Milano and Westenholz 2015, 15).

<sup>3</sup> Dūr-Enlilē occurs only twice as the origin of persons or goods: no. 137: 12 mentions a messenger from Dūr-Enlilē (*mār šipri ištu Dūr-Enlilē*), and a badly preserved line of no. 308: ix 29' seems to record items brought from Dūr-Enlilē (*ištu Dūr-Enlilē ir 'x x iš'šī*).

<sup>4</sup> See also no. 135: 3–4 ([*an*]a *Dūr-Enlilē našām-ma*); no. 159: 20 (*ana Dūr-Enlil[ē] iššāmi*); no. 242: 8–9 (*ana Dūr-E[nlilē] iššāmi*); once, though, the delivery of goods to Dūr-Enlilē is not marked by the ventive: no. 52: 27 (*ana Dūr-Enlilē iššī*). Note also the use of the ventive in connection to Namkar-ešēgi: “fodder for the oxen of Rabā-ša-Bēlti that carried (*izbilūmi*) the grain from Zarāt-Šarri to Namkar-ešēgi” (CUSAS 30 142: 27–29).

Āl-Mār-kāri, Āl-šerikki, Bīt-Bēlāni, Dimtu, Ḥurād-Kašši, Sikila, and Tukultī-Ekur).<sup>1</sup> This might be a coincidence, but perhaps it is another element indicating that Dūr-Enlilē was “here,” while the other towns were “outside.”

In conclusion, the data gained from the study of the earlier tablets in the Rosen Collection provide additional elements supporting the possibility that Dūr-Enlilē was the ancient name of the town that produced the Kassite texts in the collection, but the picture is not as clear and straightforward as one might wish, and thus one must still regard this solution as a working hypothesis.

### 1.3 HOUSE OF ENLIL-KIDINNĪ OR BĪT-ENLIL-KIDINNĪ?

Several persons who held key positions in the local administration are descendants of a certain Enlil-kidinnī and are linked to the “House (É) of Enlil-kidinnī,” which van Soldt understands as a designation for a family or household; he also considered the possibility that this Enlil-kidinnī might have been identical with the person who held the office of *šandabakku* at Nippur during the reign of Burna-Buriaš II.<sup>2</sup> The nature of the social, economic, and geographic entity hidden behind the expression “House of PN”—where “PN” stands for the eponymous ancestor who gave the name to the “House”—has been widely discussed in Kassite studies<sup>3</sup> and is often difficult to assess. The House of Enlil-kidinnī is not the only “House” mentioned in the Rosen texts, but it is the one that occurs most often, especially in the later texts.<sup>4</sup> Cereals are disbursed from the granary of the House of Enlil-kidinnī<sup>5</sup> or from amounts that belonged to the House of Enlil-kidinnī,<sup>6</sup> and the House of Enlil-kidinnī appears also as a recipient of rations (CUSAS 30 326). Finally, there are individuals associated explicitly with the House of Enlil-kidinnī: a brewer (CUSAS 30 362: 5–6), a *ša rēši* (LÚ.SAG, CUSAS 30 360: 15–16),<sup>7</sup> and a *ḥazannu* (no. 337: 7–8). The latter deserves special attention; the Arad-nubatti mentioned as *ḥazannu* of the House of Enlil-kidinnī in letter no. 337 is probably identical with the homonymous *ḥazannu* whom van Soldt regarded as the *ḥazannu* of Dūr-Enlilē, attested in several texts from the Rosen Collection dating to the last years of Kudur-Enlil and the first years of Šagarakti-Šuriaš.<sup>8</sup> Since the office of *ḥazannu* is connected typically with a town or village, this might indicate that at this time, the “House of Enlil-kidinnī” not only represented a family estate with administrative functions in the surrounding area but also began to function as a toponym—i.e., Bīt-Enlil-kidinnī.<sup>9</sup> In any case, the fact that the *ḥazannu* Arad-nubatti appears in connection with the House of Enlil-kidinnī as well as with Dūr-Enlilē is a strong indication that they are connected closely or perhaps even identical. Note also that emmer belonging to the House of Enlil-kidinnī was disbursed in Dūr-Enlilē (see CUSAS 30 242 and CUSAS 30 319).

<sup>1</sup> See no. 97, no. 98, and CUSAS 30 231. On the *bābānu*, see §4.3.

<sup>2</sup> Van Soldt 2015, 24.

<sup>3</sup> See most recently Sassmannshausen 1998, 226–27; 2001, 144ff.; Paulus 2014a, 179ff. with references to previous literature.

<sup>4</sup> See the attestations given by van Soldt 2015, 543, s.v. Enlil-kidinnī. The House of Enlil-kidinnī appears only twice in the texts published here: no. 81: 3 and no. 337: 8.

<sup>5</sup> CUSAS 30 204: 1–2, CUSAS 30 206: 1–2 (read É [G]UR<sub>7</sub> instead of É ‘IŠKUR?’), and CUSAS 30 319: 2.

<sup>6</sup> CUSAS 30 76, 105, 207, 242.

<sup>7</sup> The name, which is only preserved partially, might have been [“IBI]LA-<sup>d</sup>UTU. On the role of the *ša rēši*, see Sassmannshausen 2001, 45–48, who does not mention any *ša rēši* of a “House”; see also §4.2.

<sup>8</sup> See van Soldt 2015, 25: Arad-nubatti appears as *ḥazannu* in texts that deal with Dūr-Enlilē; however, see §4.2 for the difficulty of establishing a secure link between a *ḥazannu* and a town. It is not certain whether Arad-nubatti occurs with the title of *ḥazannu* already in a text dated to KT 1 (no. 146: 7).

<sup>9</sup> For the toponym Bīt-Enlil-kidinnī, see a *kudurru* of Meli-Šipak (MŠ 4 in Paulus 2014a, 402–15) and a legal text dated to Nabû-šumalibur (NŠL-RU 1 in Paulus 2014a, 613–17).

## 2. Remarks on Selected Text Groups

### 2.1 ACCOUNTS OF AGRICULTURAL REVENUES

The local administrators used mainly three text types in order to keep track of the collection and storage of agricultural revenues, respectively identified in the text headings by the operative words *tēlītu*, “revenues”; *šēru* (EDIN), “countryside”; and *še’u tabku*, “stored grain/barley.” The remainder of each heading usually contains the name of a town and a regnal year, written in a form that varies rarely. Compare, e.g., the following:

*tēlītu sūtu rabū Āl-irrē* MU.12.KAM *Kadašman-Turgu šarri*

“Revenues, (measured by) the big *sūtu*, Āl-irrē, year 12 of King Kadašman-Turgu” (no. 11: 1)

*šēru sūtu rabū Bašāti* MU.12<sup>7</sup>.KAM *Kadašman-Turgu šarri*

“Countryside, (measured by) the big *sūtu*; Bašātu; year 12<sup>7</sup> of King Kadašman-Turgu” (no. 33: 1)

*še’u tabku sūtu rabū Āl-irrē* MU.12.KAM *Kadašman-Turgu šarri*

“Stored grain, (measured by) the big *sūtu*; Āl-irrē; year 12 of King Kadašman-Turgu” (no. 54: 1–2)

The different operative words in the text headings correspond to different layouts and sets of information recorded by the different text types. However, wherever it is possible to compare different text types referring to the same town and the same year, it becomes apparent that their contents overlap partially and that they deal with the same data. Such intertextual links show that we are dealing with a documentary chain of interconnected bookkeeping tools developed in order to keep track of different phases of the collection and storage of agricultural revenues.

None of these texts provides figures concerning the area of land yielding the harvest,<sup>1</sup> thus hampering any attempt to calculate the yield ratio and the area yield and to reconstruct general trends in productivity levels.

#### 2.1.1 *tēlītu*-Accounts (Nos. 1–25)

Accounts characterized by the key word *tēlītu* have been known since the first publications of the Nippur epigraphic material. However, the texts from the Rosen Collection provide important new evidence for the meaning and range of the use of *tēlītu*, which is used consistently here to indicate the sum of different types of agricultural revenue.<sup>2</sup> The *tēlītu*-accounts published in this volume can be divided into three different groups, all utilizing a tabular layout in landscape format.

##### *A. Annual tēlītu-Accounts of Barley Together with Other Crops Regarding a Single Town (Nos. 1–16)*

Even though no two texts are precisely parallel, the documents belonging to this group tend to present a very standardized structure.<sup>3</sup> Along the horizontal axis, the first two columns are always designated as *rēš mak-kūri* (SAG NÍG.GA) and *šibšu*, which represent, respectively, the taxable capital and a payment levied on agricultural products that was calculated at a fixed rate based on the taxable capital. Even though not explicitly stated in the texts, it can be safely assumed that the quantities recorded in the first two columns refer to barley, which traditionally represented the main agricultural product of Mesopotamia and thus the main object of taxation. The following columns, arranged according to a very strict sequence (table 1), may record quantities of other

<sup>1</sup> Differently than, e.g., the contemporary Middle Assyrian texts from Dūr-Katlimmu and Kār-Tukultī-Ninurta (see Röllig 2008, 19ff. and Freydank 2009, respectively, and Reculeau 2011, 93ff.; Johnson 2013, 67; Dornauer 2016, 67).

<sup>2</sup> See Devecchi, in press, for a study specifically devoted to the evidence for *tēlītu* in Kassite sources related to agricultural revenues.

<sup>3</sup> Other *tēlītu*-accounts showing the same basic features are MUN 62 and MUN 64 from Nippur and CUSAS 30 34–35. The latter two tablets, published by van Soldt (2015), do not belong to the Rosen Collection at Cornell University but are “part of a mixed group of texts that were brought to the attention of David I. Owen” (van Soldt 2015, 77); however, intertextual and prosopographical links show that they are associated with texts nos. 7 and 9 published in this volume (see comments there). See Devecchi, in press, for a detailed analysis of CUSAS 30 35, which can be applied also to most of the *tēlītu*-accounts published in this volume.

Text no.	SAG NÍG.GA	šibšu	kišru	GIG	ŠE.MUŠ <sub>5</sub>	ZÍZ.AN.NA	GÚ.TUR	GÚ.GAL	GÚ.NÍG.ÀR.RA	ZAG.Ī.LI	MU.BI.IM
1 (Dūr-Enlilē, NM 22)	x	x		x						x	x
2 (Dūr-Enlilē, KT 1)	x	x		x		x		x		x	x
3 (Kār-Nuska, KT 5)	x	x		x	x	x	[x]	[x]		[x]	[x]
4 (Kār-Nuska, KT 8 <sup>2</sup> )	x	x		x		x	x	x	x	x	x
5 (Dūr-Enlilē, KT 8)	x	x				x	x	x		x	x
6 (Dūr-Enlilē, KT 8)	x	x				x	x	x		x	x
7 (Dūr-Enlilē, KT 11)	x	x		x						x	x
8 (Dūr-Amurru, KT 11)	x	x	x								x
9 (Āl-irre, KT 11)	x	x		x		x					x
10 (Dūr-Amurru, KT 12)	x	x		x		x	x	x	x	x	x
11 (Āl-irre, KT 12)	x	x		x		x					x
12 (Āl-irre, KT 13)	x	x		x		x					x
13 (Dikirtu, KT 13)	x	x									x
14 (Kār-Nuska, KT 14)	x	x		x		x		x		x	x
15 (Tukulti-Ekur, KT 14)	x	x		x		x		x		x	x
16 (Āl-atḫē, KT x)					[not preserved]						x

**Table 1.** Sequence of columns in the annual *tēlitu*-accounts for a single town

types of cereals (wheat, emmer, *šeguššu*/ŠE.MUŠ<sub>5</sub>), pulses (GÚ.TUR, GÚ.GAL, GÚ.NÍG.ÀR.RA), and cress (ZAG.Ī.LI) or, in one case, the impost called *kišru*;<sup>1</sup> the last column always bears the heading MU.BI.IM, “its entry,” and determines the content of the text along its vertical axis. Since all amounts are “unrounded” figures, they probably represent the actual harvest of a given agricultural product rather than an assessment of the expected yield.

The amounts of *rēš makkūri* and *šibšu* in these texts show that the proportion *rēš makkūri* : *šibšu* is either exactly or roughly 2.5 : 1—i.e., the *šibšu*-payment on barley is usually set at roughly 2/5 (40 percent) of the taxable capital, while at Nippur, it is usually calculated at roughly 1/3.<sup>2</sup>

These ledgers are usually divided into two sections along their vertical axis, each corresponding to a subtotal.<sup>3</sup> The first section consists of different types of imposts, such as *miksu* (NÍG.KUD.DA); *abullu* (KÁ.GAL); ŠE *mākisi*, “grain of the tax collector”;<sup>4</sup> *qarīt* (ÉSAG) *mākisi*, “granary of the tax collector”; *zittu* (ĪA.LA); *ludú*;<sup>5</sup> ŠE *liqtāti*, “grain of the gleaning”; and entries especially devoted to the deliveries of the “farmers” (ÉNSI<sup>mes</sup>). The second section lists the names of the individuals who delivered the *šibšu*-payment, sometimes identified by

<sup>1</sup> For which see below.

<sup>2</sup> The proportion 2.5 : 1 can be found also in CUSAS 30 34, 35, 39, and 42. On the proportion *rēš makkūri* : *šibšu* at Nippur, see the remarks by Torczyner 1913, 15ff. and Ellis 1976, 114ff. based on the *tēlitu*-accounts published in BE 14, BE 15, and PBS 2/2; most of the *tēlitu*-accounts published by Sassmannshausen 2001 conform to the same ratio. BE 15 131 and MUN 64 are two Nippur texts that record the same *rēš makkūri* : *šibšu* proportion as in the Rosen texts (i.e., 2.5 : 1).

<sup>3</sup> Exceptions are nos. 14–15, which do not have subtotals, and no. 8 (see below).

<sup>4</sup> Sassmannshausen (2001, 35) suggests that this was an amount that the tax collector could keep for himself.

<sup>5</sup> A type of field on which probably specific work obligations had to be performed: see commentary to no. 1: 6.



their profession and associated with the formula *ana tēmišu*<sup>1</sup> or with *ḫaršū*;<sup>2</sup> also women can appear in these lists. The first individual named in a given line is repeated often as the first one in the following line(s), using <sup>m</sup>KI.MIN. In such cases (e.g., **no. 2**: 14–18), the quantities associated with that individual are recorded in decreasing order of magnitude. The final grand total is the sum of the first and second subtotals and is identified in the last column as *tēlītu*, showing that this term indicated the sum of all annual revenues of a given town.

After the final grand total, some *tēlītu*-accounts indicate that certain individuals are exempted (*zakū*) from delivering the *šibšu* on barley and occasionally also on other crops.<sup>3</sup> Such exemptions are attested also in MUN 62 and MUN 64,<sup>4</sup> which, perhaps not accidentally, are two *tēlītu*-accounts from Nippur showing similar features as the *tēlītu*-accounts from the Rosen Collection.

#### B. Annual *tēlītu*-Accounts of Sesame Regarding a Single Town (Nos. 17–21)

These ledgers have a basic structure similar to those of the first group—i.e., the first two columns are devoted to the taxable capital (*rēš makkūri*/SAG NÍG.GA) and the *šibšu*, and the last one is labeled MU.BI.IM, “its entry.” In these accounts, the proportion *rēš makkūri* : *šibšu* is either exactly or roughly 2 : 1 (i.e., *šibšu* is half of the taxable capital), as in the accounts regarding sesame revenues from Nippur. Further columns are devoted to amounts of other payments, such as *kišru*, *naḫḫuḫu*,<sup>5</sup> and *pašū* (GARZA).

#### C. Annual *tēlītu*-Accounts of Different Crops Regarding Several Towns (Nos. 22–25)

These are summaries drawn up on the basis of the annual *tēlītu*-accounts of single towns.<sup>6</sup> They do not have a column for the taxable capital (*rēš makkūri*) but indicate only the actual amounts of crops delivered by the different towns; the last column lists several geographical names and can bear the heading URU<sup>di</sup> instead of MU.BI.IM. Summaries devoted especially to sesame and wheat are recorded on separate tablets (see texts nos. 23–24).

