



PIHANS • XXII

OLD ASSYRIAN CARAVAN PROCEDURES

By

MOGENS TROLLE LARSEN

NEDERLANDS INSTITUUT VOOR HET NABIJE OOSTEN

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UITGAVEN VAN HET
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PREFACE

As the motto for this study I might choose the wise words of the great American Anthropologist, A. L. KROEBER: "The basic reason for the concentrations of productivity seems to be that for things to be done well they must be done definitely, and definite results can be achieved only through some specific method, technique, manner, or plan of operations." Such a specific plan of operations he describes as a "style".

The present investigation has indeed the aim to sketch the outlines of the "style pattern" of the Old Assyrian caravan trade, but the author is painfully aware of the fact that all too many of the questions asked have not been adequately answered. I can only hope that I have at least asked the right questions, for—as said by another eminent Anthropologist, CLAUDE LÉVI-STRAUSS: "le savant n'est pas l'homme qui fournit les vraies réponses; c'est celui qui pose les vraies questions". However, the immense textual material available from the Old Assyrian period constantly holds out the hope—or the threat—that the answer could in fact be found among the vast amounts of data. At the same time, it makes manifest the need for new methods, for the conventional philological approach all too easily degenerates into a recital of oddments, a series of "interesting" riddles more or less "solved". I am afraid that attacks on this plane can with right be levelled against this book. The proper approach would undoubtedly be a structural study of the "systems of internal relationship which give to any culture its coherence or plan, and keep it from being a mere accumulation of random bits" (KROEBER). However, this investigation would be justified if it could be used as a description of one part—and a crucial one—of the pattern of the Old Assyrian culture.

I have received my basic instruction in the field of Old Assyrian from Professor KEMAL BALKAN, and I want to express my gratitude for the example he has given me by his attitude of forgiveness, mild tenacity and intimacy toward the old Assyrians. During my visits to Turkey I have had the pleasure to live at the British Institute of Archaeology at Ankara, and I hope that the friends I met there will accept this book as a token of my gratitude for the hospitality and kindness they have shown me. I also want to express my sincere appreciation of the help I have received from my teachers, Professors JØRGEN LÆSSØE and EBBE EGEDE KNUDSEN, and from my fellow-pupil AAGE WESTENHOLZ. Mr K. R. VEENHOF has been kind enough to suggest a number of changes and additions to my original manuscript, and he deserves my warm thanks for his help.

Mogens Trolle LARSEN

Hellerup, March 1967

INTRODUCTION

a. THE SITES

Clay tablets inscribed in cuneiform and containing documents of an economic character from the Old Assyrian period have since 1881 come in vast numbers from Anatolia. Though the site Kültepe 20 kms north-east of Kayseri was suspected to be the source of the tablets sold on the markets in Kayseri and Istanbul, and in spite of the efforts of several archaeologists to find the archives from which the local villagers unearthed the tablets, the problem was not solved until 1925. When in this year HROZNÝ succeeded in finding the archives, it was with the help of a local peasant and the actual source turned out to be the fields east of the mound. The hüyük itself has up to now yielded very few tablets.¹⁾

HROZNÝ dug here for two seasons and unearthed more than 1000 tablets. About 500 of these have now been published in ICK 1 and 2.

The real excavation of the site—both of the mound and of the area where the tablets had been found—was initiated in 1948 when the Turkish Historical Society and the Turkish Department of Antiquities began a large-scale dig led by Professor TAHSİN ÖZGÜÇ; these excavations have not yet been finished and they have already resulted in the finding of a very great number of tablets.²⁾

The mound Kültepe is an impressive accumulation, 550 meters long and 450 meters wide with a maximum height of about 19 meters. It covers the ancient city of Kaneš, in the Old Assyrian period the capital of an important kingdom. A great part of the mound was occupied by palaces, temples and possibly other official buildings. Very few tablets have been unearthed on the mound; they are found in abundant numbers in the settlement which lies in a great crescent about a hundred meters east of the walls of the city. In this area

¹⁾ For the history of the excavations of Kültepe I refer to P. GARELLI, *Les Assyriens en Cappadoce* (Paris, 1963), p. 17-18 (this book henceforth quoted as AC). GARELLI's study has here been used as a general source for references for which purpose it is admirably well suited, being to a large extent a recapitulation of earlier theories and views. This procedure does not imply, however, that I agree in all respects with the views expounded in AC.

²⁾ The results of the Turkish excavations have been published by TAHSİN ÖZGÜÇ in several reports the most important of which are: *Ausgrabungen in Kültepe 1948* (Türk Tarih Kurumu Yayınlarından, V. Seri, No. 10 - Ankara 1950), *Ausgrabungen in Kültepe 1949* (Türk Tarih Kurumu Yayınlarından, V. Seri, No. 12 - Ankara, 1953), and *Kültepe-Kaniş* (Türk Tarih Kurumu Yayınlarından, V. Seri, Sayı: 19 - Ankara, 1959).

the excavators have found another city consisting of moderately sized private houses which have turned out to have been owned mainly by Assyrian merchants. This colony of merchants is normally referred to as the *kārum Kaneš*.³⁾

There are four occupational levels in the *kārum* of which the two oldest ones, levels 4 and 3, have not yet been dug extensively. No tablets have been found in these levels.⁴⁾ Level 2 marks the period of the main commercial expansion and it is from this level that the majority of the tablets have come. Level 1, finally, has been subdivided into levels 1b and 1a, and of these only 1b has yielded a few tablets. These show that the flourishing activity of the preceding period has died out to become a dim reflection of the economic expansion witnessed by the tablets from level 2.

The tablets found at Kültepe mention several other towns and a number of these were capital cities in other Anatolian kingdoms,⁵⁾ but so far no site except Kültepe has produced any tablets from the period of the main Assyrian expansion. Tablets have been found at two other sites: Alishar ⁶⁾ and Boğazköy,⁷⁾ but in both cases the documents could be dated to the last period, the one that corresponds to level 1b at Kültepe.

b. THE DATE

The fact that the excavations at Aššur provided us with only very few texts from the Old Assyrian period, and no economic tablets at all, has made the exact dating of the various levels rather difficult. The task is not made easier by the lack of royal inscriptions at Kültepe where only Errēšum I has left us a proper historical text.⁸⁾ However, the Turkish excavators have provided us with a stratigraphic framework which Professor KEMAL BALKAN has attempted to fill out in the books *Observations on the Chronological Problems of the kārum Kanish* (Ankara, 1955) and *Letter of King Anum-Hirbi of Mama to King Warshama of Kanish* (Ankara, 1957).

According to the theories advanced by BALKAN level 2 corresponds to the

³⁾ Adequately defined in AC, p. 174, as "à la fois un centre commercial établi dans une ville et l'assemblée des marchands qui l'administre." See for Old Babylonian F. R. KRAUS, SD 5, p. 81-83.

⁴⁾ They may antedate the Old Assyrian trade on Anatolia.

⁵⁾ Cf. BILGIÇ, AfO 15 (1945-1951), p. 1-37, for a list and a discussion of the Anatolian geographical names; see also BALKAN, *Anum-Hirbi*, p. 57-60, for a discussion of the native kingdoms.

⁶⁾ The ancient name is still a matter of discussion; the texts have been published by I. J. GELB: *Inscriptions from Alishar and Vicinity* (Oriental Institute Publications 27 - Chicago, 1935).

⁷⁾ The name in the Old Assyrian period was Ḫattuš, later known as the Hittite capital Ḫattušaš; the texts published by HEINRICH OTTEN in cuneiform in KBo 9 (1957), numbers 1 to 41; discussed by OTTEN in MDOG 89 (1957), p. 68-79.

⁸⁾ Published by LANDSBERGER and BALKAN in *Belleten* 14 (1950), p. 219-268.

period covered by the reigns of Errēšum I, Ikūnum, Šarrum-kēn I, and Puzur-Aššur II.⁹⁾ At the end of this period the settlement was destroyed and it has been estimated to have lasted about 30 years before the houses of level 1b were built. Levels 1b and 1a therefore cover part of the reigns of Šamši-Adad and his son Išme-Dagan.

Level 2 lasted for a considerable length of time, at least 80 years. The length of the reigns of the Old Assyrian kings not being known, it is at the moment impossible to decide whether to accept the guess by Balkan¹⁰⁾ that level 2 began "about the 26th year of his (i.e. Errēšum's) reign" or whether to move the date for the foundation of this level further back. The four kings mentioned have all been attested in the tablets found at Kültepe.¹¹⁾

The precise dating of level 2 is therefore ca. 1920-1840;¹²⁾ in archaeological terms this corresponds to the Middle Bronze Age.

C. THE ASSYRIAN TRADE

Nearly all the tablets available for study stem from illicit diggings which leaves us in a most unfortunate situation without any knowledge of where and in which archaeological connection the tablets have been found.¹³⁾ This is naturally a hindrance for the systematic study of the tablets and in a number of cases prevents us from making final statements about the solution of important problems. Nevertheless, the basic facts about the Assyrian venture in Anatolia are clear enough to allow us to draw a general picture of the commercial activity.

The foundation for the Assyrian commercial expansion is the trade in metals and above all the trade in tin.¹⁴⁾ The Middle Bronze Age is characterized by

⁹⁾ Cf. *Observations*, p. 58-59, and *Anum-Hirbi*, p. 52.

¹⁰⁾ *Observations*, p. 59.

¹¹⁾ Errēšum I: the inscription mentioned above, n. 8, and see also the remarks by LEWY JAOS 78 (1958), p. 100-101, for both this king and his successor Ikūnum; for Šarrum-kēn see *loc. cit.* and j/k 201, quoted p. 17, n. 15; in this text we also find Puzur-Aššur II and furthermore his brother *A-du-a-a*.

¹²⁾ Using the most commonly accepted chronological system, that of SIDNEY SMITH.

¹³⁾ Only the texts published in ICK 1 can be grouped according to where they were found thanks to the map at the end of the volume. The importance hereof will easily be seen, cf. the notes to Type 1: 13A.

¹⁴⁾ Usually written AN.NA, in Akkadian *annukum*. For the fact that this word denotes tin and not—as held by LEWY—lead I refer to AC, p. 269-284 where the whole argument has been discussed afresh, and to the article by J. LÆSSØE mentioned below. The reading *annukum* can be inferred from the following passage in the letter TC 3: 46 (l. 4-13): *mī-šu ša ta-zi-ma-tim* ⁹*ia-āš-ta-na-pa-ra-ni* ¹⁰*um-ma a-ta-ma a-ni-ki* ¹¹*i-ba-ši-ma ù i-na tup-pi-kà* ¹²*ia-āš-pu-ra-am um-ma a-ta-ma* ¹³*GIN TA AN.NA-kà ta-dī-in* ¹⁴*i-na Kà-ni-iš-ma ta-aq-bi-am* ¹⁵*um-ma a-ta-ma šu-ma* ¹⁶*GIN TA* ¹⁷*AN.NA-ki dī-in šu-ma lá ki-am* ¹⁸*AN.NA-ki li-ib-ši*: "Why do you constantly send me complaints, (saying) thus: 'My tin shall be available, but in your letter you have written to me, (saying) thus: 'Your tin has been

the widespread use of bronze, which metal is an alloy of copper and tin. Whereas copper can be found in large quantities in Asia Minor, tin is a rare metal found only at a few places in the Middle East and no deposits exist in Anatolia. This area thus constituted an obvious market for those who had the access to resources of tin. It is not known where the metal was originally mined but the Old Assyrian texts make it clear that the Assyrian capital was a very important market for the trade in tin. Tin-mines are known to have existed in the Karadağ mountains east of Tabriz,¹⁵⁾ and the text from Shemshāra published by Professor JØRGEN LÆSSØE in *Acta Orientalia* 24 (1959), p. 83-94, may well provide us with a clue. This letter shows that at the time of Šamši-Adad I great quantities of tin could be ordered from this city, which may well have been an important post on the line of traffic from the areas round Tabriz to Assyria.¹⁶⁾

The pattern of the trade as revealed by the texts is clear: tin and textiles were imported into Anatolia and in return silver and gold was sent back to Assyria. The trade in copper was vigorous but seems to have been mainly an internal Anatolian affair,¹⁷⁾ as was the case with the trade in certain types of textiles manufactured in Anatolia. The "linen-cloths" (*kutānū*) constitute the most common type of textiles imported.

The foundation for the trade can be read with astonishing clarity in the tables of prices in Aššur and Anatolia;¹⁸⁾ the selling prices of both tin and textiles were with a fair exactitude double the purchase price. From this 100% profit one has to draw the various expenses for transportation, taxes, etc., but even then the Old Assyrian merchants could reckon with a handsome gain on each caravan bringing tin and textiles from Assyria to Anatolia.

The merchants were organized in colonies attached to the capitals of the local states or cities otherwise important.¹⁹⁾ The biggest of these colonies was the *kārum Kaneš* and from this city the whole system of colonies was directed, dealing both with the administration in Aššur and with the local states. The

sold (at) 7 sheqels each!"?—But in Kaneš you actually said to me as follows: 'If (you can sell at) 7 sheqels each, then sell my tin, if that is not so, then let my tin be available!' " —The form *a-ni-ki* in l. 6 obviously represents the same form as *AN.NA-ki* in l. 12 and 13.

¹⁵⁾ See LEEHMAN, SD 6, p. 123, n. 1, quoting J. MARSHALL, *Mohenjo Daro* II, p. 483.

¹⁶⁾ If this was indeed the route, there may be a connection between the fact that in the tablets from level 1b (the period more or less contemporary with the archive from Shemshāra) there are no signs of any import of tin to Anatolia, and the political conditions in the areas round Shemshāra at this time, where we see the Assyrians losing the struggle for the roads through the Zagros. See *Observations*, p. 43, and LÆSSØE, *The Shemshāra Tablets* (Copenhagen, 1959), p. 31 and p. 73-74.

¹⁷⁾ Cf. BILGIÇ, *Sumeroloji Araştırmaları* (Istanbul, 1941), p. 915.

¹⁸⁾ For tin see AC, p. 280, for linen-cloths, AC, p. 289-290. Cf. also below, p. 167.

¹⁹⁾ A list of *kāru* is given by LEWY, HUCA 27 (1956), p. 66, n. 280; they are: Kaneš, Puruṣhaddum, Turḫumit, Ḥaḫḫum, Ḥattuṣ, Ḥurrama, Niḫrija, Tawinija, Uršu, Zalpa, and Waḫṣuṣana.

relationship between the Assyrians and the indigenous population has been the subject of much debate,²⁰⁾ but even though many problems are still unsolved the main outlines of the situation are clear; both groups were dependant on each other but neither of them dominated the other politically. The international trade was naturally in the hands of the Assyrians but inside the frontiers of Anatolia foreigners and local people were to some extent working together. The excavators have found no difference in the houses or the household utensils, the Assyrians took over the local way of life. It is likewise typical that Assyrians and Anatolians lived next door to each other in the settlement outside the walls of Kaneš.²¹⁾

The two offices to which taxes were paid were thus the *bīt kārim* (the administrative office of the *kārum*) and the palace. Moreover, these institutions co-operated in various ways.²²⁾

Stable political conditions in all the areas touched by the trade were naturally essential for the merchants to succeed. This goes both for the countries where the articles of the trade originated (we hear once about a rebellion in Babylonia from where many textiles came),²³⁾ the areas traversed during the journey from Assyria to Anatolia, and the local states in Asia Minor.²⁴⁾ With these authorities the Assyrians had agreements from which both parties benefited; the rulers secured the roads and received in return certain taxes on the imported goods besides enjoying the right to pre-emption.

The most intimate contact between the men active at the two ends of the line of transport was the other vitally important condition. Many of the best known merchants from Kaneš spent the greater part of their lives in Anatolia and they had to have their representatives in Aššur to take care of their interests there. The great bankers who financed the trade usually lived in the

²⁰⁾ This is not the place to reopen this discussion; LEWY's views that the Assyrians dominated Anatolia politically, which makes him speak about an "Old Assyrian Empire" (see HUCA 27 [1956], p. 1-80) and about "Halys Assyria", have been attacked repeatedly by BALKAN and LANDSBERGER. The debate has now been effectively closed with the appearance of AC, which is basically a thorough investigation of exactly this problem.

²¹⁾ All the illicit diggings and the two campaigns led by HROZNÝ were directed towards the central part of the settlement outside the walls. The Turkish digs have likewise concentrated in the centre and the northern part of the town, and according to TAHSIN ÖZGÜÇ in his report in *Scientific American*, February 1963, the northern part was predominantly an Assyrian township whereas the southern part (yet largely undug) was inhabited mainly by Anatolians. If this holds true and if archives are found in the houses of the Anatolians, we are probably in for new evolutions in the study of the cultural, social, and economic conditions.

²²⁾ Cf. below p. 157.

²³⁾ Cf. below p. 153, and see n. 16.

²⁴⁾ We hear once about a rebellion in Purušhaddum and Waḥšušana, KTH 1, 2-6: *ki-ma 3ma-at Pu-ru-uš-ḥa-dim 4lu Wa-aḥ-šu-ša-na sà-aḥ-a-at-ni 5a ši-a-ti a-na Wa-aḥ-šu-ša-na 6lā e-ti-ig*: "Since the country of Purušhaddum and Waḥšušana is in revolt, therefore I have not gone to Waḥšušana."

Assyrian capital, and for them the uninterrupted contact with the colonists in Anatolia was of the greatest importance. It is indeed remarkable to see how this intricate system was being kept going through the efficient administration of the Assyrians and the Anatolians.

d. THE CARAVAN DOCUMENTS

A merchant living permanently in Anatolia had his representatives at Aššur who could take care of the continuous delivery of goods, supervise the purchase of tin and textiles, and arrange for the transportation of these to Anatolia where the merchant would be waiting for them to arrive.²⁵⁾

The aim of the present study is to describe this pendulum trade by defining three types of documents, constituting a set of texts drawn up in connection with each such shipment. Taken together they show the procedure of a transaction which must have been one of the fundamental activities in the Assyrian offices in Anatolia and Aššur.

When a merchant had bought or collected an amount of silver and/or gold and wanted to send it to Aššur in order to have goods bought with it, he would hand over the precious metals to a man who could take care of the transportation. This consignment often required a tablet to be written, stating the amount handed over, the destination, and other possible conditions for the transaction. Documents of this type will here be classified as *transport-contracts* and their place in the procedure gives them the designation *Type 1*.

Then the sender would have to notify his chief or agent at the point of destination. This was done by way of a letter which stated the character of the shipment, the name of the transporter, etc.; it further contained the requests of the sender about what he wanted the recipients to buy with the money or the goods. Letters of this type will here be referred to as *notifying messages* or texts of *Type 2*.

The last and third text required in this procedure was written by the recipient of the shipment. In a letter to the sender he would render an account of his activities, indicating the receipt of the shipment and the sale or purchase carried out. In a number of cases these letters specify the rates of exchange and give a detailed list of all expenses. Such texts are here classified as *caravan accounts* and referred to as documents of *Type 3*.

The transport-contracts have received a systematic study by EISSER and LEWY who presented a number of texts of this type under the heading "Transportverträge".²⁶⁾ The procedure outlined above was discussed under the name

²⁵⁾ Cf. LEWY, JAOS 78 (1958), p. 91.

²⁶⁾ EL 1, p. 121-130 (numbers 138 to 144); some of the texts presented under the heading "Verwahrung" (EL 1, p. 96-121) are likewise transport-contracts; cf. also below p. 27.

of "Überlandkauf".²⁷⁾ Some of the texts will be reconsidered in the following chapters.

Letters have never been studied systematically in the same way as the legal documents, and on beforehand it may seem questionable whether such texts can be grouped and classified in the same way as with the contracts, but it is in this connection important to remember that we have to do with procedures and transactions which *required* these letters to be written, and that their frequency made them into mere formulae. In business letters there is little space and hardly any need for individualism, and although texts of Type 2 or Type 3 may well contain information of no importance for the procedure described here, they still constitute clear types. As early as 1929 LANDSBERGER stressed the importance of a systematic study of the letters — "auch hier ist jedoch eine gewisse Systematik notwendig, sei es, dass man die Korrespondenz bestimmter Personen heraushebt, dass man gewisse Briefftypen wie etwa 'Abrechnung über einen Transport' zusammenstellt. . .".²⁸⁾ The text to which he referred with this description is CCT 4: 7a, here listed as Type 3: 6 and treated on p. 110.

It will be apparent from the foregoing that one cannot expect to find texts of all three types pertaining to the same individual shipment at one spot, as texts of Types 1 and 2 were written at the place of departure—the text of Type 2 being sent off—whereas the texts of Type 3 were written by the recipient and sent back. At Kaneš we can therefore expect to find transport-contracts and caravan accounts which refer to transactions initiated in Anatolia, and notifying messages referring to transportations initiated in Assyria. Nevertheless, the widespread habit of making archive-copies of outgoing letters²⁹⁾ has provided us with at least one example of a set of texts pertaining to the same shipment. These texts treat the transportation of 30 minas of silver from the Assyrian merchant Enlil-bāni in Kaneš to his representatives at Aššur, the purchase of goods here and the transportation back to Kaneš of these goods. Type 1 is represented by VAT 13.519 (EL 108), Type 2 by TC 3: 67, and Type 3 by CCT 3: 27a and the duplicate of this text KTS 38a. All these texts stem from illicit diggings, but there is absolutely no doubt that they belong to the period of level 2.³⁰⁾

I propose to use these as "Standard Texts" and base my classification on the study of them. Thereafter I shall present a number of texts of each type and discuss the procedure on the basis of the collected material.

²⁷⁾ EL 1, p. 90-95.

²⁸⁾ ZANF 4, p. 275. P. VAN DER MEER, *Une correspondance commerciale assyrienne de Cappadoce* (Roma, 1931), contains transliterations and translations of a number of letters from or to the well-known merchant Pūšu-kēn, but no attempt has been made to group the letters in logical sequences or discuss the procedures depicted by them.

²⁹⁾ Cf. LEWY, HUCA 27 (1956), p. 23, n. 99.

³⁰⁾ Cf. j/k 201, p. 17, n. 15.

I. THE STANDARD TEXTS

a. THE TRANSPORT-CONTRACT

Type 1: 1: VAT 13.519, published in transliteration and translation by J. LEWY in EL as no. 108 (vol. 1, p. 92). A copy of the cuneiform has never been published.

30 MA.NA KÙ.BABBAR <i>ni-is-ḫa-sú</i>	The 30 minas of silver—its <i>nishātu</i> -tax
DIRIG <i>ša-du-a-sú ša-bu</i>	added, its <i>šaddu'utu</i> -tax paid for—
<i>ša Da-da-a a-na</i>	which Dadaja entrusted to
<i>Ku-ku-lá-nim DUMU Ku-ta-a</i>	Kukkulānum, son of Kutaja,
<i>ip-qí-du-ma a-na</i>	5 and which he carried to
<i>a-lim^{ki} a-na ši-a-ma-tim</i>	the city for buyings—
<i>ub-lu KÙ.BABBAR ša dEn-líl-ba-ni</i>	(that) silver belongs to Enlil-bāni.
<i>a-na-nu-um a šu-mì</i>	From here it will cross the country in
	the name
<i>dEn-líl-ba-ni eq-lam</i>	of Enlil-bāni.
<i>e-ti-iq lu-qú-tum</i>	10 Goods
<i>iš-tù a-lim^{ki}</i>	will leave the city
<i>e-li-a-ma a šu-mì</i>	and cross the country in the name
<i>dEn-líl-ba-ni-ma eq-lam</i>	of Enlil-bāni again.
<i>e-ti-iq lu-qú-tum</i>	The goods
<i>a-na Kà-né-eš e-ra-ba-ma</i>	15 will arrive at Kaneš and
<i>dEn-líl-ba-ni</i>	Enlil-bāni
<i>i-lá-qé-ši</i>	will receive them.
IGI <i>Ba-zi-a DUMU DINGIR-ku-ru-ub</i>	Witnessed by Bazija, son of Ili-kurub,
IGI <i>A-sú-ta-a</i>	witnessed by Asutaja,
DUMU <i>E-me-me</i>	20 son of Ememe,
IGI <i>A-šur-i-dí</i>	witnessed by Aššur-idī,
DUMU <i>Kur-ub-Ištar</i>	son of Kurub-Ištar.

Notes:

1-2: *ni-is-ḫa-sú* DIRIG *ša-du-a-sú ša-bu* — a discussion of these taxes will follow later, cf p. 36, and I shall at this point only touch the problem of the

form of these words. The formula found in this text is extremely frequent. The two nouns are as they are written here in the singular, the plurals being *nishātū-šu* and *šaddu'ātū-šu* respectively according to the rules laid down in conventional Akkadian grammars, cf GAG § 65k. The general application of this rule has been contested by GELB in his review of GAG in BiOr 12 (1955), p. 108, just as he rejected VON SODEN's proposal to regard *nishatum* as a singular (GAG § 55c, GELB, *l.c.*, p. 106).

nishatum — when this word occurs in context other than the formula under discussion it is clearly a plural, cf LEWY, OrNS 15 (1946), p. 384, n. 6.¹⁾ Its accusative is *nishātim*: CCT 3: 2a, 7-8: *ni-is-ḥa-tim* ²⁾*ni-dī-in*; BIN 6: 65, 10-11: 10 LÁ 1/3 GÍN KÙ.BABBAR *ni-is-ḥa-tim* ¹¹⁾*ni-dī-in*; ²⁾ ICK 1: 124, 10-11: *iš-tū ni-is-ḥa-tim* ¹¹⁾*ni-dī-nu*; TC 3: 36, 18: *ni-is-ḥa-tim il₅-qé-ú*.³⁾

In context the same is apparent: BIN 4: 32, 29-30: *ma-lá ni-is-ḥa-tum* ³⁰⁾*é um-me-a-ni-a i-na-sà-ḥa-ni*; TC 3: 54, 19-20: *ni-is-ḥa-tum* ²⁰⁾*li-ni-is-ḥa*; CCT 2: 25, 18-19: *ni-is-ḥa-tum a-šar iš-ti-in* ¹⁹⁾*li-ni-is-ḥa*.

The stative of *watārum* is nearly always written ideographically, but three examples exist where a syllabic writing is used and these are inconclusive—to say the least. One gives the form *watrā*: plural feminine, two give the form *watar*: singular masculine (TC 1: 28, 5-6: *ni-is-ḥa-sú ú-lá* ⁶⁾*wa-at-ra*; CCT 5: 7a, 27 and ICK 2: 129, x+19: *ni-is-ḥa-sú wa-ta-ar*).

šaddu'utum: the rule of vowel harmony allows us to draw conclusions about the number of this word as the original form *šaddu'atum* ⁴⁾ is becoming *šaddu'utum* in nominative (CCT 2: 24, 7, TC 3: 72, 55, and BIN 4: 148, 4: *ša-du-ú-tum*), and *šaddu'etim* in genitive (ATHE 37, 13, BIN 4: 19, 32, and CCT 4: 13a, 19: ⁵⁾*ša-du-e-tim*). With the suffix of the first person singular: TC 2: 26, 4: *ša-du-i-ti*, *ibid.*, x+4: *ša-du-i-ti-a*. The accusative is likewise consistently the singular form *šaddu'atam* (TC 2: 26, 6, CCT 5: 7b, 21, and CCT 3: 19b, 14: *ša-du-a-tám*).

However, one finds forms which look like plurals: ICK 1: 147, 4: *ša-du-a-tū-um*; CCT 5: 7b, 5: *ša-du-a-tim*. These are not so frequent, though, and rather than take them as plurals I should explain them as exceptions to the rule of vowel harmony; such exceptions are not uncommon as rightly emphasized by GELB, *l.c.*, p. 106, commenting on GAG § 56. In favour of this explanation speaks also the fact that the text CCT 5: 7b mixes forms with and without vowel harmony (cf the examples quoted above).⁶⁾

¹⁾ Also ATHE, p. 71, and AC, p. 188, n. 6.

²⁾ The text is Type 3: 4, cf. p. 105.

³⁾ The text is Type 3: 3, cf. p. 100-102.

⁴⁾ Cf. GAG § 24e.

⁵⁾ The text is Type 3: 13, cf. p. 130-132.

⁶⁾ Incomprehensible to me is the treatment of this word in CAD, vol. "Š", s.v. *šeḥēru*,

Finally, when the two words occur together in context other than the formula, *nishātum* is consistently shown as a plural whereas *šaddu'utum* is a singular, e.g.: CCT 3: 19b, 14-15: *ša-du-a-tám ù ni-is-ḥa-tim* ¹⁵*ú-ša-ḥu-ru*.

It should thus be clear that the two words never occur in the same number outside of this formula, and when hereto is added the evidence to be gleaned from the following passage in TC 3: 34, 15-18: *i-na* ¹⁶*4 TUG-ti-šu ša e-li-ú-ni-ni* ¹⁷*3 GÍN KÙ.BABBAR* ¹⁸*ni-is-ḥa-tù-šu[-nu]* (same form in 1.23): "in the 4 textiles which came up—3 shegels of silver was their *nishātu*-tax..."—it becomes fairly certain that *ni-is-ḥa-sú*, due to analogy with the word so frequently occurring together with it, represents the only singular form of this word. That this situation has been the cause of much confusion even for the old scribes is amply illustrated by their use of the forms *watrā* and *watar*.

6 and 11: *a-lim*^{ki} — the city par excellence is Aššur, cf OLZ 1923, Sp. 538.

8: *a-na-nu-um* — translated "jetzt" by LEWY in EL, but cf LEWY, RA 35 (1938), p. 81-91.

b. THE NOTIFYING MESSAGE

Type 2: 1: TC 3: 67.

a-na Pi-la-ḥa-a Ir-ma-A-šūr
Ma-num-ba-lím-A-šūr Ku-ku-lá-nim
ù A-šūr-la-ma-sí qí-bi-ma
um-ma ^a*En-líl-ba-ni-ma* 30 MA.NA
KÙ.BABBAR

ni-is-ḥa-sú DIRIG *ša-du-a-sú ša-bu*

ku-nu-ki-a ù ku-nu-uk
Ku-ku-lá-nim Ku-ku-lá-num
na-dš-a-ku-nu-ti i-na KÙ.BABBAR
qá-ti ša-ak-na-at
a-na-kam É DAM.GÀR
qá-ta-at Ku-ku-lá-nim

a-li-pi-it-ma
i-na 30 MA.NA KÙ.BABBAR
qá-ti dš-ku-un
a-ma-kam i-na ša-ḥa-at
Ku-ku-lá-nim i-zi-za-ma
ša mi-ša-al KÙ.BABBAR TUG^{hi.a}

Say to Pilaḥaja, Irma-Aššur,
Mannum-balum-Aššur, Kukkulānum,
and Aššur-lamassī;
thus Enlil-bāni: 30 minas of silver—

5 its *nishātu*-tax added, its *šaddu'utu*-
tax paid for—

with my seal and the seal
of Kukkulānum, Kukkulānum
is bringing to you. In the silver
my hand has been laid.

10 Here, in the merchant-office,
I have been noted as the warrantor of
Kukkulānum

and
in the 30 minas of silver
I have laid my hand.

15 There, place yourselves at the side
of Kukkulānum and
let him buy textiles for (one) half of
the silver,

where the accusative is given as *šadduātum*, translated "transportation taxes".

<i>ša mē-ša-al KÙ.BABBAR AN.NA</i>		tin for the (other) half of the silver
<i>a-na a-me-er e-ni-šu</i>		(in) what according to his estimate
<i>ša ba-lá-ti-šu li-iš-a-ma</i>	20	is a profitable way for him—then
<i>kà-ni-kà-ma ku-nu-ki-ku-nu</i>		have it sealed and with your seals
<i>a-na Ku-ku-lá-nim pí-iq-da</i>		entrust it to Kukulānum.
<i>a-ḥu-ú-a a-tù-nu ki-ma</i>		You are my brothers—as
<i>a-na-ku a-na-kam i-na KÙ.BABBAR</i>		I have laid my hand in the silver here
<i>qá-ti dš-ku-nu a-tù-nu a-ma-kam</i>	25	(so) must you there
<i>i-na ba-dā a-bu-lim</i>		in the towngate,
<i>ki-ma i-a-ti i-na</i>		representing me, lay your hands in
<i>lu-qú-tim qá-at-ku-nu</i>		the goods
<i>šu-uk-na-ma a-na</i>		and entrust them to
<i>Ku-ku-lá-nim pí-iq-da-ma</i>	30	Kukulānum and
<i>lu-qú-tám Ku-ku-lá-num</i>		let Kukulānum lead the goods
<i>li-ir-dí-a-am</i>		to me.

Notes:

1: *Ir-ma-A-šūr* — cf UAR,⁷) p. 12, n. 57 for this name.

10: É DAM.GÀR — for the grammatical construction cf EL 1, p. 119, n.c. Whether the house is an office, or the house of an individual merchant will be discussed below, p. 32-35.

15: *ša-ha-at* — for this expression I refer to the latest discussion, ATHE, p. 26.⁸)

C. THE CARAVAN ACCOUNT

Type 3: 1: CCT 3: 27a. Duplicate KTS 38a.

<i>um-ma Pí-lá-ḥa-a Ir¹-ma-A-šūr</i>		Thus Pilaḥaja, Irma-Aššur,
<i>ù Ma-num-ba-lum-A-šūr-ma</i>		and Mannum-balum-Aššur;
<i>a-na ^aEn-lil-ba-ni</i>		say to Enlil-bāni
<i>ù Ku-ku-lá-nim qí-bi-ma</i>		and Kukulānum:
30 MA.NA KÙ.BABBAR <i>ní-is-ḥa-sú</i>	5	30 minas of silver—its <i>nishātu</i> -tax
DIRIG <i>ku-nu-ki-ku-nu Ku-ku-lá-num</i>		added—with your seals Kukulānum
<i>ub-lam KÙ.BABBAR ní-is-ni-iq-ma</i>		has brought. We checked the silver
		and
2/3 MA.NA KÙ.BABBAR <i>im-ti</i>		(found) 2/3 mina of silver missing.
ŠÀ.BA <i>mē-at 14 tūgku-ta-nu</i>		Thereof: 114 linen-cloths,
KÙ.BI 7 1/2 MA.NA 4 1/4 GÍN	10	their (price in) silver: 7 1/2 minas
		4 1/4 sheqels;

⁷) HANS HIRSCH, *Untersuchungen zur altassyrischen Religion* (Archiv für Orientforschung, Beiheft 13/14 - Graz, 1961).

⁸) Cf. also p. 37.

2 GÚ 15 MA.NA AN.NA <i>ku-nu-ku</i>	2 talents 15 minas of sealed tin
13 1/4 GÍN TA 40 MA.NA	(at the rate of) 13 1/4 sheqels each; 40 minas
AN.NA <i>ku-nu-ku a-ḥa-ma</i>	of sealed tin, moreover,
8 MA.NA AN.NA <i>ku-nu-ku</i>	8 minas of sealed tin
13 GÍN TA KÙ.BI	15 (at the rate of) 13 sheqels each—its (price in) silver:
13 5/6 MA.NA 3 ¹ LÁ 1/6 ¹ GÍN	13 5/6 minas 2 5/6 sheqels. ⁹⁾
6 ANŠE <i>ša-lá-mu</i>	6 black donkeys
2 MA.NA 8 GÍN KÙ.BABBAR	cost 2 minas 8 sheqels of silver
<i>qá-dum ú-kúl-ti-šu-nu</i>	together with their fodder.
<i>it-bu-lu</i>	20
16 GÍN KÙ.BABBAR <i>ú-nu-sú-nu</i>	16 sheqels of silver: their harness;
37 MA.NA AN.NA <i>q[á-t]im</i>	37 minas of hand-tin
13 GÍN TA KÙ.BI	(at the rate of) 13 sheqels each— its (price in) silver:
2 5/6 MA.NA 2 1/6 GÍN	2 5/6 minas 2 1/6 sheqels;
1 MA.NA KÙ.BABBAR <i>be-ú-lá-at</i>	25 1 mina of silver: the working-capital
2 <i>kà-ša-ri</i> 4 GÍN <i>lu-bu-šu-nu</i>	of 2 harnessors; 4 sheqels: their clothes;
7 GÍN KÙ.BABBAR <i>a še-er be-ú-lá-ti-šu</i>	7 sheqels of silver we added to the working-capital
<i>a-na Na-bi₄-ZU nu-ra-di</i>	of Nabi-Sîn;
12 1/2 GÍN <i>té-šú-bu</i> 2 1/2 GÍN	12 1/2 sheqels: “additions”; 2 1/2 sheqels:
<i>ša sà-e-dim</i> 15 GÍN <i>wa-ši-tum</i>	30 of the <i>sa’udum</i> ; 15 sheqels: departure toll;
6 GÍN KÙ.BABBAR <i>a-na qá-ti</i>	6 sheqels of silver we paid on the ac- count
<i>A-šur-ma-lik ni-di-in</i>	of Aššur-malik;
5/6 MA.NA KÙ.BABBAR <i>Ku-ku-lá-num</i>	5/6 mina of silver Kukulānum
<i>il₅-qé um-ma šu-ut-ma</i>	has taken, thus (he said):
<i>šu-ma DAM.GÀR KÙ.BABBAR</i>	35 “If the <i>tamkārum</i> will not let silver
<i>lá <uš>-ta-ak-ši-da-ni</i>	reach me here
<i>i-na KÙ.BABBAR a-nim a-lá-qé</i>	I shall take it from this silver!”

The duplicate KTS 38a¹⁰⁾ is very heavily damaged, but from what remains it is still possible to make out some differences in the details of the account. It

⁹⁾ The copy has 4 LÁ 1/4 GÍN, but cf. the comments on p. 14 and p. 40.

¹⁰⁾ Cf. already LEWY, KTBL, p. 24.

is very difficult, however, to be certain how to assess these differences, and under the circumstances I have chosen not to take into account those figures in the duplicate which do not agree with the figures in CCT 3: 27a.¹¹)

um-ma Pi-lá-ḥa-a-a I[r-m]a[-A-šur] ²*ù Ma-nu-um-ba-lúm-A-šur[-ma]* ³*a-na*
⁴*En-líl-ba-ni* ⁴*ù Ku-ṛku-lá-nim qí-b[i₄-ma]* ⁵30 MA.NA KÙ.BABBAR *ni-i[s-*
ḥa-sú] ⁶[DIRIG] *ku-nu-ki-ku-nu* ⁷*Ku-k[u]-lá-num ub-lam* [KÙ.BABBAR] ⁸*ni-is-*
ni-iq-ma 2/[3 MA.NA] ⁹KÙ.BABBAR *im-tí* ŠÀ.B[A] ¹⁰*I m[ì-a[t]* ¹¹*I 4* ¹²*túg[ku-*
¹³*ṛta-nu]* ¹⁴[KÙ.BI 4+] ¹⁵3 I/2 MA.[NA] ¹⁶4¹ I/4 [GÍN] ¹⁷2 GÚ IO+] ¹⁸5 MA.NA AN.NA
¹⁹[*ku-nu-ku* IO+] ²⁰3 I/4 GÍN TA ²¹14[40 MA.NA] AN.NA *ku-nu-ku* ²²15[*a-ḥa-ma* 8
MA].NA *ku-nu-ku* ²³ni ku ²⁴16[I3 GÍN TA KÙ].BI ²⁵17[I3 5/6 MA.NA I+] ²⁶2¹ LÁ¹ I/6
GÍN ²⁷18[6 ANŠE *ša-lá-m*] ²⁸19[2 MA.NA 4+] ²⁹4 GÍN KÙ.BABBAR ³⁰20[*qá-dum ú-k[ú]*
³¹*tí-šu-nu* ³²21[*it-bu-*] ³³16 GÍN ³⁴22[*ú-nu-s[ú-nu* 37 I/3 MA.NA ³⁵23AN.NA *qá-tim* I3
GÍN TA ³⁶24KÙ.BI 2 2/3 MA.NA 2 I/6 GÍN ³⁷25I MA.NA KÙ.BABBAR [*be-ú-*] ³⁸1¹ LÁ¹-a[t]
³⁹26² ⁴⁰1¹ *kà-ša-ri* 4 GÍN [*lu-*] ⁴¹bu<-šú-nu> ⁴²27 G[ÍN] KÙ.BABBAR ⁴³a [*šé*¹¹-er ⁴⁴28*be-ú-lá-*
⁴⁵*tí-šu a-n[a]* ⁴⁶1¹ Na¹¹-b[*i₄-ZU*] ⁴⁷29*nu-ra-dí* I2 I/2 GÍN ⁴⁸té[-*šú-bu*] ⁴⁹302 I/2 GÍN ⁵⁰wa-⁵¹1¹-
⁵²*tum* [6 GÍN] ⁵³31KÙ.BABBAR ⁵⁴a *qá-tí A-š[ur-ma-li]* ⁵⁵32*ni-dí-in* 5/6 M[A.NA] ⁵⁶33*Ku-*
⁵⁷*ku-lá-num* [*il₅-qé*] ⁵⁸34*um-ma šu-ut[-ma šu-ma]* ⁵⁹35D[A]M.GÀR KÙ.BABBAR ⁶⁰*lá*
⁶¹*uš-ta-a[k-ší-da-ni]* ⁶²36*i-[n]a* KÙ.BABBAR ⁶³*a-nim a-lá-qé* ⁶⁴37[KÙ.BABBAR-k]à *gam-*
⁶⁵*ṛa-kum*

Notes: (the line numbering is that of CCT 3: 27a)

1: *Pi-lá-ḥa-a* — the variant spelling in the duplicate led LEWY to the reading *Pilalḥ-Aja* in his notes in KTS, p. 73. HIRSCH, UAR, p. 34, denies the existence of the god Aja in oA texts and takes the name to be a hypocoristic, which seems more plausible.

7: *ni-is-ni-iq* — for the technical meaning of *sanāqum* cf OPPENHEIM, AfO 12 (1937-1939), p. 359. See also p. 139, n. 62.

9: ŠÀ.BA — in the notes to EL in vol. 2, p. 179, LEWY suggested the ideographic reading of these two signs instead of the commonly used transliteration *lib-ba*. The reading in Akkadian should be *i(na) libbišu*. This explanation has not been accepted by all scholars; for instance, KIENAST writes consistently *lib-ba* in ATHE as does M. BIROR in ARM 9, but the correctness of LEWY's proposal can easily be seen from examples like ICK 1: 149, 7: *i-na* ŠÀ.BA (like-wise in CCT 3: 17b, 16 and TC 3: 106, 12 [*i* ŠÀ.BA]).¹²) The numerous cases where the sign ŠÀ stands alone (for inst. BIN 4: 65, 6, and Type 3: 12, 13) point to the same conclusion. Finally, the examples of the word *libbum* written syllabically in oA texts collected by BALKAN in *Anum-Hirbi.*, p. 21, show that

¹¹) For the figures of l. 17 of the duplicate see, however, p. 14 and p. 40.

¹²) Also ICK 1: 26b, 9: *i-na* ŠÀ.BA.

the gemination of the consonant is never shown, the sign šà being used in this formula only.¹³⁾

10: KÙ.BI — these two signs in the present context are often transliterated KÙ-*pí*, to represent the Akkadian form *kaspi*. But what would that mean in our text? In the translation of a similar phrase in ATHE 10, 11, KIENAST writes: “Die mir (dafür zustehende) Silber(menge beträgt)”, and LEWY offers the translation “mein Silber” in the translation of CCT 4: 9a, 12 in EL 2, p. 102, n.a. Neither of these proposals can be used here, where one must expect a suffix of the first person plural (“our silver”—not at all likely), or of the third person singular (“its silver”—namely the textiles’ or the tin’s).¹⁴⁾

This latter expression occurs in fact frequently written KÙ.BABBAR-*áp-šu*, and there is no doubt that the writing KÙ.BI represents exactly the same phrase in Akkadian, namely *kasapšu*. That the two ways of writing this formula should have been mixed by the oA scribes cannot surprise, so the writing encountered in Type 3: 5, 6 (cf p. 106-107): KÙ.BABBAR BI ŠU must be explained as *kasapšu^{šu}*, not as *kaspi^{vi}-šu*, which would make no sense in the context.

10-16: — the slight emendation proposed for CCT 3: 27a, 16 finds support in the duplicate, l. 17, which has clearly 1/6, and the calculation must give the result 13 5/6 minas 2 5/6 sheqels. First we have 2 talents 15 minas of tin which has been bought at the rate 13 1/4 sheqels of tin for each sheqel of silver; 8100 sheqels of tin therefore cost 611 17/53 sheqels of silver, which gives 10 minas 11 1/3 sheqels. The 48 minas, or 2880 sheqels, of tin bought at the rate of 13 sheqels of tin per sheqel of silver consequently cost 221 7/13 sheqels of silver, or 3 minas 41 1/2 sheqels. Altogether that gives 13 5/6 minas 2 5/6 sheqels. The problem is, however, complicated further by the total result of the account which argues in favour of the reading 13 5/6 minas 2 3/4 sheqels in l. 16 (cf p. 40).

36: <*uš-*>*ta-ak-ši-da-ni* — here the duplicate clearly has the beginning of the correct form (1.35). The suggestion of S. SMITH to read the first sign in CCT 3: 27a as *ša-* does not present us with a form which makes sense in the context.

KTS 38a, 30: 2¹/₂ GÍN *wa-[†]ši[†]-tum* — at this place the scribe seems to have forgotten the words *ša sà-e-dim* 15 GÍN between the sign GÍN and *wašitum*, cf Type 3: 1, 29-30.

KTS 38a, 37: [KÙ.BABBAR-*k*]à *gam-[†]ra[†]-kum* — there is no space in the copy of CCT 3: 27a for this line. The restoration is based on several parallel passages in other texts of Type 3, cf for instance Type 3: 2, 40 and Type 3: 8, 28.

¹³⁾ In OrNS 29 (1960), p. 27, n. 6, LEWY used the transliteration *libba^{ba}*! cf. NG 3, s.v. šà(g), and MAD 3, p. 226.

¹⁴⁾ The reading proposed here is used consistently in, for instance, LEEMANS, SD 6 (p. 30, text 13, l. 11', and passim). Also AHW and CAD.

II. THE TRANSACTION OF THE STANDARD TEXTS

a. THE PERSONS

All the three standard texts agree that the owner of the shipment of 30 minas of silver, and consequently of the goods bought with this shipment, was a certain Enlil-bāni. It has already been shown by LEWY¹⁾ that he was the son of one Aššur-malik and his wife Tarīš-mātum and that he had a sister who was called Ḫattitum. His brother-in-law was one Aššur-rabi.²⁾

Enlil-bāni is known to have been “a prominent merchant of Kaniš”,³⁾ and there is further good reason to believe that he moved to Aššur at a later stage in his life just as had been the case before him with his father;⁴⁾ we have a text which records the removal of his archive from Kaneš, EL 141 (Cont. 21) which runs:⁵⁾ “The containers with Enlil-bāni’s tablets, the containers with the copies, we have entrusted to Idi-Kubum, son of Šu-Anum, and he will bring (them) to Enlil-bāni. Witnessed by ... etc.—The tablets which were with Ḫattitum Dadaja has led (away)”. As noticed by LEWY,⁶⁾ the fragmentary letter BIN 6: 126 from Aššur-[rabi] to Ḫattitum deals with this same affair, as does the letter BIN 6: 182. The fact that we have many more letters *from* Enlil-bāni than *to* him could well be due to this removal of the archive.

During his stay in Kaneš Enlil-bāni led a vigorous trade which is illustrated by a group of texts which comprise documents of the three types discussed in this study. I refer to Type 1: 2, 5, and 7 plus KTS 53a, Type 2: 2 and 3 plus TC 3: 68.⁷⁾ In all these texts we find a small group of people who recur in the same or nearly the same roles. His representatives in Aššur are in Type 2: 1 and Type 3: 1 Pilaḫaja, Irma-Aššur, Mannum-balum-Aššur, and Aššur-lamassi; in

¹⁾ ArOr 18: 3 (1950), p. 373, n. 43.

²⁾ LANDSBERGER, ArOr 18: 1-2 (1950), p. 347, n. 84.

³⁾ LEWY, HUCA 27 (1956), p. 74.

⁴⁾ For Aššur-malik’s stay in Anatolia see LEWY, ArOr 18: 3 (1950), p. 374, n. 49.

⁵⁾ ¹*ta-ma-lá-ki tuṣ-pè* ²*ša* ³*En-líl-ba-ni* ⁴*ta-ma-lá-ki* ⁵*me-eḫ-ri a-na* ⁶*I-dí-Ku-bi-im* ⁷*DUMU Šu-A-nim* ⁸*ni-ip-qí-id-ma* ⁹*a še-er* ¹⁰*En-líl-ba-ni* ¹¹*ú-bi-il* ¹²*IGI A-du-da* ¹³*IGI Dan-A-šur* ¹⁴*DUMU Puzur-A-šur* ¹⁵*IGI A-šur-lá-ma* [sign: NA]-*sí* ¹⁶*DUMU Šu-Ku-bi-im* ¹⁷*tup-pu* ¹⁸*ša a-n[a]* ¹⁹*Ha-ti-tim* ²⁰*ib-šit-ú-ni* ²¹*Da-da-a ir-[dī]*

⁶⁾ OrNS 15 (1946), p. 389, n. 2; cf. also LANDSBERGER, *loc. cit.*, p. 347. The restoration of the name proposed by LANDSBERGER.

⁷⁾ For this text see UAR, p. 23, n. 114.

