The remains of this “unpublished” roll are light brown in color and of mediocre quality. From the perspective of the recto, it is broken off at the left and possibly the lower edge (though the height of 30 cm may very well be complete). It is regularly cut at the top, with some breakage, and the upper margin measures about 2 cm. There is a large diagonal lacuna in the middle. One strip of fiber at line 12 in column 1 is slightly misaligned. There are two kolleses, one at ca. 6 cm from the left edge, the other almost at the right edge, which suggests that a column or more is missing, a fact confirmed by the traces of a missing column at the left side of the verso. The width of the kollema is ca. 20 cm. The recto preserves three columns written with the fibers. Since the first preserved column does not contain a header (e.g. a date, as on verso), one column or more may be missing at the left. The hand is a medium-sized cursive with calligraphic features written in black ink with a thin nib. Entries ending with alpha, sigma, and sometimes with upsilon (especially in the repeated “τόκου”) have an extended horizontal stroke. There is a diagonal “checking” stroke before the entry at ii.57. The verso text runs against the fibers in rather darker ink with a thicker nib. The hand and format are different from the recto, with blocks of entries organized into rough columns. It contains a heading that is wider than the other blocks of texts and may have been added later.
The recto contains three columns of an enigmatic money account. The verso, which contains a dated heading, is written in a different hand and is of a different format but contains some overlapping content and thus seems to be related to the account on the other side; it is assumed, therefore, that the recto was written only shortly before, probably in the same 12th year of Hadrian (127/128 CE). The names Lykarion and Noumenios are overwhelming Arsinoite, which points to the likely provenance of the piece.

The account on the recto contains both regularly aligned and indented entries followed by an amount in drachmas; where the entries have been written out in full, the genitive case is used for the regularly aligned entries and the nominative for the indented. This pattern has guided the expansion of abbreviations, but otherwise the significance of the alignment is not clear (the indented entries are not subtotals, for instance). Most entries are for individuals, often but not always identified by a patronymic or attribute. Other entries are for countable items, the most frequent of which is ὑποπινάκιον (see comm. to i.1), an otherwise unattested term. There are also several entries for μανδήλια (“hand towels” or “handkerchiefs”) and one for βαλανάρια (“bath towels,” i.10), which suggest the setting of a bathhouse, although the exact logic and purpose of the account remain unclear. Also of interest are the addenda onomasticis Καλοκαιρίς (ii.45) and Ἄνουβιανός (ii.46). None of the individuals found in the account appear to be attested elsewhere.

Col. I

1 The verso is published in: Magdy A.I Aly, An Account of Money from the University of Michigan, Classical Papers, Vol. XVII. Cairo, December 2020.
[Ης]  
[του]  
[ε()]  
[δ]  
[λ()]  
[ο()]  
[α]  
[Πτολ.]  
[τάκαν]  
[αιθής]  
[ω()]  
[αιθής]  
[ epsilon ]  
[ χωριστοί ]  
[ ὧν Νειλάτος(ζ) κω( ) . . . ]  
[ συριστοί ]  
[ Ἑρων Πρ]ωτάρχ(ος) ἐπὶ α]  
[ ος Νειλάτος(ζ) ]  
[ ος Νειλάτος(ζ) κω( ) . . . ]  
[ αρτεμίδωρος Μώρου ]  
[ ύποπ(ινάκιον) α]  
[ ύποπ(ινάκια) δ() γ()]  

19 l. ληκυθή;?
Money Account from Michigan Papyri

45 Καλοκαιρίδος (δρ.) η
'Ανουβιανο(ζ) Γέιτονο(ζ) (δρ.) κη
Σαραπάμω(ν) 'Ερμίου (δρ.) κ
'Ισίδωρος Νολβανοῦ (δρ.) μ
ἀποθήκη(η) ὑπο(ινάκιον) ἄδ (δρ.) ζ

50 'Αγαθῆς (δρ.) δ
Μαρκίωνο(ζ) ἡμερησίου (δρ.) κδ
ἀρπεδι(όνης) μν(άς) α (δρ.) γ (τετρώβ.)
ὑπο(ινάκια) β (δρ.) ζ (τριώβ.) (δρ.) ιδ (δίχαλκ.)

'Ελένης (τετρώβ.)

55 'Αγαθῆς (δρ.) δ
Ποπλάς (τιώβ.)
Πόλις Σαραπ( ) ὑπο(ινακ- ) δ (δρ.) η
δ ὁμ(οίως) .α ( ) α [ ]
Καπίτω(ν) (δρ.) γ (τιώβ.)