#### 2.1.2 EDIN-Accounts (Nos. 26–36)

The next group of texts concerned with revenues is of a type that appears to be peculiar to the texts in the Rosen Collection.<sup>7</sup> The texts have a tabular layout in landscape format and contain at least three columns: the taxable capital (*rēš makkūri*/SAG NÍG.GA), the *kišru*-payment, and MU.BI.IM, “its entry.” As in the case of the *tēlītu*-accounts, it is assumed that the columns devoted to the taxable capital and to the *kišru*-payment referred to barley. Additional columns are inserted occasionally before the last one: these recorded quantities of other types of cereals (wheat, emmer, *šeguššu*/ŠE.MUŠ<sub>5</sub>, *ennēnu/innin(n)u*/ŠE.IN.NU.ḪA), pulses (GÚ.GAL), and cress (ZAG.ḪI.LI) (see table 2).<sup>8</sup>

<sup>1</sup> “At his discretion” or “by (his own) authority”? See most recently van Soldt 2015, 33; Farber and Farber 2018, 217.

<sup>2</sup> A field-parcel or a type of land: see commentary to **no. 2**: 36.

<sup>3</sup> See texts **nos. 2, 4, 5, 7, 9**.

<sup>4</sup> Sassmannshausen (2001, 251) regards them as the first attestations of *zakū* in accounts of revenues from Nippur.

<sup>5</sup> On *naḫḫuḫu*, a term that might have indicated a portion of “soaked” sesame crop, which would be kept apart in order to use it as seed as soon as it sprouted, see Devecchi 2018; on *pašū* (GARZA), see comments to text **no. 19**.

<sup>6</sup> This is nicely demonstrated by the correspondence between the total amounts of wheat delivered by Dūr-Enlilē in the 1<sup>st</sup> year of Kadašman-Turgu recorded by texts **no. 2** (annual *tēlītu*-account of a single town) and **no. 25** (annual *tēlītu*-summary of several towns).

<sup>7</sup> I can cite presently only one unpublished example of such a text from Nippur (UM 29-15-684): its heading on the upper edge reads *šu-ni-e* EDIN <sup>SB</sup>[ÁN . . .], and the first two columns bear the headings [re-e]š NÍG.GA and *ki-iš-ni*. Only the left half of the tablet is preserved; the date is not preserved. On *šunē šēri* (EDIN), see below.

<sup>8</sup> CUSAS 30 40, 43, 44, 45 have a similar structure but a different heading or no heading at all.

Text no.	SAG NÍG.GA	<i>kišru</i>	ŠE.MUŠ <sub>5</sub>	<i>kišru</i>	GIG	ZÍZ.AN.NA	ŠE.IN.NU.ĜA	GÚ.GAL	ZAG.ĜI.LI	MU.BI.IM
26 (Āl-atĥē, NM 18)	x	x			x					x
27 (Dūr-Amurru, NM 20)	x	x	x	x	x	x				x
28 (Dikirtu, NM 24)	x	x								x
29 (Āl-atĥē, NM 24)	x	x			x					x
30 (Kār-Nuska, KT 4)	x	x								x
31 (Dūr-Amurru, KT 5)	x	x			x				x	x
32 (Dūr-Enlilē, KT 11)	x	x	x		x				x	x
33 (Bašātu, KT 12 <sup>?</sup> )	x	x			x					x
34 (Dimtu, KT 12)	x	x	x		x	x		x	x	x
35 (Āl-irrē, KT 13)	x	x	x		x	x				x
36 (Āl-atĥē, year 5)	x	x			x		x			x

**Table 2.** Sequence of columns in the EDIN-accounts

The entries in the MU.BI.IM-column largely correspond to those of the *tēlitu*-accounts, even though EDIN-accounts do not distinguish between two sections with corresponding subtotals, summed up by a final grand total, as in the *tēlitu*-accounts. They do, however, often list the total of the amounts recorded in the *kišru*-column, which may or may not be explicitly identified as *kišru* in the corresponding entry of the MU.BI.IM-column.<sup>1</sup>

A comparison between a *tēlitu*-account and an EDIN-account referring to the same town and the same year shows that these texts deliver in part the same categories of information. Compare, e.g., **no. 12** with **no. 35**, both concerned with the revenues of Āl-irrē in the 13<sup>th</sup> year of Kadašman-Turgu (corresponding parts are highlighted in gray):<sup>2</sup>

### Text No. 12

U.e.	<i>te-li-tu</i> <sub>4</sub> <sup>giš</sup> BÁN GAL MU. <sup>r</sup> I3 <sup>1</sup> . [KAM] <sup>r</sup> d <sup>1</sup> <i>Ka-dáš-man-Túr-gu</i> LUGAL.E			
Obv.	SAG NÍG.GA	<i>šib-šu</i> <sub>14</sub>	GIG	ZÍZ. <sup>r</sup> AN <sup>1</sup> . [NA]   MU.BI. [IM]
	7.1.3			NÍG.KUD.DA EN 0.3.5 <sup>r</sup> hír <sup>1</sup> -[ga-le]- <sup>r</sup> e <sup>1</sup>
				KÁ. [GAL]
5	0.2.3			ŠE <i>ma-ki-r</i> <sup>1</sup> <i>si</i> <sup>1</sup>
PAP	7.4 <sup>PI</sup> .0			NÍG.KUD.DA ù ŠE <sup>r</sup> ma <sup>1</sup> -[ki-si]
	17.2.4	7.0.1		<sup>m</sup> Za-ki <sup>1</sup> -rù <sup>m</sup> Bu-un-na-[ <sup>d</sup> AMAR.UTU]
	16.1 <sup>PI</sup> .0	6.2.3		<sup>m</sup> Eri-ba- <sup>d</sup> IŠKUR <sup>r</sup> m <sup>1</sup> [ <sup>U</sup> -sa-tu-ú-a]
	11.2 <sup>PI</sup> .0	4.2.5	0.0.1 2 SÌLA	<sup>m</sup> Iz-kùr <sup>1</sup> - <sup>d</sup> Nin-urta [ <sup>md</sup> Nin-urta]- <sup>r</sup> ki-na-i-de <sup>1</sup>

<sup>1</sup> Nos. 28, 33, and 34.

<sup>2</sup> The same similarities can be found also by comparing **no. 7** and **no. 30**, respectively, a *tēlitu*-account and an EDIN-account concerned with the revenues of Dūr-Enlilē in the 11<sup>th</sup> year of Kadašman-Turgu.



10	8.4 <sup>Pi.O</sup>	3.2.4			<sup>m</sup> ZÁLAG <sup>1-d</sup> AMAR.UTU <sup>m</sup> A-bi-ul-i <sup>1</sup> -de
	6.2.3	2.3 <sup>Pi.O</sup>			<sup>m</sup> KI.MIN <sup>m</sup> Iz-kùr-d <sup>1</sup> IŠKUR
	3.4.3	1.2.5			<sup>m</sup> Ri-iš <sup>1-d</sup> IŠKUR
	3.1 <sup>Pi.O</sup>	1.1.2			<sup>m</sup> Iz-kùr-d <sup>1</sup> IŠKUR <sup>lú</sup> DÙ
15	2.4.2	1.0.4			<sup>m</sup> NÍG.BA-d <sup>1</sup> AMAR.UTU
	2.3.4	1.0.3			<sup>m</sup> A-mi-lu-ú-ba-nu-ú
Rev.	2.2.3	1.0.0			<sup>m</sup> In-[nu]-un-nu <sup>m</sup> Iz-kùr-d <sup>r</sup> Nin-urta <sup>2</sup>
	1.3.3	0.3.3			<sup>m</sup> Di-maḥ-di-d <sup>1</sup> Uraš <sup>1</sup>
	1.0.2	0.2.1			<sup>md</sup> Nin-urta-ki-na-i-de <sup>m</sup> BA-ša <sup>1-d</sup> Nin-urta
20 PAP ŠU.NIGIN	1.0.0	0.2 <sup>Pi.O</sup>			<sup>m</sup> Ib-ni <sup>1-d</sup> IŠKUR <sup>lú</sup> NAGAR <sup>m</sup> Iz-kùr-d <sup>1</sup> 30 <sup>2</sup>
		31.4.1	0.0.1 2 SÌLA	0.1.1	[ší]-ib-šu
		39./3.1	0.0.1 2 SÌLA	0.1.1	te-li-tu <sub>4</sub> URU-ir-re <sup>r</sup> e <sup>1</sup> [MU.13.KAM <sup>d1</sup> Ka-dáš-man-Túr-gu LUGAL.E

## Text No. 35

U.e.	EDIN <sup>gš</sup> BÁN GAL URU-ir-re-e MU.13.KAM Ka-dáš-man-Túr-gu LUGAL.E					
Obv.	SAG NÍG.GA	ki-iš-rù	ŠE.MUŠ <sub>5</sub>	GIG	ZÍZ.AN.NA	MU.BI.I[M]
5	7.1.3	0.0.4				NÍG.KUD.DA EN 0.3.5 <sup>r</sup> ḥir-ga <sup>1</sup> -le-e KÁ.GAL a-na ÉRIN <sup>hi.a</sup> dul-li x ù ŠUKU ANŠE.KUR.RA <sup>mes</sup> SUM-at
	1.1 <sup>Pi.O</sup>	0.0.1				ŠE ma-ki-si
	17.2.4	0.1 <sup>Pi.O</sup>				<sup>m</sup> Za-ki-rù <sup>m</sup> Bu-un-na-d <sup>1</sup> AMAR.UTU
	16.1 <sup>Pi.O</sup>	0.1 <sup>Pi.O</sup>			0.2.4	<sup>m</sup> Eri-ba-d <sup>1</sup> IŠKUR <sup>m</sup> Ú-sa-tu-ú-a
10	11.2 <sup>Pi.O</sup>	0.0.5		0.0.4		<sup>m</sup> Iz-kùr-d <sup>1</sup> Nin-urta <sup>md</sup> Nin-urta-ki-na-i-de
	8.4 <sup>Pi.O</sup>	0.0.5				<sup>m</sup> ZÁLAG-d <sup>1</sup> AMAR.UTU <sup>m</sup> A-bi-u[l-i]-de
	6.2.3	0.0.4				<sup>m</sup> KI.MIN <sup>m</sup> Iz-kùr-d <sup>1</sup> IŠKUR
	3.4.3	0.0.3				<sup>m</sup> Ri-iš <sup>1-d</sup> IŠKUR
	3.1 <sup>Pi.O</sup>	0.0.2				<sup>m</sup> Iz-kùr-d <sup>1</sup> IŠKUR a-na ṭe-m[i-šu]
	2.4.2	0.0.2				<sup>m</sup> NÍG.BA-d <sup>1</sup> AMAR.UTU
Rev.	<sup>r</sup> 2 <sup>1</sup> .3.4	0.0.2				<sup>m</sup> A-mi-lu-ba-[nu-ú]
	2.2.3	0.0.2				<sup>m</sup> In-nu-u[n-nu] SIPA ANŠ[E]
16			1.3.3			<sup>m</sup> Di-maḥ-di <sup>r</sup> d <sup>1</sup> [Uraš <sup>1</sup> ]
			1.0.2			<sup>md</sup> Nin-urta-ki-n[a-i-de]
			0.0.1			[ <sup>m</sup> B]A-ša <sup>1-d</sup> Nin-u[rta]
	1.0.0	0.0.1				<sup>r</sup> <sup>m</sup> Ib-ni <sup>1-d</sup> IŠKUR <sup>lú</sup> NAGAR <sup>m</sup> Iz-kùr-d <sup>1</sup> Nin-urta [
		1.2.1	0.0.1			

Note the following shared features:

- The quantity booked as *šibšu* in no. 12: 3 becomes the taxable capital (*rēš makkūri*/SAG NÍG.GA) in no. 35: 3, where it forms the basis for the calculation of the *kišnu*-payment. The corresponding entry in the MU.BI.IM-column is the same in both texts and mentions *miksu*/NÍG.KUD.DA together with a quantity of *hīrgalú*.
- Neither text records quantities corresponding to the impost called *abullu*/KÁ.GAL, but no. 35: 4 provides an explanation for this: “(the amount of) the city-gate was given to the workmen of the *dullu*-service and as fodder for the horses”—i.e., it was probably disbursed before it could be collected.
- The quantities recorded as *rēš makkūri* in no. 12: 7–16, 19 correspond to those of no. 35: 6–15, 18. Also the corresponding entries in the MU.BI.IM-column match almost exactly.
- The quantities recorded as *šeguššu*/ŠE.MUŠ<sub>3</sub> of Dimaḥdi-Uraš and Ninurta-kīna-īde in no. 35: 16–17 are booked as *rēš makkūri* of the same persons in no. 12: 17–18.

This shows that the *tēlītu*-accounts and the EDIN-accounts deal with the same amounts of agricultural products, but the first accounts were focused on the calculation of the *šibšu*-payment, while the second accounts were mainly meant primarily to calculate the impost called *kišnu*, a payment whose exact nature in the Kassite period remains to be determined.<sup>1</sup>

I cannot offer any convincing explanation for the reason why this type of revenue was identified by the operative word EDIN, “countryside.”<sup>2</sup> Equally obscure is the meaning of the word *šunú*/*šuné*, which often precedes EDIN in the headings:<sup>3</sup> the lemmata listed by the dictionaries do not seem to fit this context,<sup>4</sup> and positing an unattested Š-stem of *enú*, “to change,” does not suggest a feasible solution at present.<sup>5</sup>

In contrast to the annual *tēlītu*-accounts, we do not have EDIN-accounts about sesame (cf. 2.I.I.b), nor do we have EDIN-accounts that summarize the revenues of several towns (cf. 2.I.I.c).

### 2.I.3 Further Texts

Further texts connected to the management of revenues are **nos. 36–38**, characterized by the presence of the operative word “share,” *zittu*/ḪA.LA, in their headings and **nos. 39–46**, a mixed group of documents that do not correspond to any of the major text types identified above. In some cases, a more precise classification is hindered by their poor state of preservation. Among them, **no. 45** is especially noteworthy because it is an account of wagons (<sup>GIS</sup>MAR.GÍD.DA<sup>MES</sup>) delivered by several individuals who were connected to the towns of Tukulti-Ekur and Dimtu; comparable texts from Nippur are BE 14 118 and BE 15 91, which explicitly state in their headings that the wagons transported the revenues (*tēlītu*) of Dūr-Enlilē and Ekallātu, respectively.

### 2.I.4 *še’u* (ŠE) *tabku*, “Stored Barley/Grain” (Nos. 47–57)

This group of texts is explicitly linked to the storage of agricultural products through the operative word *še’u* (ŠE) *tabku*, “stored barley/grain,” which appears in their headings followed by a place name and a year. They

<sup>1</sup> The interpretations range from some kind of rental fee (Torczyner 1913, 119), perhaps linked to the use of granaries (CAD Š/2, *šibšu* c 2’, 384), to a generic “payment (in kind) for services or taxes” (CAD K, *kišnu* 3b 2, 439), to “costs related to the transportation of goods” (CAD Z, *zittu* 1d 2’, 143); see Ellis 1976, 113 for an overview up to that date. Based on the new evidence of the First Sealand Dynasty, Boivin 2016, 56–57, recently argued for the interpretation of *kišnu* as an impost related to packaging and transportation.

<sup>2</sup> Note also CUSAS 30 12: 2, where EDIN<sup>ki</sup> might identify a quantity of barley received by Arad-nubatti in Mannu-nāširšu.

<sup>3</sup> See *šunú šēri* (EDIN) in **no. 27: 1** and *šuné šēri* (EDIN) in **no. 31: 1**, **no. 32: 1**, **no. 36: 1**, and UM 29-15-684: 1. The attestations of *šunú*/*šuné* are not restricted to the headings of the EDIN-accounts; see also **no. 43: 1**, 10; **no. 46: 1**; CUSAS 30 162: 2–3; CUSAS 30 274: 5, 11; and BE 14 88: 1. Also van Soldt 2015, 34, regards its meaning as unclear and leaves the word untranslated.

<sup>4</sup> It can hardly be a shrub, perhaps to be identified with the chaste tree according to CAD Š/3, *šunú* A, 309–10 and AHw III, *šunú* II, 1277.

<sup>5</sup> A Št-stem of *enú* is already attested with the meaning “to interchange, replace one another” (CAD E, *enú* 3, 176–77; AHw I, *enú* Št, 221).

usually have a portrait format.<sup>1</sup> I do not know any example of this text type from Nippur, where scribes used instead texts with the heading *še'u* (ŠE) *maḥru ša ina GN tabku* MU.X.KAM KN, “grain received, which is stored in GN; year x of KN.”<sup>2</sup> Comparison with their Nippur “counterparts” suggests that in the Rosen texts, the name of the town indicated not only the origin of the crops but probably also their place of storage.