Type 2: 2 and 2: 3 we find Pilaḥaja, Puzur-ilī, Irma-Aššur, and Tarīš-mātum. It was presumably these people who wrote the letter CCT 3: 29 which begins: ⁸⁾ "Thus your representatives; say to Enlil-bāni and Aššur-idi: we have heard the messages from you and (from) Luzina. . .". According to BIN 6: 64, 26-27,⁹⁾ Aššur-idi was the name of a son of one Aššur-malik and the grandson of Luzina, and it thus seems that he was in fact a brother of Enlil-bāni, and that consequently Enlil-bāni's grandfather bore the name of Luzina. Aššur-idi was also the name of one of Aššur-malik's "brothers", cf the envelope to CCT 4: 45b: ¹⁰⁾ "To Aššur-idi; thus Aššur-malik, his brother", but it is not certain that this is to be taken literally. Aššur-lamassī is called *ma-ḥa-i* in the letter BIN 4: 68, 5, from Enlil-bāni to Ab-šalim, and this word has lately been translated "elder brother" by LEWY;¹¹⁾ in CAD, vol. "E", p. 421b, it is translated "housekeeper", but although LEWY never explained his translation and even added a question-mark, there is evidence to support his proposal in the texts KTH 12 and 13: both are letters from Inbi-Ištar and in 12, 13 he mentions Aššur-rabi "my brother", whereas in 13, 35 he writes: *túg^{bi.a} ša A-šur-GAL ma-ḥa-i-a*. From TC 1: 69, 2-3 ¹²⁾ we know that a person called Aššur-lamassī was a son of one Aššur-malik, so there seems to be reason to think that he was in fact a brother of Enlil-bāni. It must also be noticed that Aššur-lamassī in a letter to Ab-šalim speaks of a person whom he calls "my *maḥḥā'um*".¹³⁾

Enlil-bāni's family can thus be followed during at least 3 generations in the texts from Kaneš; in his youth Enlil-bāni was working together with his grandfather, as seen in CCT 3: 29, wherein Mannum-balum-Aššur occurs too. For that person I refer to the text BIN 4: 108 (cf p. 67-68) where he is acting as a transporter for the father of Enlil-bāni, and where his father's name is given as Ennānum.

A thorough study of the family and the business partners of Enlil-bāni and

⁸⁾ *1um-ma ša ki-ma ku-nu-ti-ma 2a-na 3En-lil-ba-ni 4A-šur-i-dī qī-bi-ma 5na-aš-pé-rā ti-ku-nu 6ša Lu-zi-na 7ni-iš-ta-me-ma*

⁹⁾ *26iš-ti A-šur-i-dī 27 DUMU A-šur-ma-lik DUMU Lu-zi-na*

¹⁰⁾ *1a-na A-šur-i-dī 2KIŠIB A-šur-ma-lik 3a-ḥi-šu*. The letter has been transliterated and translated by LEWY in RHA 36 (1938), p. 121-122.

¹¹⁾ JAOS 78 (1958), p. 94, n. 35; LEWY wrote in fact "elder sister?" translating the feminine form *maḥḥātum*. See also UAR, p. 72-74.

¹²⁾ The text which is an envelope for a letter runs: *1a-na En-um-A-šur DUMU A-ta-ta 2A-šur-lá-ma-si 3DUMU A-šur-ma-lik 4KIŠIB Ša-lim-a-ḥi-im 5DUMU En-um-A-šur*

¹³⁾ Cont. 19: *1um-ma A-šur-lá-ma-si-ma 2a-na Ab-ša-lim 3qī-bi-ma 10 GIN KÙ.BABBAR 4ku-nu-ki ša ma-ḥa-i-a*; in l. 9 he writes: *a-ḥa-ti a-ti*: "you are my sister", but that may well be an expression of politeness rather than an indication that Aššur-lamassī was actually the brother of Ab-šalim. The letters CCT 4: 13b, BIN 4: 68, and BIN 6: 69, from Enlil-bāni to Ab-šalim (in the last text together with Aššur-lamassī, Aššur-rabi, and Nūr-kili) could perhaps be taken to indicate that she was his wife. For Nūr-kili see BIN 6: 64, 23-24: *Nu-ur-ki-lī ša É Lu-zi-na*.

of his father and grandfather cannot be attempted here, though investigations of that kind would be extremely valuable for the understanding of how the trade was organized on this level. It will already be apparent from the brief notes above that the typical Old Assyrian business firm or "house" was organized along family-lines, and in this connection one could also mention the fact that one of the words for "employee" was *mer'um*: "son", the word for "boss" *abum*: "father", and the normal way of expressing equal social standard was by using the word *aḫum*: "brother". Thus, in Type 2: 1, 23 Enlil-bāni calls his correspondents "my brothers".¹⁴

In Kaneš we find beside Enlil-bāni the person Dadaja. Type 1: 2 reveals his family relations: his father is Aššur-imiti, the *kumru*-priest of Sīn, and he has a brother who is called Su'en-damiq. And we are furthermore able to date him more or less exactly as he occurs in a text which mentions the Assyrian king Puzur-Aššur II.¹⁵ His social status is more difficult to grasp. There is rather little evidence about that, and his relation to Enlil-bāni and his firm is of a character that makes it necessary to briefly discuss the pertinent texts.

In Type 1: 1 his role in the procedure is difficult to define; he is acting on behalf of Enlil-bāni, though without any stated claim on the money, and he disappears completely from the picture as soon as the caravan has left Kaneš. In other texts, Type 1: 2, 2: 2, and 2: 3, he is transporting shipments for Enlil-bāni, whereas he is playing the same role as in the standard text in Type 1: 5 and 1: 7. In these two texts Kukkulānum is again the transporter as in Type 1: 1. He further appears repeatedly as a witness in cases concerning Enlil-bāni or as a witness alongside Enlil-bāni: EL 226, 1 (transaction involving Enlil-bāni and Kukkulānum), TC 3: 202, 29 (transport-contract; the sender is unquestionably Enlil-bāni although his name is not mentioned; cf LEWY, *ArOr* 18: 3 (1950), p. 373, n. 43), MNK 635, x+22¹⁶ (together with Enlil-bāni and Asutaja, son of Ememe [cf Type 1: 1, 19-20]); his brother is a witness in TC 3: 230, 20-21 (a case which concerns Enlil-bāni). "Since, as is well known, the Assyrians chose as witnesses preferably persons close to the parties concerned", as LEWY has remarked in *HUCA* 27 (1956), p. 77, it is a fair assumption that a

¹⁴) Note, however, that in TC 3: 68, 6-7, Enlil-bāni writes "you are my fathers (and my lords!)"—addressing Pilaḫaja and Irma-Aššur. See also LANDSBERGER, *AO* 24: 4 (1925), p. 14.

¹⁵) kt j/k 201, published by BALKAN in *OLZ* 60 (1965), p. 152: ¹15 MA.NA ²AN.NA *ku-nu-ki* ³ša Puzur₄-A-šur ⁴ru-ba-im ⁵a-na Puzur₄-Sū-in ⁶DUMU I-ša-a ⁷áp-qi-id ⁸IGI Hu-ni-a ⁹DUMU A-šur-i-mi-ti ¹⁰IGI Da-da-a ¹¹DUMU Uḫ. me ša Sū-in ¹²IGI A-du-a-a ¹³DUMU Ša-ru-ki-in ¹⁴ru-ba-im.—Puzur-Aššur is the last oA king who is supposed to have lived through the period of level 2, so Dadaja and the people occurring together with him are thus dated to the end of the Assyrian commercial activity in Anatolia.—For the religious title of Dadaja's father I refer to UAR, p. 55-56.

¹⁶) Communicated by L. MATOUŠ in *Journal of Juristic Papyrology* 11-12 (1958), p. 113-116.

very close relationship existed between Enlil-bāni and Dadaja, and this being granted, it seems clear that of the two Enlil-bāni was the more important person.¹⁷⁾

Kukkulānum, the transporter of the 30 minas of silver, refers to Enlil-bāni with the word *tamkārūm* which in this connection seems to have the meaning "the chief of the firm", or perhaps just "the merchant", meaning the man responsible in this particular transaction. However that may be it must in this case imply a difference in standing between the two persons.¹⁸⁾ Together with his brother Aššur-bāni he recurs as a witness in BIN 4: 108 (cf p. 67-68), a case involving Enlil-bāni.

b. THE PROCEDURE

The special opportunity for a closer examination of the procedure offered by the standard texts is naturally based on the assumption that the three (or four) texts presented above really do treat the very same individual transaction in the shifting stages of its enactment. The first objective must therefore be to evaluate this hypothesis.

It is readily obvious that the texts deal with the same persons; of course, some of them disappear from the picture when they are no longer needed, and others are introduced at the point in the procedure where they achieve importance. Therefore the transport-contract mentions only three people, namely those engaged in the preparations in Kaneš prior to the departure of the shipment. The people in Aššur enter the picture in the notifying message and at the same time Dadaja, whose role was in this case played in Kaneš only, disappears. No great importance can be adduced to the fact that Aššur-lamassi is not mentioned in Type 3: 1.

The size of the shipment is the same in all three texts. The difference that exists between on one side Type 1: 1 and Type 2: 1 and on the other side Type 3: 1 concerning the *šaddu'utu*-tax can be explained in various ways. But it seems that this tax was not to be paid at Aššur—which was most certainly the case with the *nishātu*-tax—so it would only be logical that it should not be mentioned in the account made in Aššur.¹⁹⁾

¹⁷⁾ The seal used by Dadaja on, for instance, TC 3: 128B, TC 3: 224, TC 2: 70, TMH no. 382, 414, 370, and KTS pl. 45, no. KT 82 (KTS 45a), has been drawn in ICK 2, pl. cxxxvii (Ka 82, Sceau B). On p. 59 the inscription is read: ¹*lī-šā-a-d[u]* ²*DUMU A-šur-i-mi[-ti]*, which is what LEWY wrote in the Nachträge to EL (vol. 2, p. 195). The drawing clearly shows that the second line is to be read: *DUMU A-šur-i-mi[-ti]*, and in the list of names in ICK 2, p. 14, this correct reading has been used. Whether this Ili-šadu was a brother of Dadaja (who had died?) is uncertain.—Dadaja may have been a relative of Enlil-bāni, cf. p. 76, n. 29.

¹⁸⁾ Cf. the discussion on p. 32-35 about the *bīt tamkārīm*, and p. 49-51

¹⁹⁾ Cf. for this question further on p. 143-144.

The principle and purpose of the transaction is likewise the same in all three texts. The transport-contract states the purpose of the transportation as being the purchase of goods in Aššur and the transportation back to Kaneš of these. In the notifying message Enlil-bāni defines this clearly by asking his representatives to see to it that tin and textiles are bought in Aššur and sent back with Kukkulānum. Finally, in the account we are told that this purchase has been carried out. The fact that the orders of Enlil-bāni concerning the purchase were not followed in the strictest details—thus, he asks the people in Aššur to buy tin and textiles for each one half of the silver, but in fact the tin cost double as much as the textiles—cannot weaken our hypothesis substantially. The situation in Aššur was not at any given time such that every commodity was available, a fact that is apparent in many texts (cf for instance CCT 5: 5b and VAT 9249 and further on p. 153), and prices fluctuated, which gives a sense to the phrase *ša balātišu* also encountered in Type 2: 1 (cf further p. 37-38). It is therefore not surprising that the requests of Enlil-bāni have been followed to a certain degree only.

It must be admitted, however, that the size of the shipment seems to represent the standard amount, at least in Enlil-bāni's shipments; we find it in Type 1: 2, 2: 2, and 2: 3 but in these cases Dadaja is the transporter and in one of the texts a small amount of gold is added to the silver. Of the texts which we have, only those presented above agree in all the respects outlined. It is disturbing, however, that a duplicate of Type 3: 1 has been found because it is difficult to see why it was ever written. In cases where a letter was written in Kaneš and despatched to another city, it is easily understood why a copy was often made for the archive of the sender, but Type 3: 1 was written in Aššur. Either a copy was made in Kaneš after the arrival of the original text (for which procedure I can offer no explanation), or for some reason two copies of the account were sent from Aššur to Anatolia, one of them perhaps being sent in advance of the caravan, the other one following the goods. According to H. LEWY, RSO 39 (1964), p. 184, the same situation exists in connection with the caravan account L 29-569 a duplicate of which is said to be "in a European collection of cuneiform texts." It does not seem possible in our case to think of the two texts as dealing with two different transactions in view of the very close agreement between them in prices and rates of exchange etc. True, the duplicate text has to be restored extensively, but this can be done with such comparative ease, that to take KTS 38a as treating another transaction would force us to assume a hardly believable rigidity of procedure.

We must thus conclude that in all three texts we find identity regarding persons, size of the shipment, and the principle and purpose of the transaction. Definite proof that the texts belong to the same transaction cannot be given, of course, as we cannot know whether another shipment of exactly the same

size, involving the same persons etc. has been recorded on other tablets lying in the yet undug houses of Kültepe or in museums or perhaps irretrievably lost. This is of minor importance for we must assume that these texts, if they existed, would tell us much the same as those which we have. Details may have differed but the procedure would have been the same.

Kaneš

Information about what happened here in connection with the departure of the shipment can be had from the transport-contract and the notifying message. Three persons are seen to be involved: Enlil-bāni, Dadaja, and Kukkulānum. Of these Dadaja is mentioned in the transport-contract only and, as said above, his role in the procedure is difficult to define, so I shall at this point try to evaluate some of the evidence concerning Dadaja in his connections with Enlil-bāni and Kukkulānum. The result of these comments may prove of importance for the understanding of the procedure of the consignment as a whole, as will be apparent, but I shall limit myself to a discussion of the material concerning Dadaja.

The transport-contract simply relates the fact that Dadaja has entrusted the silver to Kukkulānum; Enlil-bāni is the owner of the silver, Kukkulānum the man who is going to take care of the transportation. Why is it that Enlil-bāni does not entrust the silver to Kukkulānum himself?

The notifying message, in which Enlil-bāni relates what he has done in Kaneš, rules out the possibility that the owner was absent from this city when the silver was entrusted to the transporter; he has laid his hand in the silver and that implies that he was present.²⁰⁾ He does not mention Dadaja at all in his letter. It is possible that the role of Dadaja was that of an employee who took care of the business with the transporter, while Enlil-bāni looked on or perhaps tended to some other business of his in Kaneš.

The text mentions the name of Enlil-bāni four times in the 17 lines and it is stressed that Enlil-bāni owns the silver and will receive the goods bought, and it seems that this is done in order to exclude Dadaja as a possible owner or part-owner. This view is strongly supported by the evidence to be gathered from Type 1: 2 and 1: 5 (cf p. 45 and p. 47-48 respectively), in which we find the expression: *Da-da-a mi-ma lá tá-hu* (Type 1: 2, 10-11) and *Da-da-a-a lá tá-hu* (Type 1: 5, 11 and 25) which is to be translated: "Dadaja is not (at all) concerned".²¹⁾ The wording of Type 1: 5 is particularly illustrating (1.10-13): "Dadaja is not concerned with this silver and gold, it belongs to Enlil-bāni. . .", and (1.18-21): "The goods will arrive safely here and Enlil-bāni will receive them; Dadaja is not concerned". In all respects this text is exactly parallel

²⁰⁾ Thus, at least, if we are to take his words literally, for in l. 14 he says: "I have laid. . .".

²¹⁾ LEWY, *Nachträge to EL*, vol. 2, p. 192, n. 2.

to Type 1: 1 (cf p. 48), and one must conclude that this expression could just as well have stood in the standard text. In Type 1: 2, however, Kukulānum does not appear, Dadaja being the transporter. These two texts were discussed extensively by EISSER and LEWY in EL 2, p. 35-37, in an elaboration upon ideas put forward in the comments to EL 108 (Type 1: 1) and KTH 24, EL 1, p. 90-95.²²⁾ LEWY's interpretation will have to be revised drastically, however.

The heading under which Type 1: 2 and 1: 5 occur in EL was: "Regelung des Innenverhältnisses von Spediteur und Frachtführer anlässlich eines Überlandkaufes". Dadaja is the "Spediteur", Kukulānum the "Frachtführer". The characteristics of a "Spediteur" was explained in the following way: "Der 'Spediteur' hat . . . nicht nur Güterversendung für andere zu besorgen, sondern vielfach beim Abschluss der Einkäufe usw. mitzuwirken. . .", and the procedure as seen by LEWY can be summarized as follows: the owner of a shipment hands it over to a "Spediteur" or "shipping-agent". A loan document is written "zu Lasten des 'Speditors'"; this is naturally kept by the owner. The shipping-agent then entrusts the shipment to a transporter and this transaction necessitates the writing of a new contract—in our case exemplified by Type 1: 2 and 1: 5 according to LEWY.²³⁾ When the goods return to the place of departure, the transporter hands over the shipment to the shipping-agent (and gets back the tablet which concerns him), and this man hands over the shipment to the owner (and consequently gets back *his* tablet).

Let us confine ourselves to the study of the two texts Type 1: 2 and 1: 5. Both texts clearly involve Dadaja and Enlil-bāni whereas Kukulānum is mentioned in 1: 5 only. LEWY's interpretation rests on the hypothesis that they do in fact belong together, and that the person "speaking" in Type 1: 2 is Kukulānum. Thus "my representatives" in l. 6 should refer to the associates of his in Aššur. However, since EL was written, a text has been published which must belong together with Type 1: 2: BIN 6: 31 (Type 2: 2). From this text it becomes clear that Kukulānum takes no part in the transaction of Type 1: 2, Dadaja is the transporter and the representatives are those of Enlil-bāni, namely the recipients of the letter Type 2: 2: Pilaḥaja, Puzur-ilī, Irma-Aššur, and Enlil-bāni's mother Tarīš-mātum. The money belongs to Enlil-bāni and the people assisting Dadaja with the purchase in Aššur are his representatives — not the representatives of Kukulānum.²⁴⁾

Type 1: 5 tells us that Dadaja has sealed some gold and silver and given it to Kukulānum, "and (thus) sent (it) off to his representatives". This seems clearly to mean that the representatives were those of either Dadaja or Kukku-

²²⁾ That text is translated and discussed below, p. 24 with n. 29.

²³⁾ The fact that on p. 91 LEWY speaks of: "Speditions- bzw. Frachtführerverträgen" shows that he thought of two contracts.

²⁴⁾ Cf. the comments to Type 2: 2, p. 72-74.

lānum, but the text goes on to stress that Dadaja is not “concerned” and that the owner of the shipment is Enlil-bāni. The problem for us when trying to understand the text is, of course, one which could not have been felt by the people actually involved, they knew to whose representatives the shipment was to be transported, and with the evidence produced from the standard texts and the other texts which mention the parties involved, it would seem highly reasonable to suppose that the people referred to as “his representatives” are the same as those called “my representatives” in Type 1:2, i.e. Enlil-bāni’s associates in Aššur. LEWY’s conclusion from his study of Type 1:2 and 1:5, that: “beide Texte betonen so mit aller Schärfe, dass der Gewinn aus dem Geschäft ausschliesslich für die Rechnung des Kukulānum gemacht werden soll”, must therefore be rejected. In Type 1:2 Kukulānum does not occur at all and he takes no part in the enterprise, and in Type 1:5 we have a parallel to our standard texts, Kukulānum is the transporter.²⁵⁾

In the texts mentioned so far Enlil-bāni has been the owner and only he was to benefit from the transaction. Turning to the text TC 3: 213 and its duplicate CCT 1:2²⁶⁾ one encounters a situation that may be substantially different. I shall submit these texts here:²⁷⁾

TC 3: 213, 11-27:

KIŠIB <i>Ir-ma-A-šur</i> DUMU <i>Ni-de₈-ba-ni</i>	The seal of Irma-Aššur, son of Nide-bāni,
KIŠIB <i>Su-in-SIG₅</i> DUMU <i>A-šur-i-mi-ti</i>	the seal of Su’en-damiq, son of Aššur-imitti,
KIŠIB <i>Da-da-a</i> ŠEŠ ¹ -š _u 7 1/2 MA.NA	the seal of Dadaja, his brother. 7 1/2
KÙ.BABBAR	minas of refined silver
<i>ša-ru-pá-am i še-er</i>	Dadaja owes to
<i>Da-da-a</i> ^d <i>En-lil-ba-ni i-š_u</i>	15 Enlil-bāni.
ITI 1 KAM <i>ša sa-ra-tim li-mu-um</i>	The month <i>ša sarrātim</i> , eponym:
<i>ša qá-ti Ma-ši-i-lí i-nu-mi</i>	of the hand of Maši-ilī. When
<i>lu-qú-tum ša</i> 7 1/2 MA.NA KÙ.	the goods (bought) with the 7 1/2
BABBAR	minas of silver

²⁵⁾ In ArOr 18: 3 (1950), p. 373, n. 43, LEWY stated his views as follows: “Two of the three men who—used to be charged with the transport of the valuables shipped by Enlil-bāni to Aššur or sent to him from there, namely the brothers Dadāa and Sīn-dāmiq...”. In JAOS 78 (1958), p. 91, he wrote that the merchants living in Anatolia “year after year through relatives, business partners or trusted employees (sent) large consignments of silver and gold (to Aššur)”. It is thus possible that at this time LEWY had abandoned the theory of the “Spediteur”.

²⁶⁾ This text is EL 228.

²⁷⁾ Both are extracts from “Sammelurkunden”, tablets that contained recapitulations of a number of contracts.

<i>a-na Kà-né-eš e-li-a-ni</i>		come up to Kaneš,
<i>ù-nu-tum iš-tù É.GAL-lim</i>	20	the merchandise will come down from the palace
<i>ú-ra-dam-ma ITI 5 KAM i-lá-ak-ma</i>		and he will go for 5 months, and
<i>7 1/2 MA.NA KÙ.BABBAR ša-ru-pá-</i>		Dadaja will (then) weigh out 7 1/2
<i>am</i>		minas of refined silver
<i>Da-da-a a-na En-lil-ba-ni</i>		to Enlil-bāni.
<i>i-ša-qal šu-ma lá iš-qúl</i>		If he does not weigh it out (in time)
<i>1 1/2 GÍN TA a-na 1 MA.NA-im</i>	25	he shall add 1 1/2 sheqel for each mina
<i>ší-ib-tám i-na ITI 1 KAM</i>		as interest monthly.
<i>ú-ša-áb</i>		

CCT 1: 2, 21-29

<i>7¹ 28) 1/2 MA.NA KÙ.BABBAR ša-ru-</i>		7 1/2 minas of refined silver Dadaja,
<i>pá-am i še-er</i>		son of Aššur-imittī, owes to
<i>Da-da-a DUMU A-šur-i-mi-ti En-</i>		Enlil-bāni.
<i>lil-ba-ni</i>		
<i>i-šu iš-tù ITI KAM ša sà-ra-tim</i>		From the month <i>ša sarrātīm</i> ,
<i>li-mu-um ša qá-ti Ma-ši-ilī</i>		eponym: from the hand of Maši-ilī,
<i>iš-tù a-lim^{ki} e-li-a-ma</i>	25	He will come up from the city and
<i>a Kà-ni-iš e-ra-áb-ma</i>		will arrive at Kaneš, and
<i>5 ITI KAM i-lá-ak-ma KÙ.BABBAR</i>		he will go for 5 months and then
<i>i-ša-qal</i>		weigh out the silver.
<i>šu-ma lá iš-qúl 1 1/2 GÍN TA a-na</i>		If he does not weigh it out (in time)
<i>1 MA.NA-im i ITI KAM ší-ib-tám</i>		he shall add 1 1/2 sheqel for
<i>ú-ša-áb</i>		each mina monthly as interest.

Taken together the two texts reveal the following procedure:

- 1) Dadaja owes the amount of 7½ minas of refined silver to Enlil-bāni.
- 2) Dadaja will arrive at Kaneš from Aššur bringing with him a shipment of goods bought with the 7 1/2 minas in question.
- 3) These goods will enter the palace (for payment of taxes, cf below, p. 155 ff.), and when that has been finished Dadaja will leave on a business-trip, obviously in Anatolia, in order to sell the goods for silver; he has got 5 months for this.
- 4) On his return to Kaneš he must pay back to Enlil-bāni the amount of silver which he owes to him. If he fails to do so he will have to pay interest.

The most important difference between this transaction and that recorded in the standard texts is, that the profit here seems to go exclusively to Dadaja.

²⁸⁾ The text has the figure 6 1/2.

If the texts are to be taken at face value, we must conclude that Dadaja has received 7 1/2 minas of silver from Enlil-bāni, that he has brought this amount to Aššur, bought with it goods, brought these back to Kaneš, and that he is then allowed to spend 5 months on a trip in Anatolia before he is to pay back the money. During this transaction a profit would naturally accrue to him. It is possible that we have to explain the text in another way, however, as one could think that the amount given to Dadaja was not 7 1/2 minas of silver, but less, say, only 5 minas. Dadaja's gain would thus depend on how great a profit he would be able to obtain with that sum, and Enlil-bāni would still get something out of the transaction for himself.

This explanation cannot receive support from the text, however, and one thus has to rely on parallels. I here point to KTH 24 (EL 109), another text which concerns Dadaja:

"The 15 minas of refined silver—its *nishātu*-tax added, its *šaddu'utu*-tax paid for—which belongs to ^dUTU-*ba-ni* (and) which Dadaja has sent to the city for buyings to the address of Pilaḥaja, Ennānum, and Ili-bāni—the silver from here, the goods from there will cross the country in the name of the *tamkārūm*. The goods will come up from the city and if he wants to, he can take the goods and Dadaja will weigh out 22 1/2 minas of silver; if he does not want (to do so), the merchant will take the goods and the merchant will hand over to Dadaja the tablet which Asutaja, son of Ememe, Aššur-rabi, son of Lā-qēpum, and Lā-qēpum, son of Puzur-šadu'e, have sealed.

Witnessed by Šumma-libbi-ilī, witnessed by Aḫu-waqar, witnessed by Asutaja".²⁹⁾

When Dadaja thus returns with the goods bought in Aššur with the 15 minas of silver, he can choose between two possible lines of action: he can keep the goods in which case he has to pay the sum of 22 1/2 minas of silver to the owner, or he can just give the owner the goods, and in that case the transaction is finished: he gets back the original transport-contract which was witnessed by the people mentioned.

First, this tablet records an addition to a previous agreement (laid down in the tablet mentioned), and there can be no doubt that this latter redaction which we have was far more favourable to Dadaja than the original one—if

²⁹⁾ 15 MA.NA KÙ.BABBAR *ša-ru-pá-am* ²*ni-is-ḥa-sú* DIRIG ³*ša-du-a-sú* *ša-bu* ⁴*ša* ^dUTU-*ba-ni a-na a-lim*^{ki} ⁵*a-na še-er* *Pi-lá-ḥa-a* ⁶*En-na-nim* ù DINGIR-*ba-ni* ⁷*Da-da-a-a a-na* *ši-a-ma-tim* ⁸*ú-še-bi-lu* KÙ.BABBAR ⁹*a-na-nu-um lu-qú-tum* ¹⁰*a-lá-nu-um GÁN-lam*₄ ¹¹*a-na* *šu-mi* DAM.GÀR ¹²*e-ti-iq lu-qú-tum* ¹³*š-tù a-lim*^{ki} ¹⁴*e-li-a-ma* *šu-ma* ¹⁵*li-bi-šu lu-qú-tám* ¹⁶*i-lá-qé-ma* 22 1/2 MA.NA ¹⁷ KÙ.BABBAR *Da-da-a i-ša-gal* ¹⁸ *šu-ma lá li-bi-šu* ¹⁹*lu-qú-tám* DAM.GÀR *i-lá-qé-ma* ²⁰*tup-pá-am* *ša A-sú-ta-a* ²¹DUMU *E-me-me A-šur-gal-bi* ²²DUMU *Lá-qé-pi-im* ²³*ú Lá-qé-pi-im* ²⁴DUMU *MAN-ša-du-e* ²⁵*kà-an-ku-ni* DAM.GÀR ²⁶*a-na Da-da-a-a* ²⁷*ú-ša-ar* ²⁸ IGI *Šu-ma-li-bi-lí-lí* ²⁹IGI *A-ḫu-wa-qar* ³⁰IGI *A-sú-ta-a*

we are allowed to think that this document had looked like for instance Type 1: 1.

Second, the profit assured for the owner amounts to 50% of the shipment, we must accordingly assume that this was a normal gain on a caravan transaction.³⁰⁾

Third, no mention is made of any period allotted to a business-trip for Dadaja. And finally, one must admit that the text does not say that Dadaja was the one who carried out the transportation. The word used is *ša ... ú-še-bi-lu*.

It is striking indeed that the witnesses and the recipients in Aššur among them count so many persons known from the texts already discussed: Pilaḥaja, Asutaja, and Aššur-rabi (if this man is the same as the husband of Ḫattitum). Ennānum occurs together with Enlil-bāni as the co-writer of a letter to Inaja in CCT 4: 23b; ICK 1: 150 is a letter from him to Dadaja and *tamkārūm*. Is it possible that the text contains an error and that the owner was not Šamaš-bāni but the same Enlil-bāni we know had so close connections with Dadaja? ³¹⁾ Whether or not this is so the text depicts a procedure which might well be paralleled by TC 3: 213. If we assume that the gain envisaged would be the same, then we must conclude that when Dadaja set out for Aššur he owed to Enlil-bāni 7 1/2 minas though he had only received 5 minas of silver.

Another possibility is that Dadaja was in fact receiving a generous offer from Enlil-bāni, and that he did have the money at his disposal for a period of more than half a year without having to surrender any of the profit, which he was undoubtedly capable of obtaining during that time. This could be in return for services rendered by him, and one could perhaps venture a comparison with the "working-capitals" (cf p. 41).

Only if we accept the last explanation do we get a clear indication to the effect that Dadaja was an employee of Enlil-bāni, and the texts, unfortunately, do not allow such a statement. We are therefore left with the very meagre result that we can see Dadaja and Enlil-bāni somehow co-operating in a number of cases, and it is possible that Dadaja was in some way connected with the firm of Enlil-bāni and his family. He is sometimes acting on behalf of Enlil-bāni entrusting shipments to Kukkulānum (Type 1: 1 and 1: 5), but in other

³⁰⁾ Cf. p. 43.

³¹⁾ In that case one might perhaps think of an odd writing like *ḏAB-ba-ni* for the not infrequent *ḏAB-ba-ni* (see p. 39).—For Lā-qēpum, son of Puzur-šadu'e, see EL 226, 22 as a witness in a case concerning Enlil-bāni; *ibid.*, l. 45 we find Aššur-rabi, son of Lā-qēpum, and *ibid.*, l. 31 Aḥu-waqar, son of Šu-Ištar, who may be the person in l. 29 (for Šu-Ištar see further p. 76). Our Lā-qēp occurs also in CCT 1: 1, 14-15, a text recording debts to Aššur-malik, the father of Enlil-bāni. For Ilī-bāni I refer to BIN 4: 108 (p. 67-68), in this text we also find one Ennānum as the father of Mannum-balum-Aššur; Ilī-bāni further occurs in Type 1: 3 as a witness together with Puzur-ilī (see Type 2: 2 and 2: 3) and Dadaja. cf. also EL 138, mentioned on p. 76.

cases he is transporting the shipments himself. Whenever that is the case Enlil-bāni entrusts these shipments to him, and there is no consignor in between them. Was Kukkulānum thus an employee of Dadaja? Against this assumption speaks the fact that Kukkulānum is mentioned together with his brother as a witness in BIN 4: 108, a case which concerns Enlil-bāni and in which Dadaja is not at all mentioned. Finally, I should mention the fact that Dadaja in the letter-envelope TMH 1: 7e occurs together with Enlil-bāni receiving a letter from Pilaḥ-Aššur (the same as Pilaḥaja?).³²⁾

Granted that Dadaja's role might be described as that of a "Spediteur", one should like to know what that word means in Old Assyrian context. LEWY pointed out that he used it "der Einfachheit halber",³³⁾ but it may well be a dangerous metaphor which can mean everything and nothing. The texts discussed above and the standard texts as a whole can only lead to a number of negative characteristics for the alleged "Spediteur": he is *not* having any known connection with the transporter after he has entrusted the shipment to him, it is the owner who writes the letter to Aššur of which Kukkulānum is a co-recipient; he is *not* having his own representatives in Aššur assist the transporter with the purchase, this is done by people representing the owner; he is apparently *not* carrying any responsibility for the transportation; the 2/3 mina mentioned in Type 3: 1 as "missing" is reckoned as an expense, and the transportation is being carried out in the name of Enlil-bāni (translated by LEWY as "auf Gefahr des E"., cf p. 27); he is *not* going to get anything out of the transaction as such, Enlil-bāni will receive the goods when they arrive at Kaneš, and we hear nowhere of any fee or payment made to Dadaja, which should be expected if he was an independent "Spediteur". In fact, the texts tell us nothing that could explain why he appears at all, and when we compare these facts with the evidence gathered above, which seemed to suggest a close relationship between the two men, one must admit that the case in favour of the independent shipping-agent or "Spediteur" is feeble indeed.

This does not exclude, of course, the possible existence of the procedure outlined by LEWY, but it is a fact that it was exactly the case of Dadaja which was used as a test-case and as proof for the "Spediteur"-theory by LEWY. In the chapter following upon the presentation of the transport-contracts I shall try a renewed evaluation of the hypothesis on the basis of the material collected.

Dadaja entrusts the silver to Kukkulānum. The verb used is *paqādum*, which in oA has the general meaning "to hand over something to someone for a certain purpose".³⁴⁾ This purpose is very often transportation and thus the form of

³²⁾ *1a-na Da-da-a DUMU A-šur-i-mi-ti 2u 4En-lil-ba-ni DUMU A-šur-ma-liḫ 3KIŠIB Pi-lá-ah-A-šur 4[tup-]pu-um ša <ša> ba-ab DINGIR 5[ša] a šu-mi En-na-Su-in 6[DUM]U I-lí-a-lim*

³³⁾ *Op. cit.*, p. 91.

³⁴⁾ Cf. EL 1, p. 96, and KIENAST, ATHE, p. 20. As the reading of SI.LÁ BOTTÉRO,

paqādum is in a great number of texts followed by a form of *wabālum*. It is also used when things are just handed over to be deposited with a person, for which reason those texts in EL, which do not have the full *a/iḫqid — ūbil* formula, are placed under the heading "Verwahrung". In a number of cases LEWY pointed out, however, that the purpose of the transaction of the text was indeed a transportation (cf for instance, the notes to KTS 50a, EL 117). The word is also used to describe the transfer of goods from a transporter to the recipients after the completion of the transportation, cf for instance, Type 2: 13, 12, but it is worth pointing out that in this case it would not be correct just to translate "deliver", as it is obvious that the recipients are going to send the goods further on to another town in Anatolia.

In text-editions many transport-contracts have been classified as "record of a deposit" (BIN 4) or "dépot" (ICK 1).

The transport-contract further serves the purpose of stating explicitly the responsibilities, duties and rights of the people involved. It tells the name of the owner—which is far from always the case in texts of Type 1, and which in this case must be explained by the fact that the transaction with the transporter is not being handled by him. It further states the fact that the silver and the goods will "traverse the country in the name of" the owner.

For the expression *a šumi PN* LEWY has suggested the translation "auf Gefahr des PN".³⁵⁾ Using this translation one emphasizes the question of responsibility and eventual risk in case a caravan was lost. This was certainly one of the implications of the expression in question,³⁶⁾ but it may be too narrow a definition and one might instead think that it was used to indicate who was to carry the responsibility in a wider sense, i.e. who was to pay for the transportation *and* carry the risk in case of losses. The translation "in the name of PN" is fairly literal, and in view of the rarity of real losses and the security of the roads of which the texts bear witness, it is more likely that this general idea was indicated. The meaning is thus "on PN's account".

In BIN 4: 149 we are told that Pūšu-kēn and Aššur-imitti have had two other men mediate in a strife concerning exactly this responsibility in connection with a transportation and a sale of goods in the Anatolian town Puruṣḫaddum. Aššur-imitti is going to receive a shipment of tin and textiles from Pūšu-kēn, bring this to Puruṣḫaddum, and sell it for silver, of which he is

ARM 7, p. 213, explains it: "— ne doit avoir ailleurs que le sens large de 'remise' à quelqu'un d'un bien qui ne lui appartient pas et qu'il doit, ou 'garder' —, ou transmettre —, ou travailler."

³⁵⁾ Cf. EL 2, p. 36.

³⁶⁾ Cf. CCT 1: 24a, an account written out in Kaneš concerned with a shipment of goods bought with 10 minas of silver that belongs to two merchants; we are told that 1 talent of tin plus the wrapping has been lost, and (l. 19-20) *li-we-tum a šu-mi-šu-nu-ma* ²⁰ⁱ*-ḫa-li-iq*.

going to pay to Pūšu-kēn 13 minas. The Solomonic solution found by the mediators is the following: the tin and the textiles will go from Kaneš to Puruṣḥaddum *a šumi Pūšu-kēn*, the silver will go from Puruṣḥaddum to Kaneš *a šumi Aššur-imittī*.

From CCT 1: 1, 11-13, we learn that when a shipment did not go in the name of the owner, it could be “commissioned to a *tamkārum*”, which in this connection means probably a retail trader, an agent.³⁷⁾ In TC 3: 213, where we do not find the expression under examination, it is clear that Dadaja is going to be exactly a retail trader when he returns with the goods to Anatolia, he has got five months in which to sell the goods. This makes it likely that the words found in CCT 1: 1: *tamkārum ula iqqi’ap* (“an agent will not be commissioned”) cover the same notion as the expression found in Type 1: 2 and 1: 5: *Dadaja mimma lā taḥḫū* (“Dadaja will not at all be concerned”).

The proposed parallelism between TC 3: 213 and KTH 24 also gains in probability. In the latter text we find the expression *a šumi tamkārim*, but an examination of the context seems to exclude the possibility that the word *tamkārum* here can be translated in the same way as just done in the other text, for, as shown in EL, vol. 1, p. 93-94, *tamkārum* here stands for the owner, who is using this anonymous expression in order to facilitate the eventual cession of his right to the shipment.³⁸⁾ The difference between TC 3: 213 and KTH 24 lies in the fact that in the former text Dadaja is right from the start of the transaction commissioned with the sale of the goods bought in Aššur, whereas in KTH 24 he will take over the responsibility for the shipment only if he decides to, and not until he has come back to Kaneš from Assyria. The transportation between Aššur and Anatolia will be carried out in the name of the owner.

Describing his own activities in Kaneš Enlil-bāni tells his correspondents that he has “laid his hand in the silver”, and he urges them to do the same in Aššur, representing him, when they entrust the goods to Kukkulānum. In Aššur this act is to be carried out *ina bāb abullim*: “in the towngate”, an expression which LANDSBERGER has explained as “öffentlich”, “vor Zeugen”.³⁹⁾ In a fragmentary transport-contract made out in Aššur, ICK 2: 96, we read the following (l. x+14-x+21): *mè-ma a-nim* ^{x+15}*i[-na]* ^{KÁ} *a-bu-lim* ^{x+16}*[a-n]* *a A-šur-DU₁₀* *DUMU DINGIR-šu-GAL* ^{x+17}*áp-qí-id-ma a-na* ^{x+18}*En-um-Be-lim I-tur₄* *DINGIR* ^{x+19}*Pí-lá-aḫ-Ištar* *ù A-mur-DINGIR* ^{x+20}*ša ki-ma i-a-ti* ^{x+21}*i-ra-dí*: “all

³⁷⁾ ¹¹KÙ.BABBAR *ù lu-qu-tum a šu-mi* ¹²*A-šur-ma-liḫ GÁN-lam e-ti-iq* ¹³DAM.GÀR *ú-lá i-qí-áp*; so also ICK 2: 104A, 5-9: KÙ.BABBAR *iš-ti Iš-ma-A-šur* ⁶*i-la-ḫam iš-ti qá-qí-dī-šu ra-ki-is* ⁸DAM.GÀR *ú-lá i-qí-a-áp* ⁹*ú-lá e-zi-ba-am*: “the silver will go with Išma-Aššur; it has been bound to his person, he will not commission a *tamkārum* (with it), nor leave (it anywhere)”. For this text see BALKAN’s notes in OLZ 60 (1965), p. 152.

³⁸⁾ See discussion below, p. 49-51.

³⁹⁾ *Dergi* 4 (1940), p. 11, n. 1.

this I entrusted to Aššur-ṭāb, son of Ilšu-rabi, in the town gate, and he will lead (it) to En'um-Bēlum, Itūr-ilī, Pilaḥ-Ištar, and Amur-ilī — my representatives". This seems to be an exact parallel to what Enlil-bāni's representatives will eventually do.

In ATHE 59 we find another parallel which throws light on the expression *ina kaspim/luqūtim qātam šakānum*:

<i>um-ma Im-dī-līm-ma a-na</i>	Thus Imdi-ilum; say to
<i>I-na-aḥ-DINGIR ú Puzur₄-Išta[r]</i>	Inaḥ-ilī and Puzur-Ištar;
<i>qí-bi₄-ma a-na</i>	say to
<i>I-na-aḥ-DINGIR qí-bi₄-ma</i>	Inaḥ-ilī:
25 TÚG ^{hi.a} ù 1 ANŠE	5 25 textiles and 1 black donkey
<i>ša-lá-ma-am a-na-kam a-na</i>	Amur-ilī entrusted here to
<i>A-na-ni A-mur-DINGIR ip-qí-id-ma</i>	Anani, and
<i>i-na TÚG^{hi.a} šu-nu-tí qá-tí-ma</i>	in these textiles my hand
<i>ša-ak-na-at ší-be-e</i>	has been laid; I have witnesses
<i>a-na-kam ša qá-tí</i>	10 here (to the fact) that my hand
<i>ša-ak-na-at-ni</i>	has been laid.
<i>i-šu mī-šu-ú ša a-ma-kam</i>	Why is it that there
TÚG ^{hi.a} ta-aš-bu-tū-ni-ma	you have confiscated the textiles
<i>tū-kà-lu-ú-ni</i>	and are withholding (them)?
<i>um-ma a-ta-ma</i>	15 Thus you have (said):
2 MA.NA 10 GÍN KÙ.BABBAR	"2 minas 10 sheqels of silver
<i>i šé-er A-mur-DINGIR</i>	Amur-ilī owes to me;
<i>i-šu ma-ša-a-ku TÚG^{hi.a}</i>	I am satisfied, I have taken the
	textiles."
<i>aš-ba-at a-ḫi a-ta</i>	You are my brother—
<i>a-na-ku ù a-ta ú-lá</i>	20 I and you are not
<i>ša a-wa-tim TÚG^{hi.a}</i>	(men) of strife. Extra-fine textiles
SIG ₅ DIRIG <i>a-na-kam-ma</i>	even here
1/3 MA.NA TA KÙ.BABBAR	cost 1/3 mina of silver each!
<i>it-bu-lu TÚG^{hi.a}</i>	Set the textiles
<i>a-na Puzur₄-Ištar</i>	25 free to Puzur-Ištar,
<i>wa-šé-er-ma ú a-na</i>	and then come to
<i>a-lim^{ki} al-kam-ma</i>	the city and
<i>e-na-at e-na-at</i>	let us meet eye to eye,
<i>lu ni-na-me-er-ma</i>	and then
<i>ù a-na KÙ.BABBAR-pì-kà a-šar</i>	30 let us discuss what there is to be done
	about your silver!
<i>ma-lá-ki-im lu ni-im-li-ik</i>	

We are fortunate in having a great number of letters from Imdi-ilum to his agents, associates, and relatives in Kaneš,⁴⁰⁾ and from these it becomes quite clear that the Amur-ilī who entrusted the textiles to Anani was an associate of this important merchant, or perhaps rather an employee in Imdi-ilum's firm. He is receiving letters together with the daughter of Imdi-ilum, Ištar-bāštī⁴¹⁾ (TC 3: 57 and CCT 4: 28a, for instance); he is constantly transporting shipments for the chief of the firm (for instance, CCT 4: 22b, TC 1: 16, and CCT 2: 46a [Type 2: 13] for the son of Imdi-ilum, Puzur-Ištar); together with Anani, the transporter in our present case, he is found in, for instance, the above-mentioned text of Type 2 and TC 1: 16.⁴²⁾

Again, we must ask the same question which had to be left unanswered in connection with Dadaja's role in the standard text: why is it not the owner who entrusts the shipment to the transporter? If we assume that this text gives us an exact parallel to the situation in the standard text (which is not necessarily the case), one would say that Enlil-bāni was the chief of the firm for which both Dadaja and Kukkulānum were working. Nothing in the evidence produced above violates against this proposal, but the proof is lacking, and the existence of a parallel case is not sufficient. The fact is that our knowledge of the build-up of an Old Assyrian trading house is too scarce to make it possible clearly to define the roles played by the people we call "employees" or "associates" or "partners".

Nevertheless, in the present case Imdi-ilum has had his hand laid in the shipment which has been sent off to Kaneš. The textiles were confiscated, however, by Inaḥ-ilī who seized the shipment in exchange for the debt due to him from Amur-ilī. He might therefore have known that it was Amur-ilī and not Imdi-ilum who had given the textiles to Anani. However, the text clearly indicates that Imdi-ilum was the more important figure, to such an extent that he asks the creditor to come to him for a discussion of the debt of Amur-ilī. One gets the impression from the tone of the letter ("we two are not men of strife"—"come to me in Aššur and let us try to talk the matter over") that

⁴⁰⁾ LEWY has written about this important merchant in ArOr 18: 3 (1940), p. 421, n. 304, and JAOS 78 (1958), p. 92.

⁴¹⁾ For this lady I refer to LEWY, ArOr 18: 3 (1940), p. 373, n. 44.

⁴²⁾ Anani has been described by LEWY, OrNS 29 (1960), p. 23, as an employee of Imdi-ilum; Amur-ilī may in fact have been a son of Imdi-ilum and thus identical with the person occurring in Type 1: 11, 27; see also p. 34, ICK 2: 147, x+6, and note that here Puzur-Ištar is acting as the warrantor for Amur-ilī. A seal bearing the inscription *A-mur-DINGIR DUMU Im-di-DINGIR* has been published in ICK 2 as Ka 639 (pl. cxxvii); unfortunately, the seal impression with this inscription was found on a small fragment with no text written on it. Finally, I should mention that ICK 2: 96, quoted above on p. 28, enumerates the persons En'um-Bēlum, Itūr-ilī, Pilaḥ-Ištar, and Amur-ilī as the representatives of a merchant living in Aššur; he may well have been Imdi-ilum. For Pilaḥ-Ištar see TC 3: 54, p. 74 n. 28.

Imdi-ilum is addressing himself to an equal about a matter concerning a man whose social standing is considerably lower than that of the two correspondents. It would thus seem that Inaḥ-ilī has confiscated the shipment, not because it belonged to Amur-ilī, but because it belonged to Amur-ilī's principal; by this action he was apparently putting pressure on both the debtor and the firm for which he was working.

This can be no more than a theory, but it goes far towards an explanation which fits the facts known; the interpretation of KIENAST⁴³) is quite certainly incorrect as it makes the persons Imdi-ilum and Inaḥ-ilī into partners, and suggests that Imdi-ilum should have received the price of the textiles mentioned in 1.23-24. This cannot be correct because the verb *itbulū* has the meaning "cost", literally "brought away", not "erbracht" as translated by KIENAST. And the person Puzur-Ištar is not, as suggested by KIENAST, "Bote", he is the son of Imdi-ilum who can often be seen to take care of the interests of his father's firm in Anatolia (cf Type 2: 13, CCT 2: 11a, TC 1: 24).

If we compare the case of Imdi-ilum with that of Enlil-bāni, it is seen that the tablet mentioned by Imdi-ilum (a tablet being presupposed by the existence of witnesses), stating the fact that he has laid his hand in the silver, would correspond to the transport-contract which we have treated as Type 1: 1. In fact, Enlil-bāni is telling his correspondents exactly the same as Imdi-ilum is saying to Inaḥ-ilī — though the purpose varies.

LEWY has explained the expression in the following way: "In der Wendung 'Hand auf die Ware' legen bedeutet 'Hand' sicherlich ein Zugriffs- oder Sicherungsrecht für den Gläubiger". It seems that the expression covers the same notion which was expressed in the transport-contract by the words *a šumi*, perhaps with the emphasis on the aspects of the rights of the man who carried out this act. But it is likewise certain that it carried the implication of simply laying a claim to the thing or person in question, such as seen by CCT 1: 11 (EL 24) as restored by LEWY in HUCA 27 (1956), p. 3, n. 9. The text is a loan-contract stating that Ilī-malak and his maid-servant (*amtum*) owe 1/3 mina of silver to Enlil-bāni; the text ends (1.15-16): *qá-ti 4En-lil-ba-[ni i še-er]*¹⁶ *Wa-wa-lá [ša-ak-na-at]*: "Enlil-bāni's hand has been laid on Wawala (the maid-servant)". Wawala here acts as the pledge. These two usages do not exclude each other, rather they throw light on the basic idea behind the expression.

⁴³) ATHE, p. 83: "Imdīlum (I) teilt dem Inaḥilī, dem Empfänger (E) — der Mitempfänger Puzurištar ist wohl Bote —, mit, dass er 25 Stoffe des Āmurilī (A), die dieser dem Anāni 'anvertraut' — hat, beschlagnahmt hat, um die Erfüllung bestimmter Forderungen auch des E zu erlangen. Für diese Stoffe hat I je 1/3 Mine Silber erhalten. Da somit ein weiteres Vorgehen des E gegen A überflüssig ist, bittet I den Stoffe des A, die der Beschlagnahme des E unterliegen, dem Puzurištar freizugeben..."