60 Πτολεμαίος 'Απολ( ) χτι( ) . α (δρ.) ες
δ ὁμ(οίως) α (δρ.) θ (τριώβ.)
ὑπο(ινάκιον) α (δρ.) ι (τριώβ.)
ἀρπεδι(όνης) μν(άς) α (δρ.) δ (τριώβ.)
ὑπο(ινάκια) β (δρ.) ζ (τριώβ.) (δρ.) ιδ (δίχαλκ.)

65 δ δ ( ) β (δρ.) η (τριώβ.) (δρ.) κς .
δ μανδη(λίου) α [ ]
'Αμμωνίο(υ) το(ῦ) Πτολ(εμαίου) κω ( ) (δρ.) ιθ
'Αγαθῆς (δρ.) δ
'Ερμίας ἕστιαράφο(ζ) . . . υ (δρ.) κς

70 Πτολεμαίο(ζ) 'Ιέρα(κος) ἐπι [ ] β (δρ.) ξ (δρ.) ρκ
Πτολεμαίο(ζ) το(ῦ) . ω ( ) (δρ.) ρκ
τόκ(ος) . . . αστης Σαραπ( ) . .

75 . . . . . . (δίχαλκ.)
'Αγαθῆς (δρ.) δ

69 l. ἱστιαράφος

Col. III

'Αβάσκαντ(ος) Δικαρίων(ος) υ ( ) . . . λγ
καπ. υδ ( ) α
ἀρπεδι(όνης) μν(άς) α (δρ.) δ
80 ὑποπινάκιον, ἀ
Πτολεμαῖος

Πτολεμαῖος Τυχή (δρ.) ζ
ἐπαγ(ομένων) β
 Άγαθής

85 Ἄβασκάντ(ου) Δυσκαρίων(ος)

υποπ(ινάκιον) δ (α)

δ μανδ(ήλιον) α Ὄ

υποπ(ινάκιον) β (α)

Σαραπ. ο(τ) Πενιν (δ) ἢν κ

90 d . δ(α) γ

d τόκου

Πτολεμαῖος Ἀπολ (χι) ιδ (δρ.) ζ

d τόκου (δραχμίας) ν (δύσλικων)

Πτολεμαῖος Ἀπολ (χι) μδ

95 ἀποθήτη(κης) ὄψων(υ) Πτολ(εμαίου)

μανδήλ(ίων) β (δρ.) ζ (δρ.) ιδ

ἀποθήτη(κης)

υποπ(ινάκιον) β (α)

δ μα(νδήλιον) β (α)

100 ἀρπεδ(όνης) μν(άς) α

[ ] [ ] [ ] [ ] [ ]

Ἡρων Πρωτάρχο(νυ) ἐπὶ γ (δρ.) μ (δρ.) ρκ

"Ἡρων Σύρος

105 Ἡρωνος το(τ) Πρωτάρχ(ου)

d τόκ(ου)

Δυσκαρίας

ἀποθήτη(κης) . . .

Νομηνίου το(τ) . . . Πο[ ] . . .

110 [. ] [. ] [. ] (. ) [ ] [. ]

α[ ]

[ ] [. ] [ ]

[ ] [. ] [ ]
Translation

Recto

Col. 1:

1 (small dish), 8 (drachmas)
Artemidorus (dish/s?) 1 10 (drachmas)
Dioskoros son of Phalakros 72 (drachmas)
Hlyron son of Syros 2 (drachmas)

5-

5 (obols)
Artemidorus (dish/s?) 1 (drachmas), (obol)
Ammonios son of Ptol() 4 (drachmas)
[Ptol]emaios the son of Heracos 3 (drachmas), (3 obols)

10-

jonis 41 bath-towels, 26 (drachmas)

5-

10 (drachmas)

15-

40 [(drachmas)]

20-

chit b (3 obols)
the son of Apoll() 32 (drachmas)

25-

the interest (2 obols)

30-

Heron son of Protarchos in addition to 1, 40 (drachmas)
35- [ ] on Neilatos ko… 20 (drachmas), (obols)
[ ] syristou 8 (drachmas)
[ ] [ ]
]
]