The features of this text group are less standardized than the previous ones, but one can identify some common traits. Along the horizontal axis, these texts are often divided into two columns without headings: the first records amounts, the second types of imposts and names of individuals; in such cases, it is assumed that the term *še'u* (ŠE) in the text heading refers to barley (rather than being a generic term for “grain, cereals”) and that the first column records amounts of barley. When more than two columns are present, the first ones explicitly mention different types of cereals (barley, wheat, and emmer, but more often *arsuppu*/ŠE.EŠTUB and *šeguššu*/ŠE.MUŠ.), and the last one bears the usual heading MU.BI.IM, “its entry.” Along the vertical axis, the data are often grouped in two distinct sections corresponding to two subtotals: usually, the amount of the first subtotal is measured with the big *sūtu* (<sup>GIS</sup>BÁN GAL), while the second subtotal, which is sometimes identified as *zēru* (NUMUN) *esru*, “collected seed,” is measured with the *sūtu* of 10 *qū* (<sup>GIS</sup>BÁN 10 ŠILA). The final grand total is then measured with the big *sūtu*, an operation that required the calculation of the *rubbū* (GAL).<sup>3</sup> The MU.BI.IM-column has entries already known from the documents that record the collection of revenues and may include different types of agricultural imposts, such as *miksu* (NÍG.KUD.DA), *abullu* (KÁ.GAL), ŠE *mākisi*, *qarīt* (ÉSAG) *mākisi*, *zittu* (HA.LA), *ludū*, *kišru*, *kišir šēri* (EDIN), and *kišir maḥri*, as well as the names of several individuals.

But there is an even deeper and less apparent connection between these texts and the *tēlītu*-accounts, which can be illustrated through text **no. 8**. This is an exceptional document that contains both text types on the same tablet: the *tēlītu*-account of Dūr-Amurru in the 11<sup>th</sup> year of Kadašman-Turgu on the obverse and the corresponding “stored grain” on the reverse (the corresponding elements are highlighted in gray).<sup>4</sup>

### Text No. 8

U.e.	<i>te-li-tu</i> <sub>4</sub> <sup>GIS</sup> BÁN GAL BĀD- <sup>d</sup> KUR <sup>ki</sup> MU. II. KAM <i>Ka-dáš-man-Túr-gu</i>			
Obv.	SAG NÍG.GA	<i>ši-ib-šu</i> <sub>14</sub>	<i>ki-iš-ru</i>	MU.BI.IM
				NÍG.KUD. <sup>r</sup> DA <sup>r</sup>
	26.0.3	10.2.1	0.1.3 5 ŠILA	<sup>m</sup> IR- <sup>d</sup> AMAR.UTU <sup>m</sup> Ba- <sup>r</sup> i- <sup>rū</sup>
5	9.2.3	3.4 <sup>pi</sup> .0	0.0.4 5	<sup>m</sup> KI.MIN <sup>m</sup> X X X X <sup>d</sup> KA.DI
	0.1.5	0.0.5	0.0.1	<sup>r</sup> ŠE <i>ma-ki-si</i> <sup>r</sup>
PAP		14.2 <sup>pi</sup> .0	0.2.3	<i>ši-<sup>r</sup>ib-šu</i> <sub>14</sub> <sup>r</sup>

<sup>1</sup> The only two in landscape format are **nos. 53** and **56**. Another text belonging to this group is CUSAS 30 46.

<sup>2</sup> Ellis 1976, 119–26 discussed the few examples of these texts known to her, to which one should add now further examples published by Sassmannshausen 2001.

<sup>3</sup> See **nos. 8, 47–50, 52, 54, 55, 57** in this text group; *rubbū* occurs especially often in the expenditures; see **nos. 75, 86, 97, 112, 115, 132, 133, 136, 138, 139, 146–50, 153, 157, 162–64, 170, 171, 174–76, 184–86**. See van Soldt 2015, 31 for the occurrences in the later Kassite texts of the Rosen Collection. Among the meanings suggested by the dictionaries (CAD R, 394; AHw II, 991 s.v.), “increase” is perhaps preferable to “additional payment” because the calculation of the *rubbū* seems to be linked to the use of different measuring units (the big *sūtu* and the *sūtu* of 10 *qū*), but the several new attestations provided by the Rosen texts make it necessary to reevaluate thoroughly the meaning of *rubbū* in the Middle Babylonian sources.

<sup>4</sup> Scribes usually used two distinct tablets, each containing only one or the other type of text: cf. the pairs represented by MUN 64 (*tēlītu*) and text **no. 49** (*še'u tabku*), both concerned with Bašātu in the 1<sup>st</sup> year of Kadašman-Turgu, and by text **no. 11** (*tēlītu*) with **no. 54** (*še'u tabku*), both concerned with Āl-irre in the 11<sup>th</sup> year of Kadašman-Turgu; note also texts **no. 29** (EDIN) and **no. 48** (*še'u tabku*), both concerned with Āl-atḥē in the 24<sup>th</sup> year of Nazi-Maruttaš.

Rev.	ŠE <i>tab-ku</i> <sup>gis</sup> BÁN GAL MU.II.KAM <i>Ka-dás-man-Túr-gu</i> LUGAL
10	IO.2.I <sup>m</sup> IR- <sup>d</sup> AMAR.UTU <sup>m</sup> Ba-i-rù 3.4 <sup>pi</sup> .O <sup>m</sup> KI.MIN <sup>m</sup> I-ku-na O.O.5 ŠE <i>ma-ki-si</i> O.2.3 <i>ki-iš-rù</i> O.2 <sup>pi</sup> .O ŠUKU EN <i>pi-ḥa-ti</i>
15	PAP I5.I.3 <sup>gis</sup> BÁN GAL PAP 5.O.O NUMUN <i>es-rù</i> <sup>m</sup> Ba-i-rù <sup>lu</sup> LUNGA <sup>gis</sup> BÁN IO ŠILA EN I GUR <i>ki-mu</i> 2 GUR ZÍZ. <sup>r</sup> AN <sup>r</sup> .NA ŠU.NIGIN I9.I.3 <sup>gis</sup> BÁN GAL TA I GUR GAL <sup>gis</sup> BÁN IO ŠILA <i>i-na</i> I GUR O.1 <sup>pi</sup> .O <i>šū-lu-ú</i>

Text no. 8 reveals the relationship between the content of the two types of texts: in fact, the entries about *šibšu* and *kišru* in the *tēlītu*-text correspond to the first lines of the “stored grain” on the reverse. This shows that, even though the texts about “stored grain” do not have a column explicitly designated as *šibšu*, at least in some cases, they do refer to the quantities acquired as *šibšu* and can be used as further evidence for the study of this levy.

Such texts could record also expenditures, as suggested by entries that explicitly mention quantities received by some individuals, once as production supplies (see, e.g., **no. 53**: 15–16 and **no. 54**: 26).

A further phase in the bookkeeping of stored goods is represented by accounts that record the *nīḥti* (IB.TAK<sub>4</sub>) *tabki*, “rest of the stores” (**nos. 58–60**).

An account of different types of flour, summarized as *qēmu* (ZÌ.DA) *tabku*, “stored flour,” is included here as well (**no. 61**).

## 2.2 EXPENDITURES

The bulk of the documentation is represented by texts that witness activities supported by the administration through the disbursement of resources—i.e., mainly raw agricultural products but also beer, flour, and small cattle.

One can distinguish in general two main types of documents recording the allocation of goods: records of single expenditures and records of multiple expenditures.

**Records of single expenditures (nos. 62–91)** refer to allocations of commodities to one recipient on one occasion. They were written on small, usually unsealed tablets<sup>1</sup> whose text tends to conform to the following structure and formulary:

<b>1</b>	<b>commodity (measured by) the <i>sūtu</i> xy</b>
1a	source of the expenditure ( <i>ina libbi</i> . . .)
1b	purpose of the expenditure
1c	place of the expenditure ( <i>ina</i> GN)
1d	from PN <sub>1</sub> ( <i>ina qāt</i> PN <sub>1</sub> )
1e	in place/as representative of PN <sub>2</sub> ( <i>kī qāt</i> PN <sub>2</sub> )
<b>2</b>	<b>PN<sub>3</sub></b>
<b>3</b>	<b>received (<i>maḥir/maḥrātu/imḥur/imḥurū</i>)<sup>2</sup></b>
<b>4</b>	<b>date (month/day/year)</b>

<sup>1</sup> See **no. 88** for a sealed one.

<sup>2</sup> Only **nos. 64, 69, and 79** have *iddin*, “he gave,” instead of a form of *maḥāru*.

The elements in bold are present in all records of single expenditures; the others (1a–1e) may or may not be included and their sequence can differ slightly from text to text.

**Records of multiple expenditures** are much more abundant and varied with regard to form and content. They are formatted often as multicolumn tables, usually unsealed.<sup>1</sup>

Records of multiple expenditures that deal with only one type of expenditures (**nos. 92–126**) have been organized in groups according to their purpose—i.e.,

- rations (ŠE.BA) and other barley allocations that were probably meant as rations to groups of persons, even though the text does not specify the purpose of the expenditure;
- fodder (ŠUKU) for animals;
- seed (NUMUN);
- production supplies (ÉŠ.GÀR) for millers and brewers, including also brewing ingredients (ZÌ.MUNU<sub>4</sub>);
- allocations (ŠUKU) for temples;
- loans with interest (UR<sub>3</sub>.RA);
- deliveries (*maššītu*);
- gifts (*rīmūtu*);
- exchange<sup>2</sup> (ŠE.BAL).

Most records of multiple expenditures are summaries of commodities disbursed for various purposes (**nos. 127–90**), which can include any of the previously listed items but also staples (*maššartu*),<sup>2</sup> rental fees of boats and wagons, payments for different goods, offerings for the cult of dead ancestors (*kispu*), *aklu*-expenditures (see below), compensation for cereals given as an interest-free loan, *nikis karê*,<sup>3</sup> and the still-elusive item of expenditure identified as “delivery” (*maššītu*).<sup>4</sup> Such texts summarize allocations that took place over several months or several years or that were associated with different places.<sup>5</sup>

Sometimes the purpose is not indicated and the document seems to focus more on recording the source of the expended commodities (see, e.g., **nos. 180** and **182**).

Within the records of multiple expenditures, one can recognize two distinct types of texts characterized by the presence of different “verbs of transmission” (either *nadānu*, “to give,” or *maḥāru*, “to receive”) in their headings, whose most basic formulations are respectively *še’u ša . . . nadnu*, “grain/barley which . . . was given,” and *še’u ša PN . . . maḥru/mitaḥḥuru*, “grain/barley that PN . . . received/has been receiving.” Thus the administration could record such transactions from the point of view of either the institution that disbursed the goods or the person who received them. With the caveat that no two texts are precisely parallel and each heading can provide additional different details, the following examples can be considered representative of the different phrasings of the two types of headings.

### *nadānu*, “to give”

*še’u ša ina libbi tēlīti ša Dūr-Enlilē ša MU.19.KAM Nazi-Maruttaš šarri ina Nisanni ša MU.20.KAM nadnu*

“Barley that was disbursed in month 1 of year 20 from the revenues of Dūr-Enlilē of year 19 of Nazi-Maruttaš”<sup>6</sup> (**no. 133**: 1–3)

<sup>1</sup> See **no. 158** for a sealed example.

<sup>2</sup> On this term, see p. 40 n. 4.

<sup>3</sup> See §4.2, s.v. *ḥazannu*.

<sup>4</sup> See comments to **no. 123**.

<sup>5</sup> For a case of expenditure handed down as a single record and as an entry in a summary, see **nos. 73** and **180**: 3.

<sup>6</sup> When indicated, the year of the expenditure usually follows the year when the revenues (*tēlītu*) were collected.

še'u sūt 5 qā ša ana zēri kurummat alpī u iprī [ikkarī] ina MU.8.KAM Kadašman-Turgu nadnu

“Barley, (measured by) the *sūtu* of 5 *qū*, that was disbursed as seed, fodder for the oxen, and rations for the [plowmen] in year 8 of Kadašman-Turgu” (no. 156: 1–2)

### maḥāru, “to receive”

še'u sūt 5 qā ša ina qāt Mudammiq-Adad Meli-Šuqamuna mitaḥḥuru

“Barley, (measured by) the *sūtu* of 5 *qū*, which Meli-Šuqamuna has been receiving from Mudammiq-Adad” (no. 177: 1–4)

še'u sūtu rabū ša ina MU.3.KAM Kadašman-Turgu šarri ana iškari Ninurta-ašarēd mār Tarībat-ili mitaḥḥuru

“Grain, (measured by) the big *sūtu*, which Ninurta-ašarēd, son of Tarībat-ili, has been receiving as production supplies in year 3 of King Kadašman-Turgu” (no. 113: 1–2)

Both single and multiple expenditures can indicate the source from which the expended commodities originated: these can be the annual revenues (*tēlitu*) of various towns, stocks acquired as different types of imposts (*zittu*, *šibšu*, *kišru*, *miksu*, *naḥḥuḥu*), the “delivery” (*maššitu*) of a person or a town, and amounts generically associated with a person, a town, or a storage facility.

A particular group of documents recording the issue of foodstuffs is represented by the **aklu-texts**. Here, again, one can distinguish between single *aklu*-expenditures and summaries of *aklu*-expenditures.<sup>1</sup>

**Single *aklu*-expenditures (nos. 191–235)** are recorded on small, usually sealed tablets. The following scheme applies to several *aklu*-expenditures in this volume, but it is difficult to define a type that would fit them all, especially because there is a significant degree of variation in the sequence of information conveyed by these documents:

- 1 commodity / commodities
- 1a purpose of the expenditure
- 2 *aklu* / *aklu ašābu* / *aklu lā ašābu* / *aklu ašābu u lā ašābu* / *aklu u šītu* (ZI.GA)
- 3 (šū) PN<sub>1</sub>
- 4 geographic indication
- 5 month
- 6 day / from day x till day y (TA U<sub>4</sub>.X.KAM EN U<sub>4</sub>.Y.KAM)
- 7 year of reign
- 8 seal caption (NA<sub>4</sub>.KIŠIB PN<sub>2</sub>)

The first element is always the expended commodity or commodities, which can be cereals, flour, beer, jars, or small cattle, and it is sometimes accompanied by an indication of the expenditure's purpose.

This information is followed by the key term *aklu*, which is assumed to be a verbal adjective from the verb *akālu*, “to eat,” thus literally meaning “consumed” and by extension “consumption.” It is often specified further through the words *ašābu* and *lā ašābu*, which may appear separately (*aklu ašābu*, *aklu lā ašābu*) or together (*aklu ašābu u lā ašābu*) and whose exact meaning and function are still unclear; literally, they are both infinitives meaning “to stay” and “not to stay” but have been interpreted also as “resident” and “nonresident.”<sup>2</sup> Similarly,

<sup>1</sup> Deheselle (1996, 216) draws a similar distinction in the *aklu*-texts from Nippur. A summary of the discussion on the *aklu*-texts from Nippur is provided by Murai 2018, 17–24.

<sup>2</sup> Thus Torczyner 1913, 112 and van Soldt 2015, 33; the dictionaries do not translate them (see CAD A/1, *aklu* B a, 281; CAD A/2, *ašābu* 3d, 904; AHW III, (*u*)*ašābu* 2d, 1481). See Murai 2018, 249–53, for an overview of the attestations of *ašābu* and *lā ašābu* at Nippur and in the texts published in CUSAS 30.



it remains to be determined why some texts refer to these allocations as *aklu u šītu* (ZI.GA), “consumption and expenditure.”<sup>1</sup>

The next information recorded by these texts usually consists of a personal name, often preceded by the logogram ŠU, “hand,” which probably should be rendered as “on charge to PN.”<sup>2</sup> In a few places šU is missing,<sup>3</sup> but I do not see any clear reason for assuming that the presence or absence of šU implies a different role for the person in question.<sup>4</sup> Cf., e.g., the following two texts:

**No. 205**

Obv. 2.4.<sup>r</sup> 3<sup>1</sup> 2 ½ SÌLA ZÌ.DA <sup>gīs</sup>BÁN 5 SÌLA  
 O.I.4 ŠE <sup>gīs</sup>BÁN 5 SÌLA  
<sup>r</sup>ak<sup>1</sup>-lu<sub>4</sub> <sup>m</sup>Ṭā-ab-ki-din-<sup>d</sup>Gu-la  
 a-ša-bu ù la a-ša-b[u]  
 5 <sup>iti</sup>DU<sub>6</sub>.<sup>r</sup>KÙ<sup>1</sup>  
 L.e. TA U<sub>4</sub>.I.KAM EN U<sub>4</sub>.30.K[AM]  
 Rev. MU.I.KAM Ka-dáš-man-Túr-[gu]  
 LUGAL.E  
 9 NA<sub>4</sub>.KIŠIB <sup>md</sup>Nin-urta-  
 MU-MU

**No. 206**

Obv. 5.2<sup>pi</sup>.0 I ½ SÌLA ZÌ.DA <sup>gīs</sup>BÁN [X] SÌLA  
 I.2.2 ŠE <sup>gīs</sup>BÁN 5 SÌLA  
 ak-lu<sub>4</sub> ŠU <sup>m</sup>Ṭā-ab-ki-din-<sup>d</sup>Gu-la  
 a-ša-bu  
 5 <sup>iti</sup>ŠU.NUMUN.NA  
 L.e. [T]A U<sub>4</sub>.I.KAM EN U<sub>4</sub>.29.KAM  
 Rev. MU.2.KAM Ka-dáš-man-Túr-gu  
 LUGAL.E  
 NA<sub>4</sub>.KIŠIB <sup>mf</sup>dNin<sup>1</sup>-urta-MU-MU

Despite the absence of šU in **no. 205: 3**, there is no significant difference between the two texts that suggests that Ṭāb-kidin-Gula was in one case the recipient and in the other case the person in charge of the expenditure.