The acting party is in each case claiming the thing or person.⁴⁴⁾

That this act must be recorded on a tablet is obvious, and as an announcement of ownership it seems that it is made in public and that it involves the name of the claimant to be pronounced. Thus we hear that Buzazu informs a court that after the death of his father's (Pūšu-kēn's) partner, Puzur-Aššur,⁴⁵⁾ he has gone to Kaneš, collected the silver belonging to this merchant, and entrusted it to a transporter (l. 30-35): KÙ.BABBAR *a-na A-šur-UTU-ši* ³¹*áp-qí-id-ma šu-mi tam-kà-ri-im* ³²*ú-dí-ma i-na* KÙ.BABBAR *qá-ti áš-ku-ma* ³³*ši-ma-am é a-bi-a i-ši-ma-ma* ³⁴*ba-dá a-bu-lim ša ki-ma i-a-ti* ³⁵*qá-sú-nu iš-ku-nu*: "I entrusted the silver to Aššur-šamši and announced the name of the *tamkārūm* (i.e. "the owner", Puzur-Aššur), and I laid my hand in the silver; the purchase was decided upon in my father's house (in Aššur) and my representatives have laid their hands (in the goods) in the towngate". When Buzazu thus laid his hand in the silver in Kaneš he did so on behalf of the deceased merchant and had this announced publicly.⁴⁶⁾

Enlil-bāni has had his ownership announced (in Type 1: 1) and it has been made clear that the transaction is to be carried out wholly under his auspices, as he will pay for expenses and receive the profit.

This does not explain why he was noted as the warrantor for Kukkulānum in the house called *bīt tamkārīm*. Being a warrantor normally implies a concrete case, such as a loan advanced from A to B with C being the warrantor for B in connection with the amount loaned.⁴⁷⁾ It is difficult to see how this could have been the case here, for Enlil-bāni who guarantees is also the owner of the money according to the texts. Two possibilities seem to present themselves: a) the money could in fact belong to an unknown person referred to as the *tamkārūm* (he could perhaps even be the *tamkārūm* in Type 3: 1 in Kukkulānum's remark), and for some reason Enlil-bāni put a claim to this amount of silver when it was entrusted to the transporter; or b) the place where Enlil-bāni guaranteed for Kukkulānum could have been an official bureau, which would probably mean that Enlil-bāni somehow took over the responsibilities of Kukkulānum while he was away on his trip. None of these solutions can be substantiated from the texts and they are both difficult to connect with the other evidence which we have.

The "unknown owner" theory runs into the great difficulty that there is nowhere any need, nor indeed any place, for this person; he is not mentioned

⁴⁴⁾ Cf. also the phrase *qātam ummūdum* found in Babylonian texts denoting a legal gesture, and meaning: to put one's protection upon, or to reserve for oneself (cf. CAD, s.v. *emēdu*).

⁴⁵⁾ Cf. LEWY, HUCA 27 (1956), p. 74, n. 316, and HUCA 32 (1961), p. 63, n. 188.

⁴⁶⁾ The text is TC 3: 270; the whole case involved several tablets, see LANDSBERGER, *loc. cit.*, p. 7-11, EL 1, p. 275-276, and AC, p. 242-244.

⁴⁷⁾ For such a case I refer to CCT 3: 8b, quoted and discussed below, p. 163-166.

in the transport-contract—unless he should be Dadaja—and one wonders what he is going to get out of the transaction. There would be no need for Enlilbāni to guarantee for Kukkulānum if the unknown owner had in fact disappeared from the picture at the moment when Enlil-bāni “laid his hands in the silver”. Unfortunately, the exact meaning of the word *tamkārūm* not being ascertained,⁴⁸⁾ no help comes from that direction. One might naturally think that this person originally had advanced the 30 minas of silver to Enlil-bāni in order to finance the overland venture and that the debtor therefore would have to take over the complete responsibility—also during the period in which the money was in the hands of Kukkulānum; we might thus expect that the agreement between Enlil-bāni and the *tamkārūm* was recorded on one or more other tablets. In view of the role played by Dadaja in the other texts mentioned I think it unlikely that he should be the financial backer of Enlil-bāni in this case, and we are thus again without a clue to Dadaja’s position in the transaction; moreover, if there is an “unknown owner” we have yet one more person whose role is difficult to define.⁴⁹⁾

If, on the other hand, the *bīt tamkārīm* was a public office like (or the same as?) the *bīt kārīm*, the situation could be explained in another way: Enlil-bāni took over the responsibilities of Kukkulānum—either with respect to his obligations in Anatolia or his activities on the journey. Unfortunately, no conclusive evidence can be adduced in favour of the hypothesis that the *bīt tamkārīm* was an office and not the house of a merchant. I shall here present a few typical passages in which the expression occurs:

TC 1: 28: ¹um-ma A-šur-ba-ni-ma ù Ša-lim-A-šur ²a-na Pu-šu-ki-in qí-bi-ma ³Šu-ma-a-bi-a ù Ma-num-ba-lúm-A-šur ⁴i-li-ku-nim 8 1/2 MA.NA KÙ.BABBAR ⁵ub-lu-nim ni-is-ḫa-sú ú-lá ⁶wa-at-ra a-ma-la té-er-tí-kà ⁷KÙ.BABBAR É DAM.GÀR ni-sí-ma ší-ma-am ⁸ni-iš-a-ma-kum 3 ANŠE^{hi.a} ⁹ku-ta-nu 1 ANŠE AN.NA ù li-we-sú ¹⁰ku-a-ú-tum 2 ANŠE^{hi.a} ¹¹ša DAM.GÀR ¹²a-ḫa-ma 1/2 ANŠE AN.NA 1 ANŠE ¹³ku-ta-nu mī-ma a-nim ší-mu-um ¹⁴ša-im . . . : “Thus Aššur-bāni and Šalim-Aššur; say to Pūšu-kēn: Šum-abija and Mannum-balum-Aššur arrived here; they brought 8 1/2 minas of silver—its *nishātu*-tax not added;—in accordance with your order we have called (for) silver at the *bīt tamkārīm* and have carried out the purchase for you: 3 donkey(-load)s of linen-cloths, 1 donkey(-load) of tin and its wrapping—belonging to you; 2 donkey(-load)s belonging to the *tamkārūm*, moreover, 1/2 donkey(-load) of tin and 1 donkey(-load) of linen-cloths—all this, the purchase has been carried out. . .”

The lines 6-8 have been translated by LANDSBERGER, AO 24: 4 (1925), p. 20, as follows: “Genau deinem Auftrag gemäß haben wir das Geld im Laden des

⁴⁸⁾ See the discussion below, p. 49-51.

⁴⁹⁾ The *tamkārūm* might be Enlil-bāni’s chief, but then one asks: why must he guarantee for Kukkulānum, and who was the chief?

bought is said to belong to the *tamkārūm* — and it could therefore be his house that is called *bīt tamkārīm*.

kt e/k 67: ⁷*hu-ur-ša-am* ⁸*Ni-mar-Ištar* ù MAN-*A-šur* ⁹*ip-té-ú-ma* URUD 40 MA.NA-*e-šu* ¹⁰URUD É DAM.GÀR *a-na ší-ib-tim* ¹¹*al-qé-ma ta-dš-bi-ta-am* ¹²*a-di-šu-ma ú-ša-bi-šu*, translated by BALKAN, *loc. cit.*, p. 153-154: “Nimar-Ištar und Puzur-Aššur haben das Magazin geöffnet und haben seine 40 Minen Kupfer < beschlagnahmt >. (Weil dies zu wenig ist) habe ich aus dem Hause des Händlers Kupfer gegen Zins ausgeborgt und (damit) habe ich ihm die Summe als volle Tilgung der Schuld gegeben und ihn (d.i. den Gläubiger) befriedigt”.

CCT 4: 32b: ⁴*a-na lu-qú-tim ša É* ⁵DAM.GÀR-*ri-im ni-sí-a-ku-ni* ⁶*ší-ma-at KÙ.BABBAR* ⁷*tù-šé-bi-lá-a-am* ⁸*lu ší-ib-tám nu-ší-ib* ⁹*lu KÙ.BABBAR ni-im-ší* ¹⁰I 1/3 MA.NA 2 I/3 GÍN ¹¹KÙ.BABBAR DAM.GÀR-*ru-ú* ¹²*i-na li-bi-ni* ¹³*l-ší-ta-a-ma* ¹⁴*tup-pì-ni ik-lá-a* ¹⁵KÙ.BABBAR *a-na ší-ib-tim* ¹⁶*ni-il-qé-e-ma* ¹⁷*iš-tù* ITI.KAM *ku-zal-le* ¹⁸*a-na ší-ib-tim* ¹⁹*i-lá-ak-ni-a-ti*. — Translated by LEWY in EL 2, p. 20, n.b.: „Schicktest du für die Ware, die wir dir (in dem) Haus des tamkarum (ab)riefen, die bestimmte Summe Silber her? . . . Sollte 1 1/3 Minen 2 1/3 Seql Silber der tamkarum in unserem Herzen als Rest lassen und (folglich) unsere Tafel zurückhalten? . . .”

These examples all allow the interpretation “house of a banker/merchant”, whereas some of them create difficulties for the idea of a public office. But in the loans one must stress that the phrase refers to an undefined person, i.e. not “the house of the merchant”. With this interpretation it also seems to follow that creditors in some cases retained the right to take a loan in the debtor’s name when he did not pay in time.

In the case of Enlil-bāni the *tamkārūm* remains thus in the shadows. If the *bīt tamkārīm* is the house of his principal, I am unable to explain why it was necessary to guarantee for the transporter, and in the more remotely possible case that it was an office parallels are lacking.⁵³⁾

The transport-contract and the notifying message finally state that on top of

⁵³⁾ A comparison between the case of the standard texts with that of Type 2: 3 may be in order too; in the latter text we know that the money belonged to the person Kudātum but Enlil-bāni had “put his hand in the silver” and the transaction is clearly being carried through by him and his representatives. If this case is parallel to that of the standard texts, we could assume that Enlil-bāni had guaranteed for the transporter (Dadaja) in the house of Kudātum (though that is not said in the text), and that this person was in that case the *tamkārūm*. That would mean that the *tamkārūm* of the standard texts probably had given the 30 minas of silver to Enlil-bāni (or another man representing his firm), who had entrusted them to Kukulānum (his employee) to take care of the transportation—and Enlil-bāni would have had to guarantee for the transporter when he transferred the money to him. Finally, I refer to the investigations of the term in LEEMANS, *The Old-Babylonian Merchant*, p. 89-90; in oB the *bīt tamkārīm* seems to have been the office of the *wahil tamkārī*, and LEEMANS opts for “a more public, or at least communal character of the *bīt tamkārīm*”.

the silver its *nishātum* had been added and its *šaddu'utum* paid for. This formula is found in nearly all the texts that have to do with transportations from Anatolia to Assyria, but the study of the notifying messages from Assyria to Anatolia will show that these taxes were not added to the shipments sent in that direction (cf. p. 94). There are other indications that the words may have had different meanings in Anatolia and Aššur.

Both amounts must have been added in accordance with a fixed rate or percentage of the value of the shipment. When paid in Anatolia the *nishātum* amounted to $3/60$ when levied on textiles, $2/65$ when levied on tin (see p. 156-157). The *šaddu'utum* in Anatolia probably was $1/60$ of the value of the shipment (see p. 159). When the shipment consists of silver the *nishātum* constituted $5/120$ of the shipment as can be seen from Type 3: 10, 46-47; That the *šaddu'utum* was $1/60$ will be seen from the following passage from CCT 5: 50c: $x^{+1}30$ MA.NA KÙ.B[ABBAR *ni-is-ḥa-sú* DIRIG] x^{+2} ša-du-a-sú ša-b[u] x^{+3} ŠU.NIGIN 3I $2/3$ MA.NA 5 GÍN KÙ.B[ABBAR] x^{+4} En-nam-A-šur ub-lá'-kum $x^{+5}20$ MA.NA KÙ.BABBAR *ni-is-ḥa-sú* x^{+6} DIRIG ša-du-a-sú ša-bu x^{+7} ŠU.NIGIN 2I MA.NA 10 GÍN KÙ.BABBAR. Of 30 minas the *nishātum* is 1 mina 15 sheqels, the *šaddu'utum* 30 sheqels according to the rate 1: 60, and those two amounts together give $1 \frac{2}{3}$ mina 5 sheqels: the amount said to have been added to the original 30 minas; of 20 minas the *nishātum* is $5/6$ mina, the *šaddu'utum* $1/3$ mina, so in all these taxes amount to 1 mina 10 sheqels.

We can thus conclude that Enlil-bāni in fact sent off $3I \frac{2}{3}$ minas 5 sheqels of silver. Obviously, it was important for the recipients in Aššur to know that this extra amount had not been taken out of the 30 minas. For the exact nature of these additional payments I refer to the discussion on p. 141-144.

The activities in connection with the departure of the caravan from Kaneš can thus be summed up:

- 1) 30 minas of silver belonging to Enlil-bāni is entrusted to Kukkulānum by Dadaja.
- 2) The *nishātum*, constituting 1 mina 15 sheqels of silver, and the *šaddu'utum*, constituting 30 sheqels, have been added and paid for respectively.
- 3) Enlil-bāni is noted as the warrantor for Kukkulānum in the *bīt tamkārim*.
- 4) A contract is written to regulate the relations between the three persons named. In this the claim of Enlil-bāni to the silver and the goods eventually to arrive from Aššur is stated, as is the fact that the transportation will be carried out in his name. The contract also states the purpose of the transaction: Kukkulānum is to buy goods in Aššur with the silver and bring these goods back to Kaneš.
- 5) A notifying message is written by Enlil-bāni to his representatives in

Aššur. In this he signals the arrival of the silver, names the transporter, and states his wishes concerning the purchase.

Aššur

What happened here in connection with the purchase of tin and textiles is described in the caravan account. These facts can thus be compared with the requests of Enlil-bāni as stated in the notifying message.

The representatives are asked to assist Kukulānum with the purchase. The expression *ina šaḥāt PN izēzum* was explained by KIENAST in ATHE p. 26 as "jmd. (helfend) zur Seite treten", and by MATOUŠ, *Journal of Juristic Papyrology* 11-12 (1958), p. 116 as "bei der Verhandlung mit jemandem anwesend sein". This points to a rather passive role which is in perfect agreement with the further request "let him buy". It was thus part of the transporter's job to carry out the purchase and it was to be done under the supervision of the representatives. When the goods had been bought they should see to it that they were sealed and they should furthermore entrust the goods to Kukulānum in the same way in which Enlil-bāni had had it done in Kaneš. In their transactions with the transporter they were to act for Enlil-bāni as his authorized agents.

The transporter was thus what LEWY called "Verkaufskommissionär",⁵⁴ although his freedom to act on his own initiative was sharply reduced and the responsibilities were carried by Enlil-bāni's representatives.

The expression *ana a-me-er e-ni-šu* is to my knowledge attested in only one other oA text, Type 2: 2, 14-17, where it again stands in connection with the words *ša balāṭišu* although the order of the two expressions is reversed. The translation given above, "according to his estimate", has been taken from CAD, vol. "B", p. 52. Another, less likely, possibility would be to connect the form with the frequently attested phrase *ēnē PN amārum*, "to look up somebody" (cf. AHw, s.v. *amāru*).

CAD translates our passage: "let him buy tin for half of the silver which according to his estimate will yield him a small profit". I find it difficult to see how this transaction, which involves quite a sum of money, can be conceived as aiming at a "small profit sufficient only for a bare living", and none of the examples quoted in CAD justifies this over-refined translation as far as I can see. Moreover, its use is restricted to Old Assyrian and has no parallels in other dialects.

The word *balātum* has been discussed extensively by OPPENHEIM in AfO 12 (1937-1939), p. 335 with n. 39, and LEWY has discussed the particular context found in our text *šimam ša balāṭišu ša'amum* in EL 2, p. 162, n.a. It was here translated "den Kauf seines in Sicherheit Bleibens kaufen" = den Kauf von

⁵⁴) EL 1, p. 91; as an aspect of the job of the "Spediteur".

dem die Bewahrung der Selbständigkeit abhängt". AHW offers the translation "wirtschaftlich gesunder Zustand" for *balātum*, and translates the comparable phrase *ašar balātija*: "wo es für mich günstig ist(?)".

In our text it seems clear that Enlil-bāni with this phrase intended to ask his representatives to keep an eye on the activities of Kukkulānum so that he committed no blunders. Striking is it that Enlil-bāni writes *balātišu*, not *balātija*, thus apparently being concerned about what is financially sound for Kukkulānum more than for himself. This would (if it is not just a conventional way of expression) indicate that Kukkulānum was to take some interest in the transaction, and reasonably enough, for it is difficult to see how a man who should carry out a job of this type could take no direct interest in it. It is in perfect agreement with the "capitalist" spirit pervading the Old Assyrian trade that Kukkulānum should be paid in accordance with the success of his mission. His personal initiative is relied upon to a certain degree and his own gain from the transaction would probably depend on his success in Aššur.⁵⁵) If this is correct he was in fact to some extent a "commissioned agent". We find indications of the same in the case of Dadaja in Type 2: 2 (cf p. 73), in which text the shipment he is transporting is referred to as *qīpti Dadaja*: "the trust of Dadaja". This does, of course, not mean that all caravans were organized in this manner or that all transporters were charged with the same jobs as Kukkulānum's.⁵⁶)

The notifying message serves two purposes, first, to inform the representatives in Aššur of the shipment which was under way, second, to state the orders and requests of Enlil-bāni.

The role of the representatives was one of supervision and control, in Type 1: 2 it is said that "my (i.e. Enlil-bāni's) representatives and Dadaja (the transporter) will carry out the purchase in Aššur". They also had to write the caravan account which would obviously serve as a means for Enlil-bāni to check the correctness of Kukkulānum's words when he returns to Kaneš.

The caravan account does not make it clear who has performed the buyings, we can only see that it was the writers who paid certain amounts to some people who may or may not have been members of the caravan staff (Nabi-Sîn and Aššur-malik). Kukkulānum has taken 5/6 mina of silver for himself, but it is

⁵⁵) Exactly the same spirit lies behind the system of "working-capitals", i.e. not a regular pay for services rendered, but money loaned free of interest for a certain period in which the man employed could dispose of it in his attempts to make a profit, cf. p. 41.

⁵⁶) On the whole, I should like to point out that the transaction of the standard texts may be somewhat atypical. This will readily be seen from the texts presented below, and in particular it is worth noting that the expressions *qātam šakānum*, a *šumi PN*, and *ša balātišu*, taken together with the fact that Enlil-bāni has been noted as the warrantor for the transporter and that we have a special consignor, all seem to indicate that in some way—probably the manner in which the venture was being financed—our case deviates from the norm.

not clear why he does so. His words seem to imply that "the merchant", who is probably Enlil-bāni, should have sent some money to him in Aššur, but that is hardly correct. It is not said directly in the text that he is going back to Kaneš with the caravan, but as no other transporter is mentioned, it remains the most plausible theory that he did so in accordance with the request contained in Type 2: 1, and virtual proof comes from the circumstance that he is mentioned as a co-recipient together with Enlil-bāni of Type 3: 1. I cannot give any explanation of the fact that Kukkulānum thus takes 5/6 mina in Aššur but, naturally, one thinks of a pay for his services. This is obscure, however. If one follows the proposal of S. SMITH for the restoration of 1.36 (cf p. 14), and reads: ³⁴*um-ma šu-ut-ma* ³⁵*šu-ma* DAM.GÀR KÙ.BABBAR ³⁶*la ša-ak-ši-da-ni* ³⁷*i-na* KÙ.BABBAR *a-nim a-la-qé*, it would still not be obvious what was meant, and the duplicate text cannot be read in this way. Perhaps the 5/6 mina of silver taken by Kukkulānum do not in any way relate to the caravan procedure.

Aššur-malik (l. 32) who receives 6 sheqels of silver is probably the father of Enlil-bāni mentioned above,⁵⁷⁾ and it is possible that the person Nabi-Sîn (l. 28) is a son of Enlil-bāni. A person of this name and with this patronymic occurs in TC 3: 99, 23 and TC 3: 187, x+6 (Enlil-bāni written ^dAB-*ba-ni*).⁵⁸⁾

The account can be summarized in the following way:

Brought:

silver	30	m.	
loss	2/3	m.	
received at Aššur			29 1/3 m.

Bought:

114 linen-cloths	7 1/2	m.	4 1/4	s.	
3 talents 3 minas of tin	13 5/6	m.	2 5/6	s.	
6 donkeys and fodder	2	m.	8	s.	
total investments			23 1/2	m.	5 1/12 s.

Working-capitals:

for two harnessors	1	m.		
extra for Nabi-Sîn			7	s.
total working-capitals			1	m. 7 s.

⁵⁷⁾ See p. 15.

⁵⁸⁾ See LEWY, OLZ 1931, Sp. 345.

Expenses:

donkey-harness	16	s.	
37 minas of hand-tin	2 5/6 m.	2 1/6 s.	
clothes for harnessors	4	s.	
"additions"	12 1/2	s.	
<i>ša sa'edim</i>	2 1/2	s.	
departure toll	15	s.	
total expenses			3 2/3 m. 2 1/6 s.

Extras:

Aššur-malik	6	s.	
Kukkulānum	5/6 m.		
total extras			5/6 m. 6 s.

Total amount spent in Aššur

29 1/3 m. 1/4 s.

It is thus seen that 1/4 sheqel of silver has been expended in excess of the amount brought. This discrepancy may be due to another facit reached by the ancient scribe in 1.16 (cf p. 14). If one uses the figures which actually stand in the copy of CCT 3: 27a, 16, that is 13 5/6 minas 3 3/4 sheqels, the end result becomes a discrepancy of 1 1/6 sheqel. If there was a deficit the representatives would have covered it, and I can in this connection refer to Type 3: 6, 27-28, where the writer says: "I shall take it (namely the deficit of 1 1/3 sheqel) here out of your next silver (shipment)".

The table has been divided into the four categories in order to get a clearer picture of the details of the procedure. It must be said, however, that there are some reservations to be made. The donkeys and their fodder are given in one figure by the text, but certainly the fodder for the animals would have been eaten when the caravan reached Kaneš and thus did not constitute an investment. The price of donkeys is generally from 15 to 30 sheqels for one, but the normal price is about 20 sheqels.⁵⁹ The six donkeys would thus have cost about 2 minas of silver. Another thing is that there are no indications that the price of donkeys varied whether they were bought in Assyria or in Anatolia, so perhaps it would have been more correct to take this post in the account as a "dead" investment like the working-capitals (see presently).⁶⁰ The equipment for the animals, the *unūtum*, has been placed under the heading "ex-

⁵⁹) Cf. AC, p. 299, and below, p. 151.

⁶⁰) See, however, p. 168; when resold through agents the donkeys did fetch a higher price in Anatolia, and thus formed part of the investments.

penses", but it is possible that the harness could be sold again in Anatolia. We lack information from the texts about this.

The amounts designated as *be'ulātum* constitute money advanced to employees for certain terms, in the course of which they are free to use the money for their own purposes making a profit out of it. At the end of the term the money had to be paid back and it is thus the right of disposal to these amounts which constitutes the pay of the employees. In the case of caravan staff it is clear that the term would end when the transportation was finished. I refer to Type 2: 6 in which the sender informs his correspondents that the transporter Šu-Su'en is on his way to them with a load of textiles, and ends his message (I.28-31): *i-na e-ra-bi₄-šu-ma*²⁹ I2 I/2 GÍN KÙ.BABBAR *be-ú-lá-ti-šu*³⁰ *li-dí-na-ku-nu-ti-ma a-šar*³¹ *li-bi₄-šu li-li-ik*: "on his arrival even he shall give you 12 I/2 sheqels of silver, his working-capital, and (then) he can go where he wishes". In EL the texts 159 to 164 contain contracts regulating *be'ulātu*-transactions. In ICK 2: 107A, another *be'ulātu*-contract, we find a passage which is virtually identical with the one just quoted from the letter. A certain En'um-Aššur is being "held" by Puzur-Aššur, his principal, with the *be'ulātum* of 1/3 mina of silver, and the text then runs (I.8-12): *i-nu-mè* KÙ.BABBAR ⁹*ú-ta-ru-ú*¹⁰ *a-šar*¹¹ *li-bi₄-šu i-lá-ak*: "when he returns the money, then he can go where he wishes". Some of the *be'ulātu*-contracts mention periods during which the recipient of the money is to serve in the house of the principal (EL 159: 5 years, EL 163: 3 months), others just say that the money is to be returned and then the employee can leave the service and be free. (cf. Matt., 25, 14-30).

Those men of the caravan staff called *kaššārū* were normally paid in this way, see, for instance, Type 3: 2, 27-28, 3: 3, 42-43. As it is clear from numerous examples that a *kaššārum* was an employee with a lasting connection with the firm for which he was working—we hear many times of persons who are called "the harnesser of PN"⁶¹—it seems reasonable to think that the Nabi-Sin mentioned in our text was indeed the son of Enlil-bāni. On the other hand, the two other harnessers may be men who had no lasting employment with the firm of this merchant, we cannot tell.

The job of a *kaššārum* seems to have consisted in taking care of the animals and the goods en route.

⁶¹) The following list is not complete, rather a list of examples: Kukum, *k.* of Garwaja (TC 3: 38, 14, BIN 4: 16, 8-10, BIN 4: 17, 10), Idi-Su'en, *kaššār bīt* Enna-Su'en (TC 3: 71, 9-10), Maši-ili, *k.* of Mannum-balum-Anna (CCT 3: 31, 11), Amur-Aššur, *k.* of Dan-Aššur (BIN 4: 148, 32), Šu-Ištar, *k.* of Puzur-Aššur (CCT 2: 29, 25), Bur-Su'en, *k.* of Ištar-pilaḥ (EL 128, 17), Amurru-bāni, *k.* of Šalim-aḥum (BIN 4: 120, 3), Aššur-taklāku, *k.* of Hurašānum (BIN 6: 76, 3), Buta, *k.* of Aššur-malik (BIN 4: 103, 40), En'um-Aššur, *k.* of Ištar-pilaḥ (BIN 4: 23, 9), Adija, *k.* of Puzur-Aššur (BIN 4: 18, 6), Aššur-bēl-awātim, *k.* of Hinaja (KTH 18, 12), Puzur-Aššur, *k.* of Pūšu-kēn (CCT 2: 7, 35), Ikūn-pīja, *k.* of Hinaja (CCT 4: 49a, 7), Mannum-balum-Aššur, *k.* of Šudaja (TC 1: 81, 38); see also Babaja (*kaššārīšu*) in a list of witnesses in ICK 1: 161, 8 and 18.

If Nabi-Sin was a harnessor it seems that he had been part of the staff which left Kaneš as he is receiving an addition to his working-capital.

The expenses fall into two groups: one which went into the equipment of the caravan which was to carry the goods to Anatolia, the other which consists of the amount referred to as *wašītum* and which constituted a kind of export-tax.

It is clear that the amounts mentioned in the first group were meant to cover the return-trip to Kaneš. The expenses accrued during the journey from Anatolia to Assyria must therefore have been paid out of some money which were given to the caravan-leader, Kukkulānum, on his departure from Kaneš. The donkeys would have been unnecessary for the load of 30 minas of silver (ca. 15 kgs); one donkey could easily have carried that and probably no donkey was used for the transportation of the silver at all. On the journey back to Kaneš, however, the load consists of 3 talents 3 minas of tin (ca. 90 kgs) plus the 114 textiles and the 37 minas of hand-tin.⁶²⁾

The *annak qātīm*, or "hand-tin", "was given to the caravan leaders and their drivers before their departure from Aššur in order to enable them to meet the daily expenses of the journey to Anatolia", LEWY wrote in HUCA 27 (1956), p. 32, n. 112. Type 3: 12 informs us that the hand-tin was in this case used to cover the following expenses: *ṭātum* (usually translated "road-tax", cf further p. 170 ff), food for the harnessor and fodder for the donkeys, pay to the *sāridum* (a member of the caravan staff, cf further p. 79-80) on the stretch from Ḫaḫḫum to Kaneš, and finally the expense which arrived from the death of a donkey which had to be replaced.

The word *tēšubū* has been translated "additions", as I consider it as a derivation from the verb *wašābum*, cf GAG § 56m where it is translated "Zuzahlung". LEWY,⁶³⁾ and after him GARELLI,⁶⁴⁾ suggests a derivation from *ešēpum*, but the argumentation remains unconvincing. The occurrence in Type 3:7, 11 of the phrase *tē-šū-bi nu-ši-ib* shows that it is constructed with the verb *wašābum*; *ešēpum* does not occur in the D-stem. GARELLI's explanation of the term: "gratifications supplémentaires" comes, however, as close to an exact understanding as one can get with the material available. It is seen to be received by the caravan-leaders in a number of cases.⁶⁵⁾

Very little can be said with certainty about the term *ša sa'edim*. Garelli explains it as "un objet matériel faisant partie du harnachement", which is possible. We are told that losses can occur in the *sa'udum*, and that textiles can be deposited in it. In fact, it is always seen to occur in connection with

⁶²⁾ Cf. further on p. 147-149.

⁶³⁾ ZA 38 (1928), p. 248, n. 1.

⁶⁴⁾ AC, p. 195-196.

⁶⁵⁾ See further p. 151.

shipments consisting of large numbers of textiles, never when the shipment consists of metals only.⁶⁶⁾

The word *wašūtum* is derived from *wašā'um*: "to leave", and it must therefore be a designation of some kind of export-duty. The letter BIN 6: 3⁶⁷⁾ informs us that Pūšu-kēn owed some money referred to by this word to a *limmu*-official, which is as clear an indication as one can get that we have to do with a proper tax levied by the state on all caravans leaving Aššur. There are a few indications to the effect that it was paid on departure from Anatolia too.⁶⁸⁾

The transportation from Kaneš involved with certainty Kukkulānum and probably also Nabi-Sin. On the way back the caravan staff consists furthermore of two harnessors, and six donkeys are needed for the transportation of the goods.

The expenses amount to about 12 1/2 % of the value of the shipment received. The investments constitute more than two thirds of the amount brought, even if we do not reckon the price of the donkeys as such. If we suppose that the money advanced to Kukkulānum and Aššur-malik belong under the heading expenses these constitute 4 1/2 minas 8 1/6 sheqels, or about 16% of the shipment. The tax paid amounts to just about 1% of the value of the tin and the textiles.

We know nothing of the expenses for the journey from Kaneš to Aššur.

The orders of Enlil-bāni have thus been carried out. In Anatolia he is going to receive a shipment consisting of 114 linen-cloths and 3 talents 3 minas of tin. Assuming that he sold these goods in Anatolia at the average prices—that is for linen-cloths: 10-12 sheqels a piece⁶⁹⁾ (the price of one textile in Aššur had been ca. 4 sheqels), and for tin: 7 sheqels per sheqel of silver⁷⁰⁾—the value of the shipment "in Anatolian terms" would be about 45 minas of silver. From this one would have to draw taxes and other expenses, but a profit of 50% seems eminently possible. Moreover, it is in perfect agreement with the evidence of KTH 24 discussed above. And presumably he would receive the working-capitals back (at least 1 mina) and finally the price of the donkeys.

⁶⁶⁾ See further p. 152, and AC, p. 195.

⁶⁷⁾ ¹a-na Pu-šu-ki-in ²gi-bi-ma um-ma ³la-ma-si-ma ⁴li-mu-um Šu-da-a ⁵KÙ.BABBAR e-ri-ša-ni um-ma šu-ut! ⁶ma ⁷ša wa-ši-ti-šu KÙ.BABBAR ⁸I MA.NA ha-bu-ul: "Say to Pūšu-kēn; thus Lamassi: The *limmu*-official Šudaja has demanded silver from me; thus he (said): 'He owes 1 mina of silver for his departure-toll.'"

⁶⁸⁾ I shall quote one text only, BIN 4: 127: ¹3 MA.NA KÙ.BABBAR ²ni-is-ša-sú wa-ši-sú ³DIRIG ša-du-a-sú ⁴ša-bu-ú ku-nu-ki ⁵ša DAM.GAR A-šur-a-ma-ru-um ⁶a-na Ku-ku-lá-nim ⁷ip-gi-id-ma a-na ⁸a-lim^{kl} a-na ⁹ši-a-ma-tim ¹⁰a-na še-er I-di-a-a ¹¹DUMU Iš-ma^dIM ¹²ú Ku-ku-lá-nim ú-ba-al. The text is EL 139.

⁶⁹⁾ Cf. the table in AC, p. 289-290; see also below, p. 167.

⁷⁰⁾ Cf. the table in AC, p. 280; see also below, p. 167.

III. THE CARAVAN DOCUMENTS

a. TRANSPORT-CONTRACTS

Under this heading I intend to present only texts which involve what LEWY has called "Überlandkauf", i.e. the transaction depicted by the standard texts. Texts which involve a transportation of goods from one place to another, but which do nevertheless not belong in this connection as no purchase is connected with the transportation, will not be included. Admittedly, it is not always completely clear from the texts which intentions lie behind the transports, but the texts presented here should in all cases be eloquent enough to allow us to attribute them to this general pattern.

The phrase *ana ši'amātim*: "for buyings" is, of course, in each case unequivocal. When the text contains the information that "goods will come back" no doubt is possible either, but in some cases where none of these indicative phrases occur I have relied on the more elusive criterion of the size of the shipment. A large quantity of silver and gold sent to Aššur from Anatolia would certainly have to return in the form of goods if it is not stated that the shipment is destined for some other particular purpose. Even small shipments went to Aššur *ana ši'amātim* as can be seen from Type 1: 4, which mentions only 6 sheqels of silver. On the other hand, a case like TC 3: 201,¹⁾ which concerns a shipment of only one piece of textile, must refer to a transportation of a private nature, and one which most probably took place inside Anatolia.

It has been the intention to present a few typical examples only, completeness being out of the question because of the wealth of material. The texts have been arranged in two groups: in group 1 I have listed texts which concern only one shipment, belonging to one person; this group has been further divided into the groups a and b, and in group 1a I have listed texts which clearly demonstrate that only the owner and the transporter are involved, whereas the texts in group 1b do not allow us to say this with certainty; the texts of group 2 contain evidence about more than one shipment belonging to two or more people.

The transport-contracts found at Kültepe naturally treat transportations

¹⁾ ¹I *pì-ri-kà-num* ²*ku-nu-ki-a* ³*A-šur-DU*₁₀ *a-di-in-ma* ⁴*a šé-er Šu-Be-lim* ⁵*DUMU Be-lim-ba-ni* ⁶*na-ši* IGI *A-lá-ḫi-im* ⁷*DUMU Be-lá-ni-im* ⁸IGI *A-lá-bi₄-im* ⁹*DUMU Wa-ši-bu-ru-ba-ni*.— The particular type of textile mentioned may have been manufactured in Kaneš as indicated by CCT 5: 12a, 6-7; *a-na* 49 ¹⁰*túšpì-ri-kà-ni ša Kà-ni-iš^{ki}*.

going from Kaneš to Aššur. Transports going in the other direction would be recorded on tablets to be found at Aššur. LEWY has written that "it was customary to send to Kaneš copies of the bills of consignment [i.e. transport-contracts] of goods expedited at Aššur and destined for Kaneš", but only very few texts confirm this statement and they are not included in our presentation.²⁾ When we come to the notifying messages and the caravan accounts we get the opportunity to study what happened in the capital.

Group Ia

Type 1: 2: TC 2: 70. Transliterated and translated in EL 2, p. 38 as no. 313. For discussion of the text cf p. 20-22, and comments to Type 2: 2, p. 72-74.

KIŠIB <i>Da-da</i> DUMU <i>A-šur-i-mi-ti</i>	The seal of Dada, son of Aššur-imitti
KIŠIB <i>Su-in</i> -SIG ₅ <i>a-ši-šu</i>	The seal of Su'en-damiq, his brother,
KIŠIB <i>A-šur-ma-liḫ</i> DUMU <i>A-ḫu-qar</i>	the seal of Aššur-malik, son of Aḫu-(wa)qar.
30 MA.NA KÙ.BABBAR	(With) 30 minas of silver
ú 2/3 MA.NA GUŠKIN	5 and 2/3 mina of gold
ša <i>ki-ma i-a-ti ú Da-da-a</i>	my representatives and Dadaja
<i>i-na a-lim^{ki} ši-ma-am</i>	will perform buyings in the city
<i>i-ša-ú-mu-ni-ma lu-qu-tum</i>	for me, and the goods
<i>a šu-mi En-lil-ba-ni</i>	will cross the country in the name of Enlil-bāni.
GÁN-lam ₅ <i>e-ti-iq Da-da-a</i>	10 Dadaja
<i>mi-ma lá tá-hu lu-qu-tum</i>	is not at all concerned. The goods
<i>a-na Ka-ni-iš</i>	will come up to Kaneš,
<i>e-li-a-ma En-lil-ba-ni</i>	and then Enlil-bāni
<i>i-ra-di-ši</i>	will take over control of them.

²⁾ HUCA 27 (1956), p. 35, n. 122. I shall quote Giessen 3-15 (OrNS 15 [1946], p. 391-392): 2 *mi-at* 24 TÚG ²*ku-ta-nu ša qá-tim* ³6 MA.NA 10 GÍN ⁴AN.NA *a qá-ti-šu-nu* ⁵ša 10 GÍN KÙ.BABBAR ⁶*sà-ḫe-er-tám* ⁷10 ANŠE^{bi}-ú ⁸ú *ú-nu-sú-nu* ⁹*mi-ma a-nim a-na* ¹⁰*Na-ab-Su-in* ¹¹ú *A-šur-i-dí* ¹²*ip-qí-id* ¹³6 GÍN KÙ.BABBAR *a šu-mi A-šur-i-dí ni-a-im* ¹⁴*a-na um-mi-ni* ¹⁵*áš-quḫ*: "224 linen-cloths "of the hand", 6 minas 10 sheqels of tin for their "hands" (i.e. expenses en route), for 10 sheqels of silver *saḫertum*, 10 donkeys and their harness—all this he entrusted to Nab-Su'en and Aššur-idī. I weighed out to our mother 6 sheqels of silver in the name of "our" Aššur-idī."—The word *saḫertum* is being translated as "ring" (cf. LEWY, *loc. cit.*, p. 391, n. 6), but I very much doubt the validity of this translation, though I cannot offer any other myself. The word is to be found exactly in those texts that enumerate expenses for caravans en route between Aššur and Anatolia, and in these it is very frequent; see, for instance, CCT 1: 42a (AC, p. 83, n. 3), ICK 1: 139, 14, ICK 1: 145, 3, 12, TMH 1: 3d, 13, TMH 1: 24e, 8, BIN 6: 227, 3, TC 3: 208, 19, TC 3: 221, 46, TC 3: 162, 2, 7 (*ana emārim* in l. 2), TC 3: 61, 22 (*ša saḫertim mišlam ša zakkārī mišlam ša*

Notes:

14: *i-ra-dī-ši* — the verb *radā'um* is used in connection with the transportation of shipments, cf for instance, Type 2: 1, 32, said about the activity of a transporter. In the same sphere we find the participle *rādi'um*: "a guide", denoting people who were sometimes attached to the staff of the caravans in difficult or unknown territory.³⁾ It has another use, however, as noticed by LEWY in EL 1, p. 125: " 'Geleiten' kann aber auch die Herrschaft über einen Gegenstand bezeichnen".

Comment:

The text is written in such a way as to make it virtually impossible to decide who of the persons is being referred to. Unless one accepts the proposal set forth by LEWY (cf above p. 21) and takes the reference to the first person sing. in l. 6 to refer to the otherwise unmentioned Kukulānum (or for that matter any person who is not also mentioned in the text), one must accept that the text presents a mixture of first and third person sing. This is not a peculiarity of just this text, but rather a common feature of the contracts from Kültepe.

Aššur-malik, son of Aḥu-(wa)qar, is not the father of Enlil-bāni if my reconstruction of the family-ties of this merchant (see p. 15-16) is correct.

Type 1: 3: BIN 6: 239.

I 1/2 MA.NA KÙ.BABBAR
[š]a-ru-pá-am a-na
[A]ḥu-wa-qar a-dī-in
AN.NA ma-l[ā] ILLAT-tu[m]
i-ša-ku-nu šāl-ma-am
i-na Kà-ni-i[š]
i-ša-qal
[IGI] Puzur₄-i-lí
[IGI] Ili₅-ba-ni
[IGI D]a-da-a-a [DUMU]
[U]ḥ.ME ša Sú-e[n]

1 1/2 mina of refined silver
I have given to
Aḥu-waqar.
Tin—as much as the caravan
5 will obtain—he will pay out safely
in Kaneš.
[Witnessed by] Puzur-ilī,
[witnessed by] Ili-bāni,
10 [witnessed by D]adaja, [son]
of the *kumru*-priest of Su'en.

sinnišatim), MAH 16158, 9 (HUCA 32 [1961], p. 66, n. 204). On the basis of these examples it seems that the word is more likely to denote a substance necessary for the caravan—perhaps like the *dulbātum* (see p. 60), with which it occurs in e.g. CCT 1: 42a, a kind of foodstuff.—For other contracts recording shipments of tin and textiles see ATHE 17, EL 110, ICK 2: 96 (some lines of which have been quoted above p. 28).

³⁾ See TC 3: 166, 11, 19 (*ra-dī-im* ²⁰*Kà-ni-ši-im*), Cont. 8, 2, KTS 53c, 7; and in particular Gelb 54, 13-16: [x] GÍN AN.NA ig-ri ¹⁴[r]a-dī-e-em ša i-š-t[ù] ¹⁵*Uš-ḥa-ni-a a-na Ma-lí-[ta]* ¹⁶*i-š-tí-ni i-lí-ku*: "x sheqels of tin: the wages of a guide who went together with us from Ušḥanija to Malita".

Notes:

10: *Da-da-a-a* — the spelling of this name has varied from *Da-da* in Type 1: 2, 1, to *Da-da-a* in the same text, l. 6 and 10, and passim in other texts, and now this extra-long spelling. For the type of names to which it must be referred see LANDSBERGER, ZANF 1 (1924), p. 220-221, and GARELLI, AC, p. 128-133. Further LEWY, OrNS 15 (1946), p. 378-380. The restoration of DUMU seems mandatory, unless one ventures to guess that Dadaja had taken over the job of his father, but there is no evidence to support such a view.

Comment:

CAD, vol. "I-J", p. 84, gives the following translation of l. 4-7 of our text: "for the tin that is on the account of the enterprise he will pay an equivalent sum (in silver) in Kaneš". This interpretation can hardly be correct, because it fails to take into account the first three lines of the text, and because it adds unnecessarily the words "in silver", for which there is no backing in the text. The anonymous owner simply states the following: I have given 1 1/2 mina of silver to the transporter Aḫu-waqar; he will pay me back as much tin as he has been able to buy with this silver when he returns to Kaneš.

Type 1: 4: ICK 1: 67.

6 GÍN KÙ.BABBAR <i>ni-is-ḫa-sú</i>	6 sheqels of silver—its <i>nishātu</i> -tax
DIRIG <i>Ḫu-a-ta-lá</i>	added—Ḫuatala,
DAM <i>Lá-qí-ip</i>	the wife of Lā-qēp,
DUMU IR <i>a-na</i>	son of Wardum, has given to
<i>Tù-ta-a</i> DUMU	5 Tutaja, son
<i>Šu-A-nim a-na</i>	of Šu-Anum, for
<i>ši-a-ma-tim ta-dí-in</i>	buyings.
IGI <i>A-šur-i-mì-tí</i>	Witnessed by Aššur-imittī,
DUMU <i>Ma-num-ba-lúm-A-šur</i>	son of Mannum-balum-Aššur,
IGI <i>I-dí-Sú-in</i>	10 witnessed by Idī-Su'en,
DUMU <i>A-šur-lá-ma-sí</i>	son of Aššur-lamassī.

Notes:

2-3: *Ḫu-a-ta-lá aššat Lá-qí-ip* — the marriage-contract between these two persons has been the subject of much study; it was originally published and discussed by HROZNÝ in *Symbolae Koschaker*, p. 108 ff, later incorporated in ICK 1 as no. 3, and discussed extensively by LEWY in HUCA 27 (1956), p. 8-10, where all the relevant literature is quoted.

4: *Wardum* — for the writing of this name see LEWY, *loc. cit.*, p. 76, n. 325.

Group 1b

Type 1: 5: BIN 4: 194. Transliterated and translated in EL 2, p. 37-38, as no. 312. For discussion of the text see p. 20-22. Duplicate Type 1: 5A, see p. 179.

17 MA.NA KÙ.BABBAR
ni-is-ḥa-sú DIRIG
ša-du-a-sú ša-bu
 ú 1/2 MA.NA KÙ.KI
ša Da-da-a-a
ik-nu-ku-ma a-na
Ku-ku-lá-nim i-dí-nu-ma
a-na še-er ša ki šu-a-tí
ú-še-bi-lu-ni
 a-na KÙ.BABBAR ú KÙ.KI
Da-da-a-a lá tá-ḥu
 KÙ.BABBAR ú KÙ.KI
ša En-líl-ba-ni
 KÙ.BABBAR ú KÙ.KI *a šu-mì*

En-líl-ba-ni eq-lam
e-tí-iq iš-tù a-lim^{ki} lu-qu-tum
a šu-mì-ma En-líl-ba-ni
e-tí-qám lu-qu-tum
i-ša-li-ma-ma
En-líl-ba-ni i-lá-qé
Da-da-a-a lá tá-ḥu

17 minas of silver—
 its *nishātu*-tax added,
 its *šaddu'utu*-tax paid for—
 plus 1/2 mina of gold,
 5 which Dadaja
 has sealed and given to
 Kukkulānum and (thus) sent off
 to his representatives—

 10 with (this) silver and gold
 Dadaja is not concerned:
 the silver and gold
 belongs to Enlil-bāni.
 The silver and gold will cross the
 country in the name of
 15 Enlil-bāni.
 From the city the goods—
 again in the name of Enlil-bāni—
 will pass to here. The goods
 will arrive safely here and
 20 Enlil-bāni will receive them;
 Dadaja is not concerned.

Notes:

17: *a šu-mì-ma En-líl-ba-ni* — probably, as pointed out by LEWY, EL 2, p. 37, n.a, the emphatic *-ma* in this line has been placed erroneously, so that the correct version of the line would be: *a šu-mì En-líl-ba-ni-ma*.

Comment:

As pointed out above, p. 22, the difficulty of this text lies in the fact that all three persons are mentioned in the third person, and the representatives are just referred to as “his”. The lines 18-20 were translated as follows by Lewy: “Die Ware wird mir wohlbehalten sein, und (dann) wird Ellil-bani (sie) nehmen”, and the “mir” in his translation refers to Kukkulānum according to LEWY. This interpretation rests solely on the previous one, that the representatives were those of Kukkulānum, but that is hard to reconcile with the role played by Enlil-bāni in the text. In my view it has not been explained why the goods should be “wohlbehalten” for Kukkulānum when it is Enlil-bāni who owns them and is going to take them when they arrive.

The text is unwitnessed and thus not a valid legal document. It may be a copy or a draft in which the names of the witnesses have been left out.

Type 1: 6: CCT 1: 16a.

2 MA.NA GUŠKIN *pá-ša-lam*₅
 SIG₅ 13 MA.NA KÙ.BABBAR
ku-nu-ki ša DAM.GÀR-ri-im
a-na Ku-zi-im
ù A-bu-ša-lim
áp-qí-id a-na sé-er
ša-zu-ú-zí'-tim
ša DAM.GÀR-ri-im
ù-bu-lu-ú
ša KÙ.BABBAR ù GUŠKIN
ni-is-ḥa-sú DIRIG
ša-du-a-sú
ša-bu-ú <ú>

2 minas of good *pašallu*-gold,
 13 minas of silver,
 with the seal of the *tamkārum*,
 I entrusted to Kuzum
 5 and Abu-šalim.
 To the address
 of the representative
 of the *tamkārum*
 they will bring (it).
 10 Concerning the silver and gold—
 its *nishātu*-tax was added,
 its *šaddu'utu*-tax
 has been paid for.

Notes:

1: *pá-ša-lam*₅ — for this variety of gold see most recently AC, p. 268, n.3.⁴)
 7: *-ú-zí'* — the sign represented in the copy is a R1, but the emendation seems beyond doubt. Collation shows the sign to be a clear UŠ.

Comment:

The person who has entrusted the shipment to the transporter may not be the same as the owner. The text in itself is not a legal document as it is unwitnessed like the preceding text.⁵)

The interpretation rests upon the exact implications of the use of the word *tamkārum*. This word presents many difficulties and has been the subject of much study. No extensive investigation of the exact character of this term has been offered so far, however, and it is clear that it would involve a thorough study of the immensely complicated question of the financing of the Assyrian trade. The problem is rendered further difficult by the fact that the word seems to have a general as well as a (or more) specific meaning(s).

In HUCA 27 (1956), p. 69, n. 294, LEWY used the translation "licensed merchant". That would seem to cover the general aspects of the word, and is in accordance with the findings of LEEMANS in *The Old-Babylonian Merchant* (Leiden, 1950), who recapitulates the status of the merchant in this period as follows: (p. 125): "He was an *awīlum*, therefore a free citizen, who could pursue the profession of a merchant and/or a money-lender on his own account. In so

⁴) For the different kinds and varieties of gold see now BALKAN, OLZ 60 (1965), p. 150-151.

⁵) The purpose of the text may be to state the fact that the two taxes had been added to the shipment.

doing, he was bound not only by the civil law, included in the CH, but also by some statutes of public law, notably a system of permits, probably regarding the transport of merchandise, and the payment of taxes—as applicable to other people who pursued some profession,—collected by the *wakil tamkārī* appointed by the king”. In Old Babylonian context the word means: a) a travelling merchant, b) a money-lender, and c) “a man who carried out trade by means of agents or retail-traders” (*op. cit.*, p. 29).