Col. 2:
40 1 small dish, 11 (drachmas)
Artemidorus son Maros 10 drachmas)
4 (small dishes), ( ) 3, 13 (drachmas), (3 obols), 40
       (drachmas, (2 obols)
likewise 1 11 (drachmas)
likewise 1 8 (drachmas)
45 Calocairidos 8 (drachmas)
Anoubianos son of Geiton 28 (drachmas)
Sarapammon son of Hermios 20 (drachmas)
Isidoros son of Norbanos 40 (drachmas)
The store, 1 (small dish) likewise, 7 (drachmas)
50 Agathes 4 (drachmas)
Markion daily 24 (drachmas)
cord 1 mina, 3 (drachmas), (4 obols)
2 (small dishes), 7 (drachmas), (3 obols), 14 (drachmas),
       (2 chalci)
Helenes , (4 obols)
55 Agathes, 4 (drachmas)
Poplas, (2 obols)
Poplis son of Sarap() (dish/s?) d .( ) ., 18 (drachmas)
likewise a( ) a
Kapiton 3 (drachmas) (2 obols)
60 Ptolemaios son of Apol( ) 1, 6 (drachmas)
likewise 1, 9 (drachmas) (3 obols)
1 (small dish), 10 (drachmas) (3 obols)
cord 1 mina, 4 (drachmas) (3 obols)
2 (small dishes), 7 (drachmas) (3 obols), 14 (drachmas)
       (2 chalci)
65 likewise d( ) 2, 13 (drachmas), (3 obols), 26 (drachmas)
likewise 1 towel [ ]
Ammonios son of Ptolemaios ko ) 19 (drachmas)
Money Account from Michigan Papyri

Agathes 4 (drachmas)
Hermias sail-patcher epi.[ ] u 26 (drachmas)

70 Ptolemaios son of Herakos epi.[ ] 2, 60 (drachmas), 120 (drachmas)
Ptolemaios son of .o( ) 120 (drachmas)
the interest . .
. .astes Sarap( ) . . . (drachmas)

75 p . . . . . . (2 chalci)
Agathes 4 (drachmas)

Col. 3

Abaskanatos son of Lykarion .u ( ) . . lg
. kaia r . ud( ) 1
Cord, 1 mina 4 (drachmas)

80 1 (small dish), . .
Ptolemaios . . . . (2 obols)
Ptolemaios son of Tych( ) 60 (drachmas)
The 2nd intercalary day
Agathes 4 drachmas

85 Abascantos Lykarion 36 (drachmas)
4 (small dishes), ( ) 1, 11 (drachmas), (3 obols)
likewise 1 towels, k, 5 (drachmas), (3 obols)
2 (small dishes), ( ), 10 (drachmas), (3 obols)
Sarap..o( ) son of Penin( ) [] 15 k

90 likewise . . th( ) 3, 48 (drachmas)
likewise the interest . (drachmas) (2 chalci)
Ptolemaios son of Apol( ) chi i( ) 14, 6? (drachmas)
Likewise the interest 11 (drachmas), (2 chalci)
Ptolemaios son of Apol( ) chi i( ) 44

95 the pay of the store of Ptolemaios [ ]
2 towels, 7 (drachmas), 4 (drachmas)
the store 6 (drachmas)
2 (small dishes), .( ) 1 . [ 
likewise table-cloth b. ( ) . 7 (drachmas) [ ]

100 ] cord, 1 mina . (drachmas)
[ . ] .
[ . ] .
[ . ] .
[ . ] .
[ . ] .
[ . ] .
[ . ] .

[ . ] .
[ . ] .
[ . ] .
[ . ] .
[ . ] .
[ . ] .
[ . ] .
Heron son of Protarcho(s) epi 3, 40 (drachmas), 120 (drachmas)
Heron son of Syros 2 drachmas
105 Heron son of Protarcho(s), 12 (drachmas)
likewise the interest, 2 (drachmas)
Agathes, 4 (drachmas)
The store of ……, (4 obols)
Noumnious son of ……po [ ]
110 [ , ] [ , ] [ , ] ( ) [ ] , , [ ]
[ ] [ ] [ ]
a, [ ]
[ ] , [ ]
[ ] , [ ]
-----------------------

recto
Col. 1

1 ὑποπ(ινάκιον). Found repeatedly throughout the account in the form ἑπις(ινάκιον) and once expanded to ὑποπι(ινάκιον) (iii.80). The solution is found on the verso, where in the block of text below and to the right of the heading, we find ὑποπινάκιον (l. 1) and ὑποπιπαντακ(יוυ) (l. 3). The term ὑποπινάκιον is hapax; it is compound from the diminutive of πινάκιον. The use of the word is wide (See: LSJ²); but since there are some words in recto such as: μανδήλια (“hand towels” or “handkerchiefs”) and one for βαλανάρια (“bath towels,”), it is possible refers here to “dish/s”. The secure amounts for single ὑποπινάκια range from 7 dr., 3 ob. to 13 dr., 3 ob.