The *aklu*-texts mention a relatively limited number of persons in this position. These individuals never correspond to those who seal the texts and only rarely bear a title or profession. However, in some instances, they are identified as brewers or shepherds, respectively associated with *aklu*-expenditures of beer and small cattle. Some of these persons (e.g., Ṭāb-kidin-Gula, Bītu-rabi, and the daughter of Šālītu) occur in other texts as recipients of cereals as production supplies, but their profession(s) is nowhere indicated.

The month and year of the expenditure are always indicated, in most cases also the day or a time span of several days.

The last element is always the seal caption. The persons who seal the *aklu*-texts are considered to be the officers authorizing or supervising the expenditures;<sup>5</sup> most of them are sealed by Ninurta-zākir-šumi (see §4.1). In some occasions, the tablet is sealed but the seal caption is missing.<sup>6</sup>

**Summaries of *aklu*-expenditures (nos. 236–45)** are usually tabular accounts that record allocations of different foodstuffs for several persons and/or for several purposes, sometimes over a time span of several months; recipients and/or purposes of the expenditures are indicated in the last column to the right, which bears the usual heading MU.BI.IM, “its entry.”

<sup>1</sup> Gurney 1983, 170, 173; Sassmannshausen 2001, 320 (comments to MUN 162): “*aklu u šītu* (ZI.GA) ist offensichtlich Hendiadyoin: Verbrauch und Ausgabe.”

<sup>2</sup> Following Gurney 1983, 170; Petschow 1974, 62 understands šU PN in these texts as “(received) from PN,” but one would rather expect *ina qāt* (šU) PN to express the origin.

<sup>3</sup> **Nos. 193, 198, 202–3, 205.**

<sup>4</sup> Cf. the remarks by Del Monte (1994, 196) with regard to the *aklu*-texts from Nippur: “*aklu* NP «consumo di NP» o *aklu* šU NP «consumo sotto la responsabilità di NP».”

<sup>5</sup> Clay 1906, 14; Matthews 1992, 58; Deheselle 1996, 216; Postgate 2013, 422–23.

<sup>6</sup> **Nos. 191, 194, 196–98, 200, 201, 204.**

When indicated, the purposes of the *aklu*-expenditures include *naptanu*-meals,<sup>1</sup> offerings for the cult of dead ancestors (*kispu*), the “coming/going down of the king” (*arād šarri*), extispicy, sacrifice, travel provisions, greeting gifts, allocations to temples, and fodder for animals. This is in line with the wide semantic range of the term *aklu* noted by some authors with regard to the Nippur documentation (Del Monte 1994, 193; Deheselle 1996, 216).

### 2.3 FLOCK RECORDS

The largest group of texts dealing with animal husbandry is formed by flock and herd records, among which one can distinguish two types: lists and ledgers.

Lists are attested for flocks of sheep, goats, sheep and goats together, and herds of cattle (see table 3). Even though the state of preservation of the texts does not always allow a full assessment of their formulation and content, they all seem to share some common features: the animals are listed according to age and sex, followed by the total number of animals, the names of the owner and of the shepherd or herdsman responsible for the animals, and the date. These lists can be further divided between sealed and unsealed ones. The first may be sealed by the owner (who used a cylinder seal) and/or by the shepherd (who used his fingernail); because of the presence of a seal impression, they can be regarded as formal bilateral agreements between livestock owners and shepherds. The unsealed ones, on the other hand, may rather be seen as memoranda without legal force.<sup>2</sup> While such unsealed lists do not explicitly express any liability of the shepherds, the very existence of a written record witnessing that a specific shepherd was in charge of a certain flock or herd would have been enough to hold him accountable for it.

Among the sealed lists, two contain a reference to the obligations of the shepherd toward the flock’s owner. **No. 257:** 14–16 records that “he (i.e., the shepherd) gave 50 newborns every 100 (and) hide, sinew and fat every 10 (dead animals).” These lines recall the obligations of the persons responsible for herds and flocks at Nippur, as described in BE 14 137 and MUN 318–19, 321 (dealing with cattle), and MUN 329–30 (dealing with sheep and goats).<sup>3</sup> These texts establish that for every ten dead animals, the herdsmen and the *ḫazannus* will have to deliver the hides, and they set the expected yield of a herd at fifty newborns per hundred animals (as in our text). However, there are also some interesting differences arising from a comparison of no. 257 with the published texts from Nippur. While the Nippur texts describe the future obligations of the shepherd, our

	Text no.	Owner	Shepherd	Sealing(s)
Sheep	<b>249</b>	Ninurta-zākir-šumi	Rēš-ašūšu	–
Goats	<b>254</b>	Ninurta-zākir-šumi	Sîn-aḫa-iddina	Fingernail impression of Sîn-aḫa-iddina + seal of Ninurta-zākir-šumi
Sheep and goats	<b>256</b>	Iqīša-Marduk	[Son of] Ṭābiḫu	Sealed by Iqīša-Marduk
	<b>257</b>	Ninurta-zākir-šumi	Apil-Nergal	Fingernail impression of Apil-Nergal
Cattle	<b>262</b>	Dimahdi-Uraš	[ . . . ]	Sealed by Dimahdi-Uraš
	<b>263</b>	Ninurta-zākir-šumi	Namru	–
	<b>264</b>	Ninurta-zākir-šumi	Namru	Sealed by Ninurta-zākir-šumi
	<b>265</b>	Ninurta-kīn-pīšu	Namru	–

**Table 3.** Lists recording flocks and herds

<sup>1</sup> On *naptanu* being ritual banquets, see Sassmannshausen 2001, 327–28.

<sup>2</sup> Cf. the remarks by Postgate (2013, 295, 297) on the unsealed and unwitnessed Middle Assyrian flock lists from Tell Ali.

<sup>3</sup> See the discussion of these texts by Brinkman (2004, 290–91), who improves Sassmannshausen’s readings and lists other similar unpublished texts from Nippur.

text states that such obligations have been fulfilled already;<sup>1</sup> this difference probably explains why the Nippur texts are sealed by the *šandabakku* (the livestock's owner), while our text is sealed by the shepherd. Finally, Brinkman noted that “all the texts in this group preserving a full year date come from either year 10 or 11 of Šagarakti-Šuriaš” (Brinkman 2004, 290 n. 36); our text indicates that the same regulations were already valid during the reign of Nazi-Maruttaš.

A description of the future obligation of a shepherd is contained in **no. 264**: 10–11: here, he is required to deliver ghee “according to (the requirements of) the offerings.”

From these lists, Ninurta-zākir-šumi appears to have been the most important livestock owner at this time, who disposed of hundreds of animals.

A subset of these flock lists consists of smaller texts that record the allocation of only a few animals, belonging to different persons, to a shepherd (**nos. 246–47**).

The second type of flock record is represented by multicolumn ledgers that record flocks of sheep and goats together. They are not sealed and must have been secondary compilations drawn up to facilitate supervising several flocks at once. **Nos. 258–60** have a similar structure: the first set of columns records the numbers of different types of sheep, classified by age and sex, followed by a column listing the subtotal (PAP) of sheep; the second set of columns records goats classified by age and sex and the subtotal (PAP) of goats; the next column provides the grand total (ŠU.NÍGIN) of animals; and the last column, preserved only in one case (**no. 260**), bears the usual heading MU.BI.IM and lists names of individuals, who might have been either the owners or shepherds in charge of the flocks.<sup>2</sup> Note that the fragmentary heading of text **no. 258** refers to the content of the account as LA'U<sub>4</sub> “arrears.” **No. 261** is a tabular account of adult sheep (UDU.NÍTA, U<sub>8</sub>) and goats (MÁŠ, ÚZ), associated in the last column with personal names and subtotals for different towns (Dūr-Bēl-mātāti, Dūr-Enlilē, Kār-Nin-[Eanna<sup>7</sup>]); the small figures and the presence of the word *aklu*, even though in fragmentary context (l. 40), may suggest that it was an account of animals meant as *aklu*-expenditures.

There are no similar records for herds of donkeys or horses.<sup>3</sup>

### 3. Economic Activities

#### 3.1 PRIMARY PRODUCTION

##### 3.1.1 Agriculture

A large part of the documentation deals with the centralized management of agricultural activities and concerns mainly the cultivation of the following products:

- cereals: barley (ŠE, ŠE.BAR), wheat (GIG), emmer (ZÍZ.AN.NA), *arsuppu* (ŠE.EŠTUB), *šeguššu* (ŠE.MUŠ<sub>5</sub>),<sup>4</sup> and *ennēnu/innin(n)u* (ŠE.IN.NU.ĦA)
- sesame (ŠE.GIŠ.Ì)
- pulses (GÚ.TUR, GÚ.GAL, GÚ.NÍG.ÀR.RA)<sup>5</sup>
- cress (ZAG.ĦI.LI<sup>(sar)</sup>)

<sup>1</sup> Cf. the use of durative verbal forms such as *inaddin*, *imaddin*, and *ušetteq* in MUN 329 and 330 with the preterite *iddin* in **no. 257**: 16.

<sup>2</sup> See also CUSAS 30 413, an undated multicolumn ledger about sheep and goats with a similar structure: here, however, the last column contains references to six month names. This ledger has also a column headed *kaniktu*: according to van Soldt (2015, 494), this column “lists how many of the sheep and goats have been recorded in a sealed document.”

<sup>3</sup> See, however, CUSAS 30 412, an undated multicolumn ledger that lists horses and donkeys by age.

<sup>4</sup> *arsuppu* (ŠE.EŠTUB) and *šeguššu* (ŠE.MUŠ<sub>5</sub>) might correspond to two varieties of millet, sown respectively in spring and in autumn (see most recently Dornauer 2018, 45–67).

<sup>5</sup> The corresponding Akkadian words and the identification with specific types of pulses are still debated: GÚ.TUR (Akk. *kakkī?*) might correspond to pea or lentil, GÚ.GAL (Akk. *ḫallūru?*) to chickpea or broad bean, and GÚ.NÍG.ÀR.RA (Akk. *kiššanu?*) to vetch; see Powell 2003, 21–22 and Dornauer 2018, 27 with previous literature.

Agricultural production took place at different locations, as witnessed, e.g., by the fact that agricultural revenues were delivered by several towns or villages (**nos. 1–46**). The accounts recording “stored grain” (**nos. 47–60**) suggest that the crops were stored locally and not necessarily physically sent to the administrative center, which oversaw production and kept the relevant written records. At least part of the crops remained *in loco*, as indicated by the evidence that agricultural goods were being disbursed at different locations (*ina GN nadānu*);<sup>1</sup> the distribution would have been much easier to organize if the resources were locally available.

The distribution of seed and rations for plowmen is often attested in the accounts of expenditures, either as distinct items or in combination with fodder for the oxen.<sup>2</sup> In some cases, the recipients are identified as farmers (ÉNSI; see, e.g., **no. 147**: 6–8 and **no. 176**: 3–5). A preliminary survey of a sample of recipients of seed highlighted also several correspondences with the individuals mentioned in the accounts of revenues, usually listed in pairs. See, e.g., the following:

	Disbursement of seed	Collection of revenues
Ninurta-zākir-šumi + Banâ-ša-Marduk	<b>no. 162</b> : 6, <b>no. 156</b> : 6	<b>no. 5</b> : 7, <b>no. 7</b> : 8, <b>no. 53</b> : 8
Ninurta-zākir-šumi + Bunna-Marduk	<b>no. 108</b> : 3, <b>no. 164</b> : 6	<b>no. 5</b> : II
Ninurta-zākir-šumi + Kalbu	<b>no. 108</b> : 4	<b>no. 1</b> : I5, <b>no. 2</b> : 2I
Ninurta-zākir-šumi + Nūr-Ištar	<b>no. 156</b> : 9, <b>no. 164</b> : IO	<b>no. 5</b> : IO, <b>no. 6</b> : IO, <b>no. 2</b> : 25, <b>no. 7</b> : 6
Ninurta-zākir-šumi + Nuska-nābûšu	<b>no. 162</b> : 5	<b>no. 53</b> : 6
Ninurta-zākir-šumi + Rabâ-ša-Bēlti	<b>no. 108</b> : 5, <b>no. 156</b> : 5	<b>no. 5</b> : I2, <b>no. 6</b> : II, <b>no. 55</b> : I2, I8

The administration provided also copper sickles (**no. 303**) and sacks, probably meant for the transport of harvested crops (**no. 304**).<sup>3</sup>

Activities connected with the maintenance of the irrigation system are witnessed by the allocation of rations for workers employed in the excavation of canals (**no. 94, 97**: I4, **98**: I3, **184**: 4).

### 3.1.2 Animal Husbandry

Evidence for this sector of the economy can be garnered first and foremost from texts specifically devoted to the management of livestock such as the flock records seen above, which provide information about the composition of flocks and herds, and the livestock owners and the shepherds in charge of the animals (**nos. 244–64**, see above §2.3).

The composition of the flocks shows the usual preponderance of female animals.

Plucking took place in spring, as witnessed by an account of 96 sheep that “entered the plucking house” (*bīt buqūmī*) in month II of Kadašman-Turgu’s 14<sup>th</sup> year (**no. 250**).

Further evidence for livestock breeding and for the employment of animals in agricultural activities is provided also by other types of documents. Texts recording the disbursement of cereals often include fodder (ŠUKU) for sheep, oxen, donkeys, and horses, and once also bird seed (ŠUKU MUŠEN<sup>bi.a</sup>, **no. 139**: 34). They used barley, emmer, flour, and draff as fodder for the animals.

The main use of oxen was as plow animals, and one often finds the distribution of fodder for oxen associated with the distribution of seed and rations for plowmen (see, e.g., **no. 156** and **no. 176**). In addition to

<sup>1</sup> For instance, in Dūr-Enlilē (**no. 108, no. 131, and no. 144**) as well as in Āl-irre (**no. 161 and no. 176**).

<sup>2</sup> Seed: see, e.g., **no. 108, no. 147**: 6–8, and **no. 162**: 5–11; rations for plowmen: see, e.g., **no. 159**: 15–16, **no. 134**: 2’, and **no. 171**: 8; rations for plowmen together with fodder for oxen: see, e.g., **no. 131** and **no. 179**; seed, rations for plowmen, and fodder for oxen: see, e.g., **no. 156** and **no. 176**: 4–6.

<sup>3</sup> The persons who receive the sickles and the sacks are the same, even though the two texts are dated to different years of the reign of Nazi-Maruttaš.

the generic term for ox (GU<sub>4</sub>), one finds also GU<sub>4</sub>.NIGA, “fattened ox” (no. 136: 20, no. 150: 11, 23, no. 98: 5);<sup>1</sup> GU<sub>4</sub>.ŠÀ.GU<sub>4</sub>, “plow-ox” (no. 266: 2’); GU<sub>4</sub> ritti, “plow<sup>2</sup>-ox” (no. 325: 6); GU<sub>4</sub>.NÍNDA DIRI, “extra bull-calf” used as reserve in plow teams (no. 325: 1); and [GU<sub>4</sub>].<sup>1</sup>Á<sup>2</sup>.ÚR.RA, “rear-[ox]” (no. 326: 1).

Oxen and donkeys were employed as draft animals for the transportation of agricultural products (see, e.g., no. 159: 19–21).