LANDSBERGER, *Dergi* 4 (1940), p. 9, n. 3, briefly describes the relationship existing in the Old Assyrian documents between the *umme’ānum* and the *tamkārū*: “u. sind wohl Kapitalisten, die den unselbständigen Händlern Geld zur Finanzierung ihrer Geschäfte bei freier Verwaltung übergeben; *tamkārū* spezielle Auftraggeber, die sich das Eigentum an den vom Händler verwalteten Werten jeweils sichern”.

The investigation of this problem in AC led to the following conclusion (p. 248): “Les *tamkārū* était des officiers ministériels chargés de faciliter les transactions et qui, de ce fait, pouvaient jouer un rôle bancaire et commercial, surtout à l’échelon local, en Cappadoce”.

Apart from this we meet the word as used to denote “der jeweilige Geldgeber (Gläubiger)”, as translated by LANDSBERGER, *ArOr* 18: 1-2 (1950), p. 332, n. 15, where he wrote: “Der Usus, die Person des Gläubigers, Empfängers etc. auf diese Weise offen zu lassen, ist in unseren Urkunden sehr beliebt. Sein Sinn ist nicht immer durchsichtig. Oft scheint er der leichteren Übertragbarkeit des Eigentums zu dienen (vgl. EISSER, *EL* 1 S. 123), oft aber auch dann angewendet worden zu sein, wenn die Eigentumsverhältnisse kompliziert oder unklar waren...”. In CH the word is apparently used likewise to denote “the creditor” (cf LEEMANS, *op. cit.*, p. 20). We have to imagine that if an owner at the time when the contract was set up, had not yet decided whether he wanted to complete the transaction himself, he had the contract written in such a way that he was not mentioned by name, but by the title *tamkārū*, which then means “the creditor”. This facilitates his eventual cession of the right to the goods, as it makes unnecessary the writing of another tablet: the document is in fact a bearer’s cheque. This system is clearly reflected in the use of the expression: *wābīl tuppīm šūt tamkārū*, “the bearer of the tablet, he will be the *tamkārū* (i.e. the one who owns the right to the money or goods affected by the document)”.⁶⁾

BALKAN translated the passage GELB 15, 28-29: DAM.GÀR-ru-um K[Û].BABBAR ²⁹*i-lá-qé* as follows: “the merchant (= the chief of our firm) will take the silver”.⁷⁾

⁶⁾ CCT 1: 1, 35-36.

⁷⁾ *Observations*, p. 42.

Finally, the word is used frequently to denote those men who carried out the retail-sale of goods in Anatolia (cf further p. 162 ff), and has thus the meaning of "a commissioned agent".

In our text, however, it seems fairly certain that the word is used to denote "der jeweilige Geldgeber". And it may be possible to find out who was hiding behind this anonymity, because from other texts we have evidence to show that the two men charged with the transport of the silver and gold were working for the firm of Buzazu and/or Puzur-Aššur. In TC 3: 274 Buzazu entrusts silver and gold to Kuzum for transportation to Aššur; in the letter CCT 2: 16a from Ili-wedāku to Buzazu this latter is requested to send Kuzum and a certain Aššur-šamši to Aššur; Kuzum is mentioned in the letter ATHE 44 (l. 34) from an unknown person to Adada, Buzazu, and Aššur-muttabbil; in Oxf. 18, 22, Kuzum and Abu-šalim are mentioned together—this is a letter from Ili-wedāku to Puzur-Aššur, and for Abu-šalim alone I refer to the letter TC 3: 98, from Buzazu to Ušur-ša-Aššur, Lamašša, Bazija, and Abu-šalim, in which he is again a transporter.

It is thus fairly certain that the man who entrusts the goods to the two transporters is either one of the merchants mentioned or an employee of theirs.

Type 1:7: KTH 25. Also treated in EL as no. 140.

10 MA.NA KÙ.BABBAR

ni-is-ḥa-sú DIRIG

ša-du-a-sú ša-bu

ku-nu-ki ša DAM.GÀR

a-na Ku-ku-lá-nim

DUMU Ku-ta-a áp-qí-id-ma

a-na a-lim^{ki}

a-na ší-a-ma-tim

a-na še-er

ša ki-ma DAM.GÀR-ri-im

ù-bi-il₅ IGI Ū-zu-a

DUMU Li-ba-a

IGI A-ma-ri-im

DUMU Ib-ni-^dIM

ší-ma-am i-na é

^dEn-líl-ba-ni i-ša-a-am

10 minas of silver—

its *nishātu*-tax added,

its *šaddu'utu*-tax paid for—

with the seal of the *tamkārum*,

5 I entrusted to Kukkulānum,

son of Kutaja, and

he carried (it) to the city

for buyings

to the address

10 of the representatives of the *tamkārūm*.

Witnessed by Uzua,

son of Libbaja,

witnessed by Amārum,

son of Ibni-Adad.

15 He will carry out the purchase in the house

of Enlil-bāni.

Comment:

The silver is going to be delivered to "the representatives of the *tamkārūm*",

and the purchase is going to be carried out “in the house of Enlil-bāni”. The owner is in this text only half anonymous it seems. The text makes perfect sense if we assume that it is a parallel to the other transport-contracts in which Enlil-bāni was the owner and Kukkulānum the transporter; Kukkulānum should here—as in the other texts—deliver the goods to Enlil-bāni’s representatives, whom we know well, and they would supervise his activities as we saw them do in the standard texts. LEWY was of the opinion that Kukkulānum was ordered in our text to buy the goods *from* the firm of Enlil-bāni in Aššur, as he wrote in his comments to the text in EL, but I fail to see why such an arrangement should ever have been made. And the other texts discussed above provide parallels which can not be overlooked.

We do not know who entrusted the silver to Kukkulānum in Kaneš, and it remains a possibility that it was Dadaja rather than Enlil-bāni.

Type 1: 8: CCT 5: 40b.

3	<i>né-pé-šu</i> 55 MA.NA	3	packages of 55 minas,
	<i>ku-nu-ku ša Pu-šu-ki-in</i>		with the seal of Pūšu-kēn,
	<i>ša-du-a-sú ša-bu</i>		its <i>šaddu'utu</i> -tax paid for,
1	<i>né-pé-šum</i> 15 MA.NA		1 package of 15 minas
	KÙ.BABBAR <i>ku-nu-ku-šu</i> GAL	5	of silver, with his great seal,
	<i>ik-ri-bu ša A-šur</i>		votive offerings for Aššur,
1	<i>sú-pá-num</i> 5/6 MA.NA		1 <i>supannum</i> , 5/6 mina
	KÙ.BABBAR <i>še-bu-ul-ta-ša</i>		of silver was its weight,
10	MA.NA SÍG ^{hi.a}		10 minas of wool,
2	<i>i-lu a-zi-ru-um</i>	10	2 bags, <i>az/s/širum</i> —
	<i>mì-ma a-nim</i>		all this
	<i>a-na A-gu₅-a</i>		I entrusted to Agua.
	<i>ap-[q]i-id</i> IGI		Witnessed by
	<i>Šu-ma-li-bi-A-šur</i>		Šumma-libbi-Aššur,
	DUMU <i>Ku-ús-ku-si-im</i>	15	son of Kuskusum,
	IGI <i>I-ku-pi-A-šur</i>		witnessed by Ikū(n)-pī-Aššur,
	DUMU <i>Puzur₄-Ištar</i> IGI		son of Puzur-Ištar, witnessed by
	<i>Ša-lim-A-šur</i>		Šalim-Aššur,
	DUMU <i>I-tur₄-DINGIR</i>		son of Itūr-ilī.
20	GÍN KÙ.BABBAR	20	(With) 20 sheqels of silver
	<i>ú-<ku>ul-ti šú-ḥa-ri</i>		(for) food for the servants
	<i>ú qá-qá-da-tim</i>		and “head-tax”
	<i>ša-bu</i>		he has been satisfied.

Notes:

1: *né-pé-šu* — this word is a derivation from the verb *epāšum*: “do, make”,

and has been translated by LEWY in EL, p. 98, n.f, as "Fertigung", and explained as a "Bezeichnung für '(Metall-)Barren' ". For further discussion of the term see OPPENHEIM, AfO 12 (1937-1939), p. 355-356, BILGIÇ, *Appellativa*, p. 74, n. 177, and GARELLI, AC, p. 265-266. A *nēpešum* normally contained from 10 to 20 minas of silver.

5: *ku-nu-ku-šu* GAL — DELLER, in his index to CCT 5 in OrNS 27 (1958), p. 194, read this line: *ku-nu-ku Šu-rabi*, but this PN does not occur elsewhere in oA texts, and in parallelism with l. 2 one should expect a *ša* before the PN. Furthermore, H. LEWY⁸⁾ has communicated some lines from the text I 471 in which we read (l. 1-5): 98 GÚ 50 MA.NA ²URUD *ši-kam ku-nu-ku-šu* GAL ³*ša Pu-šu-ki-in* ⁴*3 né-pé-šu* 40 MA.NA KÙ.BABBAR ⁵*ku-nu-ki ša Pu-šu-ki-in*: "98 talents 50 minas of *šikku*-copper with the great seal of Pūšu-kēn; 3 packages of 40 minas of silver with the seal of Pūšu-kēn". The difference between the normal seal and the "great" seal does not occur from the context.

6: *ik-ri-bu ša A-šūr* — The problems concerning this term have not yet been solved. The translation used here is the one proposed by CAD, s.v., and I refer further to UAR, p. 59-61, and AC, p. 252-257. LEWY wrote (OrNS 26 [1957], p. 19, n. 2): "*Ikribū* denotes capital advanced by a temple administration to a businessman and goods as well as certain profits obtained with such funds".⁹⁾

7: *sú-pá-num* — all the relevant literature about this word has been collected by KIENAST in ATHE, p. 15. It has been explained in the following ways: LANDSBERGER-BALKAN: "Kelle"; GELB, OPPENHEIM, and LEWY: "container"; BILGIÇ: "Messer oder Sieb", "Kochgeschirr aus Metall"; KIENAST: "Messer"; and GARELLI, AC, p. 266, n. 3: "puisoir".

10: *i-lu* — cf CAD, s.v. *ilu* (or *illu*): "container, (leather) bag".—*a-zi-ru-um*— a word *asirum* derived from the verb *esērum* is quoted in AHW with the translation "(Kriegs-)Gefangener", cf FEIGIN, AJSL 50, p. 22 f, and LANDSBERGER, AfO 10 (1935-1936), p. 144-145. One oA occurrence is given by VON SODEN, TC 3: 98, 16-18: *1 a-zi-ra-am da-nam* ¹⁷*ša e-mu-qi-im* . . . ¹⁸ . . . *ša-ma-ma*: "buy one strong, powerful *az/s/širum* for me. . .". The same passage is given in CAD, vol. "E", p. 158, and here the word in question is transliterated *a-zi-ra-am*, but left untranslated. The meaning "prisoner", "captive" is, of course possible in this passage, but it is difficult in our context. In the only other oA text where it occurs, ICK 1: 71 (Type 1: 12), the context is exactly similar to the one found in our text. In his discussion of the word *supannum* GARELLI writes in RA 52 (1958), p. 43, n. 5: "L'objet est associé à des *ni-pi-šu*, des *i-lu* et un *a-zi-ru-um* [speaking about the text here under discussion]. Ce voisinage, bien attesté par ailleurs [!], a incité J. Lewy à y voir un recipient".—Although it is not clearly

⁸⁾ RSO 39 (1964), p. 183 with n. 3.

⁹⁾ Cf. in this connection Type 2: 4, p. 78, and see p. 88, n. 43.

stated, this seems to indicate that in the opinion of GARELLI the word *a-zi-ra-am* like the other words, was a designation for a container.

20-24: — for the construction with *šabbu'um* I refer to OPPENHEIM, *loc. cit.*, p. 356-357 and p. 360; also ATHE, p. 7. The man who has been paid the 20 sheqels of silver for the expenses enumerated is, of course, the transporter.

22: *qá-qá-da-tim* — cf LEWY, KTH, p. 25: "Unter *qaqqadātum* sind möglicherweise Beträge zu verstehen, deren Höhe von der Anzahl der an dem Betreffenden Geschäft beteiligten Personen abhing", and further discussion on p. 170-171.

Comment:

The man who has sealed the goods may not be the same one who entrusts them to the transporter, so we cannot know whether Pūšu-kēn was present at the time when this tablet was written. It is apparent from many texts, however, that Agua was usually working for Pūšu-kēn: TC 2: 1 shows us Agua together with Kulumaja and Dan-Aššur as transporters for Pūšu-kēn; in Type 2: 5 Agua is transporting tin and textiles from Šalim-aḥum to Pūšu-kēn and Dan-Aššur; in KTS 23—in which we are told that he is a son of Puzur-Aššur—Agua is transporting textiles from Aššur-imitti, Tariš-mātum, and Bēlātum to Pūšu-kēn; with the same patronymic and in company with Kulumaja and Aššur-malik, he occurs in TC 3: 76, a case which concerns Dan-Aššur, son of Pūšu-kēn's associate in Aššur, and a well-known employee of Pūšu-kēn.

Type 1: 9: BIN 4: 122. Transliterated and translated in EL 1, p. III-III2, as no. 129.

5 MA. NA KÙ. BABBAR *ni-is-ḥa-sú*
 DIRIG *ša-du-a-sú ša-bu*
 2/3 MA. NA GUŠKIN *ni-is-ḥa-sú*
 DIRIG *ša-du-a-sú*
ša-bu [sú]-pá-nam
 1/3 MA. NA 6 GÍN KI. LÁ. BI
 KÙ. BABBAR *ni-is-ḥa-sú*
ù ša-du-a-sú
ri-ik-sú-um
i-na qé-er-bi₄-šu
na-dí 1 MA. NA KÙ. BABBAR
ni-is-ḥa-sú DIRIG
ša-du-a-sú ša-bu
ša DAM. GÀR-ri-im
mì-ma a-nim a-na
I-ku-pí-a áp-qí-id

5 minas of silver—its *nishātu*-tax
 added, its *šaddu'utu*-tax paid for—
 2/3 mina of gold—its *nishātu*-tax
 added, its *šaddu'utu*-tax
 5 paid for—, one *supannum*,
 1/3 mina 6 sheqels was its weight
 (in) silver—its *nishātu*-tax
 and its *šaddu'utu*-tax
 (in the form of) a bundle
 10 has been placed in it;
 1 mina of silver—
 its *nishātu*-tax added,
 its *šaddu'utu*-tax paid for—
 belonging to the *tamkārūm*—
 15 all this I entrusted to
 Ikū(n)-pija.

IGI *En-na-nim*
 DUMU *Am-ri-a*
 IGI *A-šūr-ur-ḫi*
 DUMU *Bu-da-tim*

Witnessed by Ennānum,
 son of Amrija,
 witnessed by Aššur-urḫi,
 20 son of Budatum.

Notes:

6: KILÁ.BI — read *šugultašu* (should be *šugultaša*) by LEWY, EL 1, p. 112, n.a. This finds support in the writing *šu-qú-ul-ta-áš-nu* in BIN 4: 198, 2, and *šu-qú-ul-tù-šu* in ICK 1: 149, 6; but cf the writing *še-bu-ul-ta-ša* in Type 1: 8, 8, in similar context.

9: *ri-ik-sú-um* — this word has been translated in the following ways: LANDSBERGER, AHK, p. 21: “Kette”; LEWY, EL 1, p. 112, n.c: “Bund, Bündel”; BILGIÇ, *Appellativa*, p. 74, n. 177: “kleine Paketen bzw. Binden”; GARELLI, AC, p. 265, n. 4: “torque”. The *riksum* was smaller than a *nēpešum* as can be seen from TC 3: 171, 9-11: *ri-ik-sú-um* ¹⁰*ša-aḫ-ru-um i li-bi* ¹¹*né-pè-ši-im na-dí*: “a small *riksum* has been placed in the *nēpešum*”. It is used to denote bundles of both silver, gold, and tin, but the weight varies according to the type of metal which it contains or is made of. When silver, its weight is from 1 sheqel (ICK 2: 311, x+16) to more than 4 1/3 minas (ICK 1: 149, 1); when tin, it weighs from 5 minas (KTS 28, 30) to 15 minas (BIN 6: 252, 7). BILGIÇ, *loc. cit.* suggested that a *nēpešum* might be made up of a number of *riksū*. Important is also the passage in BIN 4: 48, 21-24: *ri-ik-sí* 10 MA.NA TA ²²*u* 15 MA.NA TA *le-pu-šu-ma* ²³*sú-ḫa-ru i sú-na-tim* ²⁴*lu-še-ri-bu-nim*: “let them make bundles of 10 minas or 15 minas and let the servants bring them to me in straps (LANDSBERGER, ArOr 18: 1-2, p. 346: ‘Gürteln’).”¹⁰⁾

Comment:

The shipment mentioned in l. 1-5 seems to be the very same one which we find in Type 3: 3, a letter from Kulumaja to Pūšu-kēn: “5 m[inas of silver] and 2/3 mina of gold with [your] se[al], Ikū(n)-pīja has brought here...”.

The *supannum*, weighing 1/3 mina 6 sheqels of silver, can also be traced on its further journey: Lamassī, a woman who used to live at Aššur and who was a relative of Pūšu-kēn, perhaps his wife, has written the letter CCT 3: 20 to Pūšu-kēn, in which she acknowledges the receipt of a number of household-utensils, among these (l. 11): 1 *sú-pá-nam ša* KÙ.BABBAR *I-ku-pi-a ub-lam*.

There is thus very good reason to believe that our contract deals with amounts that belong to this merchant, but we are unable to say whether the person who “speaks” is Pūšu-kēn himself. LEWY described Ikū(n)-pīja as a transporter for the “Spediteur” — “der die Urkunde abgefasst hat. Der ‘Spe-

¹⁰⁾ These lines also translated by LEWY in HUCA 32 (1961), p. 68: “—the boys may bring in (these packages) in (their) laps.”

diteur' ist seinerseits gegenüber einem tamkārum verpflichtet". But in this case the word *tamkārum* cannot stand for "der jeweilige Geldgeber", for at least some of the merchandise mentioned in the tablet (the *supannum*) was certainly not going to return to Anatolia in any form; the *supannum* was for Lamassi's household and it does not make sense to think that Pūšu-kēn would at any point cede his right to that. One could think, then, that only the last post, the one mina of silver, was meant to "belong to the *tamkārum*", but in that case the tablet would still have to be re-written if the owner wanted to cede his right to this amount—he could not possibly hand over this tablet to another man, wanting only to cede his right to one of the amounts mentioned in it.¹¹⁾

We thus fall back on the translation used by BALKAN: "the chief of our firm", for *tamkārum*. In this case it must refer to Pūšu-kēn and if it was not himself who wrote this document, it must have been one of his employees.

Group 2

Type 1: 10: ICK 2: 97.

12 MA. NA KÙ. BABBAR *nī-is-ḥa-sú*
DIRIG *ša-du-a-sú ša-bu*
ša Pu-šu-ki-in

12 MA. NA KÙ. BABBAR *nī-is-ḥa-sú*
DIRIG *ša-du-a-sú ša-bu*
ša Im-dī-lim ŠU. NIGIN

24 MA. NA KÙ. BABBAR
nī-is-ḥa-sú

DIRIG *ša-du-a-sú ša-bu*
Im-dī-lim a-na Ḫi-na-a
ip-qí-id KÙ. BABBAR ú mī-qí-sú
iš-tù a-lim^{ki}
i-li-a-ma mī-iš-lá-a
nī-zu-wa-az

IGI *A-šur-šú-lu-lī*
IGI *Ḫu-ra-ša-nim*

12 minas of silver—its *nishātu*-tax
added, its *šaddu'utu*-tax paid for—
belonging to Pūšu-kēn;

5 12 minas of silver—its *nishātu*-tax
added, its *šaddu'utu*-tax paid for—
belonging to Imdi-ilum; in all:

24 minas of silver—
its *nishātu*-tax

10 added, its *šaddu'utu*-tax paid for—
Imdi-ilum entrusted to Ḫinaja.
The silver and its profit
will come up here from the city,
and we will share it half and half.

15 Witnessed by Aššur-šulūlī,
witnessed by Ḫurašānum.

Notes:

11: *mī-qí-sú* — for the meaning "profit from a certain capital" see BALKAN, *Anum-Ḫirbi*, p. 14-15.

¹¹⁾ The *tamkārum* may be another person who had just had that one mina attached to Pūšu-kēn's shipment; in that case another contract would possibly have existed to regulate the relations between this *tamkārum* and Pūšu-kēn. Cf. p. 69.

13: *mì-iš-lá-a* — cf GAG § 113c, where it is given without length of the end-vowel as an accusative without mimation. The long *-ā* (from *-ia*) is in § 113d said to be restricted to nouns with vocalic “Stammauslaut”. Cf also ATHE, p. 46. This occurrence is the only one known to me from oA texts with the ending written plene.¹²⁾

Comment:

The lines 11-14 are illogical: the silver will not come to Kaneš from Aššur, it will arrive in the form of goods. It could therefore seem that it is implied that Hinaja is to sell the goods, which he will buy in Aššur, before he delivers the shipment to the owners in Kaneš. He would thus be commissioned in the same way as Dadaja in TC 3: 213, or perhaps he would sell the goods en route before he arrived at Kaneš, but even then the wording of the text is awkward.¹³⁾

Hinaja has left us a great number of letters the majority of which were written to Pūšu-kēn, sometimes in company with other persons. I mention CCT 2: 28, CCT 4: 49a, TC 2: 23 (l. 30-31: *a-ḫi a-ta ma-nam* ³¹*a-lá-nu-kà i-šu*: “you are my brother! Whom do I have except you?”), TC 3: 26, BIN 4: 19, BIN 4: 23 (l. 35: *a-ḫi a-ta*: “you are my brother”; l. 38: *a-lá-nu-kà ma-nam i-šu*: “whom do I have except you?”).

Type 1: 11: CCT 5:41a.

2 <i>né-pé-šu</i> 30 MA.NA KÙ.BABBAR	2 packages of 30 minas of silver—
<i>ni-is-ḫa-sú</i> DIRIG	its <i>nishātu</i> -tax added,
<i>ša-du-a-sú ša-bu i-a-um</i>	its <i>šaddu'utu</i> -tax paid for—mine;
1 <i>né-pé-šum</i> 10 MA.NA KÙ.BABBAR	1 package of 10 minas of silver—
<i>ša-du-a-sú i ra-mi-ni-a a-di-i</i>	5 its <i>šaddu'utu</i> -tax I deposited myself,
<i>ša Puzur₄-A-šur</i> 1 <i>ri-ik-sú-um</i>	belonging to Puzur-Aššur; 1 bundle
1 MA.NA KÙ.BABBAR <i>ši-im</i> AN.NA-	of 1 mina of silver, the price of the tin
<i>ki-šu</i>	
<i>ša E-lá-lí</i> NU.BÀNDA	belonging to Elali, the <i>laputtā'u</i> -
	official;
<i>ri-ik-sú-um</i> 5 GÍN KÙ.BABBAR	1 bundle of 5 sheqels of silver,
« <i>ši-im</i> »	
<i>ši-im</i> TÚG-ba-ti-šu <i>ša A-šur-ma-liḫ</i> 10	the price of the textiles belonging to
	Aššur-malik;

¹²⁾ Cf. also LEWY, OrNS 29 (1960), p. 44, n. 4.

¹³⁾ BALKAN writes about this question in OLZ 60 (1965), p. 150: “Die auffällige Tatsache, dass das Silber hier von der Stadt in die Kolonie, und nicht wie üblich den umgekehrten Weg nimmt, mag durch eine andere *miqtu*-Stelle erklärt werden, CCT 4: 49a, 30 f.—... *ša a-na na-ru-qí-im* ³¹KÙ.BABBAR *ù mi-qí-sú a-na* ³²*Pu-šu-ki-in di-in*. Es handelt sich sonach um die zur Genüge bekannte *naruqu*-Sozietät...”.

1 GÍN GUŠKIN šé-bu-ul-tum NU. BÀNDA ša ru-ba-im 6 GÍN KÙ.BABBAR ša Ur-da-la a Pi-lá-ḫa-a a ku-ta-nim 5 GÍN KÙ.BABBAR šé-bu-ul-tum ša Lá-ma-si ú A-ḫa-ḫa 3 GÍN KÙ.BABBAR ku-nu-ku-um «ša» ša A-ḫa-ḫa 1 ri-ik-sú-um 5 GÍN KÙ.BABBAR a-na I-na-aḫ- DINGIR 1 ri-ik-sú-um 3 GÍN KÙ.BABBAR ši-im TÚG-ba-ti-šu «ša IM- x» ša A-de ₈ -lá-at 1 ri-ik-sú-um 3 GÍN KÙ.BABBAR ša A-šur-mu-ta- bi ₄ -il ₅ ni-a-im 2 GÍN a-na I-na-a DUMU E-lá-lí 2 GÍN a Puzur ₄ -A-šur a du-ul-ba-tim 1 1/2 GÍN a-na E-na-A-šur DUMU A-šur-na-da 1 1/2 GÍN a-na A-mur-DINGIR DUMU Im-dí-lim 1 GÍN KÙ.BABBAR a lu-bu-uš Šú-li-a 5 iš-ra-tum 4 a ša ki-ma i-a-tí 1 iš-té-et a-na é a-ba-ni 3 MA.NA SÍG ^{hi.a} 1 ma-at-li-iš-ḫu-um mè-ma a-nim a-na Im-ku-a áp-qi-id 2 5/6 MA.NA 5 GÍN KÙ. BABBAR ša Šal-ma-A-šur a Šu-Ku-bi-im me-er-i-šu áp-qi-id IGI Puzur ₄ -SA.TU-e DUMU MAŠ IGI A-ḫu-qar DUMU I-sà-lí-a	1 sheqel of gold, the shipment (of) the laputtā'u-official of the king; 6 sheqels of silver, be- longing to Urdala, to Pilaḫaja for a linen-cloth; 5 sheqels of silver, the shipment 15 of Lamassī and Aḫaḫa; 3 sheqels of sealed silver belonging to Aḫaḫa; 1 bundle of 5 sheqels of silver to Inaḫ-ilī; 1 bundle of 3 sheqels of silver, 20 the price of the textiles belonging to Adad-ellat; 1 bundle of 3 sheqels of silver belonging to our Aššur-muttabbīl; 2 sheqels to Inaja, son of Elalī; 2 sheqels to Puzur-Aššur 25 for dulbātum; 1 1/2 sheqel for Enna-Aššur, son of Aššur-na'dā; 1 1/2 sheqel to Amur-ilī, son of Imdī- ilum; 1 sheqel of silver for the clothes of Šulliḫa; 5 "belts"—4 to my representatives, 30 1 to Ea-bāni 3 minas of wool, 1 matlišḫum— all this I entrusted to Imkua. 2 5/6 minas 5 sheqels of silver 35 belonging to Šalim-Aššur I entrusted to Šu-Kubum, his son. Witnessed by Puzur-šadū'e, son of (the) MAŠ, witnessed by Aḫu-(wa)qar, son of Isalija.
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Notes:

8 and 11: NU.BÀNDA (ša ru-ba-im) — about the laputtā'u-official LANDS-
BERGER wrote in *Dergi* 4 (1940), p. 22: "Aus zahllosen Belegen der sumerischen

Periode wissen wir, dass der nu.banda der Stellvertreter des ugula war, und so werden wir entsprechend das *laputtū*-Amt als das nächste nach dem des *uaklu*, des Vorstandes der Stadtbehörde, für Assur annehmen". LEWY endorsed this view in HUCA 27 (1956), p. 33, n. 115, where he furthermore communicated the letter VAT 9285, which led him to state that it is "virtually certain that the *laputta'um* belonged to the staff of the *waklum*".

11: *šé-bu-ul-tum* NU.BANDA — a *ša* seems to be missing here. In AC, p. 355, n. 4, GARELLI has given a transliteration of this passage in the following way: *1 šiqlum hurāsum šé-bu-ul-tum ša ru-ba-im*, on which he commented: "Lit. 'l'envoi du prince'. S'agit-il d'un envoi fait *par* le prince, ou *au* prince?" — Apparently GARELLI reads the NU.BANDA with l. 10, thus making the person Aššur-malik another *laputtā'um* besides Elali mentioned in l. 8. DELLER, OrNS 27 (1958), p. 64, reads in the same way as preferred here, and that is what seems most natural according to the copy. If one reads it with GARELLI one comes to the result that two persons held the *laputtā'u*-office at the same time, a conclusion which is not necessary with the other reading.—Concerning the implications of the use of *ša*, which is the problem mentioned by GARELLI, LEWY has made a rigoristic distinction between the use of this word and of *ana*; *loc. cit.*, p. 34, he wrote: "a personal name or title preceded by *ana* denotes the consignee of the goods, whereas the name of the consignor is preceded by *ša*". As far as the use of *ana* is concerned the statement is certainly correct, but the use of *ša* is not equally unambiguous. When the translation "belonging to" is used consistently here, that will in most cases mean that the owner is the consignor, in agreement with the rule of LEWY, but if we examine our text closely it will be seen that the name Puzur-Aššur occurs in l. 6 preceded by a *ša*, and in l. 24 preceded by *a*. Further, the expression *šēbultum ša* certainly refers to the person who is the recipient—it is found in l. 14-15 in connection with the women Lamassī and Aḥaḥa who usually stay at Aššur; and if I am right in restoring a *ša* in front of NU.BANDA in l. 11, that would be another indication, for the *laputtā'u*-officials (as pointed out by LEWY, *loc. cit.*, p. 33, n. 115) resided in Aššur.

20-21: *«ša 4IM- x» ša A-de₈-lá-at* — this emendation is based on the fact that the text at other points exhibit scribal errors of the type supposed here; in l. 16 the sign *ša* has been written at the end of the line, but repeated in l. 17, and the same is the case with the word *ši-im* in l. 9 and l. 10. The name Adad-ellat would thus appear to have been written first as *4IM-ILLAT-at* in l. 20 (the sign-rests might be the remnants of an AD), a writing attested, for instance, in BIN 6: 140, 6. — For the name I refer to EL 1, p. 229, n.a.

22-23: *A-šur-mu-ta-bi₄-il₅ ni-a-im* — further examples of writings like the present one has been collected and interpreted by LEWY, OrNS 15 (1946), p. 392, n. 1.

25: *du-ul-ba-tim* — CAD, s.v.: “The word seems to refer to a foodstuff that could be counted, as well as measured by capacity, and that was transported in sacks and packages”.—In AHw it is taken to be the plural of *dulbum*: “Orient-Platane”.

32: *ma-at-li-iš-ḫu-um* — LEWY, HUCA 27 (1956), p. 32, n. 113: “it is uncertain whether this term denotes ‘straps (?) of leather (?)’, but its Hurrian character can hardly be questioned.”

37: *MAŠ* — for this see UAR, p. 58, n. 304, where HIRSCH tentatively suggests “Berufsbezeichnung”.

Comment:

This text contains evidence about two big shipments (30 minas and 10 minas respectively) and a number of smaller amounts. The consignor must obviously be one who can be connected with the important parts of the shipment and with the transporter. For the latter I refer to other texts where he occurs in transactions which involve Pūšu-kēn: BIN 4: 47, a letter from Šu-Ištar to Pūšu-kēn shows him as a transporter together with Kulumaja; in CCT 2: 38 Puzur-Aššur asks Pūšu-kēn to send Imkua to him; in ATHE 30, a letter from Kulumaja to Pūšu-kēn, Imkua occurs as a transporter together with Šu-Kubum (as in our text, cf l. 36). It is thus a good hypothesis that when the man who dictated this text mentioned “our Aššur-muttabbil” in l. 22-23, he thereby referred to the son of Pūšu-kēn who bore this name.

Pūšu-kēn, son of Su’ejja, is the most frequently attested person in the texts from Kültepe. His house which must have contained a very large archive was obviously one of the most successful hunting grounds for the clandestine diggers. He went to Anatolia in his youth and stayed here most of his life, and he was the head of a very impressive firm in Kaneš. His wife was perhaps one Lamassī the person who recurs in l. 15 of our text, at least she was a woman who took care of the domestic affairs in his house in Aššur; in the letter CCT 3: 20 she mentions among other things the matter of a girl (*ṣuḫartum*): “— but the girl is becoming very big, so leave and come here! Place her in the lap of Aššur and seize the foot of your god!” This might be a reference to the daughter of Pūšukēn who is known to have been a priestess (*waqqurtum*); he had the sons Aššur-muttabbil, Su’ejja, Buzazu, and Ikū(n)-pāša.¹⁴

Puzur-Aššur, for whom the consignor has added the *šaddu’utu*-tax to the 10 minas of silver which belonged to him, is closely related to the firm of Pūšu-kēn.

¹⁴ Cf. LEWY, HUCA 27 (1956), p. 79, n. 333. For the important letter BIN 4: 32, in which Pūšu-kēn is writing to his *umme’ānu*, Šu-Ḫubur, and his representatives about the terms of his assignment in Anatolia, see AC, p. 233-235. The name Su’ejja must come from *Su’en-ja; cf. the name *Da-ga-ni-a*, //Dagānja//, ICK 1: 8, 20, or *Ša-ru-mi-a*, //Šarrumja//, CCT 2: 25, 44.

Buzazu describes him as “the associate of our father’s firm” in TC 3: 270, 15. The transporter, Šu-Kubum, son of Šalim-Aššur is attested several times transporting shipments for Pūšu-kēn and his associates (cf Type 2: 8 and 2: 9), and his father is one of the men who represented Pūšu-kēn in Aššur.

It is clear that the text contains evidence about several shipments, but presumably only one caravan. Apart from the big amounts we find silver shipments which are the “price” of goods sold in Anatolia for the owners, and a number of small amounts destined for people living in Aššur.

Type 1: 12: ICK 1: 71.

<i>1 né-pé-šu-um</i>	1 package
<i>10 1/2 MA.NA KÙ.BABBAR</i>	of 10 1/2 minas of silver
<i>ša Pu-šu-ki-in</i>	belonging to Pūšu-kēn
<i>ú DAM.GÀR-ri-im</i>	and the <i>tamkārum</i> —
<i>ša-du-a-sú ša-bu</i>	5 its <i>šaddu’utu</i> -tax paid for—;
<i>1 ri-ik-sú</i>	1 bundle
<i>1 MA.NA KÙ.BABBAR</i>	of 1 mina of silver
<i>a še-er ša ki-ma</i>	to my representatives;
<i>i-a-ti</i>	
<i>1 ri-ik-sú a-ḥa-ma</i>	10 1 bundle, moreover,
<i>1/2 MA.NA KÙ.BABBAR a še-er</i>	of 1/2 mina of silver to
<i>ša ki-ma i-a-ti-ma</i>	my representatives too;
<i>1 ri-ik-sú 5/6 MA.NA</i>	1 bundle of 5/6 mina
<i>ša Wa-áš¹-na-ni</i>	belonging to Wašnani;
<i>1 a-zi-ru-um</i>	15 1 <i>az/s/širum</i> —
<i>mì-ma a-nim</i>	all this
<i>a DUMU E-lá-lí</i>	I entrusted to the “son” of Elali.
<i>aḫ-qí-id</i>	
<i>1GI A-šur-DU₁₀</i>	Witnessed by Aššur-ṭāb,
<i>1GI Šu-Ku-bi-im</i>	20 witnessed by Šu-Kubum.

Notes:

6, 10, and 13: *ri-ik-sú* — the loss of mimation, or as BALKAN wrote (*Observations*, p. 45) “the weakening of mimation rules”, is a characteristic of those Old Assyrian texts which belong to the later period, that of level 1b, to which the present text cannot be ascribed. Further, it seems that it was the particular word which invited this writing, all the other words in the text which ought to have mimation do have it.

14: *Wa-áš¹-na-ni* — the doubtful sign is in the copy a ŠU. Already MATOUŠ, in his list of names in ICK 1, proposed the emendation.

15: *a-zi-ru-um* — cf the discussion on p. 53-54.

17: DUMU — it seems that “son” is here to be taken as the designation for an employee, rather than a real son, for in the latter case his name would be important; here it seems that it is his position as an employee in the firm of Elali (who carries the responsibility) which was of importance.¹⁵⁾

Comment:

The person Wašnani is scarcely attested. Together with Baṭu-šar and Lā-qēp he has written the letter BIN 4: 40 to Puzur-Aššur, and in TC 2: 37, a letter from Aḫ-šalim to Imdī-ilum, he is mentioned as a transporter. The writer of our text is obviously acting on behalf of three persons: Pūšu-kēn, the one referred to as *tamkārūm*, and Wašnani; he also has some amounts in the shipment himself.

The tablet was found at “endroit 2” on the map of HROZNÝ’s excavation in ICK 1, but at this point so many tablets were found with a great number of persons mentioned in them, that it would require a close study to find out whose archive this batch constituted. I can not therefore offer any suggestions about the identity of the consignor.

Type 1: 13A: ICK 1: 167. Duplicated with slight variations by ICK 2: 85, given below as Type 1: 13B.

26 MA.NA KÙ.BABBAR	26 minas of refined silver
ša-ru-pá-am ku-nu-ki-a	with my seal
a še-er ša ki-ma i-a-tí	to the address of my representatives;
10 MA.NA KÙ.BABBAR ša-ru-pá-am	10 minas of refined silver,
ku-nu-ki ša i-a-tí	5 sealed by me
ù En-nam-Be-lim	and Ennam-Bēlum,
a še-er Pu-šu-ki-in	to the address of Pūšu-kēn
ù Puzur ₄ -A-šūr	and Puzur-Aššur;
10 MA.NA KÙ.BABBAR ku-nu-ki-a	10 minas of silver with my seal,
ša En-nam-A-šūr	10 belonging to Ennam-Aššur,
a še-er ša ki-ma	to the address of the representatives
En-um-A-šūr	of En’um-Aššur;
2 MA.NA GUŠKIN pá-šál-lam ₅	2 minas of <i>pašallu</i> -gold,
ku-nu-ki ša En-um-A-šūr	sealed by En’um-Aššur,
a še-er I-lí-iš-tí-kál	15 to the address of Iliš-tikal;
1 1/2 MA.NA KÙ.BABBAR	1 1/2 mina of silver,
ku-nu-ki ša i-a-tí	sealed by me
ù Puzur ₄ -A-šūr a še-er	and Puzur-Aššur, to the address
Pu-šu-ki-in 5/6 MA.NA	of Pūšu-kēn; 5/6 mina:

¹⁵⁾ The “son” of Elali occurs also in CCT 4: 4a, 4, and S. 561 (JCS 14 [1960], p. 6-8), l. 22—both cases which involve Pūšu-kēn.

- be-ú-lá-at* 20 the working-capital
Ku-tal-lá-nim 1/2 MA.NA of Kutallānum, 1/2 mina:
be-ú-lá-at Ū-zu-a the working-capital of Uzua—
mì-ma a-nim ri-ik-sí all this, in bundles,
a-na Ku-tal-lá-nim I entrusted to Kutallānum.
áp-qí-id IGI Țu-ra-ša-nim 25 Witnessed by Țurašānum,
 IGI Šu-Be-lim witnessed by Šu-Bēlum.

Type 1: 13B: ICK 2: 85.

- 3 *né-pé-šu* 3 packages
 26 MA.NA KÙ.BABBAR of 26 minas of silver—
ni-is-ḫa-sú DIRIG its *nishātu*-tax added,
 [ša-]du-a-sú ša-bu ʾx(-y)¹ its [ša]du'utu-tax paid for—
 a š[é-]er ša [ki-ma] i-[a-ti] 5 to the address of my rep[re]senta-
 tives;
 ʾIO¹ MA.[NA KÙ.BABBAR] *né-pé-*
 šu-u[m] 10 minas of [silver], a package,
 [ša] Puzur₄-A-šur ku-nu-ki ša i-a-ti [belonging to] Puzur-Aššur, sealed
 by me
 [ù E]-na-Be-lim a šé-er and Enna-Bēlum, to the address
 [Pu-šu-ki]-in ù [Puzur₄-A-šur] of [Pūšu-k]ēn and [Puzur-]Aššur;
 [né-pé-šu]um 10 MA[.NA KÙ. 10 [1 packa]ge of 10 mi[nas of silver],
 BABBAR] [with my seal, belonging to E]n'u[m]-
 [ku-nu-ki-a ša E]n-u[m-A-šur] Aššur,
 [a šé-er ša ki-ma] [to the address of the representatives]
 [En-um-A-šur] [of En'um-Aššur];
 [2 MA.NA GUŠKIN pá-šál-lam₅] [2 minas of *pašallu*-gold]
 ku-nu-ki ša E[n]-u[m-A-šur] 15 sealed by En'u[m-Aššur],
 a šé-er Ī-lí-iš-ti-kál to the address of Iliš-tikal;
 6^{sic} MA.NA KÙ.BABBAR ku-nu-ki 6 minas of silver, sealed
 ša i-a-ti ù Puzur₄-A-šur by me and Puzur-Aššur,
 a šé-er Pu-šu-ki-in to the address of Pūšu-kēn;
 5/6 MA.NA KÙ.BABBAR *bé-ú-lá-at* 20 5/6 mina of silver: the working-capital
Ku-tal-la-nim 1/2 MA.NA KÙ. of Kutallānum, 1/2 mina of silver:
 BABBAR the working-capital of Uzua—
bé-ú-[l]á-at Ū-zu-a all this
mì-ma a-nim I entrusted to Kutallānum.
a-na Ku-tal-lá-nim *áp-qí-id* 25 Witnessed by Šu-Bēlum, witnessed by
 IGI Šu-Be-lim IGI Țu-ra-ša¹-nim Țurašānum.

Notes:

1: 13A:

2: *ku-nu-ki-a* — this cannot, according to the sign-rests in the copy, have stood in 1: 13B, 4. In view of the small space left for a restoration one would favour *i-a-um*, but the rests do not correspond hereto.

1: 13B:

1: 3 *né-pé-šu* — in the other text we are informed that the shipment has been packed in *riksū*. If both statements are correct, as probably they are, this occurrence is in favour of the view expressed by BILGIÇ, that a *nēpešum* consisted of several *riksū*.¹⁶⁾

11: [*E*]*n-u[m-A-šūr]* — the reading of the two signs is certain, and it is to be noticed that at this point in the parallel text (1.10) we read *En-nam-A-šūr*. It is likely that we have to do with only one person by this name in the text, as this name can be written in various ways.¹⁷⁾

17: 6 MA.NA — the signs are clear, but just as clear is the 1 1/2 which is to be found in the duplicate. We have no way of deciding which text has the correct figure.

Comment:

The following persons occur in the texts: 1) as having had their seal used to mark the shipments: the writer, Ennam-Bēlum, En'um-Aššur, and Puzur-Aššur; 2) as owners of separate shipments: (the writer), Puzur-Aššur, Ennam-Aššur; 3) as consignees: the writer's representatives, Pūšu-kēn, Puzur-Aššur, the representatives of En'um-Aššur, and Ilis-tikal.

Puzur-Aššur occurs in all three capacities, so we probably have to think that the writer of this text had taken some silver which had been lying (in a safe) under Puzur-Aššur's seal, or that he had access to the seal (or a seal) of Puzur-Aššur, even at times when this merchant was not present. The shipment mentioned in l. 4-8, destined for Pūšu-kēn and Puzur-Aššur, had been sealed by the writer and the person Ennam-Bēlum, a fact which makes the first explanation the more plausible one.

Type 1: 13A was found at "endroit 4" on the map of HROZNÝ's excavation, ICK 1, pl. CXXIX, where texts belonging to Imdi-ilum were discovered in great numbers (cf avant-propos, p. 1). From the two men charged with the transportation we have a few letters, all of which are to Imdi-ilum; from Kutallānum: TC 3: 45, in which we find the words (l. x+4): *šu-ma be-li a-ta:*

¹⁶⁾ Cf. above, p. 55.

¹⁷⁾ Most probably we have here to do with the son of Šalim-aḥum, brother of Dan-Aššur; cf. HUCA 32 (1961), p. 63, n. 188.

“if you are my lord. . .”; ¹⁸⁾ the same phrase, “you are my lord”, occurs in the letters TC 2: 36 (1. 36) and CCT 4: 27a (1.33), from Uzua to Imdi-ilum. When we thus hear that Pūšu-kēn and Puzur-Aššur are among the recipients of these shipments of silver and gold, we must conclude that these people—who are mostly found living in Anatolia—temporarily stayed in Aššur.

Conclusion:

Transport-contracts can be reduced to a simple formula: a *C(onsignor)* entrusts a *S(hipment)* to a *T(ransporter)* for transportation of *S* to one or more *R(ecipients)*. The texts in groups 1b and 2 adds the figure of the *O(wner)* as distinct from the *C*, so here we get the pattern: *C* entrusts *S*, which belongs to (*C* and) *O*, to *T* for transportation to *R*.

In the texts of group 1a *C* and *O* is the same person. In Type 1: 2, 1: 3, and 1: 4 the name of the owner is stated alongside with the name of the *T*. The shipments vary in size from 6 sheqels of silver to 30 minas of silver and 2/3 mina of gold, and the contracts vary accordingly. Type 1: 2 involves not only the *C/O* and the *T*, but also the *R*, who are said to be the representatives of the owner, and the picture is closely parallel to that of the standard texts in so far as the transaction is complete and resting in itself. This is not the case with the transaction of the two other texts.

Type 1: 3 and 1: 4 involve shipments so small that they cannot possibly have made up an independent transportation, and in Type 1: 3 we actually hear that the shipment in question has been added to the “caravan” (*ellutum*) led by Aḫu-waqar. The same must be the case with Type 1: 4. We learn, accordingly, that caravans leaving for Aššur would accept responsibility for smaller amounts to be transported, sold, and delivered back to the *O* in Anatolia. In neither of the two cases is there any indication that the *O* had representatives supervise the activities of the transporter in Aššur in the same way as in the standard texts, on the contrary, the wording of Type 1: 3 leaves no room for doubt about the wholly independent role played by the *T*.¹⁹⁾

The texts in group 1b show a different pattern; in some of them (Type 1: 1, 1: 5) we are actually told the names of the *O*, the *C*, and the *T*, but that seems to be unusual. Type 1: 6, 1: 7, and 1: 9 refer to the *O* with the word *tamkārum*, and in 1: 8 we know the name of the *O*, but are unable to say whether he was also the *C*. In connection with Type 1: 6, 1: 8, and 1: 9 I have offered suggestions about the identity of the *O*, and in all three cases it seemed more or less certain that the transporters were employees or associates connected with the firm of the man who owned the shipment; if indeed there was a special *C* in

¹⁸⁾ In ICK 1: 192, 24, he recurs as a transporter for Imdi-ilum.

¹⁹⁾ He may, of course, have been controlled by the representatives of the owner of the original shipment.

these cases he can hardly be thought of as an independent "Spediteur", as that would mean, for instance, in Type 1: 9 that Pūšu-kēn should have a "Spediteur" entrust a shipment to one of his own employees.

The texts which involve Enlil-bāni, Dadaja, and Kukulānum still raise some difficulties, but I shall not re-open the discussion. Suffice it to point out that they are atypical as they emphasize the rights of the *O* vis-a-vis the *C* or the *T* in a way that is seldom met with in transport-contracts.²⁰⁾

The amounts mentioned in the texts presented here vary from 6 minas of silver plus 2/3 mina of gold and one *supannum* (Type 1: 9) to 70 minas of silver plus 10 minas of wool and one *supannum* (Type 1: 8). In Type 1: 5, 1: 6, and 1: 7 we are told that the representatives of the *O* (whether named or anonymous) will receive the shipment, which means that we have to do with controlled buyings in Aššur as in the standard texts. The shipment of Type 1: 9 was received by Lamassī and Kulumaja as has been shown.

The texts in group 2 show the co-operation between the merchants in connection with the despatch of a caravan. This co-operation could take many different forms; a regular partnership is depicted by Type 1: 10, 1: 11 shows how a caravan could be made up of a great variety of amounts, small and big, and belonging to and destined for many different persons, the same is apparent from 1: 12 on a more limited scale, and 1: 13 again shows how merchants could act as partners, even sealing amounts for other people with their own seals.

Partnerships between independent merchants seem to have been very common. One case can now be described fairly exactly since the publication of the text ATHE 24, which is a legal protocol which serves to state that the previously existing partnership between the firms of Pūšu-kēn and Amur-Ištar has been dissolved. The text enumerates the conditions under which the co-operation between the two trading houses had been carried out, and KIENAST, *op. cit.*, p. 29, enumerates the points: both traders could act as authorized representatives for each other in connection with legal cases, and could collect debts due to one of them from other people; they could use each other's technical facilities both in Assyria and Anatolia (store-houses, etc.), and they would represent each other in connection with the caravan-trade.

In Type 1: 10 the two merchants Pūšu-kēn and Imdi-ilum co-operate strictly as equals and in a particular transaction which is going to be finished when the transporter returns to Kaneš. In Type 1: 13 these two merchants reappear together with a number of other people, Imdi-ilum probably being the *C*, acting on behalf of the other merchants who owned part of the shipment; Pūšu-kēn occurs as one of the *R*'s.

Type 1: 11 probably gives us the inventory of a caravan. The *C* and the owner

²⁰⁾ See already p. 38, n. 56

of the biggest amount mentioned in the text could well be Buzazu, and he must be one of the sons of Pūšu-kēn at least. The caravan thus consists primarily of the two packages of 30 minas of silver belonging to C, and the package of 10 minas of silver belonging to Puzur-Aššur. These two amounts caused the C to send off a caravan, and to this basis of 40 minas of silver was then added a great number of minor amounts, coming from others who wanted to send silver to people in Aššur. Some of these amounts constitute the price of goods sold for people in Aššur on the market in Anatolia: the 1 mina of silver sent back to the *laputtā'u*-official Elali and the 5 sheqels destined for Aššur-malik as the price of textiles sold in Anatolia. There are further amounts sent to people in Aššur who are to buy a certain article for a person living in Anatolia: Urdala thus sends 6 sheqels of silver to Pilaḥaja and wants a linen-cloth in return; and finally, some amounts are simply destined for members of Pūšu-kēn's family.