3 [Δ]τόσκορος Φαλακρο(υ). Φαλάκρο(υ) (TM Nam 2463) is also possible.

4 [᾿Η]ρωνος Σύρου. It must be a patronymic and grandfather’s name, while the name of the person in the missing part. Restored from iii.104.

Money Account from Michigan Papyri

8 [Πτολ]εμαῖον τὸ(ὶ) ἱερακ(ὸς). Cf. ii.70.
10 βαλανάρια μα. There are traces above the final alpha of βαλανάρια and the mu whose significance is uncertain.
19 λοιχθ( ). Possibly to be understood as a form of ληκύθιον, “oil flask.”
20 Similar entries are found at ii.60, iii.92, and 94, all of which are associated with Ptolemaios, son of Apol( ).
27 [Ἄγ]ιθῆς [([δρ.])] δ. Cf. below, passim. The amount associated with Agathes is always four drachmas.
31 [᾿Ἡρων Πρωταρχ(ος) Ἐπι( ) α (δρ.) μ. Restored from iii.103, where Heron, son of Protarchos, is associated with three installations of 40 drachmas.

Col. 2
42 ὑποπ(ινάκια) δ ( ) γ (δρ.) ιγ (τριώβ.) (δρ.) μ (διώβ.). The final figure is indeed three times 13 dr., 3 ob. reckoned on the 7-obol drachma.
43 ὅμ(οίως) α (δρ.) ια. The symbol transcribed as ὅ has not been identified. It is similar in shape to the d-shaped ¼ symbol but appears to have the meaning “ditto.” If so, the symbol would refer back to the ὑποπινάκια of l. 42, while the ὅμοιως would replicate the abbreviated word following ὑποπινάκια. 11 and 8 drachmas (the figure in the next line) are in line with the other amounts for ὑποπινάκια.

45 Καλοκαιρίδος. The genitive of the female name Καλοκαιρίς, unattested elsewhere. The male name Καλόκαιρος (TM Nam 9765) is well established, and the feminine Καλοκαιρία appears outside of Egypt (LGPN III.B, 225).
46 Ἀνουβιάνος Γείτονο(ς). The name Anoubianos is otherwise unattested. Geiton is recorded as a personal name in Trismegistos (TM Nam 13544), though the one Greek example is dubious (P.Bour. 15, fr. 5.87; the other is Demotic); the word has been interpreted here as the regular noun. For the same ambiguity, cf. i.3.
48 Νολβανοῦ = Νορβανοῦ, Latin Norbanus.
52 ἀρπεδ(όνης) μν(ᾶς) ἀ (δρ.) γ (τετρώβολον). ἀρπεδόνη, “cord” or “yarn,” has only been attested in three other texts, all Ptolemaic: SB
22.15276 (middle III BCE); *P.Tebt.* 3.1.703 (210 BCE); *SB* 18.14012 (after 101 BCE). In the last text, a mina of yarn cost 800 bronze drachmas, which is roughly comparable to the price here on the basis of wheat equivalents: 800 bronze drachmas in the period 130-30 BCE equates to roughly 2/3 of an artaba (for median prices, cf. Maresch 1996: 182), while 3 silver drachmas, 4 obols in the period 30 BCE – to 150 CE equates to a little less than half an artaba of wheat (cf. Drexhage 1991b: 13-15). In line 63, the price for a mina of cord is slightly higher, 4 dr., 3 ob., while in iii.79 it is 4 dr. even.

50 Μαρκίωνο(ς) the reading is clear, although the name was cited 6 times in the documents, yet the name Μαρκωνός was probably meant because it is not expected to find the genitive form at the beginning of the line; but rather the scribe was confused and interchanged the omega with alpha.

53 ύποπ( ) ἐ (δρ.) ζ (τριώβ.) (δρ.) ιδ (δίχαλκ.). Cf. l. 63-64. As in l. 64, the total falls short of the expected value of 14 dr., 6 ob.

56 Ποπλάς. Presumably related to the Latin name Publius, the named is taken as the Greek hypocoristic Ποπλάς (otherwise unattested). Cf. the next name, spelled Πόπλας.

57 Σαρασ( ). This Egyptian theophoric name could be in a compound form such as that in i. 47 (Σαρασάμμων) the two deities Sarapis-Ammon, or in a simple form such as Σαρασάς or Σάραςις or Σαρασίων.

66 μανδ(ιον). This is the earliest occurrence of Latin *mantele / mantelium,* “towel,” in Greek papyri.


Col. 3

94 μᾶ. If the dot above mu is meaningful, perhaps instead μο( ) δ.