Sheep, lambs, and goats are among the items disbursed as *aklu*-expenditures. There are several attestations of UDU.NIGA, “fattened sheep,”<sup>2</sup> which in three cases belonged to a *ḫazannu* (no. 150: 22, no. 153: 9, no. 162: 12).

Among the texts published in this volume, there is no evidence for the distribution of carcasses and cuts of meat attested in the later Kassite texts of the Rosen Collection (see, e.g., CUSAS 30 383, 384, 387).

Shepherds appear among the recipients of barley expenditures, sometimes explicitly defined as rations (ŠE.BA). The usual term for shepherd in these texts is SIPA (*rē’ú*), irrespective of the animals they took care of.<sup>3</sup> The term can be used in a generic way, but sometimes the texts specify that the herdsmen were in charge of cattle (SIPA ÁB.GU<sub>4</sub><sup>hi.a</sup>, SIPA GU<sub>4</sub><sup>meš</sup>), donkeys (SIPA ANŠE<sup>meš</sup>), or horses (SIPA ANŠE.KUR.RA<sup>meš</sup>). There are a few references to shepherds linked to the royal house (see §4.6).

Shepherds supplied the textile industry with goat hair (no. 268) and leather workers with hides (no. 298).

## 3.2 SECONDARY PRODUCTION

### 3.2.1 Milling

Among the earlier Kassite texts in the Rosen Collection, there are considerably fewer attestations of millers than in the later ones.<sup>4</sup> Millers (KA.ZÌ.DA) are never explicitly indicated as recipients of rations, although female *ararratu*-millers (MUNUS.ÀR) do receive rations (no. 96, no. 186: 5–6). In contrast, production supplies are attested only for millers (no. 111, no. 112, no. 139: 18–20, no. 150: 4, no. 153: 6), not for female *ararratu*-millers.

Texts usually refer to millers as an anonymous group, sometimes associated with a toponym (“millers of Nippur” in no. 139: 20 and “millers of Dūr-[Enlil]ē” in no. 153: 6). On the millers from Nippur and the geographic range of the millers’ activities, see the discussion in the section about brewing (§3.2.2).

The distribution of production supplies to millers was supervised by Ninurta-ašarēd (no. 111 and no. 139: 18–20; see also §4.1).

Flour (ZÌ.DA) occurs often among the foodstuffs disbursed in the *aklu*-expenditures. Different types of flour are listed in no. 61. Bread occurs only once, together with beer, as a foodstuff for the *bītānu* (no. 294).

### 3.2.2 Brewing

Beer brewing is indicated by the frequent presence of brewers in the texts, where they mainly appear as recipients of cereals as production supplies (ÉŠ.GÀR).<sup>5</sup> Unlike the millers, brewers are mentioned usually by name (see attestations in the Index of Professions). Among the texts that provide the names of brewers, no. 112 deserves special attention. The text is a tabular account of barley disbursed as production supplies for brewers and millers between month VII and month XII of Nazi-Maruttaš’s 19<sup>th</sup> year and is noteworthy for several reasons. First of all, some names of the recipients, which appear as column headings along the horizontal axis of the table, correspond to the names of brewers and millers attested at Nippur during the reign

<sup>1</sup> The fattened oxen of no. 150 belonged to a *ḫazannu*. See Sassmannshausen 2001, 455 n. 3681 for attestations of fattened oxen in the Nippur texts.

<sup>2</sup> See Sassmannshausen 2001, 455 n. 3681 for attestations of fattened sheep in the Nippur texts.

<sup>3</sup> On shepherds in the Kassite period see Sassmannshausen 2001, 109–14.

<sup>4</sup> See van Soldt 2015, 578–79, s.v. *ararratu*, *ararru*, and *kaššidakku*.

<sup>5</sup> No. 110, no. 112, no. 114, no. 133: 5–7, no. 135: 6–7, no. 136: 7, no. 149: 5, no. 138: 4, no. 160: 2, no. 163: 6. Note also the distribution of brewing ingredients (ZÌ.MUNU<sub>4</sub>) in no. 115.

of Nazi-Maruttaš: these are the brewers Bā’eru and Rīmūtu and the millers Lā-qīpu, Sîn-muballiṭ, and Tarību (cf. Sassmannshausen 2001, 78 and 80). The presence of these workers at two locations not only represents an important link between Nippur and the administrative center that produced the Rosen tablets (see §4.6) but also supports Deheselle’s (2004) picture of itinerant brewers and millers during the Kassite period<sup>1</sup> and provides a key to interpreting the entries of the MU.BI.IM-column of no. 112. These consist of geographical names, usually followed by the indication of a month, sometimes also by the name of the person who delivered the barley. Consider, for instance, the entries for the brewer Bā’eru:

l. 2	Bā’eru	[Its] entry
l. 4	2.0.0	Āl-irre [
l. 6	26.I.1	Āl-Arad-Bīt-Kiš, mon[th
l. 7	2.0.0	Dūr-Enlilē [
		from Nuska-nābūšu.
l. 8	4.2.3	Tukulti-Ekur, from Ki[. . .
l. 11	5.0.0	Ḫamru, month XII.
l. 14	12.I.3	From that of Zarāt-šarri:
	TA 1.2.4	Āl-Arad-Bīt-Kiš, month X[II],
		from Ninurta-zākir-šumi.
l. 15	15.0.0	Tukulti-Ekur (eras.),
		month VII.

In light of the previous considerations, it is possible that these geographical names indicate the towns where Bā’eru carried out his “itinerant” job as brewer—i.e., Āl-irre, Āl-Arad-Bīt-Kiš, Dūr-Enlilē, Tukulti-Ekur, and Ḫamru. The same scheme would apply also to the entries about the other brewers and millers mentioned in the text.

A different case is represented by **no. 110**, which records the production supplies for the brewer Agab-šenni. The text states that the barley came “fr[om the reven]ues of the towns” (*i[na libbi tē]liti ša ālāni*, l. 1); more precisely, different amounts are said to originate from the revenues of Dūr-Enlilē, Ḫamru, and Dūr-Bēl-mātāti. Here it cannot be determined whether Agab-šenni worked as a brewer in the different towns that delivered the barley or whether the barley was available at a single location, where Agab-šenni worked and probably also where the tablet was written.

Sometimes the texts indicate the institutional or geographic affiliation of the brewers: hence, we meet Nannaya, brewer of the Ekur temple (**no. 66**: 2–3); Kidin-Gula, brewer of the Ešumeša temple (**no. 187**: 6; CUSAS 30 68: 11); and Kagiya, brewer from Parak-māri (**no. 171**: 10).

A “share of the brewing” (*zitti sibūti*) is mentioned in accounts of revenues (**no. 4**: 10–11) and as an amount delivered by a brewer for storage in the granary, for which he receives compensation (**no. 146**: 5); it is difficult to establish the exact nature of this “share” that, to my knowledge, was previously unattested.

Brewers appear among the recipients of loans (**no. 164**: 18–19, 21) and of gifts (**no. 171**: 10).

Beer of first and second quality (KAŠ.SAG and KAŠ.ÚS) occurs among the foodstuffs disbursed in the *aklu*-expenditures, for which brewers are sometimes explicitly designated as responsible (**no. 235**). Other allocations of beer are **nos. 293–95**.

Allocations of sourdough (BAPPİR) are only rarely attested (**no. 159**: 19, 23, 26; **no. 164**: 27; and **no. 179**: 23’).

Draff (DUḪ/*tuhū*), a by-product of the brewing process, could be used as fodder for animals (**no. 149**: 10; **no. 156**: 14, 19, 34; and **no. 295**: 8).

<sup>1</sup> Deheselle’s reconstruction has been recently challenged by Paulus, in press, who regards it as unlikely that brewers and millers would have been traveling craftsmen who moved from town to town.



### 3.2.3 Textile Industry

Activities linked with textile production are witnessed mainly by allocations of wool (**nos. 267–72**) and various types of records dealing with garments and fabrics (**nos. 273–90**).

The allocations refer either generically to wool (šġ, see **no. 267** and **no. 269**) or to wool dyed in different colors and to combed wool (see **nos. 270–72**); once, goat hair is mentioned (**no. 268**).

The term *mandattu* appears to be a key word in textile production. In most cases, it is further defined as the *mandattu* of a certain year. It occurs

- in connection with wool deliveries to textile workers and with an indication of the types of garments they had to produce;<sup>1</sup>
- in texts that record the allocations of garments to different persons, which sometimes specify that the garments came from the *mandattu* of a certain textile worker (*ina libbi mandatti ša MU.X.KAM ša PN*);<sup>2</sup>
- in memoranda that record the delivery of garments as “arrears of the *mandattu*” of a textile worker (*ribbat mandatti ša MU.X.KAM ša PN*).<sup>3</sup>

The evidence from the Rosen texts suggests that *mandattu* indicated the “work assignment” of textile workers<sup>4</sup> rather than the “work material” assigned to them<sup>5</sup> and referred likely to a system of centrally issued quantities of wool from which textile workers had to produce every year a fixed number of garments. Similar systems are known also from other regions and historical periods of the ancient Near East.<sup>6</sup> As for “work material” in the context of textile production, some texts from Nippur suggest that the term used was *iškaru* (ÉŠ.GÀR),<sup>7</sup> the same term that indicated cereals disbursed to millers and brewers as raw materials to produce flour and beer.

Unsurprisingly, most of the persons who received wool or delivered garments on completion of their work assignments were women. One of them, Bunna-Gula, had an important position within this system, since she not only produced garments but also was responsible for most of the expenditures.<sup>8</sup> A similar role was held by Sugir-bunni, a man who issued garments and also received the arrears of the work assignments delivered by other workers.<sup>9</sup>

The officials who authorized the expenditures by sealing them were Ninurta-zākir-šumi, who sealed most of the receipts; Ninurta-gāšir-ilāni; and Enlil-gešir<sup>2</sup>-ilāni.

<sup>1</sup> **No. 267** and CUSAS 30 366; see also CUSAS 30 369, which, however, does not specify which garments had to be crafted. For Nippur, see MUN 350 and MUN 351.

<sup>2</sup> **No. 279, no. 286, no. 287, no. 289.**

<sup>3</sup> **No. 282, no. 284, no. 285.**

<sup>4</sup> See also CAD M/1, *maddattu* 2 a, 15 “work assignment,” and AHW II, *ma(d)dattu(m)*, *mandattu* 3 a, 572 “etwa Ablieferungspensum (v Web- und Näharbeiten).”

<sup>5</sup> Sassmannshausen 2001, 299–300; Tenney 2011, 100.

<sup>6</sup> Cf., e.g., the *iškaru*-system of work assignments to weavers known from the Middle Assyrian (Postgate 2014, 401–4) and Neo-Babylonian sources (Zawadzki 2006, 20–21; Joannès 2013, 401, 403).

<sup>7</sup> See, e.g., MUN 345 (allocation of goat hair) and MUN 355 (allocation of wool).

<sup>8</sup> Identified as (ZI.GA) ŠU *Bunna-Gula* “(expenditure), responsibility of Bunna-Gula” in **nos. 274–78** and CUSAS 30 372 (for which see also the following footnote).

<sup>9</sup> Expenditures supervised by Sugir-bunni: **nos. 273, 281, and 290**; deliveries of (arrears of) work assignments to Sugir-bunni: **nos. 282, 284, and 286**. Sugir-bunni, who bears an Elamite name, has been discussed by van Soldt (2015, 27–28) as one of the “main actors” of the later texts. Van Soldt considered that CUSAS 30 371 and CUSAS 30 372, both accounts of garments respectively dated to year 15 and year 17<sup>+</sup>, could be assigned to the reign of Kadašman-Turgu and would therefore represent the earliest attestations of Sugir-bunni in the texts he published: this is now confirmed by the evidence provided by the earlier texts, where most of Sugir-bunni’s activity is concentrated in years 15–16 of Kadašman-Turgu.

The purpose of the expenditures is not always specified, but one often finds garments listed as a “votive offering” (SISKUR).<sup>1</sup> Two texts connect the issuing of garments with the “ceremony for dedication” known as *tērubtu*<sup>2</sup> (no. 277 and no. 280).

Outside this group of texts, textile workers are mentioned among the recipients of rations (see esp. nos. 100–101). While women are never explicitly identified as weavers, men are identified as weavers (*išparu*/UŠ.BAR), knotters (*kāširu*/KA.KÉŠ), and fullers (*ašlāku*/<sup>lu</sup>ÁZLAG); there is also one reference to a *māhišu*-weaver in an account of revenues (no. 3: 16’).

#### 4. Administrative Structure

In the earlier Kassite texts of the Rosen Collection, some individuals stand out because of the central role they played in the local administration. Among the “main actors,” the most prominent is Ninurta-zākir-šumi, a member of the family of Enlil-kidinnī; his presence in the texts is ubiquitous, and he certainly had a central role in several branches of the administration. However, it is not clear whether he should be regarded also as the head of the whole administrative system. In fact, it is difficult to reconstruct a precise chain of command and to define the specific areas of responsibility and range of activities of each official. They rather seem to have shared responsibilities, as they were all involved in several types of transactions concerning different branches of resource management.

In this context, it seemed useful to review also the evidence about other officials, identified as such by their titles, who did not necessarily play a prominent role in the administrative structure witnessed by these texts. Their presence is nonetheless significant because it reveals the degree to which the local administration was modeled on the administrative and governmental apparatus of Nippur. Parallels between the administrative systems in these two locations partially compensate for the lack of any explicit information about the institution or higher authority for which the persons mentioned in the texts worked.

As part of a preliminary assessment of the administrative and economic reality reflected by these documents, the following discussion also considers the presence and role of administrative units, storage facilities, and temples mentioned in the texts and highlights additional features shared by the local administration and Nippur.

Finally, the discussion takes into account the degree of interaction between the royal and provincial government in order to evaluate how the local administrative center that produced the Rosen texts was embedded in the administrative structure of the kingdom and of the Nippur province.

##### 4.1 THE MAIN ACTORS

**Ninurta-zākir-šumi.** Ninurta-zākir-šumi is by far the personal name that occurs most often in the texts published in this volume.<sup>3</sup> It is never associated with a title and only rarely with a patronymic. In two legal texts, Ninurta-zākir-šumi is named as the son of Enlil-kidinnī (CUSAS 30 1: 4–5 and CUSAS 30 3: 3) and as the father of Aḫu-damqu (CUSAS 30 1: 6–7) and of Ninurta-kiššat-ilāni (CUSAS 30 3: 7); perhaps he was also the father of Bēlānu (CUSAS 30 358: 7). While Aḫu-damqu is otherwise almost absent from the

<sup>1</sup> Also at Nippur; see Sassmannshausen 2001, 166.

<sup>2</sup> See Sassmannshausen 2001, 171; CAD T, *tērubtu* 1b, 369.

<sup>3</sup> This name is fully spelled <sup>md</sup>*Nin-urta-za-kir-šu-mi* only once (CUSAS 30 1); otherwise, the second part of the name is always written logographically -MU-MU, which led to some uncertainty about its reading either as Ninurta-zākir-šumi or as Ninurta-nādin-šumi (cf. the entries on Ninurta-nādin-šumi and Ninurta-zākir-šumi in Hölscher 1996, 157, 159; van Soldt 2015, 558 leaves Ninurta-MU-MU unread). However, in this corpus, the PNs containing a form of the verb *nadānu* are usually written with the logogram SUM, rather than with MU: thus, it might be safely assumed that the logographic writing Ninurta-MU-MU corresponds to Ninurta-zākir-šumi. This assumption is supported by the use of two distinct spellings at Nippur for Ninurta-zākir-šumi (<sup>md</sup>*Nin-urta-MU-MU*) and for Ninurta-nādin-šumi (<sup>md</sup>*Nin-urta-SUM-MU*; Sassmannshausen 2001, 487).

sources and Bēlānu is too common a name to distinguish the son of Ninurta-zākir-šumi from possible namesakes, Ninurta-kiššat-ilāni becomes an important official in the later phase of the archive (van Soldt 2015, 24). As for the chronological framework, the first secure attestation of Ninurta-zākir-šumi dates to Nazi-Maruttaš 13 and the latest to Kadašman-Turgu 15, covering a time span of some thirty years.<sup>1</sup>

Assuming that all attestations refer to the same person,<sup>2</sup> Ninurta-zākir-šumi appears in a wide variety of functions. He is prominent in accounts of revenues delivered by different towns (passim), even though he is often exempted from paying the *šibšu* (no. 2: 47, no. 4: 36, no. 5: 18, no. 7: 25) and the *kišru* (no. 32: 8). He is the holder of “shares” of cereals (*zittu*/𒀭A.LA), which are accounted for in records of revenues (no. 38: 1, no. 39: 1, no. 52: 14–15, no. 55: 12–13) but are also indicated as amounts from which cereals are disbursed for various purposes (no. 135, no. 144, no. 84, and no. 168).