We cannot know whether, for instance, the sale of tin for Elali was handled by Pūšu-kēn's firm or by somebody else, who had the money attached to the caravan. But some of the amounts in such contracts must have necessitated a written agreement stating the claim of the creditor (or owner), and it is indeed possible that such a document would look like one of the texts in group 1a (Type 1: 3 or 1: 4).

This one text in fact gives us a cross section of the Old Assyrian trade, showing us the big businessman (whether Buzazu or another son of Pūšu-kēn) in action as im- and exporter on the big scale, the official from the administration (here in a more modest transaction), and the Assyrians taking part in the trade, each one on his own level.

In the texts in group 2 there cannot be any question of a "Spediteur" in the sense of a man whose job it was to arrange caravans for other people. The question shall be touched here again in connection with the legal protocol **BIN 4: 108**, which runs:

A-šūr-GAL a-na «šU»²¹⁾ dEn-lil-
ba-ni

iš-ba-at-ni-a-ti-ma

um-ma A-šūr-GAL-ma a-na

dEn<-lil>-ba-ni

10 MA.NA KÙ.BABBAR ni-is-ḥa-sú

DIRIG ša-du-a-sú

ša-bu KÙ.BABBAR ša DAM.GÀR

Aššur-rabi seized us (in the case)
against Enlil-bāni,

and

thus (said) Aššur-rabi to
Enlil-bāni:

5 "10 minas of silver—its *nishātu*-tax
added, its *šaddu'utu*-tax
paid for—, silver belonging to the
tamkārum,

²¹⁾ The scribe obviously started to write the name Šu-Enlil, and afterwards only half erased the šu.

<i>a-na a-bi₄-kà a-dí-in-ma</i>		I have given to your father, and
<i>a-na a-lim^{ki} a ši-a-ma-tim</i>		he has sent it to the city for buyings."
<i>ú-še-bi-il₅-šu um-ma</i>	10	Thus
<i>En<-líl>-ba-ni-ma</i>		(answered) Enlil-bāni:
<i>ke-na KÙ.BABBAR ma-aḫ-ri-a</i>		"True, in my presence you gave the
		silver
<i>ta-dí-šu-um-ma</i>		to him, and
<i>a-na Ma-nu-um-ba-lím-A-šur</i>		he entrusted it to Mannum-balum-
		Aššur,
DUMU <i>En-na-nim</i>	15	son of Ennānum,
<i>iḫ-qí-sú-ma a-na a-lim^{ki}</i>		and he carried it to the city.
<i>ú-bi-il₅-šu ši-ma-am</i>		They have carried out the purchase
<i>iš-ú-mu-ni-ku-um a-ma</i>		for you—so,
<i>a-wi-lu a-ni-ú-tum lu ši-bu-kà</i>		may these men be your witnesses
<i>ki-ma KÙ.BABBAR a-na a-bi₄-a ta-</i>	20	that you have given the silver to my
<i>dí-nu</i>		father!"
IGI <i>Be-lím-ba-ni</i> DUMU <i>A-šur-be-</i>		Witnessed by Bēlum-bāni, son of
<i>el-a-wa-tim</i>		Aššur-bēl-awātim,
IGI <i>A-šur-ba-ni</i> DUMU <i>Ku-ta-a</i>		witnessed by Aššur-bāni, son of Ku-
		taja,
IGI <i>Ku-ku-lá-nim</i> DUMU <i>Ku-ta-a</i>		witnessed by Kukkulānum, son of
		Kutaja,
IGI <i>Ili₅-ba-ni</i> DUMU <i>Ma-ni-a</i>		witnessed by Ili-bāni, son of Manija.

It is not immediately apparent why this document was written. The transfer of the 10 minas of silver from Aššur-rabi to Enlil-bāni's father Aššur-malik seems to have involved another contract to be written—one in which Aššur-rabi occurred anonymously as *tamkārūm*,—so something must have happened to necessitate this document. But the text does not tell us what. The fact that it is Enlil-bāni and not his father who appears may indicate that the son had taken over the responsibilities of the firm in Anatolia, perhaps because Aššur-malik had moved to Aššur, perhaps because he had died. If another tablet did exist there would not be any reason for this one just to have the name of the owner stated, one should think.²²⁾

However that may be, when Enlil-bāni is able to inform Aššur-rabi that goods had already been bought in Aššur (and that they thus were on their way back), this certainly suggests that it was the agreement, not only that the firm of Aššur-malik took care of the transportation, but also that it was the branch

²²⁾ Aššur-rabi in this text may be identical with Enlil-bāni's brother-in-law, and if he is, that may be of importance for the understanding of the procedure. I can refer to Type 2: 3.

of this firm in Aššur who carried out the purchase there. It was in other words the firm of the consignor who handled the transaction in all stages.

The procedure which was explained by LEWY (cf above p. 21-22) can be transferred to this transaction, and we thus get the following picture: Aššur-rabi goes to the merchant Aššur-malik with 10 minas of silver which he wants to have shipped to Aššur in order that goods may be bought with it. Probably Aššur-malik was at this time having a caravan ready to leave for Assyria so that the 10 minas were included herein, and a tablet was written in which Aššur-malik recognized to owe the 10 minas together with the *nishātu*- and *šaddu'utu*-taxes to Aššur-rabi. We cannot know whether the name of the transporter occurred in this document, but it seems doubtful. We cannot know either whether a document was written to regulate the relationship between Aššur-malik and the transporter, but if it was, and provided it contained mention of other amounts as well, this document might well have looked much like Type 1: 9; if in this text only the last amount, that of 1 mina of silver, is *ša tamkārīm*, the other amounts belonging to the C (Pūšu-kēn), then *ša tamkārīm* could perhaps mean "belonging to a merchant"—namely one who had arranged with the C to have this amount sent with the caravan which was going to leave.

In this sense Aššur-malik is in BIN 4: 108 a "Spediteur", but that must have been an occupation restricted mainly to those big merchants who could finance a big caravan. We do indeed find a number of references to *ellat Aššur-malik* in the texts, just as we find *ellat Pūšu-kēn*, *ellat Lā-qēpim*, and *ellat Imdī-ilim*.²³)

It is a curious fact that some of the men known from the letters to have been transporting shipments between Anatolia and Assyria so frequently, hardly ever occur as transporters in the texts of Type 1. This is the case of, for instance, Dan-Aššur, who can be found as a transporter in the letters BIN 4: 85, TC 3: 22, CCT 2: 36a, CCT 4: 9a, or CCT 3: 20, working for Pūšu-kēn; for Kulumaja I refer to, for instance, Type 2: 5, CCT 2: 2, CCT 3: 20, and ATHE 31. This may indicate that a transport-contract was not deemed necessary in the cases where a trusted man transported a shipment, and perhaps accordingly that the trans-

²³) In CAD, s.v., *ellutum* has been translated in the following way: "donkey caravan (as a means of transportation of goods and as a commercial enterprise)"—(sub 5). *ellat Aššur-malik*: CCT 4: 8b, 31, CCT 5: 9a, 31, BIN 6: 143, 3, 6, ICK 2: 129, x+20; *ellat Pūšu-kēn*: CCT 3: 9, 30, BIN 4: 168, 11-12, ICK 2: 112, 12-13, CCT 1: 35, 5, ICK 1: 171, 13-14; *ellat Lā-qēpim*: CCT 1: 38b, 10, BIN 6: 158, 3-4, TC 1: 14, 17, TC 2: 3, 31; *ellat Imdī-ilim*: see VAT 9210, 41 (JAOS 78 [1958], p. 92, n. 17): *awīt ellat Imdī-ilim*. Important for the understanding of the word is the passage in MNK 635 (published by MAROUŠ, *Journal of Juristic Papyrology* 11-12, 113-116), l. 1-7: *a-na lu-qū-tim pá-n[i-tim]* ²*ša A-šur-DU*₁₀ *ša šé-[ep]* ³*Sú-ka-lim lu lu-qū-ti[m]* ⁴*ša šé-ep A-šur-DU*₁₀ ⁵*I-ku-na-a ša iš-ti* ILLA[T] ⁶*I-dī-Ku-bi-im a-na Kà-n[i-iš]* ⁷*e-ru-ba-ni*: "For the former goods belonging to Aššur-ṭāb, transported by Sukallum, or the goods transported by Aššur-ṭāb and Ikūnaja which arrived at Kaneš with Idī-Kubum's caravan...".

port-contracts we have treat cases, where either the owner had to entrust his shipment to another merchant who would attach it to his own caravan, or where he was acting together with other merchants in a commercial enterprise which involved the transportation of goods with a caravan, so that a document was needed to regulate the interrelations between the firms involved.

A few transport-contracts in the form of legal protocols have been found, for instance TC 3: 274, in which Buzazu entrusts some silver-shipments to Kuzum, and CCT 5: 12a, a text made out before the *kārum* of Waḥšušana, in which Luzina and Šukkutum entrust a number of textiles to one Liptānum. This latter text describes the handing over as follows: “— all this Luzina and Šukkutum entrusted to Liptānum, son of Kardaja; thus (said) Šukkutum to Liptānum: ‘Bring the goods to the address of Aššur-na’dā, my father, and Aššur-rabi, son of Nide-bāni!’ ” ²⁴⁾

These texts alone provide eloquent testimony of the diversity of procedures open to the Old Assyrian merchant, and act as a warning against the establishment of a pattern of strict rules to impose upon a system which was loose and flexible. In this study it is impossible to go into details concerning the different procedures, and moreover, the texts of Types 2 and 3 are mostly concerned with the im- and export-trade which was of big dimensions. It was the constantly flowing big trade which caused these letters to be written, and which distilled into a firmly established procedure the outlines of which it is the aim of this study to trace. The contracts are as a whole written in a condensed style and with the strictest economy of expression, so that it is very difficult to trace the pattern behind the procedure which they depict. When we have only one text and the particular case is not illuminated by other documents throwing additional evidence into the picture, extreme caution must be applied. A number of contracts do not even name the persons involved and it therefore is nearly impossible to assess the relationships between them.

b. NOTIFYING MESSAGES

The texts belonging to Type 2, which have been found at Kültepe, deal nearly always with shipments going from Aššur to Kaneš and consisting of tin and textiles. In contrast with the picture found in the transport-contracts, these texts treat transactions initiated in Assyria. The letters of Type 2 which nevertheless—like Type 2: 1—deal with transportations from Anatolia to Assyria, must therefore be archive-copies. A few examples of these have been presented

²⁴⁾ ¹³*mì-ma a-nim Lu-zi-na* ¹⁴*ú Šu-ku-tum a-na* ¹⁵*Li-ip-ta-nim DUMU Kār-da-a* ¹⁶*ip-qí-du um-ma Šu-ku-tum-ma* ¹⁷*a-na Li-ip-ta-nim-ma* ¹⁸*lu-gú-tám a-na sé-er* ¹⁹*A-šūr-na-da a-bi-a* ²⁰*ú A-šūr-GAL DUMU Ni-de₈-ba-ni* ²¹*bi₄-il₅*. The text was made out before the *kārum* Waḥšušana and thus concerns a transportation inside Anatolia, probably from Waḥšušana to Kaneš.

below in group 1, the texts in group 2 thus being concerned with shipments from Aššur to Anatolia.

Group 1

Type 2: 2: BIN 6: 31.

「a¹」na¹ Pi-lá-「ha¹」-a MAN-「i-lí」
「Ir¹」ma-A-š[úr] Da-「d」a-a
[ù T]a-ri-iš-ma-tim 「qí¹」-bi₄-ma
u[m]-ma ^aEn-líl-「ba¹」-「ni¹」-ma
15 MA.NA KÙ.BABBAR ni-<is->
 ha-sú DIRIG
「ša¹」-du-a-sú ša-bu ku-nu-ki-a

Da-da-a na-「áš¹」-a-ku-nu-「tí」
a sé-er K[Û.BAB]BAR a-nim a-ma-
 kam

15 MA.NA K[Û.BAB]BAR 「Da¹」da¹
 [-a]

li-iš-qú-lá-ku-nu-tí-ma
「iš¹」té-ni-「iš¹」 30 MA.NA K[Û.
 B]ABBAR

「qí¹」-ip-tí Da-da-a <i->「na¹」
 KÙ.BABBAR qá-tí
ša-ak-na-at i ša-ha-at Da-「d」a-a

i-zi-za-ma ší-「ma¹」-a[m]
[ša] 「ba¹」-lá-tí-šu a-na
「a¹」-me-er e-ni-šu Da-d[a]-a
[L]i-iš-am-ma 「i¹」-na¹
[lu]-「qú¹」-ut 30 MA.N[A] K[Û.
 BABBAR]

「ba¹」-áb a-bu-lim 「qá¹」-「at-ku-nu」
[šu-]「uk¹」-na-ma 「lu¹」-「qú¹」-「tá」m
a sé-ri-a lu-ub-l[a]m
a-ha-ma 2/3 MA.NA GUŠ[KI]N
ni-is-ha-sú DIRIG ša-du-a-s[ú]

ša-bu ku-nu-ki-a ú ku-nu-ki-šu
Da-da-a na-「áš¹」-a-ku-nu-tí
a-ha-ma 5 MA.NA KÙ.BAB[BAR] ša
 「ik¹」-ri-bi₄-a

Say to Pilaḥaja, Puzur[-ili],
Irma-Aššur, Dadaja,
and Tariš-mātum;
thus Enlil-bāni:
5 15 minas of silver—its *nishātu*-tax
 added,
its *šaddu'utu*-tax paid for—sealed by
 me,
Dadaja is bringing to you.
In addition to this silver, let Dadaja
 there
weigh out 15 minas of silver

10 to you, and (thus)
in all: 30 minas of silver

(is) the trust of Dadaja. In the silver
my hand
has been laid. Stand at the side of
Dadaja
and let Dadaja carry out a purchase
15 profitable for him, in
accordance with his estimate
and la[y your ha]nds on
the goods (bought) with the 30 minas
of s[ilver]

in the towngate,
20 and let him bring the goods
to me.

Further, 2/3 mina of gold—
its *nishātu*-tax added, its *šaddu'utu*-
tax

paid for—with my seal and his seal,
25 Dadaja is bringing to you.
Further 5 minas of silver of my votive
offerings—

<i>ni-is-ḥa-sú</i> DIRIG [<i>ku-nu</i>]- <i>ki-a</i>		its <i>nishātu</i> -tax added—[seal]ed by me—
<i>ša-du-a-sú ša-bu</i>		its <i>šaddu'utu</i> -tax paid for—
[<i>D</i>] <i>a-da-a na-dš-a-ku-nu-ti</i>		Dadaja is bringing to you.
<i>a-na</i> 5 MA.NA KÙ.BAB[BA]R [x-] 30		To the 5 minas of silver [.....]
[x]		
[x] Tí [BI]/[GA] [x x x]		[.....]
[x] <i>ma-n</i> [i] <i>m a</i> -[x x x]		[....] who(?) ..[.....]
[<i>ta</i>]-[<i>tá</i>]- <i>hi-a a-ḥa-m</i> [<i>a</i>]		you will be concerned(?). Further,
1 MA.NA KÙ.BABBAR <i>a-na Ta-</i>		1 mina of silver for Tar[<i>iš-mātum</i>].
<i>r</i> [<i>i-iš-ma-tim</i>]		

Notes:

18: [*lu*]-[*qú*]¹-*ut* — the second sign looks most of all like KÙ in the copy.

34: *Ta-r*[*i-iš-ma-tim*] — according to the copy there is not enough space for the restoration proposed here, but it seems nevertheless the most likely possibility.

Comment:

This text mentions at least 5 different amounts: first, 15 minas of silver which Dadaja is bringing; second, 15 minas of silver which he is going to weigh out in Aššur to the representatives of Enlil-bāni; third, 2/3 mina of gold which he is bringing; fourth, 5 minas of silver described as being “of my votive offerings”²⁵; and finally, 1 mina of silver destined for Enlil-bāni’s mother.

The two first amounts together constitute the “trust” of the transporter, and we are told that they are going to be spent on purchases in Aššur. These are to be carried out in exactly the same way as those mentioned in the standard texts. We are not told what the gold is for, and the 5 minas for the votive offerings apparently were followed by some instructions, now lost, to the recipients. The 1 mina for Tar[*iš-mātum*] is probably not to be connected with the trade operations.

I have earlier in this study²⁶) defended the view that this text is to be placed together with Type 1: 2 as belonging to the same individual transaction. In Type 1: 2 we found mention of 30 minas of silver and 2/3 mina of gold, about which it was said that Dadaja and the representatives of the owner were to carry out a purchase in Aššur with that money. The two last amounts in the notifying message are clearly destined for other purposes, and the problem thus consists in the fact that the 2/3 mina of gold stands isolated from the 30 minas

²⁵) For another shipment from Enlil-bāni to Pilahaja and Irma-Aššur which consisted of *ikribū* see TC 3: 68, treated by HIRSCH in UAR, p. 23, n. 114.

²⁶) See p. 21-22.

of silver. On the other hand, we are not told of any other purpose for which this amount was intended, so probably it belongs together with the 30 minas of silver.

The only difference of importance between the present text and Type 2: 1 lies in the use of the word *qīptum*. The amounts with which Dadaja and the representatives are to buy goods are referred to as *qīpti Dadaja*. The general meaning "trust" and "entrust" for the verb *qī'āpum* from which this noun is derived is well known, and attested also in oB context (cf CH Ir 69). GOETZE, *Eshnunna-Laws*, explained the verb (p. 58): "— denotes 'entrust' and technically refers to a transaction in which the capitalist is assured of his profit because the interest he can expect is added to the capital actually loaned at the time when the loan was made", and he refers to BILGIÇ, *Dil ve Tarih-Çoğrafya Fakültesi Dergisi* 5 (1947), p. 437 ff and 451 f. LANDSBERGER, *OLZ* 28 (1925), Sp. 233, saw it as term. techn. for "Beträuen" of goods and money to a "Kommissionär".

Exactly this situation will be seen to exist regarding the retail of goods in Anatolia. The people referred to as "Kommissionär" are here seen to be called *tamkārū*.²⁷⁾ But does it have the same implications at this place? If one accepts that solution it is natural to assume that we have here the reason why the amount in the notifying message is mentioned as 15 minas which Dadaja is bringing and 15 minas which he is to weigh out, so that the conclusion would be that in Kaneš Dadaja received only 15 minas. But that seems impossible, one cannot assume that the transporter should have been able to double his capital during the journey from Kaneš to Aššur, and, anyway, the transaction is only half finished when he arrives there. On the other hand, I am unable to give any other explanation of the fact that the amount has been split up in two parts.

Granted that my hypothesis regarding the two texts as belonging together is correct, we can state the following about the *qīptum* of Dadaja: it has been sealed by Enlil-bāni, and this man has publicly announced his claim to the silver and gold; on the journey and in Aššur Dadaja is "not concerned", and the transportation is carried out in the name of Enlil-bāni. Dadaja is to carry out the purchase, yet assisted by the representatives of the owner, and the letter contains the words *ša balātišu*. The seeming conflict between this expression and the phrase of the contract *mimma lā taḫḫū* may be explained if we assume that the first refers to the personal initiative expected (from which his pay will probably be measured), the last one to the restrictions laid upon him, in broader terms ordering him to do only what he is told to. The word *qīptum* must be

²⁷⁾ See discussion below, p. 162-168

understood in this light: it is the amount with which the transporter has been commissioned to buy goods in Aššur.²⁸⁾

Dadaja is what LEWY called a "Verkaufskommissionär" (which he explained as a facet of the activities of a "Spediteur"). He is not only a transporter, but taking part in the transaction himself, yet he is not acting independently. He has been commissioned to carry out a specific job under certain restrictions. It is impossible to decide whether he actually did receive 30 minas of silver and 2/3 mina of gold in Kaneš, but the wording of the contract is in favour of a positive answer, as it is said that Enlil-bāni will take over control of the goods when he returns to Kaneš; if Dadaja was to carry out the sale of the goods he would have to pay back in silver, and only during the retail in Anatolia could he assure himself of a profit.

Type 2:3: TC 3: 69.

a-na Pi-lá-ḥa-a MAN-ì-lí
Ir-ma-A-šūr Da-da-a
ù Ta-ri-iš-ma-tim qí-bi-ma
um-ma En-líl-ba-ni
ù Ku-da-tum-ma

Say to Pilaḥaja, Puzur-ilī,
 Irma-Aššur, Dadaja,
 and Tariš-mātum;
 thus Enlil-bāni
 5 and Kudātum:

²⁸⁾ I shall here mention the important text TC 3: 54, another notifying message:
¹[a-na] ²E-na-Be-lim ù ³Pi-la-aḥ-Ištar ⁴qí-bi-ma u[m-m]a Im-dí-lím-ma ⁵20 MA.NA
 K[Ù.BABBA]R ⁶ni-is-ḥa-sú ⁷DIRIG ⁸ša-du-a-sú ⁹ša-bu ¹⁰ku-nu-ki-a ù ¹¹ku-nu-uk ¹²P[i-]la-aḥ-Ištar
 [Pi-l]a-aḥ-Ištar ¹³na-áš-a-ku-nu-ti ¹⁴KÙ.BABBAR ¹⁵ša qí-ip-ti-šu ¹⁶a-na-nu-um ù ¹⁷a-la-nu[-um]
¹⁸GĀN-lam a-na šu-mi-[š]u ¹⁹12e-ti-ig ²⁰šši-ma-am ²¹14ša i-qá-bi-a-ku-nu-ti-ni ²²15ša-ma-ma ²³16ku-
 un-ká-ma ²⁴17šé-bi-la-nim KÙ.BABBAR ²⁵18ev-ša-šu-ma a-šar ²⁶19ni-a-ti ni-is-ḥa-tum ²⁷20li-ni-is-ḥa
²⁸21ù 2 MA.NA GUŠKIN ²⁹22i-nu-mi tup-pá-am ³⁰23ša na-ru-qí-i-šu ³¹24i-la-pu-ti-ni iš-ti ³²25um-me-a-
 ni-šu i-zi-za-ma ³³26šu-mi li-il-pu-ti ³⁴27[ù ?] GUŠKIN a-na-kam (at least 2 lines lost): "Say
 [to], Enna-Bēlum, and Pilaḥ-Ištar; thus Imdi-ilum: Pilaḥ-Ištar is
 bringing to you 20 minas of silver—its *nishātu*-tax added, its *šaddu'utu*-tax paid for—,
 sealed by me and sealed by Pilaḥ-Ištar; the silver belongs to his "trust"; from here and
 from there it will cross the country in [hi]s name; buy the goods which he asks you to,
 and seal (them) and send (them) to me. Demand the silver from him and have the *nishātu*-
 tax torn out with us (cf. p. 142-143); and the 2 minas of gold—when they write his *naruqqu*-
 tablet, stand by his *umme'ānū* and let them write my name, and (?) the gold here."
 —Perhaps the two matters mentioned in the text are not directly connected as parts of
 the same transaction; the transportation and purchase which is the subject of the first
 part of the letter is carried out in a manner that is different from that of Type 2: 2, we
 are not told that the hand of Imdi-ilum has been laid in the silver, the transportation
 happens in the name of the transporter, the actual purchase will be carried out by the
 recipients—but in accordance with the orders of the transporter. The second part of the
 text is concerned with the establishment of a *naruqqu*-contract for Pilaḥ-Ištar, a matter
 to be finished by him and by his *umme'ānū*; Imdi-ilum asks his correspondents to re-
 present him when the document is set up, and he obviously wants to contribute 2 minas
 of gold to the *naruqqum* of Pilaḥ-Ištar. For the *naruqqu*-business see EL 2, p. 86-109,
 and LANDSBERGER, who published and discussed a *naruqqu*-contract in *Dergi* 4 (1940),
 p. 20-25. For Pilaḥ-Ištar and Imdi-ilum see p. 30, n. 42.

- 30 MA.NA KÙ.BABBAR *nī-is-ḥa-sú* 30 minas of silver—its *nishātu*-tax
 DIRIG added,
ša-du-a-sú ša-bu its *šaddu'utu*-tax paid for—,
ku-nu-ki-a ù ku-nu-uk with my seal and the seal
Ku-da-tim Da-da-a of Kudātum, Dadaja
na-dš-a-ku-nu-ti KÙ.BABBAR *a-num* 10 is bringing to you. This silver
ša qí-ip-ti Ku-da-tim belongs to the trust of Kudātum.
i-na KÙ.BABBAR qá-ti In the silver my hand
ša-ak-na-at has been laid.
a-ma-kam ší-ma-am ša a-lim^{ki} There with you, (buy) goods of the
 city—
ša mī-šál KÙ.BABBAR-pì-ni 15 for half of our silver
tūgku-ta-ni qá-áb-li-ú-tim *qabli'utu* linen-cloths,
ù mī-šál KÙ.BABBAR AN.NA and (for) half the silver tin;
ší-ma-am wa-as-ma-am carry out a fitting purchase,
ša ba-lá-ti-šu ša-ma <ni>-nim profitable for him.
i-na ší-mi-im ša-a-mi-ku-nu 20 When you perform the buying
tūgba-ru-ma-am ù do not buy a brightly coloured cloth
 or
ší-ni-tám lá ta-ša-a-ma-nim a *šinītum* (cloth)!
a-ḥu-a a-tù-nu ki-ma You are my brothers—as
a-na-kam i-na KÙ.BABBAR qá-ti my hand has been laid in the silver
 here
ša-ak-na-at-ni ú a-ma-kam 25 so must you there,
a-tù-nu i-na lu-qu-tim when you entrust the goods,
pá-qá-dim ba-dš a-bu-lim in the towngate
qá-at-ku-nu ki-ma i-a-ti lay your hands as my representatives,
šu-uk-na-ma šu-ma Da-da-a and if Dadaja
sà-he-er lu-qu-tám iš-ti pá-ni 30 is delayed, send the goods with the
im <im>-ma first
wa-si-im a-na šé-ri-ni one who leaves to us!
šé-bi₄-lá-nim

Notes:

18: *wa-as-ma-am* — for comparable phrases see CCT 3: 30, 25-27: *ašar wa-as-mu-ni epšamma kaspam ana Puzur-Aššur dinma*: “do for me what is fitting, and give the silver to Puzur-Aššur, and...”; TC 2: 3, 44: *ašar us-ma-at-ni lēpušū*: “let them do what is fitting...”.

30: *sà-he-er* — see LEWY, OrNS 29 (1960), p. 22-23.

Comment:

Kudātum belongs to the circle of people round Enlil-bāni, but is unfortunately

rarely attested. CCT 4: 6b is a letter from Kudātum to Inaja in which occur Dadaja, Aššur-imitti, son of Šu-Ištar, and Šu-Ištar, son of Luzina. If we connect these persons and think of the Aššur-imitti mentioned here as the father of Dadaja, then we come to the result that Enlil-bāni and Aššur-imitti were cousins, Šu-Ištar being Enlil-bāni's uncle. Dadaja would thus probably be considerably younger than Enlil-bāni, though connected with him with family ties.²⁹ In ATHE 55, 63-64, Kudātum occurs as a witness and a warrantor, but we do not know the name of the creditor; the loan for which Kudātum guarantees is given to one Ali-abum, son of Manua. In ICK 1: 134, a list of NINDA delivered to the persons: Enlil-bāni, Aḫ-šalim, Enna-Su'en, Šuma-abija, Kudātum, and Aššur-malik. And finally I mention EL 138 (Giessen 3-14), in which Kudātum occurs as a witness alongside Šumi-abija and Su'en-damiq; the text records the transfer of 1/3 mina of extrafine gold sealed by Ili-bāni, son of Manija, to one Atata for transportation to Aššur where it will be received by Tarām-Kubi, the wife of Inaja; Luzina makes the transfer "on behalf of Ili-bāni" (*ki-ma DINGIR-ba-ni*).

The 30 minas of silver in our text is said to represent the "trust of Kudātum". To understand this one has to suppose that the phrase *qīpti* PN can refer both to the person to whom something has been entrusted (as in Type 2: 2), and to the person who owns the *qīptum*. This gains support from the use of suffixes attached to this word: in ICK 1: 162, 3, we find the form *qīptini*, meaning "the trust which we gave to him" (cf p. 162-163 for transliteration and translation of this text), but in CCT 3: 8b, 13, the form *qīptija* must mean "the trust given to me" (cf further p. 163-165).

Whereas the silver thus belongs to Kudātum, it is Enlil-bāni who is the leading figure in the transaction. He has laid his hand in the silver (presumably on behalf of Kudātum), and he urges his correspondents to do the same in Aššur—representing *him*. In l. 15 he calls the shipment "our silver" and the goods are to be sent back "to us". Kudātum may well have been a relative of Enlil-bāni as will be apparent, and it is possible that the owner had simply left it to the more influential merchant to take care of the transaction, using the facilities to which he had access.

It seems that the representatives are to buy the goods and send them on to Anatolia even before the arrival of Dadaja if he for some reason is going to be

²⁹ Another son of Šu-Ištar occurs in TC 3: 68 (see p. 72, n. 25), 39: *E-na-Su-in* DUMU Šu-Ištar; see also ICK 1: 134 quoted below. The family would thus look like this: Luzina; children: Aššur-malik and Šu-Ištar; Aššur-malik married to Tarīš-mātum, children: Enlil-bāni, Ḫattitum, Aššur-idi, Aššur-lamassī; Šu-Ištar's children: Aššur-imitti and Enna-Su'en; Aššur-imitti's children: Dadaja and Su'en-damiq. Perhaps Šu-Ištar had still another son, Aḫu-waqar, see p. 25, n. 31.

delayed. This suggests that the transporter's part in the transaction was less important than was the case in the preceding text.³⁰⁾

Type 2:4: CCT 2: 32a.

a-na Ì-lí-SA.TU
A-ni-na A-ḥa-ḥa
ù A-sà-nim qí-bi₄-ma
um-ma Bu-za-zu-ma
I 1/2 MA.NA 5 GÍN GUŠKIN
ni-is-ḥa-sú DIRIG ša-du-a-sú

ša-bu 1/2 MA.NA GUŠKIN
a-ḥa-ma ni-is-ḥa-sú
DIRIG ša-du-a-sú
ša-bu ša ik-ri-bi₄-a
mì-ma a-nim ku-nu-ki-a
A-sà-num na-áš-a-ku-nu-tí
a-na I 1/2 MA.NA 5 GÍN
GUŠKIN 50 TÚG ša

qá-tim ša I MA.NA
KÙ.BABBAR tūglu-bu-ší
pá-ši-ú-tim I tūgra-qá-tám
SIG₅-tám ša-ma-nim
a-na ší-tí GUŠKIN tūgku-ta-ni

SIG₅-tim ša-ma-nim
a-na GUŠKIN ša ik-ri-bi₄-a
AN.NA ša-ma-nim-ma
lu-qu-tí iš-tí
A-sà-nim áb-kà-nim
ú-ša-ḥi-iz ší-ma-am

ša li-bi₄-šu
li-iš-am

Notes:

14-15: TÚG *ša qá-tim* — according to OPPENHEIM, AfO 12 (1937-1939), p. 349,

³⁰⁾ Note also that in this text the recipients are to perform the purchase (l. 19: *ša-ma-nim*), whereas in Type 2:2 we read that they are to let the transporter do it (l. 17: *li-iš-am*).

Say to Ili-šadu'e,
 Anina, Aḥaḥa,
 and Asānum;
 thus Buzazu:
 5 1 1/2 mina 5 sheqels of gold—
 its *nishātu*-tax added, its *šaddu'utu*-
 tax
 paid for—, further, 1/2 mina of gold—
 its *nishātu*-tax
 added, its *šaddu'utu*-tax
 10 paid for—, of my votive offerings,
 all this, sealed by me,
 Asānum is bringing to you.
 For the 1 1/2 mina 5 sheqels
 of gold you shall buy 50 "hand-
 textiles",
 15 worth 1 mina
 of silver white garments
 and 1 fine thin textile;

 buy for the rest of the gold fine linen-
 cloths
 20 for me.
 For the gold of my votive offerings
 you shall buy tin, and
 despatch my goods with
 Asānum to me!
 25 I have given instructions, let him
 carry out the purchase
 according to his wish!

n. 16, this denotes a cheap quality of textiles. LEWY opposed this view in OrNS 15 (1946), p. 385, n. 5, but reversed his opinion and accepted the view of OPPENHEIM in ArOr 18: 3 (1950), p. 372, n. 41. Lately H. LEWY has discussed this question again in RSO 39 (1964), p. 185, n. 2, but without reaching any definite conclusion. GARELLI, AC, p. 285, translates "étoffe de qualité courante". If we understand Buzazu's instructions to mean that the 50 textiles should cost only 1 mina of silver, the price was very low indeed, only slightly more than 1 sheqel a piece. This is hardly credible, so the 1 mina must be intended for the purchase of 1 fine thin textile and as many white garments as could be had for the amount.

18: SIG₅-tām — the value tām of the sign TIM was accepted with hesitation by VON SODEN in *Syllabar*, p. 41, and the example quoted by him (BIN 4: 210A, 11) was suggested to represent a scribal error. It may well be so in this case also.

Comment:

Asānum and Anina were both employees of Buzazu as shown by LEWY, HUCA 27 (1956), p. 21, n. 92, and p. 22, n. 93. About Asānum he wrote: "(he) was a trusted employee of Aššur-muttabil and Buzazu, the sons of Pūšu-kēn . . . when not present at Kaniš (where he appears, for instance, shortly after Pūšu-kēn's death), Asānum served his principals as caravan-leader and buyer of goods to be imported from Aššur".

Note that the amount referred to as *ikribū* is going to be used in the same way as the other part of the shipment, and that both the *nishātum* and the *šaddu'utum* have been added for this amount also. The statement of GARELLI, AC, p. 256-257: "si les transferts d'*ikribū* nécessitait l'acquittement des droits d'entrée (*nishātum*), ils n'étaient pas soumis aux taxes de consignation (*šaddu'utum*)", does thus not hold true in all cases. In Type 2: 2, 26-28, both taxes are likewise mentioned in connection with an *ikribū*-shipment.

Group 2

Type 2: 5: TC 3: 21.

um-ma Ša-lim-a-ḥu-um-ma
a-na Pu-šu-ki-in
ù Dan-A-šūr qí-bi-ma
2 GÚ 10 MA.NA AN.NA
ku-nu-ku 40 ku-ta-ni qá-dum
ša li-we-tim ŠÀ.BA
1 TÚG ša Ša-at-A-šūr
Dan-A-šūr li-il₅-qé
2 ANŠE ša-lá-ma-an

Thus Šalim-aḥum;
say to Pūšu-kēn
and Dan-Aššur:
2 talents 10 minas of sealed tin,
5 40 linen-cloths including
(those) of the packing—thereof:
1 textile belonging to Šāt-Aššur
Dan-Aššur shall take—
2 black donkeys,

15 MA.NA AN.NA AN.NA-*ak*
qá-tim mî-ma a-nim
A-gu-a i-ra-dî-a-ku-nu-tî
 1/3 MA.NA 5 GÍN KÙ.BABBAR
ù ni-is-ḥa-sú bé-ú-lá-ti-šu

A-gu-a li-iš-qú-lá-ku-nu-tî
 2 GÚ 10 MA.NA AN.NA
ku-nu-ku 40 TÚG^{hi.a}
qá-dum ša li-we-tim
 2 ANŠE^{hi.a} *ša-lá-ma-an*
 15 MA.NA AN.NA-*ak*
qá-tim mî-ma a-nim
Ku-lu-ma-a i-ra-dî-a-ku-nu-tî
ša sà-ri-dim ša-bu

AN.NA *ù TÚG^{hi.a}*
e-mî-da-ma lu a-na
u₄-me qú-ur-bu-tim
lu a pá-ti-ú-tim dî-na
a-li KÚ.BABBAR 1 GÍN

e-li-a-ni ki-ma
ta-le-e-a-ni
dî-na-ma KÙ.BABBAR ù u₄-me

i-na tup-pî-ku-nu
wa-dî-a-nim šu-ma DAM.GÀR
lá ša ki-ma qá-qî-dî-ku<-nu> a-šar

ba-lá-ti-a ep-ša

- 10 15 minas of tin: hand-tin—
 all this
 Agua is leading to you.
 1/3 mina 5 sheqels of silver
 plus its *nishātu*-tax, his working-
 capital,
 15 Agua shall weigh out to you.
 2 talents 10 minas of sealed tin,
 40 textiles
 including (those) of the packing,
 2 black donkeys,
 20 15 minas of hand-tin—
 all this
 Kulumaja is leading to you.
 He has been paid (the hire) for the
sāridum.
 Take the tin and the textiles
 25 en bloc, and lend (it) either on
 short terms
 or on long ones,
 wherever (a profit) of even 1 sheqel of
 silver
 results. Lend it (as profitably) as
 30 you can,
 and inform me of the silver(-price) and
 the terms
 in your letter.
 If no *tamkārum*
 is (as safe) as you yourselves, then
 act in
 35 my best interest!

Notes:

23: *ša sà-ri-dim* — the verb from which this noun is derived, *sarādum*, denotes an aspect of the act of loading a caravan, LANDSBERGER, translated it “wohl = ‘bepacken’ ”.³¹⁾ It is hardly possible to decide from the verb what were the duties of a *sāridum*, in contrast to the *kaššārum*, for instance. The translations of the word *kaššārum* and the word *sāridum* range widely; *sāridum*: LANDSBERGER, *loc. cit.*: “Eseltreiber, Packmeister”, AC, p. 301: “ânier”, CAD, vol.

³¹⁾ ZA 38 (1928), p. 277.

"I-J", p. 44: "donkeydriver", vol. "A", p. 148: "caravan leader", LEWY, ArOr 18: 3, p. 439, n. 414: "driver"; *kaššārum*: LEWY, EL 1, p. 97, n. a (reading *qaššārum*): "Ausrüster, Rüstmeister", OrNS 15 (1946), p. 385, n. 4: "a man whose business it is to receive and forward freight for others", "freighter", AHW, s.v.: "Packmeister".³²⁾ CAD, vol. "B", p. 295: "outfitter".

The most striking difference between the *sāridum* and the *kaššārum* lies in the way in which they were being paid. Whereas the latter was normally paid with the right to dispose of a *be'ulātum*,³³⁾ the *sāridum* is always connected with a regular hire (*igrū*). To my knowledge there is only one case of a *sāridum* receiving a working-capital: CCT 3: 2a, 18-19,³⁴⁾ and likewise only one example to show a *kaššārum* being hired: BIN 4: 98, 7-9: *ma-ma-[an] i-na šú-ḥa-ri⁸ša a-ma-kam wa-dš-bu-ni tur₄-dam⁹ kà-ša-ri a-na-kam lá nu-ga-ar*: "send someone among the servants who live with you—we cannot hire harnessors here". Whereas *kaššārū* are frequently mentioned by name, the *sāridū* are anonymous. We often find the expression PN *kaššār* PN,³⁵⁾ but only once do we hear something comparable about a *sāridum*: KTS 49c, 15: 2 *sāridū ša tamkārīm*, and this need not mean that it was a lasting employment as with the *kaššārū*. Finally, there is reason to believe that the *sāridum* in many cases followed the caravan only on part of the journey, or that he was hired en route, perhaps to be of help to the caravan on certain stretches. According to LEWY the city Ḫurrama, which he locates in the area round Elbistan,³⁶⁾ was one of the important stations where caravans coming from Aššur "used to rest and where new drivers for the pack-animals were hired."³⁷⁾ This finds support in, for instance, the notifying message CCT 4: 2b, in which a shipment of tin and textiles is being announced, and where the sender writes that "concerning the *sāridum*—his hire (for the stretch) until Ḫurrama has been paid for."³⁸⁾

25: *e-mi-da-ma* — cf CAD, s.v. *emēdu*, where our passage is translated: "lend (them) the tin only if they take the garments, too, either on long terms or on short ones".

Comment:

The two shipments under way from Aššur are identical, and they are apparently to be treated as one when they arrive. Concerning Agua it is worth noticing that he has been paid by way of a working-capital, and that the *nishātu*-tax

³²⁾ Strangely enough one finds in CAD, vol. "D", p. 109, the translation "fuller"; that rendering of the word was abandoned already in EL 1, p. 97.

³³⁾ Cf. p. 41 and p. 149-150.

³⁴⁾ 18[2]/3 MA.NA *be-ú-lá-at* 18⁸*sà-ri-dim*.

³⁵⁾ For examples see above, p. 41, n. 61.

³⁶⁾ HUCA 32 (1961), p. 68, n. 210.

³⁷⁾ ArOr 18: 3 (1950), p. 440, n. 415.

³⁸⁾ BILGIÇ, AfO 15 (1945-51), p. 27 with n. 194, expresses the opinion that Ḫurrama was not situated on the caravan road between Kaneš and Aššur. Cf. also AC, p. 111.

was to be paid on that too; this text allows us further to state that the working-capital was to be paid back at the end of the transportation. For the two transporters I refer to the discussions on p. 54, and p. 69.

The same two shipments probably reappear in TC 2: 1, another letter from Šalim-aḥum to Pūšu-kēn and Dan-Aššur: “let your message come to me about how much tin and how many textiles have been cleared for me (for taxes) —either from the caravan of Dan-Aššur or from that of Agua and Kuluma-ja!”³⁹) That is a request which must have been later than the one contained in l. 31-33 of the present letter.

Šalim-aḥum asks the recipients to give the shipments to a *tamkārum* on either short or long terms; for that I refer to the discussion p. 167. If they are unable to find a *tamkārum* whom they trust they are to do what they find to be in the best interest of the sender.

Type 2: 6: CCT 2: 4a. Transliterated and translated in VAN DER MEER, p. 26.

<i>um-ma Ša-lim-a-ḥu-um-ma</i>	Thus Šalim-aḥum;
<i>a-na La-qé-ep ú Pu-šu-ki-in</i>	to Lā-qēp and Pūšu-kēn:
2 GÚ 10 MA.NA AN.NA	2 talents 10 minas of tin
<i>ku-nu-ki-a 12 MA.NA AN.NA</i>	sealed by me, 12 minas of tin
<i>a qá-tí-šu 4 tūgku-ta-nu</i>	5 for his hand, 4 linen-cloths,
6 tūgšu-ru-tum ša li-we-tim	6 black textiles for the packing,
1 ANŠE ša-lá-mu-um 1 tūgku-ta-num	1 black donkey, 1 linen-cloth
<i>ša kà-ša-ri-im mī-ma</i>	for the harnesser—all
<i>a-nim Šu-Su-in DUMU Bu-za-zu</i>	this Šu-Su'en, son of Buzazu,
<i>i-ra-dí-a-ku-nu-tí</i>	10 is leading to you.
TÚG ^{hi,a} ú ANŠE ša-lá-ma-am	Take the textiles and the black
	donkey
<i>iš-tí AN.NA-ki-a</i>	together with my tin
<i>e-mí-da-ma a-na U₄¹</i>	and lend it on short terms
<i>qú-ur-bu-tim a-na</i>	to
DAM.GÀR ke-nim ša ki-ma	15 a trustworthy <i>tamkārum</i> , who is (as
	safe) as
<i>qá-qí-dí-ku-nu dí-na</i>	you yourselves!
ITI KAM iš-tí-in ú ší-na	For one or two months
<i>lá tu-šé-qá-ra</i>	you must not make it too expensive!
<i>tám-kà-ar-ku-nu</i>	May your <i>tamkārum</i>
<i>lu ki-in KÙ.BABBAR ma-lá</i>	20 be (wholly) trustworthy! Write about
	how much silver

³⁹) ⁴AN.NA ú TÚG^{hi,a} ⁵ša šé-ep Dan-A-šur ⁶lu ša A-gu-a ú Ku-lu-ma-a ⁷ma-lá iz-ku-a-ni ⁸té-er-ta-ak-nu li-li-kam; also l. 27-29: lu lu-qú-tám ša šé-ep ²⁸Dan-A-šur lu ša A-gu-a ²⁹ú Ku-lu-ma-a za-ki.

<i>i še-er</i> DAM.GÀR		you have lent to the <i>tamkārum</i>
<i>ta-na-dí-a-ni ú u₄!-me</i>		and the terms
<i>i-na tuṣ-pì-ku-nu</i>		in your letter.
<i>lu-uṣ-ta-nim I TÚG ša kà-ša-ri-im</i>		1 textile for the harnessor
<i>i li-bi₄ TÚG^{hi}-ti-a</i>	25	has been packed among my textiles;
<i>da'-ri-ik TÚG a-na</i>		the textile has been entrusted to
<i>Šu-Su'in pá-qí-id</i>		Šu-Su'en.
<i>i-na e-ra-bi₄-šu-ma</i>		On his arrival even
<i>I2 I/2 GÍN KÙ.BABBAR be-ú-lá-ti-šu</i>		he shall give 12 1/2 sheqels of silver,
		his working-capital,
<i>li-dí-na-ku-nu-ti-ma a-ša[r]</i>	30	to you, and (then) he can go where
<i>li-bi₄-šu li-li-ik</i>		he wants to.

Notes:

13: *u₄!* — the sign is, according to the copy, A.

17-18: ITI KAM *iš-ti-in ù ší-na lá tu-še-qá-ra* — GARELLI, AC, p. 239, n. 1, has commented upon this phrase which occurs quite frequently in letters of Type 2 sent off from Aššur: "Il est difficile d'interpréter correctement cette recommandation. Il s'agit probablement d'une mesure défensive contre un crédit à trop long terme. De ce fait, l'intermédiaire chargé de la vente n'avait pas intérêt à différer trop longtemps son paiement". — The text makes it clear that the writer wants the goods to be commissioned to a *tamkārum* on short terms, which may represent a period of 1 or 2 months. Šalim-aḫum's words are thus to be understood: Do not make it too expensive for a *tamkārum* to accept a commission on short terms, one or two months!—because if they did, the transaction would be too hazardous for the *tamkārum*, and they would have difficulty in finding a trustworthy one who was willing.⁴⁰⁾

22: *u₄!-me* — according to the copy the signs are ME and LÁ.

26: *da'-ri-ik* — the first sign is clearly an ID. The very rare word *darākum*, the meaning of which was given as "(Stoffe) verpacken" by LEWY, OrNS 15 (1946), p. 396, n. 5, is, however, never attested in any other form than the stative, so the emendation proposed here has been made by both CAD and AHW, s.v.

Comment:

Šu-Su'en does not seem to be the same person as the *kaššārum*. The working-

⁴⁰⁾ Another explanation is offered by DELLER, OrNS 27 (1958), p. 60-61: "für die Deutung dieser schwierigen Stelle hat man wohl auszugehen von der Bedeutung 'gefragt' (im markttechnischen Sinne), die dem Stativ *waqar* im aA zukommt—; unsere Stelle wäre demnach zu übersetzen: 'lasst (ihm) ein, zwei Monate nicht 'gefragt', d.h. 'in hohem Kurswert' sein', womit doch offenbar gemeint ist 'Lasst ihm ein, zwei Monate Zeit'."

capital which he is going to pay back is very small indeed, and perhaps one has to read 22 instead of 12 in l. 29, as there are some scratches that may have represented a figure.

Type 2:7: CCT 2: 34. Transliterated and translated in VAN DER MEER, p. 113-115.

a-na Pu-šu-ki-in ù I-na-a
um-ma Šu-Ku-bu-um-ma
 2 GÚ 20 MA.NA AN.NA *ku-nu-ku*
 35 *túgku-ta-nu* 18 MA.NA
 AN.NA *qá-tim* 2 ANŠE *ša-lá-mì*
ù e-nu-sú-nu 1/3 MA.NA
 [KÙ.BABBA]R
bé-ú-lá-at A-mur-^dUTU
a-na bé-ú-lá-tí-šu 3 *túgku-ta-nu*
a-ḥa-ma dar-ku-ú mì-ma

a-nim A-ta-ta i-ra-dí-a-ku-nu-tí
a-ḥu-a a-tù-nu AN.NA
ù TÚG^{hi.a} mì-iš-lá le-qé-a-ma
 KÙ.BABBAR *me-eḥ-ra-tim i ra-mì-*
ni-ku-nu
ki-ma ta-ga-mì-lá-ni-ni
id-a-ma KÙ.BABBAR
i šé-ep I-na-a li-li-kam
li-bi₄ lá i-lá-mì-in
šu-ma AN.NA *ù TÚG^{hi.a}*

lá ta-lá-qé-a-ma lá ta-ga-mì-lá-ni
lu a-na i-ta-at-lim
lu a-na u₄-me pá-tí-ú-tim
lu a-na u₄-me qúr-bu-tim
dí-na-ma a-li ba-lá-tí-a
ep-ša-ma ù té-er-ta-ku-nu
li-li-kam a-na I-na-a
qí-bi₄-ma a šé-er na-áš-pá-ra-tim
ša i šé-ep Pu-šu-ki-in
ú-lá-pí-ta-ku-ni
mì-nam ḥa[-bu]-lá-ku-ma ša
šé-pì-kà
wa-ar-ki-tim ší-im

To Pūšu-kēn and Inaja;
 thus Šu-Kubum:
 2 talents 20 minas of sealed tin,
 35 linen-cloths, 18 minas
 5 of hand-tin, 2 black donkeys,
 plus their equipment, 1/3 mina of
 [silve]r,
 the working-capital of Amur-Šamaš—
 to his working-capital 3 linen-cloths,
 moreover, have been (added and)
 packed—all

- 10 this Atata is leading to you.
 You are my brothers—(of) the tin
 and the textiles take (each) one half,
 and deposit the corresponding
 (amount in) silver yourselves—
 doing me a favour—
 15 and let the silver
 come to me with Inaja's caravan.
 Let not my heart be troubled!
 If you do not take the tin and the
 textiles
 and (thus) do me no favour,
 20 sell it either for cash
 or on long terms
 or on short terms
 and act in my best interest,
 and let your report
 25 come to me!—Say to Inaja:
 In addition to the messages
 which I sent with Pūšu-kēn's caravan
 to you—
 what do I owe you, as from your last
 caravan
 30 you have kept the price

<i>e-ma-ri-a ta-ak-lá-šu</i>		of my donkey?
<i>i šé-[ep] Ī-lí-a</i>		With Ilija's caravan
<i>lá tū-šé-bi₄-lam</i>		you did not send it to me.
<i>a-na na-áš-pá-ra-tim ša šé-ep</i>		Pay heed to the messages carried by
<i>Pu-šu-ki-in</i>		Pūšu-kēn!
<i>i-ī-id i-na a-lá-ki-kà lá ta-qá-bi₄</i>	35	When you come do not say
<i>u[m-m]a a-[t]a-ma mi-šu-um uz-ni</i>		a[s follo]ws: "Why haven't you in-
<i>lá tap-té</i>		formed me?"