From the flock and herd records, we learn also that he was an important livestock owner (nos. 249, 254, 257, 263–64).

But his key role in the administration is revealed especially by the fact that he supervises the distribution of all types of goods: cereals disbursed for different purposes, foodstuffs allocated as *aklu*-expenditures, and garments. In fact, he is the official who seals most of the documents from the reigns of Nazi-Maruttaš and Kadašman-Turgu. In doing so, he uses mainly a seal whose seven-line legend reads, “Uši-ana-nūr-Enlil, *nēšakku* of Enlil, son of Ninurta-muballiṭ, descendant of Erība-Marduk, descendant of the fourth generation of Nuskanīšu, servant of Nuska and of Sadaranunna.”<sup>3</sup> Since the *nēšakku* of Enlil was the highest religious dignitary of the Kassite kingdom and this title was often held by the *šandabakku*,<sup>4</sup> it reveals Ninurta-zākir-šumi’s strong connections with Nippur. Uši-ana-nūr-Enlil, the original seal’s owner, is otherwise unknown; thus it is difficult to reconstruct Ninurta-zākir-šumi’s relationship to him, but this situation can be compared with a similar one at Nippur, where a number of *aklu*-texts were sealed by Ninurta-nādin-aḥḥē with a seal that actually belonged to the *šandabakku* Enlil-alsa.<sup>5</sup> While Enlil-alsa was *šandabakku* of Nippur during the reign of Kurigalzu II and at the beginning of Nazi-Maruttaš’s reign,<sup>6</sup> the documents sealed by Ninurta-nādin-aḥḥē with Enlil-alsa’s seal date to the reigns of Kadašman-Enlil II and Kudur-Enlil, some forty years after Enlil-alsa’s “mandate” as *šandabakku*. This suggests that also Ninurta-zākir-šumi and Uši-ana-nūr-Enlil might have lived and worked in periods that were decades apart from each other and that the use of Uši-ana-nūr-Enlil’s seal indicates that Ninurta-zākir-šumi worked for the Nippur administration, but it does not necessarily imply a direct, personal connection with the authority to which the seal belonged originally.

Ninurta-zākir-šumi’s degree of responsibility for resource management is revealed also by texts such as no. 58, where he is identified as the official in charge of more than 700 kor of barley described as the “rest of the stores.”

A legal document shows that Ninurta-zākir-šumi held some authority also in the administration of justice, since he could decide whether a person should be released from prison (CUSAS 30 17).

<sup>1</sup> It is not certain whether the attestations in CUSAS 30 56 (KuE x) and CUSAS 30 358 (ŠŠ 3) refer to the same person.

<sup>2</sup> The prosopography of this corpus presents the same difficulties known to those who work with the prosopography of other Kassite sources, especially with the Nippur texts—i.e., a relatively limited repertoire of names, coupled with sporadic information about filiation or title (cf. Hölscher 1996, 6–7; Brinkman 2003–4, 398).

<sup>3</sup> The same seal could be used also by another official, Ninurta-gašir-ilāni (see no. 231 and no. 281). This and the other seals used in this corpus, as well as the sealing practices, will be the subject of a separate study by the author.

<sup>4</sup> Sassmannshausen 2001, 61–62.

<sup>5</sup> See MUN 164–80 and 181–86 (Sassmannshausen 2001, 320ff.).

<sup>6</sup> Enlil-alsa took over the office of *šandabakku* from his father Enlil-kidinnī, who held it during the reign of Burna-Buriaš (see Sassmannshausen 2001, 16ff.; Hölscher 1996, 66).

Unfortunately, the identity of the addressee of Ninurta-zākir-šumi's letter to "his lord" remains unknown (CUSAS 30 31).

Two *aklu*-texts from Nippur (BE 14 78 and MUN 159) mention a Ninurta-zākir-šumi in connection with Dūr-Enlilē; they date to the reign of Nazi-Maruttaš, which falls within the period of activity of the Ninurta-zākir-šumi attested in the Rosen texts, and thus these *aklu*-texts very likely refer to the same person.

**Ninurta-ašarēd.** Ninurta-ašarēd, who is once identified as a scribe (CUSAS 30 135: 5),<sup>1</sup> was the son of Taribat-ili and brother of Rēš-ašūšu.<sup>2</sup> His activity is attested from year 18 of Nazi-Maruttaš to year 13 of Kadašman-Turgu.

He stands out as someone who often receives considerable amounts of cereals as production supplies (ÉŠ.GÀR)<sup>3</sup> and as staples (*maššartu*).<sup>4</sup> In some cases, it is further specified that the production supplies were for millers (KA.ZÌ.DA<sup>(mes)</sup>; see CUSAS 30 135, **no. 111**, and **no. 139**). In CUSAS 30 311, a text that records the allocation of barley (probably rations) to a group of women, Ninurta-ašarēd is the person who receives the total amount and was probably in charge of disbursing it. We know from **no. 96** that some of these women were *ararratu*-millers (MUNUS.ÀR<sup>(mes)</sup>), providing further evidence for Ninurta-ašarēd's involvement in activities linked with the milling process.

However, this was not Ninurta-ašarēd's only area of responsibility. This is clearly revealed by texts such as **no. 174**, where he receives large amounts of barley as production supplies (ÉŠ.GÀR), as supplies for temples (ŠUKU É.DINGIR<sup>(didi)</sup>), as offerings for the cult of dead ancestors (*kispu*), and also as rations for three women whose profession is not indicated. Elsewhere, he is indicated as the person in charge of barley assigned to workers of the House of Taribat-ili (**no. 120**: 37).

**No. 170** and CUSAS 30 141 shed light on another aspect of Ninurta-ašarēd's activities. In both texts, he receives several amounts of barley as compensation for what he provided to different people: the expression used is *qāssu turrat* (lit. "his hand is turned"), which might imply that Ninurta-ašarēd was being reimbursed for quantities of barley he gave as an interest-free loan.<sup>5</sup>

<sup>1</sup> This text, dated to the 21<sup>st</sup> year of an unnamed king, can be assigned to the reign of Nazi-Maruttaš because of the presence of Ninurta-ašarēd and of Kidin-Enlil, son of Sāmu: the latter occurs also in **no. 134**: 5', which dates to NM 21.

<sup>2</sup> See the entries for Ninurta-ašarēd and Rēš-ašūšu in the Index of Personal Names, showing that they are both attested as sons of Taribat-ili; conclusive proof that they were brothers is provided by CUSAS 30 144: 4–5 (collation shows that van Soldt's reading <sup>m</sup>*It-ti-DINGIR* can be corrected to <sup>m</sup>*Ta-ri-bat-DINGIR*). The texts mention also Izkur-Marduk as a son of Taribat-ili (**no. 28**: 15 and CUSAS 30 64: 17), but it cannot be ascertained whether he is the same Taribat-ili who is father of Ninurta-ašarēd and of Rēš-ašūšu.

<sup>3</sup> **No. 111** (NM 18), **no. 133** (NM 20), CUSAS 30 135 (NM 21), **no. 138** (NM x), **no. 147** (KT 2), **no. 113** (KT 3), **no. 153** (KT 6), **no. 51** (KT 7), **no. 54** (KT 12), CUSAS 30 132 (year 13, perhaps KT).

<sup>4</sup> **No. 146** (KT 2), CUSAS 30 141 (n.d.), CUSAS 30 143 (n.d.; from the granary of Nippur), CUSAS 30 131: 6 (n.d.); I suspect that Ninurta-ašarēd might also have been the recipient of 25 kor of barley assigned as *maššartu* to the "son of Taribat-ili" in **no. 128**: 6 (NM 17). The term *maššartu* has been variously interpreted: "Entnahme" (AHw II, 629; Petschow 1974: 108), "assignment" (Gurney 1983, 172), or "staples set aside in a household for specific periods to be processed by its craftsmen" (CAD M/1, 387); cf. also van Soldt 2015, 34: "the exact meaning of this word is still not clear, at least for the Middle Babylonian period." Sassmannshausen (2001, 309–10) reviewed the Nippur occurrences and noted that *maššartu* can indicate a quantity of cereals that is disbursed (often as production supplies to millers and brewers) but also a quantity from which other amounts are disbursed (*ina libbi maššarti*); he then leaves the word untranslated (501: *maššartu* "[eine Getreidelieferung]"). The fact that in our texts Ninurta-ašarēd is often attested as a recipient of production supplies reinforces the idea that *maššartu* referred to "staples set aside in a household for specific periods to be processed by its craftsmen," as suggested by CAD; even though this was probably the main purpose of *maššartu*, it did not prevent the administrators from withdrawing amounts of cereals from it and allocate them for different purposes, not necessarily only as production supplies.

<sup>5</sup> On the legal meaning of the expression *qāta turru* and its connection with interest-free loans, see Paulus, in press.

Notably, his activity is connected to different towns: Āl-atḥē, Āl-irre, Āl-Minâ-ēpuš-ila, Bašātu, Dūr-Amurru, Dūr-Enlilē, Dūr-Nuska, Kār-Nuska, Nippur, Pī-nāri, and Tamirtu. In this regard, it is worthwhile to discuss **no. 182**, because it provides an insight into the geographic range of Ninurta-ašarēd's activities and his interaction with his brother Rēš-ašūšu. The text is a summary of amounts of cereals received by Rēš-ašūšu from Mudammiq-Adad. Each entry indicates a town, the person who delivered a specific amount of cereals, and a month.

**No. 182: iv 2–9**

(Cereals) that Rēš-ašūš[u, son of] Taribat-ili, received fr[om Muda]mmiq-Adad:

Dūr-Enlilē, **from Ninurta-ašarēd**; month VI.

Ditto (i.e., Dūr-Enlilē), from Iqīša-Marduk, son of Ṭābiḥu; month VI.

Dimtu, from Šēmû, the gardener; month VI.

Kār-Nuska, **from Ninurta-ašarēd**; month VI.

Āl-irre, **from Ninurta-ašarēd**; month VII.

Nippur, from the delivery (*maššītu*) of Āl-irre, **from Ninurta-ašarēd**; month IX.

Ditto (i.e., Nippur), **from ditto (i.e., Ninurta-ašarēd)**; month XII.

Dūr-Enlilē, from Lūši-ana-nūr-Adad; month XII.

In the operational flow recorded by this text, Rēš-ašūšu is the final recipient; Mudammiq-Adad acts as a middleman; and Ninurta-ašarēd, Iqīša-Marduk, Šēmû, and Lūši-ana-nūr-Adad are those who provide the cereals. It is clear that Ninurta-ašarēd disposed of amounts of crops associated with different locations (Dūr-Enlilē, Kār-Nuska, Āl-irre, Nippur), even though the terseness of the formulation does not indicate whether the different towns represented the origin of the cereals or the location(s) where the disbursements took place. It may be noted that the three protagonists of this transaction (Rēš-ašūšu, Mudammiq-Adad, and Ninurta-ašarēd) were all scribes.<sup>1</sup>

Ninurta-ašarēd seals three texts in which he appears as the recipient of quantities of cereals (**nos. 88, 111, and 143**).

In view of his connections with Nippur, one should probably identify the Ninurta-ašarēd, son of Taribat-ili, mentioned as recipient of an unknown quantity of barley in a Nippur document from the reign of Nazi-Maruttaš (MUN 138), with the individual of the same name in the Rosen texts.

**Mudammiq-Adad.** This personal name occurs very often in both the earlier as well as the later texts of the corpus. His patronymic is never indicated. Among the several attestations, one can cite a Mudammiq-Adad who played a central role in the distribution of cereals; the earlier texts often indicate that different individuals receive cereals “from the hand” (*ina qāt*) of Mudammiq-Adad. He might be the same person who appears with the title of scribe in several legal documents that date from year 23 of Nazi-Maruttaš to year 3 of Šagarakti-Šuriaš, indicating a period of activity of some forty years.<sup>2</sup> If all attestations from the later texts refer to the same person, it seems that at a certain point, Mudammiq-Adad stops acting as a person in charge of distributing goods and is henceforth attested only as the recipient of relatively small quantities of cereals.

There are no texts sealed by him.

<sup>1</sup> Rēš-ašūšu appears with the title of scribe as witness of the legal document **no. 325** (NM 14). On Mudammiq-Adad, see below.

<sup>2</sup> CUSAS 30 17 ([NM] 23<sup>3</sup>), **no. 327** (KT 5), **no. 330** (KT 14), CUSAS 30 2 (KaE 8, where he also bears the title of <sup>16</sup>HAL “diviner”), CUSAS 30 10 (KuE 1), CUSAS 30 11 (KuE 9), CUSAS 30 12 (KuE x), CUSAS 30 7 (ŠŠ acc.), CUSAS 30 8 (ŠŠ 3), CUSAS 30 9 (ŠŠ x), CUSAS 30 16 (year 2), **no. 334** (n.d.). CUSAS 30 17 can be assigned to the reign of Nazi-Maruttaš because of the presence of Ninurta-zākir-šumi and of Namru, who is probably the shepherd frequently mentioned in the earlier texts of the corpus. Very likely, he is also the same scribe who wrote the legal texts published in Levavi 2017.



**Šîn-balāṭa-iriš.** In the earlier Kassite texts of the Rosen Collection, Šîn-balāṭa-iriš is mentioned frequently in association with Mudammiq-Adad: he receives cereals from him (*ina qāt Mudammiq-Adad*) but may also act as his representative (*kī qāt Mudammiq-Adad*). That the two officials collaborated closely is clearly witnessed by **no. 158**: this text records amounts of barley that Mudammiq-Adad received at different times from Šîn-balāṭa-iriš; then states that over several years, Mudammiq-Adad “turned the hand of Šîn-balāṭa-iriš” with regard to certain amounts of barley; and finally indicates the amount of barley that is still at the disposal of Mudammiq-Adad. Šîn-balāṭa-iriš acknowledges this account by sealing the tablet. The expression *qāt PN turru*, “to turn the hand of PN,” probably implies that the barley was given as an interest-free loan by Šîn-balāṭa-iriš to Mudammiq-Adad and that the latter was now paying back part of his debt.<sup>1</sup>

Šîn-balāṭa-iriš is also one of the persons who is most often in charge of *aklu*-expenditures, where he acts under the supervision of Ninurta-zākir-šumi.

He sealed texts **no. 158** and **no. 269**.

#### 4.2 FURTHER OFFICIALS

**āpil bābi, “gatekeeper.”** Three persons with this title occur in this group of texts: Ardu, Baḥû, and Ibni-Marduk. Gatekeepers appear at Nippur almost exclusively in personnel rosters and ration lists (Sassmannshausen 2001, 56–57). Similarly, Ardu and Baḥû appear in a text that records the disbursement of rations (**no. 95**), while Ibni-Marduk, who is identified either simply as “gatekeeper” or as “gatekeeper of (the palace of) Isin,”<sup>2</sup> disposes of large amounts of barley, from which he might disburse loans (CUSAS 30 1 and **no. 138**) and production supplies (**no. 113**); he also appears among the recipients of *aklu*-expenditures (CUSAS 30 277 and CUSAS 30 293) and on one occasion receives a significant quantity of paint (**no. 301**).

**bēl piḥāti, “provincial governor.”** This official, whose position in the hierarchy of the Kassite kingdom is not entirely clear (Sassmannshausen 2001, 27–29), appears twice in texts that record small amounts of barley identified as *kurummat bēl piḥāti* (**no. 8** and **no. 51**; see comments to no. 8).