Notes:

6: *e-nu-sú-nu* — variant form of normal *unūtum*.⁴¹ — 1/3 MA.NA [KŪ.BABBA]R — at this place S. SMITH has added the note that two signs have been erased by the scribe. This being correct, it is still certain that the working-capital would be given in silver.

14: *ki-ma ta-ga-mi-lá-ni-ni* — cf OPPENHEIM, AfO 12 (1937-1939), p. 350-354. See also Type 2: 13, 25-27.

Comment:

Only the first 25 lines constitute the notifying message, the rest of the letter being concerned with a previous transaction between the writer and Inaja.

The person Amur-Šamaš, occurring in l. 7 as the recipient of a working-capital, may be the son of Zalidi discussed by LEWY, HUCA 27 (1956), p. 77. His working-capital consists of 1/3 mina of silver plus 3 linen-cloths and he may in this text in fact be a *kaššārum*.

The person Ilija sends the caravan account Type 3: 2 together with Šu-Kubum to *tamkārum*, who may therefore in fact be Inaja. In that text we also find Adada. Possibly the Pūšu-kēn who has been the caravan leader for the shipment mentioned in the second part of the letter is the same as the recipient of this letter.

Type 2: 8: CCT 4: 42c. Transliterated and translated in VAN DER MEER, p. 103-104.

<i>a-na Pu-šu-ki-in qí-bi-ma</i>		Say to Pūšu-kēn;
<i>um-ma Ḫu-sà-ru-um-ma</i>		thus Ḫusārum:
26 <i>ku-ta-nu 1 ANŠE</i>		26 linen-cloths, 1 donkey
<i>ù ú-nu-sú Šu-Ku-bu-um</i>		and its equipment Šu-Kubum
<i>i-ra-dí-a-kum ma-lá TÚG^{hi.a}</i>	5	is leading to you. As many textiles
<i>i-za-ku-ú-ni-ni</i>		as will be cleared for me—
<i>ŠA.BA 10 TÚG a-na A-lá-bi-im</i>		thereof: give 10 textiles to Ali-abum;

⁴¹) See also Type 2: 11, 11 (p. 89, n. 45).

<i>dí-in ši-tí TÚG-tí</i>		the rest of the textiles
<i>a-na Kur-ub-Ištar</i>		give to Kurub-Ištar;
<i>dí-in ANŠE</i>	10	he provided a donkey
<i>a še-er</i>		for
<i>lu-qú-tí-a pá-ni-tim</i>		my previous goods.
<i>i-dí-šu a-bi a-ta</i>		You are my father—
<i>i-'i-id-ma ši-im</i>		pay heed, and send the price
<i>lu-qú-tí-a pá-ni-tim</i>	15	of my former goods
<i>iš-tí a-li-ki-im</i>		with the first caravan
<i>pá-ni-im-ma še-bi-lam</i>		to me.
<i>ù Šu-Ku-bu-um lá i-sà-ḫu-ur</i>		Also, Šu-Kubum must not be delayed,
<i>ṭur₄-da-šu</i>		send him here!
<i>i-na TÚG-tí pá-ni-ú-tim</i>	20	From my previous textile(-shipment)
<i>1 TÚG a-na Šu-Ku-bi₄-im dí-in</i>		give 1 textile to Šu-Kubum.
<i>A-šur¹?-DU₁₀ ṭur₄-da-am</i>		Send Aššur-ṭāb to me.

Notes:

22: *A-šur¹?-DU₁₀*—the doubtful sign could be a BE; for Aššur-ṭāb see Type 2: 9, 16.

Type 2: 9: TC 2: 13. Transliterated and translated in VAN DER MEER, p. 102-103.

<i>a-na Pu-šu-ki-in</i>		Say to Pūšu-kēn;
<i>qí-bi-ma um-ma Ḫu-sà-ru-um-ma</i>		thus Ḫusārum:
<i>2 GÚ 10 MA.NA</i>		2 talents 10 minas
<i>AN.NA ku-nu-ku 40 ku-ta-nu</i>		of sealed tin, 40 linen-cloths
<i>qá-dum li-we-tim</i>	5	including the packing,
<i>2 ANŠE^{hi.a} ša-lá-mu</i>		2 black donkeys,
<i>17 MA.NA AN.NA qá-tim</i>		17 minas of hand-tin—
<i>mè-ma a-nim Šu-Ku-bu-um</i>		all this Šu-Kubum,
<i>DUMU A-li-li</i>		son of Ali-ilī,
<i>i-ra-di-a-kum ki-ma</i>	10	is leading to you. When
<i>ú-nu-tum i-na É.GAL-lim</i>		the goods come down from the palace
<i>ur-da-ni u₄-ma-kál</i>		Šu-Kubum shall not be delayed for a
		single day,
<i>Šu-Ku-bu-um lá i-sà-ḫu-ur</i>		let Šu-Kubum bring my goods to Pu-
<i>a-na Pu-ru-uš-ḫa-dim</i>		rušḫaddum
<i>a še-er ša ki-ma</i>	15	to your representatives
<i>ku-a-tí ù A-šur-DU₁₀</i>		and Aššur-ṭāb,
<i>DUMU A-lá-ḫi-im lu-qú-tí</i>		son of Ali-aḫum,

<i>Šu-Ku-bu-um lu-še-ri-iḫ-ma</i>		and
<i>lu-qū-ti ba-ti-iq</i>		let them sell my goods, cheap
<i>ù wa-tù-ur a-na</i>	20	or expensive, for
<i>i-ta-aṭ-lim li-di-nu</i>		cash upon delivery!
<i>na-'i-id-ma a-na</i>		Give instructions, and
DAM. GÀR lá ú-šu-ru		they must not release (it) to a <i>tam-kārum</i> !
<i>Šu-Ku-bu-um iṣ-ti-šu-nu</i>		Let Šu-Kubum stand by them,
<i>li-zi-iz-ma a-na</i>	25	and let them exchange my goods for silver.
KÙ. BABBAR <i>lu-qū-ti lu-ta-i-ru</i>		
<i>a-bi a-ta'</i>		You are my father,
<i>be-lí a-ta a-lá-nu-kà</i>		you are my lord, besides you
<i>a-ba-am ú-lá i-šu</i>		I have no father.
<i>a-na té-er-ti-a</i>	30	Pay heed to my message
<i>i-'i-id-ma KÙ. BABBAR</i>		and entrust the silver
<i>a-na DUMU um-me-a-nim</i>		to an employee of a banker,
<i>pí-qí-id-ma Šu-Ku-ba-am KI</i>		and send Šu-Kubum with the silver
KÙ. BABBAR		
<i>tur-dam i še-er Šu-Ku-bi-im in-kà</i>		to me. Keep your eye on Šu-Kubum!
<i>li-li-ik</i>	35	

Notes:

11: *ú-nu-tum* — the most commonly attested meaning of this word in oA texts is that of “equipment, harness”, specifically for the donkeys. However, from this passage, as well as from the passage quoted earlier, cf p. 22-23, TC 3: 213, 18-20, it can be seen that the word is used as a synonym for *luqūtum* as well. If there is a distinction between the meanings of the two words, this cannot be seen from the texts; it is used both, as here, about the goods when they come down from the palace after taxes have been paid, and about the goods which enter the palace: KTS 18, 3-4: *ú-nu-tum a-na É.GAL-lim e-ru-ub*: “the goods entered the palace”.⁴²⁾

20-21: *a-na i-ta-aṭ-lim li-di-nu* — cf p. 93. The text tells us that when goods are sold in this way they cannot be set free to a retail-trader, a *tamkārum*. Cf further p. 162-168.

32: DUMU *um-me-a-nim* — notice that the silver is to be entrusted to this man, and that, nevertheless, the transporter of the tin and the textiles from Aššur is to follow this shipment, but not as the one who is in charge. Šu-Kubum in fact seems to be rather a novice, and the recommendation in l. 24-25, that he

⁴²⁾ Translated and explained in KTH, p. 7: “Gerät, (totes) Mobiliar”; see also TC 1: 100 (EL 4), 3-4: *ú-nu-tám aša bi-ti-šu*.

shall stand by when the men in Purušhaddum buy the silver, plus the admonition in 1.34-35 indicates that he was on a "training-tour". Therefore he may not have been in charge of the shipment on the way from Aššur either. For the DUMU *umme'ānim* see further p. 96-97.

Comment:

For some reason—probably because he was in a hurry—Husārum does not want to have any agent commissioned with the sale of the shipment. The letter is held in a pleading tone and the request to have the goods sold for cash even in case a favourable bargain could not be ascertained supports the impression that the owner was in need of money.

Type 2: 10: BIN 4: 13.

<i>a-na Pu-šu-ki-in</i>	Say to Pūšu-kēn;
<i>qí-bi-ma um-ma Ku-lu-ma-a-ma</i>	thus Kulumaja:
1 GÚ AN.NA	1 talent of tin
<i>ú i-tí-ra-sú 5 ku-ta-ni</i>	and its additional pack, 5 linen-cloths,
<i>ku-nu-ku ša Šu-Ištar</i>	5 sealed by Šu-Ištar,
DUMU <i>Da-da-nim ú</i>	son of Dadānum, plus
1/2 ANŠE <i>ša-lá-mi-im</i>	1/2 black donkey—
<i>mì-ma a-nim</i>	all this
<i>Ir-ma-A-šur</i>	Irma-Aššur
<i>i-ra-dí-a-kum</i>	10 is leading to you.
<i>i-na a-wi-tí-ni</i>	In our consignment
<i>mì-ma ta-tám ú-ku-ul-tám</i>	he will not charge me for any
	"road-tax", food,
	or (hire) for the <i>sāridum</i> .
<i>ú ša sá-ri-dim</i>	
<i>ú-lá ú-lá-ma-da-ni</i>	
<i>a-bi₄ a-ta be-lí a-ta</i>	15 You are my father, you are my lord—
AN.NA-ki <i>ki-ma e-ru-ba-ni</i>	when my tin has arrived
<i>a-na KÙ.BABBAR dí-in-ma</i>	sell it for silver, and
KÙ.BABBAR <i>a-na pá-ni-a</i>	send the silver to me.
[š]é-bi-lam <i>šu-ma AN.NA-ki</i>	If you do not sell my tin,
<i>lá ta-tí-dí-in 2 MA.NA</i>	20 send 2 minas
KÙ.BABBAR <i>a-na pá-ni-a</i>	of silver to me,
šé-bi ₄ -lá-ma <i>iš-tù</i>	and from
<i>u₄-mi-im</i>	the day
<i>ša tu-šé-ba-lá-ni</i>	on which you send (it) to me
<i>ta-aḥ-sí-is-ta-kà i-dí</i>	25 put (it) down (in) your memorandum.

Notes:

4: *i-tí-ra-sú* — cf CAD, s.v. *itartu*. LEWY, HUCA 27 (1956), p. 32, n. 112, wrote:

"The term *itrātum* denoted the "extra" amount of lead [AN.NA, see p. 3, n. 14] by which a *šuqlum* (i.e. a load of 'sealed' lead weighing roughly one talent and prepared for shipment from Aššur to Cappadocia) exceeded the weight of one talent". In this case one might, however, think that the extra pack consisted of the 5 textiles sealed by Šu-Ištar.

7: 1/2 ANŠE — the copy is quite clear, and we hear otherwise of halves of a donkey, for instance, Sch. 14, 9-10: 1/2 ANŠE *ša-lá-mi-im*, BIN 4: 30, 22-23: 1 1/2 ANŠE *ša-lá-mi-im*. Irma-Aššur thus obviously shared the donkey with another transporter travelling together with him, or he may have been transporting many other shipments, of which the one mentioned in our text took up only one half donkey.

14: *ú-lá-ma-da-ni* — the D stem of *lamādum* has the meaning "unterrichten, lehren" according to AHw, s.v. In CAD, vol. "I-J", p. 64, the passage *kīma KÙ.BABBAR ik-ri-bu-ni wađīma šaddu'ātam ina ḥarrānim la ilammad*, from KTS 27b, 12-16, was translated as follows: "since the silver represents our pledged votive offering it will, of course, not be subject to (lit. it will not learn) toll when under way".⁴³ The meaning "inform" comes out clearly in many texts, for instance, KTH 2, 10-16: *šu-ma ma-ma-na* ¹¹*i-ša-ba-at-kà* ¹²*um-ma šu-ut-ma* KÙ.BABBAR-*áp* ¹³*a-bi-kà lá-mi-dí* ¹⁴*a-lu-um* ¹⁵*li-dí-ni-ma* ¹⁶*ú-la-ma-ad-kà*: "if anybody seizes you (before the court) and (says) thus: 'Inform me about your father's silver!'—Let the city convict me, then I shall inform you!"⁴⁴ In the account-note TC 2: 52 the word is used in the same way as in our text (1.18-19): 5 LÁ 1/4 TÚG ^{hi.a}*14 hu-lu-qá-e ú-lá-mi-da-ni*: "he has informed me about a loss of 4 3/4 pieces of textile". Other occurrences are, for instance: TC 3: 26 (Type 2-text), 9-12: 5 ^{túg}*lu-bu-šu* ¹⁰*pá-si-ú-tum* Šu-Lá-ba-an ¹¹DUMU Dan-i-lí *ub-lá-kum* ¹²*mi-ma lá ú-lá-ma-ad-kà*: "Šu-Laban, son of Dan-ilí, will bring 5 white garments to you; he will not "inform you" of anything". And from another notifying message, BIN 4: 23, 13-15: 2 *ku-ta-ni Kur-ub-Ištar* DUMU Šu-*Hu-bur* ¹⁴*na-áš-a-kum* ŠÀ.BA 1 TÚG *ša Puzur-Ištar* ¹⁵*mi-ma lá ú-lá-ma-ad-kà*: "Kurub-Ištar is bringing 2 linen-cloths to you; thereof: one cloth belongs to Puzur-Ištar—he will not "inform you" of anything". The meaning of the phrase in our text must thus be that the transporter is not going to charge the correspondents for the posts mentioned.

25: *ta-aḥ-si-is-ta-kà i-dí* — a *taḥsistum* is a private note or memorandum, therefore also a "Sammelurkunde", a document which repeated a number of contracts in more or less abbreviated form. The meaning of our passage must

⁴³ Cf., however, the notes to Type 2: 4; see also AC, p. 257 with n. 2. When the amounts designated as *ikribū* were being used in Aššur for the purchase of goods—and thus not delivered to the temple—both taxes obviously had to be paid.

⁴⁴ See also examples collected by BALKAN, OLZ 60 (1965), p. 156, of the expression *tupḫam ilammad*: "er nimmt die Tafel zur Kenntnis".

be that Pūšu-kēn is to have it noted in his private book-keeping that he has advanced 2 minas of silver to Kulumaja, probably as a loan. A real contract was not necessary, Pūšu-kēn would have ample security because of the goods in the caravan.

Comment:

The reason why the transporter is not going to charge the representative for the expenses in connection with the transportation seems to be connected with the previously mentioned fact that the shipment in our text probably constituted a small part of the whole caravan only.

Type 2: 11: BIN 4: 24. Transliterated and translated in VAN DER MEER, p. 23-24.

<i>um-ma A-šur-i-mi-ti</i>		Thus Aššur-imitti
<i>ù Šu-Ḫu-bur-ma</i>		and Šu-Ḫubur;
<i>a-na Pu-šu-ki-in</i>		say to Pūšu-kēn,
<i>A-mur-^dUTU DUMU Mi-šar-GAL</i>		Amur-Šamaš, son of Mišar-rabi,
<i>ù Kur-ub-Ištar qí-bi-ma</i>	5	and Kurub-Ištar:
<i>2 GÚ IO MA.NA AN.NA ku-nu-ku</i>		2 talents 10 minas of sealed tin,
<i>IO MA.NA AN.NA qá-tim</i>		10 minas of hand-tin,
<i>4 túgš^u-ru-tum</i>		4 black textiles:
<i>li-we-tum</i>		the packing,
<i>I ANŠE ša-lá-mu-um</i>	10	1 black donkey,
<i>ù e-nu-sú¹</i>		and its harness — ⁴⁵⁾
<i>mi-ma a-nim</i>		all this
<i>U-šur-ša-A-šur DUMU</i>		Ušur-ša-Aššur, son
<i>A-šur-be-el-a-wa-tim</i>		of Aššur-bēl-awātim,
<i>i-ra-dí-a-ku-nu-ti</i>	15	is leading to you.
<i>šu-ma U-šur-ša-A-šur</i>		If Ušur-ša-Aššur
<i>a-na Pu-ru-uš-ḫa-dim</i>		is going to arrive at Purušhaddum
<i>e-ra-ab AN.NA ù TÚG^{bi}-ti</i>		give him the tin and the textiles
<i>dí-na-šu-ma a-na Pu-ru-uš-ḫa-dim</i>		and let him bring it to Purušhaddum,
<i>lu-še-ri-ib-ma a-na KÙ.BABBAR</i>	20	and exchange it for silver,
<i>lu-ta-er-ma KÙ.BABBAR</i>		and let him bring the silver
<i>i-na še-pi-šu lu-ub-lam</i>		to me with his caravan.

Comment:

The transporter seems in this, as in the preceding case, to be in charge of

⁴⁵⁾ The example here is quoted in AHW, s.v. *inu(m)*: "Augenstein als Gemme"; one is tempted, however, to emend the text cf. p. 84, n. 41.

a shipment which is much larger than the one mentioned by the text. The men in Aššur have obviously had their own goods attached to another man's caravan, and they are even ignorant of the final destination of this transportation. If, however, it is the decision to let Ušur-ša-Aššur proceed from Kaneš to Purušhaddum, then the representatives of the writers are to give the goods back to the transporter, or ask him to keep them, and have him take care of the sale of them in Anatolia.

Type 2: 12: CCT 3: 4.

um-ma A-šur-i-dī-ma
a-na A-šur-na-da
ù A-šur-ta-ak-lá-ku
qí-bi-ma

2 GÚ 10 MA.NA AN.NA
ku-nu-ku 2 ANŠE^{hi.a} *ša-la-mu*
 30 *túgku-ta-nu* 4 *túgšu-ru-tum*
ša li-we-tim kà-ab-tù-tum
 17 MA.NA AN.NA
a qá-ti-šu a-dí-in 1 *túgra-qú-tum*
 1 TÚG *ša Ta-tur₄-a-li-ša*
 1 TÚG *ša DINGIR-šu-GAL mì-ma*
a-nim
 LUGAL-^dIM *ub-la-ku-nu-ti*
a-na A-šur-ta-ak-la-ku qí-bi-ma
lu-qú-tám a-ni-tám
za-ki-ma šu-ma a-ḫi a-ta
i-na iš-ti-in a-li-ki-im

KÙ.BABBAR *šé-bi-lam li-bi*
la tù-la-ma-an i-'i-id
me-eḫ-ra-tim i ra-mì-ni-kà

šé-bi-lam
 26 *túgku-ta-nu* 1 ANŠE
ša-la-mu-um 5 MA.NA
 AN.NA *i-a-ú-tum mì-ma*
a-nim Šu-Nu-nu ub-la-ku-nu-ti
 2 GÚ 11 MA.NA
 AN.NA *ku-nu-ku* 35 *túgku-ta-nu*
 2 ANŠE *ša-la-mu* 6 MA.NA AN.NA
 ù 5/6 MA.NA KÙ.BABBAR

Thus Aššur-idī;
 say to Aššur-na'dā
 and Aššur-taklāku:

- 5 2 talents 10 minas of sealed tin,
 2 black donkeys,
 30 linen-cloths, 4 black textiles
 for the packing, heavy,
 17 minas of tin
 10 I gave to his hand, 1 thin textile,
 1 textile belonging to Tatūr-ālišša,
 1 textile belonging to Ilšu-rabi—all
 this
 Šarra-Adad will bring to you.
 Say to Aššur-taklāku:
 15 Clear these goods,
 and—if you are my brother—
 send silver with the first leaving
 transport!
 Do not trouble my heart!
 Pay heed!
 20 Send the corresponding amount your-
 self!

- 26 linen-cloths, 1 black donkey,
 5 minas
 of tin belonging to me—all
 25 this Šu-Nunu will bring to you.
 2 talents 11 minas
 of sealed tin, 35 linen-cloths,
 2 black donkeys, 6 minas of tin
 and 5/6 mina of silver

- a qá-tí-šu mî-ma a-nim* 30 for his hand—all this,
i-a-um Ku-ru-ub-Ištar belonging to me, Kurub-Ištar
na-ás-a-ku-nu-tí AN.NA ù TÚG^{hi.a} is bringing to you. The tin and the
 textiles
ma-la i-na É.GAL¹-lim which will be cleared for me in the
 palace
i-za-ku-a-ni a-na A-šur-ta-ak-la-ku give to Aššur-taklāku.
dî-in šu¹-ma 35 If
A-šur-ta-ak-la-ku la-šu Aššur-taklāku is not (there),
a-šar wa-áš-bu šé-bi-il⁵-šū¹ send it to him where he is.
lu-qú-tum ma-la iz-ku-a-ni (About) how many goods have been
 cleared
tup-pá-am šé-bi-lam send me a letter!
a-na A-šur-ta-ak-la-ku 40 Say to Aššur-taklāku:
qí-bi-ma i-na Pu-ru-uš-ḥa-dim In Puruṣhaddum
kà-ra-am you shall not stay in the *kārum*!
la tū-ša-áb i-nu-mî When
té-ru-bu a-lá-an you arrive, do not stay for more than
 10 u₄-me la tū-ša-áb šú-ḥa-ra-tim 45 10 days!—Demand the girls.
lu e-ri-iš za-ki-a-ma ra-ma-ku-nu Make ready and come here your-
a-tal-kà-nim selves!

Notes:

7-8: 4 tūg^{šu-ru-tum} 8ša li-we-tim kà-áb-tū-tum — perhaps *kabūtūtum* is to be read with 1.7; that would give a more logical construction.

17: *i-na iš-tí-in a-li-ki-im* — for the meaning “first” of *ištēn* see LEWY, RHA 36 (1938), p. 118, n. 4.

20: *me-eḥ-ra-tim* — the frequent expression KÙ.BABBAR *me-eḥ-ra-tim* denotes an amount in silver equivalent in value to a shipment of goods, cf KTBI, p. 16 and GARELLI, RA 58 (1964), p. 112-113. As pointed out there, the word also has the meaning “copy (of a tablet)”. See also ATHE, p. 32.—Here the word clearly denotes the price of the goods transported to Anatolia.

45: — 10 days represent in fact two weeks, a fortnight. We often find periods of 5 or 10 days used for an indistinct, but short, period of time, cf. examples from CCT 2: 1, 7 (see below, p. 94, n. 47); 15, 26; 18, 33; 22, 33; 24, 29.

41-45: — these lines have been translated several times as, obviously, they are of great importance for the correct understanding of the word *kārum*. The words of Aššur-idī do not mean that Aššur-taklāku is to stay anywhere else than in the *kārum* during his stay in Puruṣhaddum, the order is that he must not stay there indefinitely—he must hurry. Even so, this passage supports the view that the *kārum* was a geographic entity as distinct from the town of Puruṣhaddum. See,

for instance, LEWY EL 1, p. 119, n.c, and HUCA 27 (1956), p. 36, n. 128; GARELLI, AC, p. 174.

Comment:

For the persons I refer to the discussion in connection with Type 3: 5. The text mentions three shipments. The first one is to be sold immediately it seems; at least, an amount in silver which corresponds to the price it will fetch must be sent back to the writer at once. The two last shipments are to be taken as one and given to Aššur-taklāku, who will bring the goods to Purušhaddum and sell them.

Type 2: 13: CCT 2: 46a.

a-na I-dī^{dIM} A-na-ni
A-mur-DINGIR ù Zu-ku-a
qí-bi₄-ma a-na I-dī^{dIM}
ù A-na-ni qí-bi₄-ma
um-ma Puzur₄-Ištar-ma
I GÚ 5 MA.NA AN.NA
ku-nu-ki ša a-lim^{ki}
50 ku-ta-nu qá-áb-li-ú-tum
15 MA.NA AN.NA-ak qá-tim
2 ANŠE^{hi.a} ša-lá-mu
Šu-Be-lum DUMU Zu-ur-zu-ur
li-ip-qí-da-ku-nu-ti-ma
[iš]-tí lu-qú-a-tim
ša a-we-lim a-na

Pu-ru-uš-ḫa-dim
šé-ri-ba-ma a-na
i-ta-aṭ-lim dī-na-ma
a-dī KÙ.BABBAR e-ru-bu AN.NA

ù TÚG^{hi.a} lá tù-ša-ra
KÙ.BABBAR le-ru-ub-ma AN.NA

ù TÚG^{hi.a} lu-šú a-ḫu-ú-a
be-lu-ú-a a-tù-nu
i'-da-ma KÙ.BABBAR iš-tí
pá-ni-ú-tim-ma šé-bi₄-lá-nim-ma
gi₅-mì-lam
i-na šé-ri-a šu-uk-na

Say to Idi-Adad, Anani,
 Amur-ili, and Zukua;
 say to Idi-Adad
 and Anani;
 5 thus Puzur-Ištar:
 1 talent 5 minas of tin
 with the seal of the city,
 50 qabli'utu linen-cloths,
 15 minas of hand-tin,
 10 2 black donkeys—
 Šu-Bēlum, son of Zurzur,
 will entrust to you.
 with the goods
 that belong to the gentleman you shall
 send it to
 15 Purušhaddum,
 and sell it for
 cash upon delivery, so
 until the silver is delivered, do not
 hand out the tin
 and the textiles!
 20 Let the silver be delivered, and then
 let the tin
 and the textiles go out! My brothers
 (and) my lords are you—
 pay heed, and send the silver with
 the first (caravan) to me, and
 25 (thus) do me a favour.

ù a-na-ku a-we-el gi₅-mì-lim

I am a man who can do a favour myself.

Notes:

12: *li-ip-qí-da-ku-nu-tí* — on the correct understanding of this word rests the interpretation of the entire text. It has been explained as “handing over something for further action”, and it has been seen that it is typically used about the transfer of a shipment to a transporter. Here, however, it seems to denote the delivery of the shipment after the transportation has been carried out—from the transporter to the recipients. But the action required from these people involves a further transportation into Anatolia, the sale of the goods, and the transportation of the silver back to the writer.

Comment:

The writer, Puzur-Ištar, is a son of Imdi-ilum who is undoubtedly the person being referred to as *awēlum*. The tin which has been sealed by the city was probably likewise his property, in which case *ku-nu-ki ša a-lim^{ki}* means “sealed in the city”.

The text provides us with a very vivid description of what is meant by the phrase *ana itaṭlim*; another example is found in TC 3: 30, 28-30: *i-na ú-mì-im ša AN.NA* ²⁹*i-ša-qú-lu-šu-ni* ù KÙ.KI ³⁰*i-ša-qal*: “on the day when they weigh out the tin to him he shall also weigh out the gold!” As pointed out by LEWY, OrNS 29 (1960), p. 31, n. 6, it is typical for the style of Imdi-ilum’s letters that they contain very explicit orders to his representatives parallel to the one given here by his son, for instance, KTS 20, x+6-x+17, CCT 2: 5b, 4-18.

Conclusion

Notifying messages serve generally two purposes: 1) to inform the recipients that a shipment is under way, and 2) to state the sender’s wishes concerning the sale of the shipment.

The transporter is a co-recipient of the letters in group 1, but in none of those presented in group 2. The recipients would have to know the exact size of the shipment, the name of the transporter, the amounts given to cover travel costs, and whether certain expenses had been catered for. In a text of Type 2 not given here we find the following passage: “(amount) Ušur-ša-Aššur will bring to you; hire for the *sāridum* has been paid for, do not give him anything!”⁴⁶) The words in Type 2: 10, 11-14, are to the same effect.

It is not normally left to the recipients to decide about what is to be done

⁴⁶) BIN 4: 53, 4-8: 2 GÚ 10 MA.NA ⁵AN.NA *ku-nu-ku* 38 TÚG^{hi.a} ⁶Ú-šú-ur-ša-A-šur *ub-lá-ku-nu-tí* ⁷ig-ri *sà-ri-dim* *ša-bu* ⁸mì-ma *lá ta-da-na-šu-um*.

with the shipment. In Type 2: 5 the writer ends with the words “act in my best interest”—but that is only if the recommendations contained in the previous lines cannot be carried out. The orders given are very explicit, in Type 2: 3 Enlil-bāni even states what he does *not* want the recipients to buy.

There are important and conspicuous differences between the texts in group 1 and group 2. These must reflect actual differences in the procedure, so I shall point them out here.

Group 1: In all texts we are informed that the *nishātu*- and *šaddu'utu*-taxes have been added. The transporter is a co-recipient of the letter. The purchase is clearly going to be carried out in Aššur itself. The goods bought are tin and textiles of different varieties.

Group 2: The *nishātu*- and *šaddu'utu*-taxes are not mentioned as having been added to the shipments; only in the one case in 2: 5 where a man is to pay back a working-capital, which consists of silver, do we hear of the *nishātu*-tax. The transporters are not co-recipients of the letters, in some of the cases this is clearly caused by the fact that the transporters were not in any way concerned with what was to be done in Anatolia after the arrival of the shipment. The texts mention in two cases the caravan man *sāridum*, and if it is correct, as proposed above, that in most cases the caravans from Anatolia to Assyria went on foot, that explains why we never hear of *sāridū* going in that direction.

The sale of the goods arrived at Kaneš can be carried out in different ways. First, it is noteworthy that the texts consistently talk of a *purchase* in Aššur (*ana ši'amātim*), whereas in Kaneš and the rest of Anatolia the merchants are *selling* goods. When a caravan arrived at Kaneš the recipients could have the goods sold for cash (*ana itaṭlim*), sometimes after the goods had been transported to another Anatolian town—and then in our texts invariably Purušhaddum, which city must have been the principal market in silver.⁴⁷⁾ But even when the sale was carried out here it was done for cash upon delivery.

⁴⁷⁾ The exact location of this city is unknown. It has been asserted on the basis of a passage in the letter CCT 2: 1, 4-8, that the distance between Kaneš and Purušhaddum could be covered by a caravan in 5 days (cf. AC, p. 122); in the text Šalim-aḫum quotes a letter he has received from Pūšu-kēn which ran: AN.NA ša šē-ep Ku-za-ri ⁵ki-ma e-ru-ba-ni a-na ⁶Pu-ru-uš-ḫa-dim uš-tē-bi₄-il₅-šu ⁷a-na 5 u₄-me a-na KÙ.BABBAR ⁸a-da-ga-al: “(concerning) the tin transported by Kuzari—when he arrived I sent him to on Purušhaddum; in five days I expect the silver.” Clearly this does not mean that the journey from Purušhaddum to Kaneš took 5 days; Pūšu-kēn is simply saying that he expects the silver bought in Purušhaddum to arrive one week after he wrote the letter quoted, and why should we think that he wrote that letter exactly on the day when the silver left Purušhaddum?—The “itinerary” TC 3: 165 (see below, p. 161, for a discussion) cannot be taken as a proof either; it lists the cities Kaneš - Wašḫanija - Nenašša - Ulama - Purušhaddum, but the cities enumerated are all capital cities in Anatolian kingdoms—not stops marking one-day journeys. They are listed because that was where the caravan had to pay taxes on the trip. Recent opinion seems to be that the town was situated just south of Tuz Gölü and a Turkish excavation led by Mrs. NİMET ÖZGÜÇ has started work

The merchants could, however, instead have a *tamkārūm* (who had to be “trustworthy”) commissioned with the sale of the goods, on short terms or on long terms. That would mean that they would have to wait some time before they received their money for the goods, and it is thus a procedure fundamentally different from the sale for cash—which can be seen very clearly from Type 2: 9, 19-23, which contrasts the commissioning of a *tamkārūm* with *ana itatlim*.

The trade in Aššur and in Anatolia was thus organised along quite different lines. The notifying messages alone allow us to say that whereas the ultimate goal for the caravans coming from Anatolia was Aššur, Kaneš was in most cases just an intermediary stop, the centre from which the trade was organised.

Some of our texts in group 2 include a remark which leads us directly over to the study of the caravan accounts: the writers are indeed asking for a text which must be such an account: “Inform me of the silver(-price) and the terms (of the *tamkārū*) in your letter!”, writes Šalim-aḥum in Type 2: 5, and comparable phrases occur in Type 2: 6, 2: 7, and 2: 12. A number of such texts will be presented below in the following chapter.

The wealth of texts of Type 2 and the rather rigid pattern over which they are modelled, shows that they constituted a necessary link in the procedure of the international trade.

In that connection I point to a passage in a letter from Šalim-aḥum to Ilabrat-bāni in which he writes (TC 1: 26, 21-26): *šu-ma KÙ.BABBAR-áp-kà a-na ši-a-ma-tim* ²²*tù-šé-ba-lam la-ma KÙ.BABBAR-áp-kà* ²³*e-ru-ba-ni tuṣ-pá-am le-té-qá-ma* ²⁴*ši-ma-am ša ta-ša-pá-ra-ni* ²⁵*ra-mi-ni-a lá-áš-a-ma* ²⁶*lu-šé-bi-la-kum*: “If you will send (some of) your silver here for buyings, then let a tablet come to me before your silver arrives, and I shall personally carry out the purchase which you will write about and send (the goods) to you”.

At this place it seems in order to discuss briefly the terms used in the texts for the transporters of shipments. The most common phrase is *šēp PN* which clearly simply means “transported by PN”. I refer to KTH, p. 12 for this expression which we find in, for instance, Type 2: 7, 16, 27, 32, and 34, in the following connections: *kaspam i šēp Inaja lillikam*, *a šēr našparātīm ša i šēp Pūšu-kēn ulappitakkunni*, *ša šēpika warkitīm*, *i šēp Ilija lā tušēbilam*, and again

on the most promising site in that area, Acemhüyük. Scores of texts show that the city was the market in silver (and not as said in AC, p. 295, an important market for the trade in copper; when GARELLI quotes, for instance, BIN 4: 35 in favour of this view, he is clearly mistaken, for the text speaks of bringing copper to that city in order to buy silver: ¹²URUD *lu i-a-am lu ša Puzur-A-šūr* ¹³*dī-nam-ma a-na Pu-ru-uš-ḥa-dim* ¹⁴*lā-li-ik-ma KÙ.BABBAR 10 MA.NA* ¹⁵*lu a-na MAN-A-šūr lu i-a-ti le-pu-uš*: “Give me (some) copper, either of my own or (some) belonging to Puzur-Aššur, and I will go to Purušhaddum and make 10 minas of silver, either for Puzur-Aššur or for myself!”). It is thus likely that the source, or at least one of the most important sources, of silver lay in the area which was under the jurisdiction of the king of Purušhaddum.

ana našparātim ša šēp Pūšu-kēn. Extremely frequent is also the word *ālikum* which we have in, for instance, Type 2: 8 in the passage: *šim luqūtija panītim išti ālikim panimma šēbilam ū PN lā isahhur turdaššu*. This word has been translated "traveler, messenger" in CAD s.v., where a great number of instances have been quoted. Two other words with the same general meaning are found in the texts: *wāši'um*⁴⁸ (lit. "the one who leaves") and *bātiqum* (lit. "the one who sets out"). All three terms were briefly discussed by OPPENHEIM, AfO 12 (1937-1939), p. 349-350. In this connection belongs also the expression *išti panimma* which is an abbreviated form of *išti ālikim/bātiqim/wāši'im panimma*. In AHW *bātiqum* has been translated "Eilbote", which seems to be founded on semantic considerations. All three words often occur in the plural and they must be used to denote "a group of travellers"—that means a caravan consisting most probably of transporters going together, and each transporting a shipment. Letters went with *ālikū*, cf CCT 3: 22b, 19-21: *té-er-ta-ku-nu iš-ti*²⁰*a-li-ki-im pā-nim-ma*²¹*li-li-kam*; transporters could be dispatched with *ālikū*, cf CCT 3: 13, 2-5: KÙ.BABBAR³*ša šé-ep Šu-Ištar ša i-li-kà-ni*⁴*ši-mu-um ša-im iš-ti a-li-ki-im*⁵*pā-ni-im-ma Šu-Ištar ni-ba-kam*: "(concerning) the silver transported by Šu-Ištar which has arrived, the purchase has been carried out. With the first *ālikum* we shall dispatch Šu-Ištar". This last example shows, however, that the transportation of letters and of goods was not wholly on the same level; the writer had sent off the letter which we have, but in that he writes that the goods will follow when the first group of travellers leaves. We have other indications to the effect that letters travelled more freely and at a higher speed than did ordinary caravans; thus, the words of Šalim-aḥum in TC 1: 26 quoted above showed that the notifying message would have to arrive before the shipment which it signalled. And it is seen with particular clarity from TC 3: 20, 38-43: 18 *tugku-ta-ni*³⁹*dam-qū-tim ša Sū-e-a na-dš-ū-ni-kum*⁴⁰*e-ra-āb* TÚG-ti-šu *lá tù-qá-a*⁴¹5 MA.NA KÙ.BABBAR *šé-bi₄-lam-ma*⁴²*ši-ma-am lá-dš-a-ma a-dī a-ma-kam wa-dš-ba-ti-ni lu-ša-ak<-ši>-da-ma*: "(concerning) the 18 linencloths which Su'ejja is bringing to you, do not await the arrival of his textiles! Send me 5 minas of silver so that I can carry out a purchase, and have (the goods) reach you while you are living there".

When goods or money are sent with an *ālikum* it seems that the owner had his own transporter follow the shipment. This is not the case when the shipment is being transported by a DUMU *umme'ānim*, lit. "son of a banker". In Type 2: 9 we hear that the goods are to be entrusted (*pīqid*) to a *mera' umme ānim* and that the transporter is to follow the transportation back to Aššur—but obviously not being in charge. We hear frequently that writers want a specific man to bring certain goods and that if he is not available—then the

⁴⁸) Type 2: 3, 31.

goods are to be entrusted to a *mera' umme'ānim* who will bring the goods; as an example of this I quote some lines of KTS 10 (I.20-38): *šu-ma Ša-lim-^dIM* ²¹*tup-pu-um a-ni-um* ²²*ik-ta-dš-da-šu* 5 MA.NA ²³KÙ.BABBAR *tí-ri i-na* KÙ.BABBAR-*pì-a* ²⁴*ku-un-kà-ma lu-ub-lam* ²⁵*Ša-lim-^dIM ú-ma-kál* ²⁶*lá i-bi₄-at tū-ur-da-ni-šu* ²⁷*Ì-lí-a-lúm ú I-na-ar* ²⁸*iš-tí-šu li-li-ku-nim* ²⁹*šu-ma Ša-lim-^dIM i-ta-al-kam* ³⁰*ú-lá a-la-kam lá i-mu-a* ³¹5 MA.NA KÙ.BABBAR *a-na DUMU um-me-a-nim* ³²*ke-nim dí-na-ma lu-ub-lam* ³³*šu-ma DUMU um-me-a-nim* ³⁴*la-šu* 1 MA.NA KÙ.BABBAR ³⁵*a-na Ì-lí-a-lim dí-na-ma i-na Kà-né-e[š]* ³⁶*li-ir-ku-us-ma I-na-ar ù* ³⁷*šu-ut* ³⁸*li-ta-la-ku-nim ù a-ma-kam Ì-lí-a-lam₅* ³⁹*na-²i-da*: “If this letter catches up with Šalim-Adad, seal 5 minas of *tiri* silver from my (stock of) silver and let him bring it; Šalim-Adad shall not stay for one single night! Send him to me! Let Ili-ālum and Inar come together with him. If Šalim-Adad has left or is not willing to come, give 5 minas of silver to a trustworthy DUMU *umme'ānim* and let him bring it. If there is no DUMU *umme'ānim*, give 2 minas of silver to Ili-ālum and let him “bind” in Kaneš, and let Inar and he come here. Do give him instructions there!” ⁴⁹)

Without entering a discussion of the implications of the word *umme'ānum* I shall simply state that if we find any “sons of bankers” in the transport-contracts, they must be the transporters of the shipments which—as in the texts of group 2—consisted of amounts belonging to a number of different persons.

In ZANF 4 (1928), p. 278, LANDSBERGER expressed the view that the “sons of bankers” were “ungefähr synonym” with the *tamkārū*; LEWY stated the view that the words denoted “Angestellter eines Geldverleihers” in KTH, p. 14, and he wrote further: “(er) hat speziell die Aufgabe, Silbersendungen und dgl. über Land zu transportieren. Dass man den Transport wertvoller Metalle vorzugsweise den Gehilfen eines Bankiers übertrug, geschah wohl, um im Falle des Verlustes der Sendung eine zahlungsfähige Firma verantwortlich machen zu können”.

C. CARAVAN ACCOUNTS

The texts of Type 3 have been arranged in two groups in the same way as the texts of Type 2, the first group consisting of letters written in Aššur—conse-

⁴⁹) Cf. also TC 2: 22, 38-41: *šu-ma Bu-ur-Sú-in* ³⁹*[la]-šu a-na DUMU um-me-a-ni-ⁱ[m]* ⁴⁰*[p]á-ni-e-ma dí-na-ma* ⁴¹*lu-ub-lam*; KTS 9b, 21-24: *a-na* ²²DUMU *um-me-a-nim* ²³*pí-qí-íd-ma a-na* ²⁴*a-lim lu-ub-lu*. Note also that in Type 3: 3 five DUMU *umme'āni* were present as witnesses when the weight of a shipment was checked in Aššur; in BIN 6: 54, x+6-x+9, we are told that three DUMU *um-me-a-nim* had witnessed(?) a case: *i-na rúg-tí* ^{x+1}*qá-tí I-na-a ša-ak-na-at* ^{x+8}*tup-pè-e ša* 3 DUMU *me-er-e* ^{x+9}*um-me-a-nim ni-iḫ-ri-mu*; in Oxf. 19, 12-18, a pledge is being kept and guaranteed for by 3 DUMU *umme'āni*: 10 MA.NA GUŠKIN ¹³*ša-pá-ar-tám* ¹⁴*di-nu-ni-ma* ¹⁵*É Puzur₄-Sú-in* ¹⁶*IGI 3 me-er-e um-me-a-ni* ¹⁷*a-dí* KÙ.BABBAR-*áp-kà* ¹⁸*i-šá-qú-lu-ni i-ba-ši*. These are all activities of any normal merchant in Kaneš or Aššur.

quently containing an account of the activities there in connection with the purchase of goods; group 2 consisting of texts written in Anatolia—thus referring to the transactions here in connection with the sale of the goods.

Group 1

Type 3: 2: TC 3: 43. Transliterated and translated in AC, p. 191-193 with n. 1 on p. 192.

a-na DAM. GÀR-ri-im qí-bi-ma
um-ma Šu-Ku-bu-um ù Ì-lí-a-ma
a-na DAM. GÀR-ri-im qí-bi-ma
 17 MA. NA KÙ. BABBAR ù 2 MA. NA
 GUŠKIN *E-lá ub-lam šà. BA*
 1 1/2 MA. NA GUŠKIN 8 1/4 GÍN TA
ni-dí-in
 KÙ. BI 12 1/3 MA. NA 2 1/2 GÍN

1/2 MA. NA GUŠKIN *ku-bu-ur-ši-num*
 6 2/3 GÍN TA KÙ. BI 3 1/3 MA. NA

ŠU. NIGIN KÙ. BABBAR-*pí-kà lu ša* 10
 GUŠKIN-*ši-kà*
 32 2/3 MA. NA 2 1/2 GÍN ŠÀ. BA
 2 *mì-at* 30 *ku-ta-nu* KÙ. BI
 13 2/3 MA. NA 6 2/3 GÍN
 2 GÚ 20 MA. NA AN. NA *ku-nu-ku-ni*
 15 GÍN TA KÙ. BI 9 1/3 MA. NA

9 ANŠE *ša-lá-mu a-na ma-lá*
té-er-tí-kà dam-qú-tim
ni-iš-a-am KÙ. BI 2 5/6 MA. NA
 1 MA. NA KÙ. BABBAR *bé-ú-lá-at*
 2 ÌR-*dí-šu A-da-da il₅-qé*
 4 GÍN KÙ. BABBAR *lu-bu-šu-nu*
 1/2 MA. NA KÙ. BABBAR *bé-ú-lá-at*
Zu-za-a 2 GÍN *lu-bu-šu*
 1/3 MA. NA 5 GÍN KÙ. BABBAR
bé-ú-lá-at Šu-A-nim
 2 GÍN *lu-bu-šu* ŠU. NIGIN 2 MA. NA
 3 GÍN
 KÙ. BABBAR *bé-ú-lá-at*

Say to the *tamkārūm*;
 thus Šu-Kubum and Ilija;
 say to the *tamkārūm*:
 17 minas of silver and 2 minas
 of gold Ela has brought here. Thereof:
 we have sold 1 1/2 mina of gold (at the
 rate of) 8 1/4 sheqels each;
 its (price in) silver: 12 1/3 minas
 2 1/2 sheqels;
 1/2 mina of *kuburšinnu*-gold:
 (at) 6 2/3 sheqels each, its (price in)
 silver: 3 1/3 minas;

total of your silver and your gold:
 32 2/3 minas 2 1/2 sheqels.—Thereof:
 230 linen-cloths, their (price in) silver
 13 2/3 minas 6 2/3 sheqels;
 2 talents 20 minas of tin sealed by us,
 (at) 15 sheqels each, its (price in) sil-
 ver: 9 1/3 minas;
 9 black donkeys—in accordance with
 your message we bought good ones—
 their (price in) silver: 2 5/6 minas;
 1 mina of silver, the working-capital
 of his two servants, Adada received;
 4 sheqels of silver: their garments;
 1/2 mina of silver: the working-capital
 of Zuzaja; 2 sheqels: his clothes;
 1/3 mina 5 sheqels of silver:
 the working-capital of Šu-Anum;
 2 sheqels: his clothes. Total: 2 minas
 3 sheqels
 of silver: the working-capitals

4 <i>kà-ša-re qá-dí lu-bu-ši-šu-nu</i>		of 4 harnessors including their clothes.
10 GÍN KÙ.BABBAR <i>ú-kùl-tí</i> ANŠE		10 sheqels of silver: fodder for the donkeys;
16 1/2 GÍN KÙ.BABBAR <i>wa-ši-tum</i>	30	16 1/2 sheqels of silver: departure-toll;
1/2 MA.NA KÙ.BABBAR <i>ú-nu-ut</i>		1/2 mina of silver: harness
ANŠE 3 1/3 GÍN KÙ.BABBAR <i>ša sá-i-dim</i>		for the donkeys; 3 1/3 sheqels of silver: of the <i>sa'udum</i> ;
4 GÍN KÙ.BABBAR <i>té-šu-bi E-lá</i>		Ela received 4 sheqels of silver as "additions";
<i>il₅-qé</i> 50 MA.NA AN.NA- <i>ak</i>		50 minas of hand-tin,
<i>qá-tim</i> 14 GÍN TA KÙ.BI	35	(at) 14 sheqels each, its (price in) silver:
3 1/2 MA.NA 4 GÍN 5 GÍN		3 1/2 minas 4 sheqels; 5 sheqels
KU.BABBAR <i>i-na ma-sà-im</i>		of silver were (found) missing in the refining—
<i>im-ti mē-ma a-nim</i>		all this
<i>E-lá i-ra-dí-a-kum</i>		Ela is leading to you;
<i>ša šé-ep E-lá gam-ra-kum</i>	40	(the money) in Ela's caravan has been spent for you.
8 <i>ku-ta-ni ša 4 kà-ša-re</i>		8 linen-cloths for the 4 harnessors
<i>a-ḫa-ma da-ar-ku</i>		have also been packed.

Notes:

8: *ku-bu-ur-ši-num* — this word denotes a special variety of gold, see BILGIÇ, *Appellativa*, p. 40, and AC, p. 268-269. The price of this kind of gold is cheaper than that of the normal gold, you have to pay only 6 2/3 sheqels of silver for 1 sheqel of *kuburšinnu*-gold, but 8 1/4 sheqels of silver for one sheqel of normal gold.⁵⁰⁾

28: *qá-dí* — for this variant form of normal *qadum* see discussion in ATHE, p. 88.

37: *ma-sà-im* — see OPPENHEIM, *OrNS* 7 (1938), p. 133-134.