**ḥazannu, “mayor.”** Several *ḥazannu* are mentioned in the texts published here. With the exception of Arad-nubatti, who is clearly identified as *ḥazannu* of the House of Enlil-kidinnī in the letter **no. 337**,<sup>3</sup> the documents usually do not explicitly indicate which town or village was under the authority of a certain *ḥazannu*. Thus establishing a sure link between a *ḥazannu* and a town is difficult, as shown by the case of Āl-irre. In a summary of cereals expended from the revenues of this town (**no. 150**), two *ḥazannu* are mentioned among the recipients of barley and emmer: the *ḥazannu* Adāya receives barley as compensation for an amount that he delivered to the granary, while the *ḥazannu* Adad-ilu-ina-māti receives barley as staples (*maššartu*), as fodder for an ox, and as *nikis karê*; he also receives emmer as fodder for sheep and an ox. Was any of these *ḥazannu* the *ḥazannu* of Āl-irre? Adad-ilu-ina-māti is a good candidate, since he receives the amount indicated as *nikis karê*, which might indicate that he was responsible for the distribution of the cereals expended from the revenues of Āl-irre (see below). However, Adāya appears again in connection with cereals from Āl-irre also in **no. 153**, where he receives staples (*maššartu*) and fodder for a sheep. Does this repeated connection imply that he was the *ḥazannu* of Āl-irre? It is possible also that Adāya is simply a hypocoristic of Adad-ilu-ina-māti and that we are dealing with the same person; however, it seems odd that two versions of the name would be used alternately in the same text.

<sup>1</sup> This is not the only occasion when Šîn-balāṭa-iriš receives compensation for barley that he gave to different persons; see also CUSAS 30 90, discussed by Paulus, in press.

<sup>2</sup> To the occurrences listed in the Index of Personal Names at the end of this volume, add also those given by van Soldt 2015, 546.

<sup>3</sup> See §1.3.



In addition, another *ḥazannu* linked to Āl-irre is Nūr-Adad, who receives emmer as seed and fodder for a sheep expended from the revenues of this town (no. 162).

Āl-irre appears also in connection with the *ḥazannu* Izkur-Ninurta. In no. 176, an account of cereals disbursed in Āl-irre, he receives a quantity of emmer, whose purpose is not specified, and an amount of barley intended as supplies for the temple of Ninurta in Parak-māri, which may be an indication that he was the *ḥazannu* of this locality.

Two more *ḥazannus* can be associated with towns. One may assume that Ḥunābu was the *ḥazannu* of Āl-atḥē since he appears among the persons who deliver the revenue of sesame from this town (no. 19). Similarly, one may assume that Nuska-nāšir was the *ḥazannu* of Āl-Mār-Bā'ili because he is associated with this town in the parallel texts no. 97, no. 98, and CUSAS 30 231.

Among the tasks associated often with the *ḥazannu*, one finds the so-called *nikis karé* (lit. “cut of the granary”), which appears as an item of expenditure in several documents that record the disbursement of cereals.<sup>1</sup> The evidence provided by the Rosen texts supports Sassmannshausen’s proposal, based on the Nippur material, that *nikis karé* was a share that the *ḥazannu* could keep for himself.<sup>2</sup> The term *nikis karé*, “cut of the granary,” may refer to the division of the granary’s content among several recipients—an operation that might have been supervised by the local *ḥazannu*, who would have received a share as a reward.

Another recurrent pattern is the delivery of fodder for fattened animals to the *ḥazannus*, which may be connected with the role played by these officials in the activities linked to livestock breeding witnessed in the Nippur texts (Sassmannshausen 2001, 31–32).

Finally, two *ḥazannus* appear as witnesses in legal documents (Tukultī-lū-dāri in no. 324 and Bananū in no. 327).

***mākisu*, “tax collector.”** This official appears regularly in the *tēlitu*-texts in the word compound še *mākisi*, “grain of the tax collector,” which perhaps indicates a share of the revenues that the tax collector could keep for himself (Sassmannshausen 2001, 35); the same texts sometimes mention the *qārit* (ÉSAG) *mākisi*, “granary of the tax collector,” which probably also indicated a type of agricultural revenue intended for the tax collector. It is only associated rarely with a personal name: in the earlier texts, the only tax collector known by name is Aḥēdūtu, who is responsible for the disbursement of an amount of barley received as a loan by another person in Dūr-Enlilē (no. 122). Interestingly, two texts from the 2<sup>nd</sup> year of Šagarakti-Šuriaš attest to the presence of two different tax collectors simultaneously: one acts as a witness in a legal document (Šin-ibni in CUSAS 30 15), while the other is mentioned in a *tēlitu*-account (Tarību in CUSAS 30 38).

***mandidu*, “measuring official.”** Contrary to the later Kassite texts of the Rosen Collection,<sup>3</sup> the earlier ones contain only a few attestations of measuring officials who occur in an account of revenues (Innunnu in no. 17) and in legal documents among the witnesses (Zākīru in no. 330 and CUSAS 30 17).<sup>4</sup>

<sup>1</sup> Associated with a *ḥazannu*: no. 133, no. 147, no. 150, no. 185, no. 164; not associated with a *ḥazannu*: no. 55, no. 154, no. 159, no. 184. See van Soldt 2015, 34 for the occurrences of *nikis karé* in the later Kassite texts of the Rosen Collection (note the writing KUD GUR, in CUSAS 30 149: 11, instead of the usual spelling *ni-ki-is* GUR<sub>7</sub>).

<sup>2</sup> Sassmannshausen 2001, 175.

<sup>3</sup> See the attestations for *mandidu* listed by van Soldt 2015, 480.

<sup>4</sup> The name of the measuring official who appears as a witness in CUSAS 30 17: 16' can be restored [<sup>m</sup>Za]-<sup>f</sup>ki'-nū; the text is dated to year 23 of a king whose name is not preserved but probably belongs to the reign of Nazi-Maruttaš on prosopographic grounds.

**mār bīti, lit. “son of the house.”** The earlier Rosen texts offer new evidence on individuals identified as *mār bīti*,<sup>1</sup> which seems to confirm the view expressed by Sassmannshausen on the basis of the few attestations from Nippur—namely, that these persons represented a special category of palace employees who enjoyed a relatively high status (Sassmannshausen 2001, 126). They appear in texts dealing with the storage of revenues (Mūrānu, **no. 48**); as recipients of barley disbursed as compensation (again Mūrānu, **no. 150**), as seed (Ḫunābu, **no. 150**), and as a loan (Lūši-ana-nūr-Marduk in **no. 164**); as owners<sup>2</sup> of amounts of barley (Lūši-ana-nūr-Marduk, **no. 144**);<sup>2</sup> and also among the recipients of garments (Bēlānu, **no. 281**).

**rab zarāti, lit. “chief of the tents.”** To my knowledge, this title was previously known only from the text UDBD 96, where a *rab zarāti* named Adad-bēla-ušur is involved in certain agricultural activities.<sup>3</sup> The Rosen texts do not contribute much to clarify the functions of this official, but Rīmūtu *rab zarāti* is named as a recipient of a loan in Āl-irrē (**no. 176**) and of an *aklu*-expenditure (**no. 184**).

**šuhurtu, “(an official).”** In MB texts, *šuhurtu* probably indicates “a class or profession” rather than an age designation;<sup>4</sup> the *šuhurtu* and the *šuhurti šarri* must have had a relatively high status, but their exact function has not yet been determined.<sup>5</sup> In the earlier Kassite texts of the Rosen Collection, individuals identified as *šuhurtu* appear delivering revenues (Rīmūtu in **no. 4**: 31 and Rabâ-ša-Sîn in **no. 43**: 4, 8) and as recipients of barley as gifts and of *aklu*-expenditures (Erība-Šuqamuna in **no. 150** and **no. 239**). Note also the anonymous *šuhurtu* of the king who occurs among the recipients of beer in a text from the reign of Kudur-Enlil (CUSAS 30 281) and Itti-Marduk-balātu, another *šuhurtu* of the king who collects a delivery of garments in the 2<sup>nd</sup> year of Šagarakti-Šuriaš (CUSAS 30 367).

**šaknu, “overseer.”** According to the evidence from Nippur, the *šaknu* often acts as an overseer of groups of workers (Sassmannshausen 2001, 42–43). In the texts of the Rosen Collection, this function of the *šaknu* is attested in CUSAS 30 434: 25 (n.d.). The texts published in this volume record the names of two overseers, who are also involved in other types of administrative acts. Arad-Marduk appears in an account of revenues from Dūr-Amurru (**no. 51**: 7) and as a recipient of 2 kor of barley as a gift, which he receives in place of Ninurta-zākir-šumi (**no. 150**: 16); rations are disbursed from the “delivery” (*maššitu*) of Arad-Marduk (**no. 69**). The overseer Lūši-ana-nūr-Adad occurs as a recipient of cereals as production supplies (**no. 159**: 27), as seed (**no. 164**: 12), and for an unspecified purpose (**no. 163**: 6). He might be the same person who appears as a witness in two legal texts dated to the accession year of Šagarakti-Šuriaš (CUSAS 30 7 and BE 14 127; see also §4.6).

**ša rēši, “attendant.”**<sup>6</sup> The texts published in this volume mention only two persons acting as *ša rēši*: Aḫēdūtu, who appears among the individuals who delivered wagons, probably transporting agricultural revenue, from the town of Tukultī-Ekur (**no. 45**), and Šamaš-qarrād, who receives an unknown amount of barley as a loan in Āl-irrē (**no. 176**). A *ša rēši* of the king occurs as a recipient of beer in a text from the reign of Kudur-Enlil (CUSAS 30 281).

<sup>1</sup> See van Soldt 2015, 34, 480 for *mār* and *mārat bīti* in the later texts.

<sup>2</sup> See also CUSAS 30 142 and CUSAS 30 150.

<sup>3</sup> CAD Z, 66; Sassmannshausen (2001) does not discuss this official.

<sup>4</sup> CAD Š, 237, followed by Sassmannshausen 2001, 122–23; cf. AHw III, 1109 “etwa Jugentliche(r).”

<sup>5</sup> Sassmannshausen 2001, 122; Tenney 2011, 126 n. 185.

<sup>6</sup> It is not certain whether in Kassite Babylonia, the official or courtier identified by the term *ša rēši* was a eunuch; see Sassmannshausen 2001, 45 with reference to previous literature.

**tupšarru, “scribe.”** The lists of witnesses in the legal documents published here provide the names of four scribes:<sup>1</sup> Mudammiq-Adad (**nos. 327, 330, 334**), Rēš-ašūšu (**no. 325**), Arad-Bēlti (**no. 326**), and Nuska-nābūšu (**no. 333**).<sup>2</sup> Another scribe active in the same period was Ninurta-ašarēd, mentioned with this title in the account of expenditures CUSAS 30 135 (NM<sup>2</sup> 21). These scribes probably correspond to the homonymous individuals who appear in prominent positions in the administrative texts, even though they are not explicitly identified there as scribes.

Two summaries of expenditures record small amounts of cereals as “food allocation (šUKU) for the donkeys and the scribe,” in both cases for a time span of two days (**no. 162: 14** and **no. 170: 19**). Because of such cases, it seems likely that the Mudammiq-Adad, who received an allocation of “fodder for the donkeys, food supplies, and sourdough bread” for six days (**no. 179: 24’**) was the person known as a scribe from the legal documents.

#### 4.3 ADMINISTRATIVE UNITS

**bābānu, “outside.”** The *bābānu* appears only as a recipient of rations. A group of three tablets, which provide three subsequent versions of an account of rations disbursed for the *bābānu* during the 9<sup>th</sup> year of Kadašman-Turgu (**no. 97, no. 98**, and CUSAS 30 231), are particularly useful for assessing the meaning of *bābānu* in these sources. They list amounts of barley and emmer associated with different localities (Āl-Arad-Bēlti, Āl-atḫē, Āl-irrē, Āl-Mār-Bā’ili, Āl-Mār-Kāri, Āl-šerikki, Bīt-Bēlāni, Dimtu, Ḫurād-Kašši, Sikila, and Tukultī-Ekur), and some entries specify that such amounts were intended, e.g., as “rations of the workmen who dug the Nār-Tukultī-Ekur” or as “rations of 15 workmen who carried out the *dullu*-service in Āl-Arad-Bēlti” but also as food allocations for a temple of Ninnisi, probably located in Tukultī-Ekur. The geographic and typological range of the expenditures that fall under the heading *bābānu* suggests that here this term did not indicate only the “outer area of the palace” as in the Nippur texts (Sassmannshausen 2001, 153, 155) or the “personnel stationed outside the palace” (CAD B, *bābānu* 2, 7) but was used to refer generally to different activities taking place “outside”—i.e., in the surrounding areas under the authority of the administrative center that produced these documents. The three texts indicate Iqīša-Adad as the person in charge of the rations for the *bābānu*, a function he held already during the reign of Nazi-Maruttaš (see **no. 138: 8**); the presence of an overseer favors an identification of the *bābānu* as an administrative unit. It is not clear whether the *bābānu* might have corresponded to a specific building or sector of a palace.

Rations for the *bābānu* are recorded also in **no. 133: 10**.

Among the data provided by the later Rosen texts, note the “rations for families (working) outside” (*ipir qinnāti bābānu*), a phrase that appears in CUSAS 30 301: 28 and CUSAS 30 321: 28 as a caption for entries that record amounts of barley for several individuals.

**bītānu, “inside, inner quarter.”** The Nippur evidence suggests that the *bītānu* represented the “inner quarter” of a palace (Sassmannshausen 2001, 153, 155–56); it cannot be ascertained whether this was the case also in the center that produced the Kassite tablets of the Rosen Collection or whether here it referred simply to an administrative unit. Individuals associated with the *bītānu* (**no. 22: 5, 16** and **no. 33: 13**) and an entry identified as “share of/for the brewing of the *bītānu*” (**no. 4: 11**) are attested in the records of revenues. Officials associated with the delivery of foodstuffs for the *bītānu* are Ninurta-zākir-šumi (**no. 128: 5**) and Ninurta-nāšir

<sup>1</sup> In the legal texts from this corpus, if a scribe appears as witness, he is always mentioned at the end of the list, and the title can either follow or precede the scribe’s name: see also CUSAS 30 1–12, 15–17, 21<sup>2</sup>; see the remarks of Sassmannshausen (2001, 48 n. 732) on the conventions at Nippur and Ur.

<sup>2</sup> Actually, the formulation 1G1 *Nuska-nābūšu mār Ayari tupšarri* is ambiguous: the title could have referred either to Nuska-nābūšu or to his father, Ayaru. The first option seems more likely because of Nuska-nābūšu’s position at the end of the list of witnesses and because he should probably be identified with an individual who often occurs in the administrative texts, while Ayaru is otherwise almost absent from the sources.

(no. 294: 5). Considerable quantities of barley are expended as rations for the *bītānu* (no. 133: 9 and no. 138: 9). Finally, the *bītānu* had its own stocks of barley, from which the administration could withdraw amounts to be disbursed as rations (no. 92: 4).

*ēkallu*, “palace.” A palace is mentioned as the source of a quantity of barley in a record of expenditure (no. 74: 4) and in a letter (no. 338: 13).

#### 4.4 STORAGE FACILITIES

*bīt kunukki* (É NA<sub>4</sub>.KIŠIB), “storehouse.” At Nippur, the *bīt kunukki* was a building that belonged to the palace, where copper, precious metals, wood, and tools were stored; Sassmannshausen (2001, 171) suggests that the small quantities of foodstuffs delivered to the *bīt kunukki* were disbursed to cover the needs of those who worked there. The texts published in this volume provide evidence for the *bīt kunukki* as a place of storage for agricultural tools (copper sickles, see no. 303: 6) but also for cereals, as shown by documents that record the disbursement of fairly sizeable amounts of barley taken “from the *bīt kunukki*” (*ina libbi ša bīt kunukki*, see no. 115: 1 and no. 152: 1). One text records the allocation of barley as rations of the *bīt kunukki* (no. 150: 13).

*karû* (GUR<sub>7</sub>), “silos,” and *bīt karê* (É GUR<sub>7</sub>), “granary.” The earlier Rosen texts often refer to cereals and other crops that are stored in silos (*ana karê tabku/tubbuku*).<sup>1</sup> There is one attestation of the granary of a person (*bīt karê Sîn-aḫa-iddina*, no. 180: 4).

For *nikis karê*, see §4.2, s.v. *ḫazannu*.

*qarītu* (ÉSAG), “granary.” The Rosen texts add to the limited information concerning this storage facility in MB sources, which was previously attested only in two Nippur texts (Sassmannshausen 2001, 175). It occurs as “granary of the tax collector” (*qarīt mākisi*) in tablets that deal with the collection or storage of agricultural revenues (no. 11: 6, no. 51: 5, and no. 54: 7). The inventory of tablets CUSAS 30 428: 1 mentions “one tablet of the granaries (ÉSAG<sup>mes</sup>) of Dūr-Enlilē,” probably referring to an account of the stocks stored therein.

On the storage of crops, see also §2.1.

#### 4.5 TEMPLES

Temples appear almost exclusively as recipients of cereals as supplies (ŠUKU).