Comment:

In his treatment of this text GARELLI omitted l. 41-42. The post mentioned in l. 19-20 was given by him as "Adada et ses deux serviteurs: 1 m.", which implies that the amount covers the working-capitals of both Adada and his two

⁵⁰⁾ BALKAN has collected a number of examples from unpublished tablets in OLZ 60 (1965), p. 151.

servants; it is not clear what position Adada has, but it seems that the total of 4 harnessors in l. 28 and 41 refers to the servants of Adada, Zuzaja, and Šu-Anum. Neither the transporter Ela nor Adada were therefore harnessors.

After the gold had been exchanged for silver in Aššur the amount brought is 32 2/3 minas 2 1/2 sheqels.

Brought:

gold	15 2/3 m.	2 1/2 s.	
silver	17	m.	
	<hr/>		
loss	32 2/3 m.	2 1/2 s.	
		5 s.	
received in Aššur	<hr/>		32 1/2 m. 7 1/2 s.

Bought:

230 linen-cloths	13 2/3 m.	6 2/3 s.	
2 talents 20 minas of tin	9 1/3 m.		
9 donkeys	2 5/6 m.		
total investments	<hr/>		25 5/6 m. 6 2/3 s.

Working-capitals:

4 harnessors	1 5/6 m.	5	s.
total working-capitals	<hr/>		1 5/6 m. 5 s.

Expenses:

clothes for harnessors		8	s.
donkey-fodder		10	s.
departure-toll		16 1/2	s.
donkey-harness	1/2 m.		
ša sa'idim		3 1/3	s.
"additions" for transporter		4	s.
50 minas of hand-tin	3 1/2 m.	4	s.
total expenses	<hr/>		4 2/3 m. 5 5/6 s.

Total amount spent in Aššur

32 1/2 m. 7 1/2 s.

Type 3:3: TC 3:36.

a-na Pu-šu-ki-in [qí-bi-ma]
um-ma Ku-lu-ma-a-ma 5 M[A.NA
 KÙ.BABBAR]
ù 2/3 MA.NA GUŠKIN ku-[nu-ki-kà]

Say to Pūšu-kēn;
 thus Kulumaja: 5 m[inas of silver]
 and 2/3 mina of gold, sea[led by you],

- I-ku-pí-a ub-lam* 7 $1/3$ G[ÍN TA] Ikū(n)-pīja brought here. (At) 7 $1/3$ sh[eqels each]
- GUŠKIN-kà *ta-di-in* 5 your gold has been sold,
KÙ.BI 4 $5/6$ MA.NA 3 $1/3$ GÍN its (price in) silver: 4 $5/6$ minas 3 $1/3$ sheqels.
- ta-dš-pu-ra-am um-ma a-ta-ma* You have written to me, (saying) thus:
- I5 $1/2$ MA.NA 7 $1/2$ GÍN KÙ.BABBAR “I5 $1/2$ minas 7 $1/2$ sheqels of silver—
ni-is-ḥa-sú DIRIG ku-nu-ki-a its *nishātu*-tax paid for —, sealed by
me,
- Ku-zi-zi-a na-ši a-na ši-im* 10 Kuzizija is carrying. Weigh it out as
the price
of the houses of Issu-rik’s son,
and bring out my tablet, and
place it in the house among
my (other) tablets.”—Your represen-
tatives
- é-ti ša DUMU I-sú-ri-ik*
šu-uq-lá-ma tup-pì šé-ši-a-ma
i-na qé-ra-bi₄-tim i-na li-bi₄
tup-pè-a šu-uk-na-šu ša ki-ma
ku-a-ti ù Ša-lim-a-ḥu-um 15 and Šalim-aḥum
IGI 5 DUMU *um-me-a-ni né-pè-ša-am* in the presence of 5 employees of
bankers opened the package
sealed by you, and
they took the *nishātu*-tax, and the
rest
of the package they checked, and
there was only 14 $1/2$ minas 7 sheqels:
1 mina of silver less than (indicated
in) your message!
- né-pè-ši-im is-ni-qú-ma*
I4 $1/2$ MA.NA 7 GÍN-ma 20
I MA.NA KÙ.BABBAR *a-na na-dš-*
par-ti-kà
ba-ti-iq a-ma-kam i-na ša-qú-lim
e-ta-šu ša ki-ma ^dNIN.ŠUBUR-ba-ni
There, when it was weighed out,
they were bitter(?). Ilabrat-bāni’s re-
presentatives
cried a reduction of 1 mina of silver
and accordingly weighed out 16 minas
of silver to us, and
for 17 minas of silver they provided
witnesses
for us, that we received 17 minas of
silver
in accordance with the message of
Ilabrat-bāni.
- I MA.NA KÙ.BABBAR *bu-tù-qá-e*
i-si-ú-ma ù I6 MA.NA
KÙ.BABBAR *iš-qú-lu-ni-a-ti-ma*
ša I7 MA.NA KÙ.BABBAR ši-bi
25
iš-ku-nu-ni-a-ti ki-ma I7 MA.NA
KÙ.BABBAR
a-na ma-là na-dš-pe-er-tim ša
^dNIN.ŠUBUR-ba-ni
ni-il₅-qé-ú ta-dš-pu-ra-am 30 You have written to me,
um-ma a-ta-ma 8 MA.NA KÙ.BABBAR (saying) thus: “8 minas of silver

<i>wa-ar-ka-tám ú-še-ba-lam</i>	I shall send later."
<i>ki-ma ha-ra-num ma-a-dum</i>	As the road is
<i>ú[-x-x(-x)]-ni</i>	
<i>me-eḫ-ra-at</i> 8 MA.NA-e 7 1/2	we have taken the equivalent of 8
[MA.NA x GÍN]	minas: 7 1/2 [minas x sheqels]
KÙ.BABBAR É <i>tám-kà-ri-im ni-i</i> [l ₅ - <i>qé</i>]	35 of silver in the merchant-office.
ŠU.NIGIN KÙ.BABBAR- <i>pì-kà</i> 33 1/3	Total of your silver: 33 1/3 minas
MA.NA 3[+x GÍN]	3+[x sheqels.]
[ŠÀ].BA 3 <i>mì-at</i> 50 <i>ku-ta-nu</i> 20 1/3	Thereof: 350 linen-cloths cost 20 1/3
[MA.NA 5 GÍN]	[minas 5 sheqels]
KÙ.BABBAR <i>it-bu-lu</i> 14 ANŠE ^{hi.a}	of silver; 14 [black] donkeys,
[ša-lá-mu]	
[2+]2 MA.NA 14 GÍN <i>ši-im-šu-nu</i>	4 minas 14 sheqels was their price;
[x GÍN]	[x sheqels:]
<i>ú-ku-ul-ta-áš-nu</i> 2/3 MA.[NA	40 their fodder; 2/3 mi[na (x sheqels):
(x GÍN) <i>ú-nu-sú-nu</i>]	their harness;]
1 GÚ 5 MA.NA AN.NA <i>qá-tim</i> 14	1 talent 5 minas of hand-tin (at) 14
GÍN TA 4 1/2 MA.NA 7 GÍN	sheqels each, 4 1/2 minas 7 sheqels
KÙ.BABBAR- <i>áp-šu</i> 5 GÍN <i>ša sà-e-dim</i>	was its (price in) silver; 6 sheqels:
1 1/2 MA.NA <i>be-ú-lá-at</i>	<i>ša sa'edim</i> ; 1 1/2 mina: working-
	capital
3 <i>kà-ša-re</i> 6 GÍN <i>lu-bu-šu-nu</i> 16 1/2	of 3 harnessors; 6 sheqels: their
GÍN <i>wa-ši-tum</i>	clothes; 16 1/2 sheqels: departure-
	toll;
2 GÍN <i>i ma-sà-im im-ti</i> 1 1/2 GÍN	2 sheqels: (found) missing in the re-
<i>lu-bu-uš</i>	fining; 1 1/2 sheqel: clothes
Ša-lu-ma 10 1/2 MA.NA AN.NA	45 for Šalluma; moreover, Kulumaja
<i>a-ḫa-ma Ku-lu-ma-a na-ši</i>	carries 10 1/2 minas of tin,
2/3 MA.NA 5 <GÍN> KÙ.BABBAR-	2/3 mina 5 sheqels was its (price in)
<i>áp-šu</i>	silver.

Notes:

12: *tup-pì še-ši-a-ma* — cf for instance, ICK 2: 147, x+18-x+23: [šu-m]a ša-qá-lá-am lá i-mu-ú^{x+19}a-na É DAM.GÀR-ri-im né-ra-áb-ma^{x+20}KÙ.BABBAR ú ši-ba-sú ni-lá-qé^{x+21}[f]uḫ-pì-ni nu-še-ša-a-ma ki-ma [a-wa-at]^{x+22}[n]a-ru-a-im ši-ib-tám [ù]^{x+23}[s]i-ba-at ši-ib-ti[m ni-lá-qé]: "if they will not pay, we shall enter the merchant-office and take the silver and its interest; we shall bring forth our tablet and [shall take] the interest and the compound interest in accordance with [the words] of the stela". (For *naruā'um* see EL 2, p. 75, n.c.)⁵¹

⁵¹) Also LANDSBERGER/BALKAN, *Belleten* 14 (1950), p. 262-263.

LEWY, OrNS 19 (1950), p. 32, n. 3, translates *šēšu'um* as "to cause to come forth, to redeem". In our case Pūšu-kēn must be referring to a contract, probably a document which would concern the transfer of ownership over the house or a loan-document, which is to be given back when the money is paid.

23: *e-ta-šu* — in AHW our example is listed as a perfect of the verb *ašāšum*: "sich ärgern, erbittern". My question-mark has been added for two reasons: 1) the word *ammakam* which has the meaning "there (with you)", which would seem to indicate that whatever happened it happened where Pūšu-kēn was — and there was no reason for any bitterness at that time; 2) in CCT 4: 11b we find another comparable passage which has not been listed in AHW (1.3-6): 6 GÚ AN.NA *ku-nu-ku* [....] 4ŠA.BA 1 *šu-uq-lam ap-tur₄-ma* 51 GÚ 3 MA.NA *as-ni-iq* 6*i-šē-er-tám i-ta-šu*: "6 talents of sealed tin; thereof I opened 1 bundle and checked 1 talent 3 minas; they the "normal amount" ".⁵²) 24-25: *bu-tù-qá-e i-si-ú* — for the meaning of *šasā'um* as "abrufen, verlangen" see EL 2, p. 30, n.c. The use of the verb in Babylonian texts has been discussed by KRAUS, *Edikt*, p. 54-59.

33: — I can offer no proposal for a restoration of the last part of the line, but the situation seems clear: the man in Aššur who awaits the announced shipment of 8 minas of silver knows that there is some obstruction to the traffic between Anatolia and Assyria, so he takes out what he says represents the equivalent of this shipment from the *bīt tamkārim*. Whether that means that he borrows the money from a banker, or that he takes out the money from an account which Pūšu-kēn had in an office is not clear (cf above p. 32-35).

Comment:

Until l. 36 the text is concerned with the different transactions resulting in the facit of 33 1/3 minas and some sheqels of silver. The first amount is probably the same one found in Type 1: 9 (cf p. 54-56). The second amount has been spent on the purchase of a house (cf for his transactions of this kind LEWY, OrNS 19 (1950), p. 33; the texts Cont. 6, TC 2: 11, TC 3: 22); the third amount may well be connected with this transaction as well, cf in particular TC 3: 22. For *Ila-brat-bāni* as occurring together with Pūšu-kēn see for instance TC 1: 26, TC 2: 21, and Type 3: 12.⁵³) Finally, the last amount is taken from the *bīt tamkārim*.

Unfortunately, the figure in l. 34 is half broken away, so we cannot be certain what is meant by the "equivalent of 8 minas"; it is clear, however, that an amount of from 21 to 30 sheqels has been deducted from the 8 minas in order to get the facit in l. 34. I therefore venture to propose that it is the *nishātu-* and the *šaddu'utu*-taxes which have been reckoned; the *nishātum* would have been

⁵²) For *išertum* see further p. 116.

⁵³) See LEWY, HUCA 32 (1961), p. 62-66. For TC 1: 26 cf. above, p. 95.

20 sheqels, the *šaddu'utum* 8 sheqels,⁵⁴⁾ so the complete figure in l. 34 would have been 7 $\frac{1}{2}$ minas 2 sheqels. If that is accepted we get a total in l. 36 of 33 $\frac{1}{3}$ minas 3 $\frac{1}{3}$ sheqels.

The figure restored in l. 39 seems to be the most plausible; using that we get a price of ca. 18 sheqels per donkey which is very near to the average price of donkeys (cf AC, p. 299). If we restore 3 minas 14 sheqels, the price of a donkey becomes 14 sheqels which is too low a price, and by using the figure 5 minas 14 sheqels we get the price 22 $\frac{1}{2}$ sheqels per donkey, which seems to be too much. The average price of fodder for a donkey is, according to AC, p. 300, ca. 3 sheqels of silver, which lies behind my restoration in l. 39. The figure for the harness is identical in my restoration with that of the fodder.

The restoration of l. 37 was suggested to me by Mr VEENHOF. It is plausible enough to be virtually certain for with the figure 20 $\frac{1}{3}$ minas 5 sheqels one gets the price for one textile: 3 $\frac{1}{2}$ sheqels.

Brought:

by Ikū(n)-pīja: silver	5	m.		
gold	4 $\frac{5}{6}$	m.	3 $\frac{1}{3}$	s.
	<hr/>			
	9 $\frac{5}{6}$	m.	3 $\frac{1}{3}$	s.
loss			2	s.
	<hr/>			
brought	9 $\frac{5}{6}$	m.	1 $\frac{1}{3}$	s.
from Ilabrat-bāni	16	m.		
from <i>būt tamkārim</i>	7 $\frac{1}{2}$	m.	[2]	s.
to be spent	<hr/>			
			33 $\frac{1}{3}$	m. 3 $\frac{1}{3}$ s.

Bought:

350 linen-cloths	20 $\frac{1}{3}$	m.	5	s.
14 donkeys	4	m.	14	s.
10 $\frac{1}{2}$ minas of tin	$\frac{2}{3}$	m.	5	s.
total investments	<hr/>			
			25 $\frac{1}{3}$	m. 4 s.

Working-capitals:

3 harnessors	1 $\frac{1}{2}$	m.		
	<hr/>			
total working-capitals			1 $\frac{1}{2}$	m.

Expenses:

donkey-fodder	[$\frac{2}{3}$	m.	2]	s.
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⁵⁴⁾ According to the rates 5:120 and 1:60, cf. p. 36.

[donkey-harness]	2/3 m.	[2]	s.
1 talent 5 minas of hand-tin	4 1/2 m.	7	s.
<i>ša sa'edim</i>		5	s.
clothes for harnessors		6	s.
departure-toll		16 1/2	s.
clothes for Šalluma		1 1/2	s.
total expenses			6 1/2 m.
Total amount spent in Aššur		33 1/3 m.	4 s.

Type 3:4: BIN 6:65.

<i>a-na A-šūr-mu-ta-bil</i>		Say to Aššur-muttabbil;
<i>qí-bi-ma</i>		
<i>um-ma A-šūr-ma-lík</i>		thus Aššur-malik
<i>ù A-šūr-ma-lík-ma</i>		and Aššur-malik:
1/3 MA.NA 6 1/3 GÍN GUŠKIN	5	1/3 mina 6 1/3 sheqels of gold
<i>ša A-šūr-ma-lík ub-lá-ni</i>		which Aššur-malik brought here
9 LÁ 1/6 GÍN TA-ma ta-dí-in		has been sold (at) 8 5/6 sheqels each,
3 5/6 MA.NA 2 2/3 GÍN		3 5/6 minas 2 2/3 sheqels
KÙ.BABBAR-áp-šu ŠÀ.BA		was its (price) in silver. Thereof:
10 LÁ 1/3 GÍN KÙ.BABBAR <i>ni-is-ḫa-</i>	10	we gave 9 2/3 sheqels of silver as
<i>tím</i>		<i>nišātu</i> -tax;
<i>ni-dí-in</i> 1/3 MA.NA 2 GÍN		1/3 mina 2 sheqels
KÙ.BABBAR <i>ši-im e-ma-ri-im</i>		of silver: price of a donkey
<i>ù ú-nu-sú</i> 2 GÍN		and its harness; 2 sheqels:
<i>wa-ši-tum</i> 1 1/2 GÍN		departure-toll; 1 1/2 sheqel:
<i>na-ru-qá-tum</i> 5 GÍN KÙ.BABBAR	15	sacks; 5 sheqels of silver
<i>a-na UTU-ta-ak-lá-ku ni-dí-in</i>		we gave to Šamaš-taklāku;
2 5/6 MA.NA 5 GÍN AN.NA <i>qá-tim</i>		2 5/6 minas 5 sheqels of hand-tin,
12 1/2 GÍN KÙ.BI 22 TÚG ^{hi.a}		12 1/2 sheqels was its (price in) silver;
		22 textiles,
3 MA.NA KÙ.BABBAR-áp-šu-nu		3 minas was their (price in) silver;
1 ANŠE <i>ša-lá-mu-um</i>	20	1 black donkey—
<i>mì-ma a-nim ku-nu-ki-a</i>		all this, sealed by me,
<i>A-šūr-ma-lík na-áš-a-kum</i>		Aššur-malik is bringing to you.

Comment:

Brought:

1/3 mina 6 1/3 sheqels of gold	3 5/6 m.	2 2/3 s.
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Bought:

22 textiles	3	m.		
1 donkey with harness	1/3	m.	2	s.
<hr/>				
total investments			3 1/3	m. 2 s.

Expenses:

<i>nishātu</i> -tax	9	2/3	s.	
departure-toll	2		s.	
sacks	1	1/2	s.	
for Šamaš-taklāku	5		s.	
2 5/6 m. 5 s. of hand-tin	12	1/2	s.	
total expenses			1/2	m. 2/3 s.
				<hr/>

Total amount spent in Aššur 3 5/6 m. 2 2/3 s.

As pointed out above, it is uncertain whether the harness for the donkey was an investment; in the present case I have no other choice than regarding it as such, but in the other texts where the figure for donkey-harness is given separately I have placed it under expenses.

The *nishātu*-tax mentioned most probably had to be taken out of the amount which arrived at Aššur so that in this case it had not been "added".

Type 3: 5: CCT 3: 5a.

um-ma A-šūr-i-dī-ma
a-na A-šūr-na-da qī-bi-ma
 10 MA.NA KÙ.BABBAR *tù-šé-bi-lam*
 ŠÀ.BA 2 GÚ 10 MA.NA
ku-nu-ku 16 1/2 GÍN TA
 KÙ.BABBAR.BI-šu 7 5/6 MA.NA
 2 2/3 GÍN
 4 *túgšu-ru-tum* 5 *túgku-ta-nu*
 1/2 MA.NA KÙ.BABBAR *it-bu-lu*
 7 G[ÍN i m]a[-sà]-[i]l-im

im-ṭi 17 GÍN KÙ.BABBAR]
 ší-im [I ANŠE]
 5 G[ÍN ú-nu-sú]
 1/3 M[A.NA] KÙ.BABBAR ší-im
 2' *tú[ḡš]u-ru-en*
ša A-šūr-ta-ak-lá-ku

Thus Aššur-idī;
 say to Aššur-na'dā:
 You have sent me 10 minas of silver.
 Thereof: 2 talents 10 minas
 5 of sealed (tin at) 16 1/2 sheqels each,
 its (price in) silver: 7 5/6 minas 2 2/3
 sheqels;
 4 black textiles, 5 linen-cloths
 cost 1/2 mina of silver;
 7 sheqels were (found) miss[ing in the]
 re[fin]ing;
 10 [17 sheqels of silver]
 was the price [of a donkey]
 5 sh[eqels: its harness;]
 1/3 mina of silver: the price
 of 2 black textiles
 15 which Aššur-taklāku

<i>e-BA.ZI-ku-ni</i>		left for you—
<i>um-ma a-ta-ma i-na</i>		thus you (said): “take it from
<i>1 1/3 MA.NA KÙ.BABBAR</i>		the 1 1/3 mina of silver
<i>ša En-na-Be-lúm</i>		which Enna-Bēlum
<i>na-áš-ú-ni le-qé</i>	20	is carrying!”—
<i>KÙ.BABBAR ú-la al-qé</i>		I did not take the silver,
<i>i-na KÙ.BABBAR a-nim al-qé</i>		(so) I have taken it from this silver.
<i>12 MA.NA 5 GÍN AN.NA-ak</i>		12 minas 5 sheqels of hand-tin,
<i>qá-tim 15 GÍN TA</i>		(at) 15 sheqels each,
<i>2/3 MA.NA 8 1/3 GÍN KÙ.BABBAR.</i>	25	2/3 mina 8 1/3 sheqels was its (price
<i>BI-šu</i>		in) silver—
<i>mì-ma a-nim A-šur-ta-ak-la-ku</i>		all this Aššur-taklāku
<i>i-ra-dì-a-kum</i>		is leading to you;
<i>gam-ra-kum</i>		it has been spent for you.

Notes:

16: *e-BA.ZI-ku-ni* — scribal error for the form *e-zi-ba-ku-ni*.

Comment:

The correspondence between Aššur-na’dā and Aššur-idī is very well known from a great number of texts already available in publications. Aššur-idī is the principal of a flourishing firm; he stays normally in the Assyrian capital and leaves the work in Anatolia to his numerous agents, of which Aššur-na’dā was the most important one. We have at least 25 letters from Aššur-idī to Aššur-na’dā, sometimes with Ili-ālum and Aššur-taklāku as co-recipients, but of direct importance for the present transaction are the letters CCT 3: 6b, TC 1: 27, and TC 1: 15. See also CCT 3: 8b, transliterated and translated on p. 163-165, and Type 2: 12.

CCT 3: 6b is a letter from Aššur-idī to Aššur-na’dā; the following request may be an ouverture to our transaction (l. 7-20): *ḫá-i ú-la a-dì-na-kum* ⁸*ù tu-sà-li-a-ma* ⁹*1GI A-šur-kà-ši-id* ¹⁰*20 túgku-ta-ni a-qí-ša-kum* ¹¹*iš-tù a-wa-tù-ni* ¹²*gam-ra-ni lu i ši-im* ¹³*TÚG^{hi}-tí lu i ši-im* ¹⁴*ANŠE^{hi.a}* ¹⁵*KÙ.BABBAR ḫá-ni-a-ma* ¹⁶*10 MA.NA še-bi-lá-ma* ¹⁷*2 GÚ AN.NA* ¹⁸*la-áš-a-ma lu-še-bi-la-ku-ma* ¹⁹*né-ma-al-šu* ²⁰*a-ku kúl*: “I did not promise you anything, but you pleaded with me and in the presence of Aššur-kāšid I presented you with 20 linen-cloths. Since our matter has been settled, send me presently some silver, either from the price of the textiles or from the price of the donkeys—10 minas, and I shall buy 2 talents of tin and send it to you, and then take the profit!” ⁵⁵)

The notifying message belonging to the shipment of 10 minas of silver could

⁵⁵) See also OrNS 29 (1960), p. 25, n. 2, and p. 27, n. 3.

well have been contained in the following lines of TC 1: 15, a letter from Aššur-na'dā to Aššur-idī (1.35-39): 10 MA.NA KÙ.BABBAR š[a-ru-pá-am] ³⁶ni-is-ḫa-sú DIRIG ša-du-a-sú [wa-ši-sú(?)] ³⁷ša-bu A-šūr-ta-ak-lá-ku ³⁸na-áš-a-kum AN.NA SIG₅ ša-ma[-ma] ³⁹še-bi₄-lam: "10 minas of re[fin]ed silver—its *nishātu*-tax added, its *šaddu'utu*-tax [(and) departure-toll(?)] paid for—Aššur-taklāku is bringing to you. Buy good tin for me and send it to me!"

TC 1: 27 is a letter from Aššur-taklāku, the transporter in Type 3: 5, to Aššur-na'dā, in which he refers to the caravan led by Enna-bēlum (see 1.17-22 of our text), and tells us of the background for this whole transaction (the text was translated by LANDSBERGER in AO 24: 4 (1925), p. 14-15; I give the pertinent lines, 1.1-29, below):

a-na A-šūr-na-da qí-bi₄-ma
um-ma A-šūr-ta-ak-lá-ak-ma
mì-šu ša ta-áš-pu-ra-ni
um-ma a-ta-ma 2 TÚG^{hi.a} ša té-zi-
ba-ni
a-na Tur₄-ḫu-mì-it ú-še-bi₄-lá-ku-
šu-nu

ù 1/3 MA.NA KÙ.BABBAR ší-im
ANŠE i-na ša A-mur-Ištar

ú-še-ba-la-ni la-qá-am qá-bi₄-a-ku
1/3 MA.NA KÙ.BABBAR ù ší-a-ma-
tím

ša a-lim^{ki} še-bi-lam
10 tūgšu-ru-tím ša 5 TA ú 6 TA

ma-aš-ú-ni ú 2 maš-ki
a-na qá-ti-kà a É kà-ri-im

la-qá-am la i-mu-ú-šu-nu-ma
Ša-lim-Be-li a-na Tur₄-ḫu-mì-it

tù-še-bi₄-la-šu-nu
8 GÍN TA KÙ.BABBAR-áp-šu-nu

1 1/3 MA.NA 5 GÍN KÙ.BABBAR
qá-dí ša maš-ki 1 1/3 MA.NA 4 GÍN
KÙ.BABBAR

Say to Aššur-na'dā;
thus Aššur-taklāku:
Why did you write to me,
(saying) as follows: "The two textiles
which you left to me

5 I have sent to you in Turḫumit,

and 1/3 mina of silver, the price
of a donkey, I had said that I would
take from what Amur-Ištar
will bring to me—

(that) 1/3 mina of silver and the
purchase

10 (made) in the city, send (that) to me!"
10 black textiles, of each 5 or 6
(units),

and 2 hides

they would not receive on your ac-
count in the *kārum*-office,

so

15 you have sent them (with) Šalim-Bēli
to Turḫumit.

(At) 8 sheqels each their (price in)
silver

was 1 1/3 mina 5 sheqels of silver
including (the price) of the hides;

1 1/3 mina 4 sheqels of silver

<i>ku-nu-ki-a ú</i> I GÍN <i>ša-du-a-tám</i>	20	sealed by me and 1 sheqel as <i>šaddu'</i> utu-tax
<i>a-na ša ki-ma šu-a-tí</i>		I sent to his representatives,
<i>ú-še-bi₄-il₅-ma En-nam-Be-lam</i>		and with Ennam-Bēlum
<i>ú-še-bi₄-lu-ni-kum i-nu-mì</i>		they have sent (it) to you.—As
<i>a-na a-lim^{ki} a-tal-ku um-ma a-ta-ma</i>		I had gone to the city, you (said) thus
<i>i-na na-áš-pá-ar-ti-kà</i>	25	in your message:
<i>ši-im-šu-nu i KÙ.BABBAR-pi-im</i>		"Let our father take their price from the silver
<i>ša En-nam-Be-lim a-bu-ni</i>		of Ennam-Bēlum!"
<i>li-il₅-qé KÙ.BABBAR uš₁₁-té-ši-ú-</i> <i>ni-kum-ma</i>		But they had (already) let the silver leave for you, so
<i>i-na ša še-pi-a il₅-té-qé</i>		he has taken it from my caravan. . ."

Notes:

2: *Aššur-taklāku* — LANDSBERGER has erroneously this name as Aššur-malik.

12: *ma-aš-ú-ni* — for the verb *mašūm*, "to equal in size or number", see LANDSBERGER ZDMG 69, p. 525-526.

19: *qá-dí* — read *qātī* ("mein Konto") by LANDSBERGER, but cf above p. 99.

27: *a-bu-ni* — as comparison with Type 3: 5 shows, this man is Aššur-idī, not Aššur-taklāku as LANDSBERGER thought.

Brought:

silver	10	m.	
loss		7	s.
received in Aššur			<hr/> 9 5/6 m. 3 s.

Bought:

2 talents 10 minas of tin	7 5/6 m.	2 2/3 s.	
9 textiles	1/2 m.		
1 donkey	17	s.	
total investments			<hr/> 8 1/2 m. 9 2/3 s.

Expenses:

donkey-harness		5	s.
12 m. 5 s. of hand-tin	2/3 m.	8 1/3 s.	
total expenses			<hr/> 5/6 m. 3 1/3 s.

Extra:

2 black textiles	1/3 m.		
			<hr/> 1/3 m.
total extras			
Total amount spent in Aššur			<hr/> 9 5/6 m. 3 s.

Type 3: 6: CCT 4: 7a. Cf DRIVER, ZANF 4 (1929), p. 220-221, and LANDSBERGER, *ibid.*, p. 277.

<i>um-ma Kur-ub-Ištar-ma</i>	Thus Kurub-Ištar;
<i>a-na I-na-aḥ-DINGIR ú DAM.GÀR</i>	say to Inaḥ-ilī and the <i>tamkārum</i> :
<i>qí-bi₄-ma 5 MA.NA KÙ.BABBAR</i>	5 minas of silver
<i>A-šur-ma-liḫ ub-lam</i>	Aššur-malik brought here.
<i>ŠÀ.BA 35 MA.NA 10 GÍN</i>	5 Thereof: 35 minas 10 sheqels
<i>AN.NA ku-nu-ku a-ḥa-ma</i>	of sealed tin; moreover,
<i>5 MA.NA AN.NA qá-tim</i>	5 minas of hand-tin—
<i>ŠU.NIGIN 40 MA.NA 10 GÍN AN.NA</i>	in all: 40 minas 10 sheqels of tin
<i>15 1/2 GÍN 15 ŠE¹ TA¹</i>	(at) 15 1/2 sheqels 15 corns each,
<i>KÙ.BABBAR-áḫ-šu 2 1/2 MA.NA</i>	10 its (price in) silver: 2 1/2 minas 4 2/3
<i>4 2/3 GÍN</i>	sheqels;
<i>14 ku-ta-nu SIG₅</i>	14 good linen-cloths
<i>2 MA.NA 4 GÍN</i>	cost 2 minas 4 sheqels
<i>KÙ.BABBAR it-bu-lu</i>	of silver;
<i>18 GÍN ší-im</i>	18 sheqels: the price
<i>ANŠE 2 GÍN</i>	15 of a donkey; 2 sheqels:
<i>ú-nu-sú 2 1/2 GÍN wa-ši-tum</i>	its harness; 2 1/2 sheqels: departure-
	toll—
<i>mì-ma a-nim</i>	all this
<i>DU₁₀-a-ḫi i-ra-dí-a-ku-nu-ti</i>	Ṭāb-aḫi is leading to you.
<i>ig-ri sà-ri-dim</i>	20 (For) the hire of a <i>sāridum</i>
<i>mì-ma a-na DU₁₀-a-ḫi</i>	I have not given anything to Ṭāb-
	aḫi—
<i>ú-lá a-dí-in</i>	
<i>a-ma-kam dí-na-šu-um</i>	give it to him there!
<i>1 1/3 GÍN KÙ.BABBAR</i>	1 1/3 sheqel of silver
<i>wa-at-ru-um</i>	25 has accrued as an extra (expense)
<i>i-lí-kà-ku-um</i>	for you;
<i>a-na-kam i-na KÙ.BABBAR-pì-kà</i>	here, from your next silver (shipment)
<i>wa-ar-ki-im a-lá-qé</i>	I shall take it.

Notes:

9: 15 ŠE¹ TA¹ — the emendation proposed by LANDSBERGER, *loc. cit.*, p. 277.

Comment:

The figure for the hand-tin is not given as a separate post, but to get the correct figure for expenses one must deduct it from the figure for the investments and add it to that of the expenses. The 5 minas of hand-tin has cost 20

sheqels according to the rate of exchange proposed above. I shall therefore use that figure in the table.

Brought:

silver	5	m.
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Bought:

35 m. 10 s. of tin	2	m.	14	2/3	s.	
14 linen-cloths	2	m.	4		s.	
1 donkey			18		s.	
total investments	<hr/>					
	4	1/2	m.	6	2/3	s.

Expenses:

hand-tin	20	s.	
donkey-harness	2	s.	
departure-toll	2	1/2	s.
total expenses	<hr/>		
	24	1/2	s.

Total amount spent in Aššur

5	m.	1	1/6	s.
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Type 3: 7: TC 2: 6. Transliterated and translated in VAN DER MEER, p. 24-26.

um-ma Ša-lim-a-ḫu-um
ù Šu-Ḫu-bur-ma a-na
Pu-šu-ki-in DAM. GÀR
ù E-lá qí-bi-ma 11 MA. [N]A
 KÙ. BABBAR *ní-is-ḫa-sú* DIRIG
E-[lá]
ub-lam ŠÀ. BA 2 GÚ 10 MA. NA

 AN. NA *ku-nu-ku-ni* 9 MA. NA
 AN. NA *ak qá-tim* 14 GÍN TA
 KÙ. BI 9 5/6 MA. NA 6 LÁ 1/6 GÍN

 3 1/3 GÍN KÙ. BABBAR *a-na* 2 GÚ
 19 MA. NA
 AN. NA *té-šú-bi nu-ší-ib*
 10 *ku-ta-nu* 1/2 MA. NA 1 2/3 GÍN

it-bu-lu 1 ANŠE *ša-lá-mu* <-um>
 16 GÍN KÙ. BABBAR *it-ba-al*

Thus Šalim-aḫum
 and Šu-Ḫubur; say to
 Pūšu-kēn, the *tamkārūm*,
 and Ela: 11 minas
 5 of silver—its *nishātu*-tax added—
 E[lá]
 brought here. Thereof: 2 talents 10
 minas
 of tin sealed by us; 9 minas
 of hand-tin (at) 14 sheqels each,
 its (price in) silver: 9 5/6 minas 5 5/6
 sheqels;
 10 3 1/3 sheqels of silver we added to the
 2 talents 19 minas
 of tin as “additions”;
 10 linen-cloths cost 1/2 mina 1 2/3
 sheqels;
 1 black donkey
 cost 16 sheqels of silver;

2 GÍN KÙ.BABBAR <i>ú-nu-sú</i>	15	2 sheqels of silver: its harness;
3 GÍN <i>ú-kúl-tù-šu</i>		3 sheqels: its fodder;
1 1/3 GÍN KÙ.BABBAR <i>té-šú-bi</i>		1 1/3 sheqels of silver Ela received as "additions";
<i>E-lá il₅-qé</i> 1 1/3 GÍN <i>a-na</i>		1 1/3 sheqel for
<i>lu-bu-uš A-da-lal</i>		clothes to Adallal
<i>E-lá-ma il₅-qé</i> 5 1/2 GÍN	20	Ela also took; 5 1/2 sheqels
KÙ.BABBAR <i>wa-ši-tum</i>		of silver: departure-toll—
ŠU.NIGIN <i>lu-qú-tim</i> 11 MA.NA		total of the goods: 11 minas
KÙ.BABBAR <i>mì-ma a-nim</i>		of silver—all this
<i>E-lá i-ra-dí-a-ku-nu-ti</i>		Ela is leading to you;
<i>gam-ra-ku-nu-ti</i>	25	it has been spent for you.

Comment:

The figure for the hand-tin is according to the exchange-rate 38 4/7 sheqels (or 38 2/3). The exact figure of the 2 talents 10 minas of tin is 9 minas 17 1/7 sheqels (or 9 minas 17 1/6). These figures have been used in the table.

Brought:

silver	11	m.
--------	----	----

Bought:

2 t. 10 m. of tin	9	m.	17 1/6	s.
10 linen-cloths	1/2	m.	1 2/3	s.
1 donkey			16	s.
total investments			10	m. 4 5/6 s.

Expenses:

9 m. of hand-tin	1/2	m.	8 2/3	s.
"additions" to the tin			3 1/3	s.
donkey-harness			2	s.
donkey-fodder			3	s.
"additions" for Ela			1 1/3	s.
clothes for Adallal			1 1/3	s.
departure-toll			5 1/2	s.
total expenses			5/6	m. 5 1/6 s.

Total amount spent in Aššur

11	m.
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The text is of great importance for the study of the term *tēšubū*. Two amounts are designated in this way, the first one being added to the tin, the other one being taken by the transporter. The implications of this are uncertain.

Type 3:8: CCT 3:22a. Transliterated and translated in VAN DER MEER, p. 6-10.

um-ma Šu-Ḥu-bur A-ḥu-qar

ù I-a-šar-ma a-na

Pu-šu-ki-in qí-bi-ma

1 MA.NA 12 1/2 GÍN GUŠKIN

ù 7 MA.NA 14 GÍN KÙ.BABBAR

Gar-wa-a ub-lam

2/3 MA.NA 2 1/4 GÍN GUŠKIN

7 1/3 GÍN TA KÙ.BI

5 MA.NA 10 LÁ 1/4 GÍN

ù 1/2 MA.NA 1/4 GÍN GUŠKIN

SIG₅ 9 LÁ 1/3 GÍN TA KÙ.BI

4 1/3 MA.NA 2 1/6 GÍN

ŠU.NIGIN 16 2/3 MA.NA 6 GÍN

KÙ.BABBAR ŠÀ.BA

1 mī-at 50 LÁ 1 tū^gku-ta-nu

12 1/2 MA.NA 1/2 GÍN

KÙ.BABBAR it-bu-lu

5 ANŠE ša-lá-mu KÙ.BI

1 1/2 MA.NA 6 GÍN

15 GÍN ú-nu-sú-nu

10 GÍN ú-kúl-ta-áš-nu

23 5/6 MA.NA 1 GÍN

AN.NA qá-tim 12 1/2 GÍN TA

KÙ.BI 1 2/3 MA.NA 6 GÍN

3 GÍN ša sa-e-dim

8 1/3 GÍN wa-ši-tum

17 GÍN té-šú-bi

KÙ.BABBAR-áp-kà gam-ra-kum

A-šur-ma-liḫ DUMU Er-ra-a

ku'-nu-ki'-ni na-áš-a-kum

Thus Šu-Ḥubur, Aḥu-(wa)qar,

and Ea-šar; say to

Pūšu-kēn:

1 mina 12 1/2 sheqels of gold

5 and 7 minas 14 sheqels of silver

Garwaja brought here.

2/3 mina 2 1/4 sheqels of gold

(at) 7 1/3 sheqels each, its (price in) silver:

5 minas 9 3/4 sheqels;

10 also, 1/2 mina 1/4 sheqel of fine gold,

(at) 8 2/3 sheqels each, its (price in) silver:

4 1/3 minas 2 1/6 sheqels;

in all: 16 2/3 minas 6 sheqels

of silver. Thereof:

15 149 linen-cloths

cost 12 1/2 minas 1/2 sheqel

of silver;

5 black donkeys, their (price in) silver:

1 1/2 mina 6 sheqels;

20 15 sheqels: their harness;

10 sheqels: their fodder;

23 5/6 minas 1 sheqel

of hand-tin (at) 12 1/2 sheqels each, its (price in) silver: 1 2/3 mina 6 sheqels;

25 3 sheqels: of the sa'udum;

8 1/3 sheqels: departure-toll;

17 sheqels: "additions"—

your silver has been spent for you;

Aššur-malik, son of Erraja,

30 is bringing (it) with our seals to you.

Notes:

30: *ku'-nu-ki'-ni* — read by VAN DER MEER as *ḥa*(or *ḥu*)-*bi*?-*šu*?-*ni*, and tentatively translated "ânier" as he thought of a connection with the verb *ḥabāšum*.

Comment:

Brought:

silver	7	m.	14	s.	
gold — $\frac{2}{3}$ m. $2 \frac{1}{4}$ s.	5	m.	$9 \frac{3}{4}$	s.	
$\frac{1}{2}$ m. $\frac{1}{4}$ s.	4	$\frac{1}{3}$ m.	$2 \frac{1}{6}$	s.	
<hr/>					
received in Aššur	16	$\frac{2}{3}$ m.	$5 \frac{11}{12}$	s.	16 $\frac{2}{3}$ m. 6 s.

Bought:

149 linen-cloths	12	$\frac{1}{2}$ m.	$\frac{1}{2}$	s.	
5 donkeys	1	$\frac{1}{2}$ m.	6	s.	
total investments	<hr/>				14 m. $6 \frac{1}{2}$ s.

Expenses:

donkey-harness			15	s.	
donkey-fodder			10	s.	
23 $\frac{5}{6}$ m. 1 s. of hand-tin	1	$\frac{2}{3}$ m.	6	s.	
ša sa'edim			3	s.	
departure-toll			8	$\frac{1}{3}$ s.	
"additions"			17	s.	
total expenses	<hr/>				2 $\frac{1}{2}$ m. $9 \frac{1}{3}$ s.

Total amount spent in Aššur

16 $\frac{2}{3}$ m. $5 \frac{5}{6}$ s.

Type 3: 9: TC 2: 14. Transliterated and translated in VAN DER MEER, p. 11-13.

um-ma Šu-Ḫu-bur A-šur-ba-ni
 à Ša-lim-A-šur a-na
 Pu-šu-ki-in qí-bi-ma
 30 MA.NA KÙ.BABBAR ni-is-ḫa-sú
 DIRIG
 Ū-ra-ni ub-lam šà.BA
 27 TÚG SIG₅ šu-ur-bu-i-tum
 KÙ.BI 3 $\frac{1}{3}$ MA.NA 1 $\frac{2}{3}$ GÍN

 63 ku-ta-nu KÙ.BI
 6 MA.NA 1 $\frac{1}{3}$ GÍN ŠU.NIGIN 90
 ku-ta-nu
 KÙ.BI 9 $\frac{1}{3}$ MA.NA 3 GÍN

 15 MA.NA AN.NA qá-tim

Thus Šu-Ḫubur, Aššur-bāni,
 and Šalim-Aššur; say to
 Pūšu-kēn:
 30 minas of silver—its *nishātu*-tax
 added—
 5 Urani brought here. Thereof:
 27 fine šurbu'itu-textiles,
 their (price in) silver: 3 $\frac{1}{3}$ minas
 1 $\frac{2}{3}$ sheqel;
 63 linen-cloths, their (price in) silver:
 6 minas 1 $\frac{1}{3}$ sheqel; in all: 90 linen-
 cloths,
 10 their (price in) silver: 9 $\frac{1}{3}$ minas
 3 sheqels;
 15 minas of hand-tin

14 GÍN TA KÙ.BI 1 MA.NA 4 1/3 GÍN	(at) 14 sheqels each, its (price in) silver: 1 mina 4 1/3 sheqels;
2 ANŠE <i>ša-lá-mu</i>	2 black donkeys,
KÙ.BI 1 MA.NA 14 GÍN	their (price in) silver: 1 mina 14 sheqels;
7 GÍN <i>ú-kúl-ta-áš-nu</i>	15 7 sheqels: their fodder;
12 2/3 GÍN <i>ú-nu-sú-nu</i>	12 2/3 sheqels: their harness;
1/3 MA.NA 1 1/2 GÍN <i>té-sú-bi</i>	1/3 mina 1 1/2 sheqel: "additions";
4 LÁ <x/y> GÍN <i>qá-qá-da-at</i>	4 minus [x/y] sheqels, "head-tax"
2 <i>šú-ḥa-ri-kà e-mu-du</i>	of your 2 servants, they have imposed;
6 GÍN <i>wa-ší-tum</i>	20 6 sheqels: departure-toll;
3 2/3 GÍN <i>ša sa-e-dim</i>	3 2/3 sheqels: of the <i>sa'udum</i> ;
5 GÍN <i>i-na i-šé-ra-tim</i>	5 sheqels were (found) missing in the "normal amounts";
<i>im-ti a sé-er</i> 10 MA.NA URUD	on top of the 10 minas of copper
<i>pá-ni-im ša I-lu-a ša li-bi-šu</i>	(from a) previous (shipment) of Ilua's, which are in his possession,
15 1/2 GÍN KÙ.BABBAR <i>nu-ší-ib-šu-um</i>	25 we have added 15 1/2 sheqels of silver (as interest) for him;
<i>a-na</i> 7 1/3 MA.NA KÙ.BABBAR	to the 7 1/3 minas of silver
<i>ša a-na A-šur-i-mi-ti ni-iš-qú-lu</i>	which we weighed out to Aššur-imitti
2/3 MA.NA <i>ší-ib-tám nu-ší-ib</i>	we have added 2/3 mina as interest;
<i>a-na</i> 6 GÚ URUD <i>ša ši-im é-ti</i>	to the 6 talents of copper which (is) the price of the house
<i>ša A-bu-um-DINGIR</i> 30 MA.NA	30 of Abum-ili we have added 30 minas of copper as interest,
URUD <i>ší-ib-tám</i>	(at) 1 1/2 mina each,
<i>nu-ší-ib</i> 1 1/2 MA.NA TA	its (price in) silver: 4 1/3 minas;
KÙ.BI 4 1/3 MA.NA	2 5/6 minas we weighed out in Sutiya's house,
2 5/6 MA.NA É <i>Sú-ti-a</i>	the tablet
<i>ni-iš-qúl tup-pá-am</i>	35 concerning your debt we received;
<i>ša ḥu-bu-li-kà ni-il₅-qé-a[m]</i>	5/6 mina for Tupizi;
5/6 MA.NA <i>a-na Tù-pi-zi</i>	10 1/3 sheqels for board
[10 1/3] GÍN <i>a kà-nu-e</i>	and the hired men to plaster (the house);
<i>ù ag-ri a sé-a-ri-im</i>	1 textile belonging to Aššur-bāni, 1 textile belonging to Šalim-Aššur—
1 TUG <i>ša A-šur-ba-ni</i> 1 TUG <i>ša Ša-lim-A-šur</i>	40 all this Urani is leading to you.
<i>mì-ma a-nim Ū-ra-ni i-ra-dí-a-ku-um</i>	

Notes:

22: *i-na i-še-ra-tim* — this word was understood as a form of *išrātum*, “tithe”, both by VAN DER MEER and by GARELLI, AC, p. 194, n. 4. A more plausible explanation, both in view of the form and of the fact that the tithe is nowhere else attested as being paid at Aššur, has been given by VON SODEN in AHW s.v. *išertum*, to which he tentatively assigns the meaning “normale Menge”.⁵⁶) If this is indeed a valid translation one could think that the word here refers to the tax which we know was to be paid every time a caravan arrived at Aššur: the *nishātu*-tax.

36: *Tù-pi-zi* — this person occurs also in ICK 1: 56, 17 and 129, 18; and see GARELLI, RA 58 (1964), p. 124.

Comment:

To understand the text properly it is necessary to realize that only part of the shipment of 30 minas of silver was used for the purchase of goods. Pūšu-kēn had many other interests in Aššur; as already pointed out in connection with Type 3: 4 above, he bought houses there, and in the present text we are further told that his representatives paid his debts out of the shipment.

In the following table I have only used those posts which are connected with the purchase and the transportation.

Brought:

silver	30	m.
--------	----	----

Bought:

27 <i>šurbu'itu</i> -textiles	3 1/3 m.	1 2/3 s.	
63 linen-cloths	6 m.	1 1/3 s.	
<hr/>			
total: 90 textiles	9 1/3 m.	3 s.	
2 donkeys	1 m.	14 s.	
total investments	<hr/>		
	10 1/2 m.	7 s.	

Expenses:

15 m. of hand-tin	1 m.	4 1/3 s.
donkey-fodder		7 s.
donkey-harness		12 2/3 s.
“additions”	1/3 m.	1 1/2 s.

⁵⁶) ICK 1: 171, 1-3: 7 1/2 GÍN GUŠKIN ²*ku-bu-ur-ši-num* ³*i-še-ra-tum* *ša-ḫu-ra-ma*: “7 1/2 sheqels of *kuburšinnu*-gold—the “normal amounts” have been deducted...”

"head-tax" for servants	3 $\frac{x}{y}$ s.	
departure-toll	6 s.	
<i>ša sa'edim</i>	3 $\frac{2}{3}$ s.	
total expenses	<hr/>	1 $\frac{5}{6}$ m. 8 $\frac{1}{6}$ s. + $\frac{x}{y}$

Extra:

minus in "normal amount"	5 s.	
total extra	<hr/>	5 s.

Total caravan expenses in Aššur	12 $\frac{2}{3}$ m.	1 $\frac{1}{6}$ s. + $\frac{x}{y}$
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Other expenses:

for Ilua	15 $\frac{1}{2}$ s.	
for Aššur-imitti	7 $\frac{1}{3}$ m.	
interest	$\frac{2}{3}$ m.	
for Abum-ilī	4 $\frac{1}{3}$ m.	
the house of Sutija	2 $\frac{5}{6}$ m.	
for Tupizi	$\frac{5}{6}$ m.	
the hired men	10 $\frac{1}{3}$ s.	
Total other expenses	<hr/>	16 $\frac{1}{3}$ m. 5 $\frac{5}{6}$ s.

Total amount spent in Aššur	29 m.	6 $\frac{x}{y}$ s.
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The money found missing and consequently restored from the amount brought would normally have been paid for by the sender, so it does not belong to the expenses. For the "head-tax" see p. 171. When trying to define the character of the transport-transaction more directly, one must, of course, compare the expense figure with the total of caravan expenses, not with the final figure or the amount brought.

The reason for the discrepancy may perhaps be found in 1.36 or 37, where the figures are somewhat damaged.