Two texts from the 9<sup>th</sup> year of Kadašman-Turgu are devoted specifically to recording the allocation of barley for temples in different locations (no. 118 and no. 119), which partially correspond to those listed in the Nippur text MUN 307, dated to the 3<sup>rd</sup> year of the same king (Sassmannshausen 2001, 374–75). The list includes locations in the Nippur area (e.g., Parak-māri) as well as farther away (e.g., Ḫursagkalama, close to Kiš).<sup>2</sup> Notably, no. 119 shows that different towns contributed to the maintenance of such temples (Āl-irrē, Āl-atḫē, Tukultī-Ekur, and Dūr-Enlilē).

<sup>1</sup> No. 37: 40, no. 146: 3, no. 150: 6, no. 175: 3.

<sup>2</sup> The connection with a temple of Ištar suggests an identification with the settlement of Ḫursagkalama (Tell Ingharra) east of Kiš, which housed a sacred precinct of this goddess, but note that other occurrences of the toponym Ḫursagkalama in the Rosen texts might refer to a small town not far from the center that produced these tablets (van Soldt 2015, 152).

	no. 119	no. 118	MUN 307
Temple of Ninurta in Parak-māri	x		x
Temple of Ninurta in Burranu	x	x	
Temple of Ninurta in Bīt-Bēri	x		
Temple of Ninurta in Āl-šalamti	x		x
Temple of Ninurta in Dunni-Isin	x	x	
Temple of Ištar in Ḫursagkalama	x		x
Temple of Gula in Dūr-Enlilē	x		x
Temple of Šarrat-[Nippur <sup>2</sup> ]	x		
Temple of Ninnisi (in Tukultī-Ekur <sup>3</sup> )	x		

Food allocations for temples are recorded also in summaries of barley expended for different purposes: as recipients, we find again the temples of Ninurta in Bīt-Bēri and Āl-šalamti (**no. 138**) and in Parak-māri (**no. 176**: 27), but more often there are only generic references to temples, with no indication of the deities worshipped in them or their locations.<sup>1</sup>

The reverse of **no. 24** probably records allocations of sesame to different shrines of the Ekur (KI.GUB SAG É.KUR and KI.GUB ÚS É.KUR) and to the Eki'ur, the shrine of Ninlil in the Ekur at Nippur.

Ovids are twice allocated to a temple of Gula as *aklu*-expenditures and, in one case, explicitly described as an offering (**no. 219**: 1–2 and **no. 243**: 8).

#### 4.6 INTERACTIONS WITH THE ROYAL AND PROVINCIAL GOVERNMENT

Neither the king nor a member of the royal family appears to be personally involved in our texts. There are only a few references to royal employees, who do not seem to have particularly prominent roles: besides the *šuhurtus* of the king and the *ša rēši* of the king mentioned earlier (see §4.2 s.v.), note also the presence of some royal shepherds as recipients of barley.<sup>2</sup> An *aklu*-expenditure is issued on the occasion of the *arād šarri*, the royal voyage that took place on the occasion of the New Year's celebrations.

Attestations of the *šandabakku* of Nippur and of officials connected to him are rare. A letter of Amil-Marduk to Ninurta-kiššat-ilāni (**no. 335**), containing a reprimand and a request for barley, might have been sent by the homonymous *šandabakku* who held this position between the 6<sup>th</sup> year of Kadašman-Enlil II and the 1<sup>st</sup> year of Kaštiliaš IV to the local official who was very active during the reigns of Kadašman-Enlil II, Kudur-Enlil, and Šagarakti-Šuriaš.<sup>3</sup>

A summary of rations allocated to female millers is noteworthy because it mentions the “son of Enlil-alsa” as the person who provided the barley (**no. 96**: I, 11); the text is dated to Kadašman-Turgu 9, and the son of Enlil-alsa might have been the son of the homonymous *šandabakku* who governed Nippur during the reigns of Kurigalzu II and Nazi-Maruttaš (see Redina-Thomas 2015, 97–98).

Finally, a Rašu'u, “shepherd of the *šandabakku*” (SIPA *ša* GÚ.EN.NA), appears in an account of small cattle dated to the first year of Šagarakti-Šuriaš (CUSAS 30 394).

Nonetheless, other elements in the texts suggest that interactions with Nippur were frequent.

An important link between the two centers is represented by Ninurta-zākir-šumi, who was discussed earlier among the central figures of the reigns of Nazi-Maruttaš and Kadašman-Turgu (§4.1).

<sup>1</sup> **No. 110**: 7, **no. 139**: 35, **no. 157**: 6, **no. 163**: 10 (here for the “temples of Ḫursagkalama”), **no. 174**: 6, **no. 187**: 7, **no. 214**: 2.

<sup>2</sup> Baba-iriš “shepherd of the king” (SIPA LUGAL, **no. 159**), an anonymous shepherd of the horse of the king (SIPA ANŠE.KUR.RA *ša* LUGAL, CUSAS 30 293), and Arad-Nergal “shepherd of the horses of the prince” (SIPA ANŠE.KUR.RA<sup>mes</sup> *ša* DUMU.LUGAL, **no. 239**).

<sup>3</sup> On the office of Amil-Marduk, see recently Redina-Thomas 2015, 15–16; on Ninurta-kiššat-ilāni, see van Soldt 2015, 24–25.



Another official who provides a link between the two administrations is Rīmūtu. Four *aklu*-expenditures and one account of sheep from the Rosen Collection, all dated to the second half of Nazi-Maruttaš's reign, are sealed by him. Among these documents, the *aklu*-text **no. 202** is particularly noteworthy because it mentions the *arād šarri*, "coming/going down of the king,"<sup>1</sup> as well as Nippur as the place of the expenditure. Likely, there is a correspondence between this Rīmūtu and the homonymous official who sealed several *aklu*-texts from Nippur between Nazi-Maruttaš 14 and Kadašman-Turgu 15.<sup>2</sup> It is impossible to reconstruct the design of Rīmūtu's seal impressed on the texts from the Rosen Collection because usually only impressions of its cap are preserved, and so it cannot be compared with Rīmūtu's seal from Nippur.<sup>3</sup> It is remarkable, however, that in both cases, the cap was decorated with a triangular pattern. The number of shared features (text type, chronology, the cap of the seal, and the reference to Nippur in **no. 202**) makes it likely that we are dealing with the same official using the same seal.

The Rosen texts mention several brewers and millers as recipients of cereals as production supplies (ÉŠ. GĀR). Among them, the brewers Bā'eru and Rīmūtu and the millers Lā-qīpu, Sīn-muballiṭ, and Tarību probably correspond to the homonymous brewers and millers attested in texts from Nippur dating in the reign of Nazi-Maruttaš (see Sassmannshausen 2001, 78, 80). Here, one should recall also the presence of Nannaya, brewer of the Ekur, who occurs once as recipient of a quantity of wheat (**no. 66**), and of Kidin-Gula, brewer of the Ešumeša (**no. 187**: 6; CUSAS 30 68: 11).

Furthermore, it is certainly not a coincidence that the overseer (*šaknu*) Arad-Marduk and a certain Erība-Šuqamuna appear together in BE 14 81 (NM 23) and also in **no. 150** (KT 3). While Arad-Marduk is well known at Nippur as well as in the texts of the Rosen Collection, Erība-Šuqamuna is attested presently only once at Nippur but occurs frequently in the Rosen texts, where he bears the title of *šuhurtu* and often receives amounts of barley as gifts (*rīmūtu*).<sup>4</sup>

In addition, the overseer (*šaknu*) Lūši-ana-nūr-Adad, who appears in three Rosen texts dated to the 9<sup>th</sup> year of Kadašman-Turgu (**nos. 159, 163, 164**), should probably be identified with the homonymous official who acts as a witness in two legal texts dated in the accession year of Šagarakti-Šuriaš, from the Rosen Collection (CUSAS 30 7) and from Nippur (BE 14 127). Interestingly, the Nippur text deals with the displacement of some people to Dūr-Enlilē and mentions the *ḫazannu* Arad-nubatti, who is well known from the later Kassite texts in the Rosen Collection (van Soldt 2015, 25).

The *ḫazannu* Tukultī-lū-dāri, who acts as a witness in a legal document dated to the 18<sup>th</sup> year of Burna-Buriaš (**no. 324**: 22), might be the same official mentioned in BE 15 199: 2, an account of livestock from Nippur that refers to year 15 of an unnamed king.

There are also some archival links between the Rosen tablets and those from Nippur, showing that the two administrations may have shared the same sphere of influence.

The most striking example is represented by the pair formed by text **no. 49** together with MUN 64. Text **no. 49** deals with the "stored grain" of the town of Bašātu from the 1<sup>st</sup> year of Kadašman-Turgu. The amounts and the personal names recorded in the first half of this tablet match almost exactly the amounts and personal names listed in the *šibšu*-column and the *MU.BI.IM*-column of MUN 64, from Nippur, which is an account of revenues from Bašātu of the 1<sup>st</sup> year of Kadašman-Turgu (Sassmannshausen 2001, 252).

<sup>1</sup> The translation depends on the points of departure and arrival of the king; see Brinkman 1976, 411–14; Sassmannshausen 2001, 10, 302, 324, 335.

<sup>2</sup> See Sassmannshausen 2001, 317 for a list of the *aklu*-texts from Nippur sealed by Rīmūtu.

<sup>3</sup> Seal no. 148 in Matthews 1992, 111–13; Matthews provides a list of all Nippur documents sealed with this seal. Note that not all of them bear the indication "seal of Rīmūtu"—i.e., theoretically, the same seal could have been used by different officials.

<sup>4</sup> For Nippur, see the respective entries in Hölscher 1996, 36, 72; see also the Index of Personal Names at the end of this volume as well as CUSAS 30 134: 6 (because of the frequent allocation of "gifts" to Erība-Šuqamuna in the earlier texts, I presume that this tablet dates to Nazi-Maruttaš and that l. 6 can be restored <sup>m</sup>*Eri-ba-šū-qa-mu-na šū-ḫu[r-tu<sub>4</sub> ri-mu-tu<sub>4</sub>]*).



Compare text **no. 49**: 1–12 with MUN 64 (the corresponding elements are highlighted in gray; see also comments to text no. 49):

### Text No. 49: 1–12

Obv.	šE <i>tab-ku</i> <sup>gš</sup> BÁN GAL <i>Ba-ša-a-t</i> [i <sup>ki</sup> ]
	MU.I.KAM <i>Ka-dáš-man-Túr-gu</i> LUGAL.E
	38.I.2 NÍG.KUD.DA
	6.3.3 KÁ.GAL
5	IO.3.4 <sup>m</sup> Ri- <sup>r</sup> mu-tu <sub>4</sub> <sup>m</sup> KAR- <sup>d</sup> [AMA] <sup>r</sup> R.UTU
	9.3.2 <sup>m</sup> ŠEŠ-TUR <sup>m</sup> Tukul-ti-[ <sup>d</sup> IŠKU]R
	x.[x.x] <sup>m</sup> Tā-ab-k[i]- <sup>d</sup> in- <sup>d</sup> N[in-urta <sup>m</sup> Ri-iš- <sup>Á</sup> ki-tu <sub>4</sub>
	x.[x.x] <sup>m</sup> ZÁLAG-GAŠAN-Ak-ka-di <sup>m</sup> Hu-za-lu <sub>4</sub>
	5.I.I <sup>m</sup> ZÁLAG- <sup>d</sup> AMAR.UTU <sup>m</sup> KI-DINGIR-ia-ah-b[u-u]t
IO	3 <sup>2</sup> .[x].2 <sup>m</sup> Ki-[ <sup>d</sup> in]- <sup>d</sup> 30 <sup>md</sup> Nin-urta-re-man-ni
	[x.x].5 <sup>2</sup> <sup>m</sup> DÙ-šá- <sup>d</sup> UTU <sup>m</sup> Ú-sa-tu-ú-a
	2.3 <sup>2</sup> .2 <sup>m</sup> GAL-šá-[GAŠAN <sup>m</sup> Mul-te]- <sup>r</sup> e <sup>1</sup> -a

### MUN 64

U.e.	[te- <sup>l</sup> i-tu <sub>4</sub> <sup>gš</sup> BÁN GAL <i>Ba-ša-a-t</i> <sup>ki</sup> MU.I.KAM <sup>d</sup> <i>Ka-dáš-man-Túr-gu</i> LUGAL.E		
Obv.	<sup>r</sup> re <sup>1</sup> -ib-šU NÍG.GA	šī-ib-šU	ki-ib-šU MU.BI.IM
		37.I.2	NÍG.KUD.DA <i>a-di</i> I GUR <i>hīr-gal-lu-ú</i>
5		6.3.3	KÁ.GAL
	PAP	43.4.5	NÍG.KUD.DA
	26.4.3 <sup>2</sup>	IO.3.5	<sup>m</sup> Ri- <sup>r</sup> mu-tu <sub>4</sub> <sup>m</sup> KAR- <sup>d</sup> AMAR.UTU
	25 <sup>+</sup> .[x.x]	9.3.2	<sup>m</sup> ŠEŠ-TUR <sup>m</sup> Tukul-ti- <sup>d</sup> IŠKUR
	[ ]	7.3.0	<sup>m</sup> Ri-iš- <sup>Á</sup> ki-tu <sub>4</sub> <sup>m</sup> Tā-ab-ki-din- <sup>d</sup> Nin-urta
IO	[ ]	6.4.0	<sup>m</sup> ZÁLAG-GAŠAN-Ak-ka-di <sup>m</sup> Hu-za-lu <sub>4</sub>
	[ ]	5.I.I	<sup>m</sup> ZÁLAG- <sup>d</sup> AMAR.UTU <sup>m</sup> KI-DINGIR-ah-bu-ut
	[ ]	[ ]	<sup>md</sup> Nin-urta-re-man-ni
	8 <sup>2</sup> .[x.x]	3.2.3 <sup>1</sup>	<sup>m</sup> BA-šá- <sup>d</sup> 30
	8.2.4	3.2.1 <sup>1</sup>	<sup>m</sup> DÙ-šá- <sup>d</sup> UTU <sup>m</sup> Ú-sa-tu-šU
IS	6.3.2	2.3.2	[ <sup>m</sup> GAL]-šá-GAŠAN <sup>m</sup> Mul-te-e-a
	3.0.0	I.I <sup>PI</sup> .0	[x <sup>gš</sup> M]AR.GÍD.DA <sup>mes</sup>
	PAP I27.O.I	50.4.2 <sup>1</sup> 9 <sup>1</sup> 4 <sup>1</sup> .4.0	I.3.IO.4.I GIG <i>t[e-li]-tu<sub>4</sub> <sup>m</sup>I[a]-ú-ba-ni za-ku</i>
	ŠU.NÍGIN36.4.3 <sup>2</sup>		

Even though the information recorded in the two texts does not correspond exactly, it is clear that they deal with the same lot of barley acquired by the central administration as revenues from the same town in the same year. Note also that the proportion of *rēš makkūri* to *šibšu* in MUN 64 is 2.5 : 1 (i.e., *šibšu* corresponded to 2/5 of the taxable capital): this is the usual proportion in the accounts of revenues from the Rosen Collection, while at Nippur, the *šibšu* is normally calculated at roughly 1/3 of the taxable capital.<sup>1</sup>

<sup>1</sup> See above and Devecchi, in press.

Furthermore, the two towns seem to have been responsible for provisioning the same temples. Texts **nos. 118–19** record the delivery of barley as allocations (ŠUKU) for several temples located in different towns, disbursed in the 9<sup>th</sup> year of Kadašman-Turgu. Some of the same temples are listed in the same order also in the fragmentary Nippur text MUN 307, which dates to the 3<sup>rd</sup> year of Kadašman-Turgu (Sassmannshausen 2001, 374–75).

Finally, some individuals mentioned in two tablets that deal with revenues from the town of Āl-atḥē from the 24<sup>th</sup> year of Nazi-Maruttaš (**no. 28** and **no. 48**) appear also in MUN 121, a text from Nippur that records the delivery of seed and fodder for oxen to several individuals in Āl-atḥē in the 2<sup>nd</sup> year of Nazi-Maruttaš (Sassmannshausen 2001, 300–301).

Thorough and systematic prosopographic studies of both text groups will certainly reveal further connections between Nippur and the source of the Kassite texts of the Rosen Collection. However, even preliminary observations make it clear that the close ties posited by van Soldt on the basis of the later Kassite texts in the Rosen Collection existed already during the reigns of Nazi-Maruttaš and Kadašman-Turgu.