Type 3: 10: CCT 2: 2. Transliterated and translated in VAN DER MEER, p. 26-29.

um-ma Ša-lim-a-ḥu-um-ma
a-na Pu-šu-ki-in qí-bi₄-ma
 16 MA.NA KÙ.BABBAR *E-lá ub-lam*
 16 MA.NA KÙ.BABBAR *I-dí-Sú-in*
ub-lam ŠÀ.BA 5/6 MA.NA KÙ.
 BABBAR

Thus Šalim-aḥum;
 say to Pūšu-kēn:
 Ela brought 16 minas of silver;
 Idī-Su'en brought 16 minas of silver.
 5 Thereof: 5/6 mina of checked(?) silver.

a-mu-ru-um né-pe-ša-am ša
I-dī-Su'in ub-lá-ni IGI Ku-lu-ma-a

áp-tù-ur-ma 1/3 MA.NA 1 2/3 GÍN
KÙ.BABBAR ba-ti-iq ša-dā-ra-tum
ra'-bi₄-a i-na mi-ta-hu-ri-im

e ta-li-ip 3 1/3 GÍN
a-na ni-is-ḥa-at ni-is-ḥa-tim
a-dī-in 10 5/6 MA.NA 4 1/6 GÍN
KÙ.BABBAR a-na lu-qu-tim
ša A-šur-ta-ak-lá-ku
ir-dī-a-ku-ni áš-qu-ul

2 GÚ 10 MA.NA AN.NA
ku-nu-ku 10 MA.NA AN.NA-ak
qá-tim KÙ.BABBAR-áp-šu
10 MA.NA 4 2/3 GÍN
10 TÚG^{bi.a} 1/2 MA.NA 3 1/3 GÍN
it-bu-lu 18 GÍN

lu ší-i[m ANŠE]
lu ú-ku[-ul-ti ANŠE]
ù 2 GÍ[N KÙ.BABBAR]
a-na E-[lá a-dī-m]a 2 GÍN
ú-nu-ut ANŠE 5 GÍN
wa-sí-tum 1 TÚG kà-dā-tum
a-ḥa-ma ša A-sí-a
mì-ma a-ni-im ku-nu-ki-a
E-lá i-ra-dī-a-kum

ši-ti KÙ.BABBAR-pì-kà 9 1/2 MA.NA
6 1/2 GÍN

2 GÚ 7 MA.NA AN.NA ku-nu-ku
9 MA.NA AN.NA-ak qá-tim

15 LÁ 1/6 GÍN TA KÙ.BABBAR-áp-šu 35

9 MA.NA 10 GÍN 1/3 MA.NA
ši-im ANŠE 5 GÍN wa-sí-tum

1 GÍN ú-nu-ut ANŠE mì-ma a-nim
ku-nu-ki-a Ku-lu-ma-a
i-ra-dī-a-kum KÙ.BABBAR
ša šé-ep E-lá ù I-dī-Su'in

The package which
 Idī-Su'en brought I opened in the
 presence of Kulumaja,
 and (found that) 1/3 mina 1 2/3 sheqel
 of silver was missing; the lumps
 10 were (too) big.....
 3 1/3 sheqels
 I gave for the *nishāt nishātīm*;
 10 5/6 minas 4 1/6 sheqels
 of silver I paid for the goods
 15 which Aššur-taklāku
 has lead to you;
 2 talents 10 minas of sealed tin,
 10 minas of hand-tin
 its (price in) silver:
 20 10 minas 4 2/3 sheqels;
 10 textiles cost 1/2 mina 3 1/3 sheqels;
 18 sheqels:
 price of [a donkey]
 and also fod[der of a donkey]
 25 and 2 sheqels [of silver]
 [I further gave] to E[la]; 2 sheqels:
 donkey-harness; 5 sheqels:
 departure-toll; 1 heavy textile,
 further, belonging to Asija—
 30 all this, sealed by me,
 Ela is leading to you.
 The rest of your silver: 9 1/2 minas
 6 1/2 sheqels.
 2 talents 7 minas of sealed tin,
 9 minas of hand-tin,
 (at) 14 5/6 sheqels each, its (price in)
 silver:
 9 minas 10 sheqels; 1/3 mina:
 price of a donkey; 5 sheqels: depar-
 ture-toll;
 1 sheqel: donkey-harness—all this,
 with my seal, Kulumaja
 40 will lead to you. The silver
 from the caravans of Ela and Idī-
 Su'en

<i>gam-ra-kum ša sà-ri-dim</i>		has been spent for you. Hire for the <i>sāridum</i>
<i>a-na Ku-lu-ma-a lá a-dí-in</i>		I have not given to Kulumaja.
<i>1 tūgku-ta-num ša A-sí-a</i>		1 linen-cloth belonging to Asija
<i>Ku-lu-ma-a na-áš-a-kum</i>	45	Kulumaja is bringing to you.
<i>1/2 MA.NA KÙ.BABBAR ša I-lu-a</i>		1/2 mina of silver belonging to Ilua
<i>E-lá ub-lam 1 1/4 GÍN ni-is-ḥa-tim</i>		Ela brought here. I paid 1 1/4 sheqel
<i>a-dí-in 14 LÁ 1/3 GÍN TA</i>		as <i>nishātu</i> -tax; (at) 14 minus 1/3 she- qels each:
<i>6 1/2 MA.NA 3 GÍN AN.NA ri-ik-sú</i>		6 1/2 minas 3 sheqels of tin (in) a
<i>i li-bi₄ šu-uq-li-kà</i>		bundle has been placed in your container;
<i>na-dí Ku-lu-ma-a i-ra-dí-a-kum</i>		Kulumaja will lead it to you.

Notes:

5-6: KÙ.BABBAR *a-mu-ru-um* — translated “Amorite silver” traditionally, cf LEWY, HUCA 32 (1961), p. 65, n. 200. Another interpretation has been given by VON SODEN in AHW s.v. *amāru* D: “(Metall) prüfen”, and s.v. *ammurum*: “(VerbalAdj. D zu *amāru*) etwa ‘geprüft’ (Metall)”. However, the text ATHE 32 connects people from the city of Ibla with *kašpam a-mu-ra-am*, and moreover, this silver is particularly cheap. The translation “Amorite silver” is thus possible.

10-11: — I refrain from a translation of this sentence and refer to CAD, vol. “E”, p. 87 (*ta-li-ib/p* tentatively taken as a form of *elēpu*), and AHW, s.v. *liāp/bum*.

12: *ni-is-ḥa-at ni-is-ḥa-tim* — this must mean that the *nishātu*-tax was charged also of the amount which the *nishātu*-tax itself constituted! The figure in l. 47 tells us that here the *nishātu*-tax was levied according to the rate 5:120: ⁵⁷⁾ of 30 sheqels the tax constituted 1 1/4 sheqel, or 5/120. If we apply this rate on the 32 minas which Šalim-aḥum has received, we see that the *nishātu*-tax must be $\frac{1920 \times 5}{120}$, or 80 sheqels; if we apply the same rate here, we get $\frac{80 \times 5}{120}$, or 3 1/3 sheqels. Our example thus gives us the rate for the *nishātu*-tax when levied on silver in Assyria. It is doubtful whether the tax was always levied on the amount added as *nishātu*-tax; I know of one other case where this can be seen to happen.⁵⁸⁾

⁵⁷⁾ Cf. already above, p. 36.

⁵⁸⁾ See CCT 1: 16b, 7-8: *ni-is-ḥa-sú ú ni-is-ḥa-at ni-is-ḥa-tim ša ik-ri-bi*; the amount is 38 1/4 sheqels out of a shipment of 15 minas which does not make sense; the *nishātu*-tax of 15 minas is 37 1/2 sheqels, and of this amount the tax would amount to slightly more than 1 1/2 sheqel—if reckoned as 1 3/4 sheqel the correct figure for the total would be 39 1/4 sheqels which must accordingly be the figure in the text.

26: *a-na E-[lá a-di-m]a* — what I have taken as the rests of a MA could just as well be the last part of a GÍN, but if it is, I can propose no restoration.

48: *šu-ug-li-kà* — cf LEWY, HUCA 27 (1956), p. 32, n. 112, and below, p. 149 and 157, n. 75.

Comment:

The text tells us of three shipments received at Aššur: Ela has brought 16 minas of silver belonging to Pūšu-kēn and 1/2 mina belonging to Ilua, Idī-Su'en has brought 16 minas of silver belonging to Pūšu-kēn. The two first amounts, those belonging to Pūšu-kēn, are taken together by Šalim-aḥum, the last one has been treated separately. Part of the silver belonging to Pūšu-kēn has been used to cover expenses and purchases in connection with another caravan sent off, and a caravan account must have existed for this, listing expenses and prices.

Brought:

by Ela	16	m.		
by Idī-Su'en	16	m.		
	<hr/>			
brought	32	m.		
loss	1/3	m.	1	2/3 s.
<i>nishāt nishātīm</i>			3	1/3 s.
to Aššur-taklāku	10	5/6 m.	4	1/6 s.
amount available			<hr/>	<hr/>
			20	2/3 m. 5/6 s.

FIRST CARAVAN

Bought:

2 t. 20 m. of tin	10	m.	4	2/3 s.
10 textiles	1/2	m.	3	1/3 s.
1 donkey			18	s.
total investments			<hr/>	<hr/>
			10	5/6 m. 6 s.

Expenses:

to Ela	2	s.		
donkey-harness	2	s.		
departure-toll	5	s.		
total expenses			<hr/>	<hr/>
			9	s.

SECOND CARAVAN

Bought:

2 t. 16 m. of tin	9	m.	10	s.	
1 donkey		1/3	m.		
total investments					9 1/2 m.

Expenses:

departure-toll	5	s.		
donkey-harness	1	s.		
total expenses			6	s.

Total amount spent on both caravans	20	2/3	m.	1	s.
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These figures do not correspond completely with the ones given in the text as sub-totals; in l. 32 Šalim-aḥum writes that the "rest" (i.e. the amount to be spent on the caravan which Kulumaja will lead to Anatolia) is 9 1/2 minas 6 1/2 sheqels, but if the figures in the copy are correct, and provided my restoration of l. 26 is correct, the "rest" amounts to 9 1/2 minas 5 5/6 sheqels. Šalim-aḥum's figure would give us a rest in the final facit of 1/2 sheqel.

The figures for the hand-tin have been calculated together with those for the tin bought for re-sale, and in the case of Ela's caravan we are not told the rate of exchange; in this case the hand-tin amounts to 10 minas, or 1/14 of the whole amount of tin; its price would thus have been ca. 43 sheqels. In the second case the 9 minas would have cost ca. 36 1/2 sheqels. Using these figures we arrive at the following totals:

first caravan

total investments: 10 minas 13 sheqels; total expenses: 5/6 mina 2 sheqels;

second caravan

total investments: 8 5/6 minas 3 1/2 sheqels; total expenses: 2/3 mina 2 1/2 sheqels.

But even these figures are lacking in exactitude, for it is evident that in both cases the price of the donkey includes the figure for donkey-fodder.

The last amount of 1/2 mina of silver has been subjected to the levying of the *nishātu*-tax, which, as pointed out above, constituted 5/120 of the amount. The remaining 28 3/4 sheqels have been spent on the purchase of 6 1/2 minas 3 sheqels of tin. No transport expenses are given here for the simple reason that there were none: the shipment travelled with Kulumaja and was only a small bundle.

Group 2

Type 3: 11: BIN 4: 61. Partly transliterated and translated in EL 1, p. 219, n.a.

a-na Ša-lim-a-ḫi-im qí-bi₄-ma
um-ma La-qé-pu-um ú Ī-lí-a-lúm-ma
 6 GÚ 30 MA.NA AN.NA *ku-nu-ki*
 20 túgšu-ru-tum qá-dí ša li-we-tim

85 túgku-ta-ni ša a-na Ī-lí-áš-ra-ni

ta-dí-nu ŠÀ.BA 4 1/4 túgku-ta-ni
ù 1 šu-ra-am ni-is-ḫa-tim il₅-qé-ú

2 GÍN KÙ.BABBAR *i-pu-lu 8 túgku-*
ta-ni

iš-ra-tí-kà É.GAL-lúm il₅-qé ù

2 GÍN KÙ.BABBAR
ta-pu-ul ši-tí TÚG^{hi}-tí-kà 73 LÁ
1/4 k[u-f]a-nu

1 túgšu-ra-am a-na iš-ra-tim

il₅-qé-ú 3 GÍN KÙ.BABBAR i-pu-lu
ši-tí šu-ru-tí-kà 20 LÁ 2 TÚG qá-dí

ša li-we-tim i-na 6 GÚ 30 MA.NA

AN.NA-ki-kà 12 MA.NA AN.NA

ni-is-ḫa-tim il₅-qé-ú 9 2/3 MA.NA

mu-tá-ú 6 1/3 MA.NA AN.NA

^dNIN.ŠUBUR-ba-ni *il₅-qé*

a-na-kam lá [wa-š]a-áb iš-tù

50 MA.NA 5 GÍN AN.NA-ak qá-tí-šu 20

4 SILA *ri-iš-tám 1/3 MA.NA AN.NA*

ù 5 GÍN KÙ.BABBAR [š]a a-na A-bi-
tí-ba-an

tù-šé-bi₄-lá-šu-[n]i gam-ru 9 MA.NA
 AN.NA

Say to Šalim-aḫum;

thus Lā-qēpum and Ilī-ālum:

6 talents 30 minas of sealed tin,

20 black textiles including (those) of
 the packing,

5 85 linen-cloths which you gave to Ilī-
 ašranni—

thereof: 4 1/4 linen-cloths

and 1 black textile they have taken
 as *nishātu*-tax;

they have balanced 2 sheqels of silver;
 8 linen-cloths

the palace took as your tithe, and you
 have balanced 2 sheqels of silver.

10 The rest of your textiles: 72 3/4
 linen-cloths;

they have taken 1 black textile as the
 tithe,

3 sheqels of silver they have balanced;
 the rest of your black textiles: 18
 textiles including

(those) of the packing. Of your 6 ta-
 lents 30 minas

15 of tin they have taken 12 minas
 of tin

as *nishātu*-tax; 9 2/3 minas:

loss; 6 1/3 minas of tin

Ilabrat-bāni has taken—

he is not [pre]sent here; since

the 50 minas 5 sheqels of tin for his
 hand,

the 4 *qa* fine (oil), the 1/3 mina of tin,
 and the 5 sheqels of silver, which you
 sent to him in Abitiban,

had been spent we balanced 9 minas
 of tin

<i>a-na Ī-lī-dš-ra-ni ni-pu-ul</i>		with Ili-ašrannī;
šī-tī AN.NA-ki-kà 5 GÚ 53 MA.NA	25	the rest of your tin: 5 talents 53 minas
AN.NA		of tin.
šà.BA 3 GÚ LÁ 1 MA.NA AN.NA		Thereof: 3 talents minus 1 mina
		of tin
7 GÍN TA 20 tūgku-ta-ni 1/2 MA.NA		(at) 7 sheqels each, 20 linen-cloths (at)
TA		1/2 mina each,
10 tūgšu-ru-tum 15 GÍN TA ŠU.NIGIN		10 black textiles (at) 15 sheqels each
KÙ.BABBAR-pì-kà		—total of your silver:
38 MA.NA 4 1/4 GÍN Puzur ₄ -A-na		38 minas 4 1/4 sheqels, (with this) he
		has entrusted Puzur-Anna,
DUMU E-la-lī i-qī-ip	30	son of Elali;
šà.BA 30 LÁ 2 MA.NA a-na 50 ha-		thereof he shall weigh out 28 minas
am-ša-tim		after 50 hamuštu's,
i-ša-qal 10 MA.NA 4 1/4 GÍN		10 minas 4 1/4 sheqels
a-na 45 ha-am-ša-tim i-ša-qal		he shall weigh out after 45 hamuštu's.
2 GÚ 14 MA.NA 10 GÍN AN.NA		2 talents 14 minas 10 sheqels of tin
7 GÍN TA 20 tūgku-ta-ni 1/2 MA.NA	35	(at) 7 sheqels each, 20 linen-cloths (at)
TA		1/2 mina each,
4 tūgšu-ru-tim 15 GÍN TA		4 black textiles (at) 15 sheqels each,
1 ANŠE ša-la-mu-um ki-ma 1/2		1 black donkey worth 1/2 mina—
MA.NA		
a-na 30 2/3 MA.NA KÙ.BABBAR a-na		with 30 2/3 minas of silver on (terms
47 ha-am-ša-tim		of) 47 hamuštu's
I-dī-a-ba-am DUMU I-dī-in-Ištar		he commissioned Idī-abum, son of
		Iddin-Ištar;
i-qī-ip u ₄ -mu-šu-nu ITI KAM	40	their terms: the month
ša ki-na-tim li-mu-um		ša kinātim, eponym:
Šu-da-a DUMU En-na-nim 8 tūgku-		Šudaja, son of Ennānum. 8 linen-
ta-ni		cloths
ú 3 tūgšu-ru-tim i-dī-in-ni-a-ti		and 3 black textiles he gave to us;
5 tūgku-ta-ni wa-at-ru-tim		5 extrafine linen-cloths
É.GAL-lúm a-na šī-mi-im il ₅ -qé-ma	45	the palace pre-empted, and
1 2/3 MA.NA i-na ni-kà-si		we will place 1 2/3 mina on the ac-
		count.
ni-ša-kà-an ki-ma 2 tūgku-ta-ni		For 2 linen-cloths
7 1/2 GÍN LÁ 6 1/2 ŠE		it has given 7 1/2 sheqels minus 6 1/2
KÙ.KI ù 5 GÍN KÙ.BABBAR		corns of gold plus 5 sheqels of silver
i-dī-in-ni-a-ti šī-ti tūgku-ta-ni-kà		to us. The rest of your linen-cloths:
17 TÚG ù 1 tūgšu-ru-um	50	17 textiles, plus 1 black textile; their
KÙ.BABBAR-áp-šu-nu		(price in) silver—

1/3 MA.NA TA ù 10 GÍN KÙ.BABBAR

ša šu-ri-im 5 5/6 MA.NA

ši-ti AN.NA-ki-ka 40 MA.NA LÁ

10 GÍN

KÙ.BABBAR-áp-šu 5 MA.NA

lu ša ši-ti tús^{ku}-ta-ni

ù šu-ri-im lu ša ši-ti

AN.NA-ki-ka 10 5/6 MA.NA

KÙ.BABBAR

ša-ru-pá-am i li-bi₄

Ī-lí-áš-ra-ni

ta¹-dí-in tu^p-pu-šu

ša 10 1/3 MA.NA KÙ.BABBAR

ú a-ḫa-ma

ša 1/2 MA.NA KÙ.BABBAR

la-pì-it ITI KAM

ku-zal-li li-mu-um

Šu-da-a DUMU E-na-nim

1 1/2 GÍN TA

i-na ITI 1 KAM a-na

1 MA.NA-im ú-ša-áb

5 ANŠE^{hi.a} ša še-ep

Ī-lí-áš-ra-ni me-tù

(at) 1/3 mina each plus 10 sheqels of silver

for the black textile: 5 5/6 minas.

The rest of your tin: 40 minas minus 10 sheqels;

its (price in) silver: 5 minas.

55 Both (the price) of the remaining linen-cloths

and the black textile, and (the price) of the rest

of your tin, (namely) 10 5/6 minas of refined silver,

you have given as a loan to Ili- ašranni;

60 his tablet

concerning 10 1/3 minas of silver and further

concerning 1/2 mina of silver has been written; the month:

65 kuzallu, eponym:

Šudaja, son of Ennānum;

1 1/2 sheqel

monthly per

mina he shall add (as interest).

70 5 donkeys from the caravan of Ili-ašranni have died.

Notes:

22: *A-bi-ti-ba-an* — this city was a post on the caravan route from Aššur to Kaneš as intimated by our text. GOETZE, JCS 7 (1953), p. 65, has placed it as the third major stop after Aššur, and its position must have been fairly close to the capital, as our text states that certain things were sent after the caravan to catch up with it in this city.

30 and 40: *i-qí-ip* — this word is constructed with two accusatives, cf *I-dí-a-ba-am* in 1. 39; the subject is clearly the transporter, Ili-ašranni. For the technical meaning of the word see further below.

49: *i-dí-in-ni-a-ti* — I have taken the subject for this word to be the palace, but it could also have been the transporter. The context seems to favour my view, though, as the transactions with the transporter begin later in the text.

60: *ta¹-dí-in* — the sign is slightly damaged, but the rests clearly look like

BA or MA; as far as I can see only *ni-di-in* or *ta-di-in* are possible forms at this place, and of these *niddin* is impossible according to the copy, while TA remains a possibility.

Comment:

The first 40 lines of the text have been discussed at great length by LEWY in EL, *loc. cit.* in connection with a discussion of the words *napālum* and *nipiltum*. The verb was explained as “einen Differenzbetrag zahlen” or “eine Ausgleichszahlung leisten”, and the procedure has to be explained in this light.

When the text informs us that “they” (i.e. the administration) have taken 4 1/4 linen-cloths and 1 black textile as *nishātu*-tax, and that 2 sheqels of silver has been paid to balance—this must be understood in the following way: the tax was levied according to the rate 3:60, thus it constituted 4 1/4 linen-cloths of the 85 brought; of the 20 black textiles it would be exactly 1 textile, but nevertheless the palace pays 2 sheqels as a balance. This is due to the fact that among the black textiles were some which were used for the packing of the shipment, and these were not taxable. The *nishātu*-tax was thus in fact levied only upon some of the black textiles and accordingly, it could not constitute one complete piece of textile; thus the authorities took one whole black textile and balanced the extra amount, that is, paid back in money the amount which they had taken in excess of the rate of the tax.

This becomes clearer with the payment of the tithe; the palace has received 8 linen-cloths out of the 80 3/4 cloths that remained after the *nishātu*-tax had been paid. The tithe in fact ought to have been 8 3/40 linen-cloths, but 3/40 of a linen-cloth is an impossible amount, so the palace accepts an equivalent payment in cash: the two sheqels of silver (1.9-10). As 2 sheqels of silver thus equal 3/40 of a linen-cloth, it is easy to see that the price which was used as the basis of the calculation was: 1 linen-cloth: 26 2/3 sheqels of silver. LEWY reached the result 13 1/3 sheqels as he read the figure in l.9 as 1 sheqel.

The tithe on the black textiles represents 1 cloth with 3 sheqels of silver paid back. On this basis one can see that the *nishātu*-tax and the tithe must have been reckoned at the same rate, thus either 1:10 or 3:60. LEWY chose the last possibility and therefore ended up with the result that only 2 black textiles had been used for the packing and that the price of one was 20 sheqels. I would prefer the first possibility, in other words assuming that the *nishātu*-tax on black textiles constituted 10% like the tithe. Thus we get: price of one black textile: 10 sheqels, textiles in the packing: 12. That is in complete agreement with figures from other texts, cf. on p. 149.

The account falls in three parts: a) l. 6-25, which recounts the transactions in connection with the payment of taxes and lists some expenses and payments; b) l. 26-42, which informs the owner of the terms of the retail-traders who have

been commissioned with the sale of the goods; and c) l. 42-71, which tells us of the sale of the remaining part of the shipment and the loan given to the transporter.

Brought:

85 linen-cloths
20 black textiles
6 t. 30 m. of tin

Expenses:

linen-cloths:		85		
<i>nishātu</i> -tax	4 1/4			
tithe	8		—2	s.
total taxes		12 1/4		
remain		72 3/4		
black textiles:		20		
<i>nishātu</i> -tax	1		+2	s.
tithe	1		+3	s.
total taxes		2		
remain		18		
tin:		6 t. 30 m.		
loss	12 m.			
<i>nishātu</i> -tax	9 2/3 m.			
Ilabrat-bāni	6 1/3 m.			
extra hand-tin	9 m.			
total		37 m.		
remain		5 t. 53 m.		
balance				+3 s.

Commissioned:

Puzur-Anna:

2 t. 59 m. of tin, worth	25 m.	4 1/4 s.	
20 linen-cloths, worth	10 m.		
10 black textiles, worth	2 1/2 m.		
total entrusted to Puzur-Anna		38 m.	4 1/4 s.

Idi-abum:

2 t. 14 m. 10 s. of tin, worth	19	m.	10	s.
20 linen-cloths, worth	10	m.		
4 black textiles, worth	1	m.		
1 donkey, worth	1/2	m.		
total entrusted to Idi-abum			30	2/3 m.

Sold:

to palace, 5 linen-cloths	1	2/3 m.		
to palace, 2 linen-cloths (silver)			5	s.
on market, 17 linen-cloths	5	2/3 m.		
on market, 1 black textile			10	s.
on market, 39 m. 50 s. of tin	5	m.		
total sale			12	1/2 m. 5 s.

Total income in silver

81 1/3 m. 2 1/4 s.

Hereto comes the amount in gold which the palace paid for the 2 linen-cloths, ca. 7 1/2 sheqels of gold, or about 1 mina of silver. The writers have received 8 linen-cloths and 3 black textiles. We miss information about the 3/4 linen-cloth, which seems to have been forgotten somehow by the writers of the account.

Type 3: 12: TC 3: 24. Cf GARELLI, AC, p. 306, n. 1.*a-na ša-lim-a-ḥi-im qí-bi₄-ma**um-ma Pu-šu-ki-in-ma**61 ku-ta-ni qá-dum ša kà-ša-ri-im**ù qá-dum ša a-na**ḏNIN.ŠUBUR-ba-ni tù-šé-bi₄-lá-ni**A-šūr-ma-liḳ ub-lam šà.BA**3 ku-ta-nu ni-is-ḥa-tum**ú ša 1 TÚG ni-is-ḥa-tim ta-na-pá-al**6 ku-ta-nu ša ší-mì-im**ú 3 GÍN KÙ.BABBAR i-na-pu-lu-ni-kum**52 ku-ta-nu iz-ku-ú-nim**ù 2 1/4 GÍN ta-lá-qé**šà 1 ku-ta-nam A-šūr-ma-liḳ*

Say to Šalim-aḥum;

thus Pūšu-kēn:

61 linen-cloths, including (those) belonging to the harnesser,

and including those you sent to

Ilabrat-bāni,

Aššur-malik brought here. Thereof:

3 linen-cloths: *nishātu*-tax,and you will (have to) balance the *nishātu*-tax of 1 textile;

6 linen-cloths for pre-emption,

and they will balance 3 sheqels of silver for you;

52 linen-cloths have been cleared

and you will receive 2 1/4 sheqels.

Thereof: 1 linen-cloth Aššur-malik

<i>a ma-lá té-er-ti-kà a-na</i>		has given in accordance with your order to
<i>am-ti-kà i-di-in</i>	15	your maid-servant;
<i>3 ku-ta-ni kà-ša-ar-kà</i>		3 linen-cloths your harnessor
<i>il₅-qé-ma 1/3 MA.NA 5 GÍN</i>		has taken, and 1/3 mina 5 sheqels of silver—
KÙ.BABBAR		its <i>nishātu</i> -tax added, its <i>šaddu'utu</i> -tax paid for—
<i>ni-is-ḥa-sú DIRIG ša-du-a-sú ša-bu</i>		has been paid for by(?) your harnessor; the rest
<i>kà-ša-ar-kà na-á[š]-qú-lam ší-ti</i>		of your textiles: 48 textiles are cleared.
<i>TÚG-ba-ti-kà 48 TÚG-ba-tù iz-ku-ú-nim</i>	20	To the 2 talents 18 minas of tin
<i>a-na 2 GÚ 18 MA.NA AN.NA</i>		of your consignment 13 5/6 minas of tin
<i>a-wi-ti-kà 13 5/6 MA.NA AN.NA</i>		accrued for you as “road-tax”; 3 minas 15 sheqels:
<i>tá-tum ik-šu-ud-kà 3 MA.NA 15 GÍN</i>		food for 2 donkeys and the harnessor;
<i>ú-ku-ul-ti 2 ANŠE ù kà-ša-ri-im</i>	25	1 donkey died and imposed (an expense) of 17 sheqels
<i>1 ANŠE i-mu-ut-ma 17 GÍN</i>		of silver; 7 sheqels of silver
KÙ.BABBAR <i>iš-ku-nam 7 GÍN</i>		cost the hire of a <i>sāridum</i> from Ḫaḫḫum
KÙ.BABBAR		to Kaneš; 12 sheqels
<i>ig-ri sà-ri-dim iš-tù Ḫa-ḫi-im</i>		loss on the hand-tin was deducted from
<i>a-di Kà-né-eš iš-ku-nam 12 GÍN</i>		the 12 minas of hand-tin;
<i>mu-tá AN.NA qá-tim iš-ḫi-ru</i>	30	you will (have to) balance 5 minas 15 sheqels of tin on
<i>12 MA.NA AN.NA qá-tim iš-ḫi-ru</i>		the hand-tin,
<i>5 MA.NA 15 GÍN AN.NA a-na šé-er</i>		(at) 8 sheqels each, 1/2 mina 9 1/3 sheqels
<i>AN.NA qá-tim ta-na-pá-al</i>		is its (price in) silver; 17 sheqels,
<i>8 GÍN TA 1/2 MA.NA 9 1/3 GÍN</i>		the price of a donkey, and 7 sheqels, the hire
KÙ.BABBAR <i>áp-šu 17 GÍN «ší-im»</i>	35	of a <i>sāridum</i> ,
<i>ší-im ANŠE ú 7 GÍN ig-ri</i>		I have added, so in all: 1 mina 3 1/3 sheqels of silver
<i>sà-ri-dim «ú»</i>		you shall balance; 2 1/4 sheqels of silver,
<i>ú-ra-di-ma ŠU.NIGIN 1 MA.NA</i>		
<i>3 1/3 GÍN KÙ.BABBAR</i>		
<i>ta-na-pá-al 2 1/4 GÍN KÙ.BABBAR</i>		

tin-deficit in silver	1/2 m.	9 1/3 s.
price of a donkey		17 s.
hire of a <i>sāridum</i>		7 s.
<hr/>		
deficit on the hand-tin	1 m.	3 1/3 s.

The transporter, however, has already been credited with the 2 1/4 sheqels from the palace, so he is entitled to a balance of 1 mina 1 sheqel and 15 corns of silver only.

If my reconstruction of the procedure is correct, we see that the *annak qātim* was used for the following expenses: *ṭātum* (traditionally translated "road-tax"), food and fodder for harnessor and donkeys, hire of a *sāridum* on the stretch from Ḫaḫḫum to Kaneš, and the price of a donkey, as one had died en route and the purchase of a new one consequently had been necessary. This is indeed not very informative, for the biggest post by far, the "road-tax" cannot be adequately defined. Certain is, however, that the word *ṭātum* must denote a variety of posts, and in the present text it actually seems to constitute the complete amount of "hand-tin", for we have seen from other texts that the food for servants and donkeys and the hire of a *sāridum* was often mentioned as given to the transporter separately, in excess of the hand-tin.

I shall try to evaluate this evidence later in connection with what can be learnt from the other texts presented here.⁵⁹⁾

Type 3: 13: CCT 4: 13a.

um-ma A-šūr-kā-ši-id-ma
a-na A-šūr-na-da
ù Zi-kur-ì-lí qí-bi-ma
ta-áš-pu-ra-am um-ma a-ta-ma
52 túḡku-ta-ni ù 2 ANŠE ṣa-lá-mì
Bi-ni-ma-ḫu-um ir-dí-a-am
2 1/2 túḡku-ta-ni ù 1 GÍN KÙ.BABBAR
ta-na-pá-al 3 túḡku-ta-ni a-na

ši-mì-im ù 1 1/2 GÍN KÙ.BABBAR i
me-ši-tim

ta-lá-qé 4 1/3 GÍN KÙ.BABBAR i-na 10
sà-e-dim
ḫu-lu-qá-ú ik-šu-du-kà

Thus Aššur-kāšid;
 say to Aššur-na'dā
 and Zikur-ilī:
 you have written to me, (saying) thus:
 "52 linen-cloths and 2 black donkeys
 Binim-aḫum has led to me.
 2 1/2 linen-cloth and 1 sheqel of silver
 you will (have to) balance; 3 linen-
 cloths for
 pre-emption, and you will receive
 1 1/2 seql of silver in the store-
 house;
 4 1/3 sheqels of silver accrued to you
 as a loss in the *sa'udum*;

⁵⁹⁾ Cf. p. 169-171.

ša 5 tūgku-ta-ni 1 2/3 MA.NA 5 GÍN

KÙ.BABBAR

i-na ni-kà-si ta-lá-qé 6 tūgku-ta-ni

i-na sá-e-dim a šu-ma E-lam-ma

ù Hi-na-a lá-qé-ú 16 GÍN TA

i-na-pu-lu-ni-kum ŠÀ.BA

1/2 MA.NA LÁ 2 GÍN KÙ.BABBAR

ni-il₅-qé

7 1/2 tūgku-ta-nu a-na

ša-du-e-tim lá-qé-ú

1 tūgku-ta-nam Bi-ni-ma-ḥu-u[m] 20

il₅-qé 1/2 tūgku-ta-num lu ḥu-lu-qá-ú

lu ni-is-ḥa-tum lu a ši-mì-im

27 tūgku-ta-nu iz-ku-ú-nim

11 1/3 GÍN TA ta-da-nu

5 MA.NA 2 1/2 GÍN KÙ.BABBAR

ku-nu-ki-kà

Bi-ni-ma-ḥu-um ub-lam

2 ANŠE a-na 1/2 MA.NA 6 GÍN

KÙ.BABBAR

ta-ad-nu 18 GÍN ni-il₅-qé

18 GÍN a-ḥu-ur a-lá-qé-ma

ú-šé-ba-lá-kum 1/2 MA.NA 5 GÍN

KÙ.BABBAR

ta-at Bi-ni-ma-ḥi-im áš-ḡúl

15 GÍN KÙ.BABBAR a qá-ti-šu a-dí-in

2 GÍN I-dí-Sú-in DUMU I-dí-Ištar

il₅-qé a-na A-šūr-na-da qí-bi₄-ma

[š]u-ma a-ḥi a-ta tup-pá-am

ši-ta-me-ma iš-tí Zi-kur-ì-lí

i-zi-iz-ma lu KÙ.BABBAR ša É

kà-ri-im

lu ša E-lam-ma ù Hi-na-a lu ša

ši-im ANŠE ša-dí-in-ma KÙ.BABBAR 40

for 5 linen-cloths you will receive

1 2/3 mina 5 sheqels of silver

on the account; 6 linen-cloths

have been taken in the sa'udum in

the name(?) of Elamma

15 and Hinaja—at 16 sheqels each

they will pay to you—, thereof

we have received 28 sheqels of silver;

7 1/2 linen-cloths have been taken for
the šaddu'utu-tax;

1 linen-cloth Binim-aḥum

has taken; 1/2 linen-cloth: either loss
or nishātu-tax or pre-emption—

27 linen-cloths were cleared.

They were sold (at) 11 1/3 sheqels
each."

25 5 minas 2 1/2 sheqels of silver, sealed
by you,

Binim-aḥum brought here—.

"—2 donkeys were sold for 1/2 mina

6 sheqels of silver,

18 sheqels we received,

18 sheqels remain: I shall receive it
and

30 send it to you; 1/2 mina 5 sheqels of
silver

I weighed out (as) the "road-tax" of
Binim-aḥum,

15 sheqels of silver I gave to his hand;

2 sheqels Idī-Su'en, son of Idī-Ištar,

has received."—Say to Aššur-na'dā:

35 If you are my brother listen to the
letter!

and stand by Zikur-ili

and have paid out—either the silver
from the office

of the kārum,

or from Elamma and Hinaja, or from

the price of the donkeys, and send the
silver,

<i>ku-nu-ki-kà šé-bi-lam ù KÙ.BABBAR</i>	sealed by you, to me! Do send me
<i>1 MA.NA</i>	silver, (even) 1 mina
<i>ù 2 MA.NA šé-bi₄-lam-ma AN.NA</i>	or 2 minas, then I shall seal some tin
<i>lá-ak-nu-ku-ká</i>	for you!

Notes:

6: *Bi-ni-ma-ḫu-um* — cf LEWY, HUCA 32 (1960), p. 35, n. 25 and 26. He occurs as a transporter together with Aššur-imitti, a shipment from Aššur-kāšid to Aššur-na'dā: TC 3: 96, where his name is spelt *Bu-ni-ma-ḫu-um*.

14: *a šu-ma* — the translation rests on the hypothesis that we have to do with a variant of or an error for *a šu-mi*.

Comment:

There seems to be no escape from the conclusion that the major part of this letter is a quotation from an earlier letter sent from the recipients to Aššur-kāšid, and containing the account repeated here. The quotation takes its start in l. 5 after the normal phrase *tašpuram umma attāma*, and it continues until l. 24, where Aššur-kāšid inserts a remark of his own; after that the quotation is resumed in l. 27 and goes on until l. 33, when the writer so to say begins the letter afresh with the normal introductory phrase.

The writer Aššur-kāšid lived in Aššur, that is apparent from the last part of the text, where he asks for silver and declares himself able and willing to seal (and send off) some tin. It cannot, therefore, have been Aššur-kāšid who received the shipment of 52 textiles, for they certainly originated in Aššur too. In his quotation we have thus an account such as must have been received by him from his correspondents in Anatolia, and we can accordingly use this text to describe the transactions which took place in Kaneš.

At the time when Aššur-kāšid wrote this letter he had received the 5 minas 2 1/2 sheqels of silver which he mentions in l. 25-26. The account which he had received was not finished, however, as some amounts were still to be paid by those who had bought textiles and donkeys, and as he is in need of more money, he asks the men in Kaneš to make the people who had not paid fully weigh out their debts, and to have these amounts shipped to Assyria. In return he promises to send off another shipment of tin.

Brought:

52 linen-cloths
2 donkeys

Expenses:

<i>nishātu</i> -tax	2 1/2 text.	1	s.
loss in the <i>sa'udum</i>		4 1/3	s.
<i>šaddu'utu</i> -tax	7 1/2 t.		
to transporter	1 t.		
loss, <i>nish.</i> , or sold	1/2 t.		
<i>tātum</i>		1/2 m.	
hand-silver		1	s.
Idi-Su'en		2	s.
<hr/>			
total expenses	11 1/2 t.	5/6 m.	7 1/3 s.

Sold:

textiles:

pre-emption	3 t. =	1 1/2	s.
to palace	5 t. =	1 2/3 m.	5 s.
to Elamma and Hinaja	6 t.		
price	96 s.		
paid	28 s.	28	s.
<hr/>			
remain	68 s.		
on market	27 t. =	5 m.	2 1/2 s.
<hr/>			
total sale	41 t. =	7 m.	17 s.
<hr/>			
balance	52 1/2 t.		

donkeys:

price	36 s.		
paid	18 s.	18	s.
<hr/>			
remain	18 s.		
total sale		18	s.

expenses

7 1/2 m.	5	s.
5/6 m.	7 1/3	s.

Balance

6 1/2 m.	7 2/3	s.
1 1/3 m.	6	s.

remaining to be paid

8 m.	3 2/3	s.
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Total income in silver

The figure in l. 23, 27 textiles, is wrong and must be corrected to 26 $1/2$; in that way the correct price of these remaining textiles becomes 5 minas $1/3$ sheqel of silver, whereas the price of 27 textiles is 5 minas 6 sheqels; there is thus a discrepancy in both cases.

Aššur-kāšid has only received the price of these textiles; remaining are some amounts which had been paid but not sent off, and some which had not yet been paid in full when the account was written. In all remain 3 minas $1/6$ sheqel of silver: the money on the account in the *kārum*-office (l. 9 and l. 12-13), the money from Elamma and Hinaja (l. 14-17), and the price of the donkeys (l. 27-30).

Type 3: 14: BIN 4: 27. Transliterated and translated in VAN DER MEER, p. 84-87.

<i>a-na Ša-lim-a-ḫi-im</i>	Say to Šalim-aḫum
<i>ù Pu-šu-ki-in qí-bi-ma</i>	and Pūšu-kēn;
<i>um-ma A-la-ḫu-um-ma</i>	thus Ali-aḫum,
<i>Im-dí-lúum ù Puzur₄-A-šur-ma</i>	Imdi-ilum, and Puzur-Aššur:
2 GÚ 6 MA.NA AN.NA	5 2 talents 6 minas of tin,
32 TÚG qá-dum ša li-we-tim	32 textiles including (those) of the packing,
2 ANŠE ša-lá-mè-in	2 black donkeys—
<i>Ḫu-ra-ša-num ip-qí-id-ni-a-tí</i>	Ḫurašānum entrusted to us;
2 GÚ 10 MA.NA AN.NA 30 $1/2$	2 talents 10 minas of tin, 30 $1/2$ linen-
<i>ku-ta-ni</i>	cloths,
4 šu-ru-tim 2 ANŠE ša-lá-mè	10 4 black textiles, 2 black donkeys—
<i>A-mur-A-šur ip-qí-id-ni-a-tí</i>	Amur-Aššur entrusted to us;
23 <i>ku-ta-ni</i> 1 ANŠE ša-lá-ma-am	23 linen-cloths, 1 black donkey—
^d IM-ba-ni ip-qí-id-ni-a-tí	Adad bāni entrusted to us.
<i>i-na</i> 4 GÚ 16 MA.NA AN.NA-ki- ¹ <i>kà</i>	Of the 4 talents 16 minas of your tin:
8 MA.NA <i>ni-is-ḫa-tum</i>	15 8 minas was <i>nishātu</i> -tax;
9 MA.NA 3 $1/2$ GÍN <i>a-na</i>	9 minas 3 $1/2$ sheqels we paid to
^d IM-ba-ni <i>ni-pu-ul</i>	Adad-bāni;
1 $5/6$ MA.NA <i>a-na</i> <i>Ḫu-ra-ša-nim</i>	1 $5/6$ mina we paid to Ḫurašānum;
<i>ni-pu-ul</i> 13 $5/6$ MA.NA 5 $1/2$ GÍN	13 $5/6$ minas 5 $1/2$ sheqels
<i>mu-tá-ú ší-tí</i> AN.NA-ki- <i>kà</i>	20 were losses; the rest of your tin:
3 GÚ 43 $1/3$ MA.NA	3 talents 43 $1/3$ minas;
85 $1/2$ <i>ku-ta-nu</i> 4 šu-ru-tum	85 $1/2$ linen-cloths, 4 black textiles,
5 ANŠE ša-lá-mu <i>iz-ku-ú-nim</i>	5 black donkeys—(this) was cleared.
ŠÀ.BA 2 GÚ AN.NA 32 <i>ku-ta-ni</i>	Thereof: 2 talents of tin, 32 linen-
	cloths—

- 10 GÍN TA AN.NA 15 GÍN TA *ku-ta-ni* 25 the tin (at) 10 sheqels each, the linen-cloths (at) 15 sheqels each:
- 20 MA.NA KÙ.BABBAR *a-na* 25 20 minas of silver—, on (terms of) 25 *hamuštu*'s,
- ha-am-ša-tim* we entrusted to a *tamkārum*; 1 talent of tin,
- i še-er* DAM.GÀR *ni-dí* 1 GÚ AN.NA 16 linen-cloths—(worth) 10 minas of silver—we entrusted to
- i še-er* 16 linen-cloths—(worth) 10 minas of silver—we entrusted to
- DAM.GÀR *ni-dí* 43 1/3 MA.NA a *tamkārum*; 43 1/3 minas of tin,
- AN.NA
- 17 *túgku-ta-ni* 2 ANŠE 9 1/2 MA.NA 30 17 linen-cloths, 2 donkeys—(worth) 9 1/2 minas 5 sheqels—
- 5 GÍN we entrusted to a *tamkārum*; 2 donkeys—
- i še-er* DAM.GÀR *ni-dí* 2 ANŠE (worth) 1 mina of silver—we entrusted to a *tamkārum*;
- 1 MA.NA KÙ.BABBAR *i še-er* 1 young donkey for 1/3 mina we entrusted to
- DAM.GÀR *ni-dí* 1 MA.NA *i še-er* a *tamkārum*; for 3 talents 43 1/3 minas
- DAM.GÀR *ni-dí* *a-na* 3 GÚ 43 1/3 35 of tin, 65 textiles, and 5 donkeys has
- MA.NA 65 TÚG ù 5 ANŠE 40 5/6 40 5/6 minas 5 sheqels of refined silver
- MA.NA 5 <GÍN> KÙ.BABBAR *ša-ru-pá-a[m]* been entrusted to trustworthy *tamkārū*, about whom you should not
- i še-er* DAM.GÀR *ki-nu-tim lá ša ta-ša-hu-tù a-na* be nervous, on
- 25 *ha-am-ša-tim na-dí* ITI KAM *ab* (terms of) 25 *hamuštu*'s. Month: *ab šarrānī*, eponym:
- ša-ra-ni li-mu-u[m]* Buzuzu. We deposited 8 textiles on
- Bu-zu-zu* 8 TÚG *a qá-ti-kà ni-dí* your account: their (price in)
- KÙ.BABBAR *áp-šu-nu a qá-ti-k[à]* silver we d[epos]ited on yo[ur] account;
- n[i'-d]i' 1 šu-ru-um a-na [q]á-ti-k[à] ší-t[i] TÚG-ti-kà 12 ku-ta-nu* 1 black textile on your account. The
- 3 *šu[-ru-tum]* rest of your textiles: 12 linen-cloths, 3 bl[ack textiles].

Notes:

33: *wa-ni-qú* — a sucking donkey: cf *enēqu*: to suck. As noticed by VAN DER MEER this must refer to one of the five donkeys to be sold.

36: DAM.GÀR *ki-nu-tim lá ša ta-ša-hu-tù* — the meaning of the phrase *mera' umme'ānim lā ša ša-ha-tim* was given by LANDSBERGER in ArOr 18: 1-2 (1950),

p. 334, n. 23, where he wrote “ungefährdet” for *lā ša šahātīm*. The meaning of the word *šahātūm* as “to be excited” was laid down by LANDSBERGER in ZDMG 69, p. 511. See also ATHE, p. 26. A comparable phrase occurs in the letter TC 3: 31, 18-20: *i-na¹ šé-er¹⁹ tam-kà-ri-im ki-nim²⁰ ša lá ta-ša-hu-tá-ni*: “... to a trustworthy *tamkārūm*, on account of whom you shall not be nervous for my sake...”.

39: *n[i¹-d]i¹* — very uncertain; VAN DER MEER read the beginning of this line as follows: *šubate^{hi-lal} šu-ru-um*.

Comment:

For the meaning of *paqādum* in this context I refer to p. 93. The writers have received 3 shipments from 3 different transporters, and have entrusted the goods to *tamkārū* who will sell them and pay back after 25 *hamuštu*'s the price of the goods in silver.

The transporters Adad-bāni and Ḫurašānum receive some amounts in tin as “balance”. Presumably we must think that these amounts were to cover deficits on the hand-tin, as in Type 3:12.

The writers have received in all: 4 talents 16 minas of tin, 85 1/2 linen-cloths, 4 black textiles, and 5 donkeys. The expenses are:

<i>nishātu</i> -tax	8	m.	
loss	13 5/6	m.	5 1/2 s.
to Adad-bāni	9	m.	3 1/2 s.
to Ḫurašānum	1 5/6	m.	
<hr/>			
	32 2/3	m.	9 s.

The rest is thus 3 talents 43 minas 11 sheqels, but the text has here 3 talents 43 1/3 minas, so the 9 sheqels have been ignored. The remaining shipment has been commissioned to five *tamkārū*, who have accepted the prices: 10 sheqels of tin per sheqel of silver, 15 sheqels of tin per linen-cloth, 1/2 mina per donkey, except for the young one which was to be paid with 1/3 mina of silver.

The shipments taken together have thus been sold for 40 5/6 minas 5 sheqels of silver. This amount will be received by the writers after 25 *hamuštu*'s, or 125 days.

Type 3: 15: BIN 4: 29. Partly transliterated and translated in KTH, p. 32.

a-na A-šur-i-mi-ti DUMU En-na-nim
qi-bi-ma um-ma Pu-šu-ki-in
 5 GÚ 20 MA.NA *a-wi-it-kà*

Say to Aššur-imitti, son of Ennānum;
 thus Pūšu-kēn:

5 talents 20 minas (was) your consignment.

5 2/3 MA.NA 5 GÍN TA
ta-tum ša a-dí Kà-ni-iš

30 2/3 MA.NA *ta-tum ik-šu-dam*
 15 GÍN *qá-qá-ad*
sà-ri-dim 1/2 MA.NA *ta-ši-a-tum*
ša SA.TU 1/2 MA.NA RU GA EL?
 ME? D[A]M?

ú-ku-ul<-ti> sà-ri-dim
 8 MA.NA *ni-is-ša-tum*
ša É.GAL-lim 11 1/3 MA.NA
mu-tá šu-uq-la-ti-kà
ù AN.NA qá-ti-kà
i-na 4 GÚ 40 MA.NA
qá-dum AN.NA-ak qá-ti-šu
 51 MA.NA 15 GÍN
gam-ra-am ú-ša-ši-ir-ma
 3 GÚ 48 2/3 MA.NA 5 GÍN
 AN.NA-*kà iz-ku-am*
ŠÀ.BA 1 GÚ *lī-lī-a-lum*
il₅-qé 1 GÚ 2 MA.NA 15 GÍN
Lu-lu il₅-qé 9 GÍN TA
 6 5/6 MA.NA 5 GÍN KÙ.BABBAR-
áp-kà
ŠÀ.BA 7 LÁ 1/3 GÍN *ša-du-a-tám*

a-na Kur-ub Ištar a-di-in
ši-ti KÙ.BABBAR-pi-kà 6 2/3 MA.NA
 8 1/3 GÍN

ku-nu-ki-a Kur-ub-Ištar
na-áš-a-kum 1 GÚ 46 1/2 MA.NA

AN.NA *ša iz-ku-a-ni i li-bi₄-a*

i-na 10 *túgku-ta-ni-kà*
lu ni-is-ša-tum lu ši-mu-um
 9 TÚG *iz-ku-ú-nim* *ù*
 8 *túgšu-ru-tum ša li-we-tim*
a qá-ti-ku-nu a É kà-ri-im
a-dí ši-tám A-šur-SIPA i-dí

5 2/3 minas 5 sheqels each:

5 "road-tax" for (the stretch) to Ka-
 neš—

30 2/3 minas accrued as "road-tax";
 15 sheqels: "head-tax"
 of the *sāridum*; 1/2 mina: "carriage"
 in the mountains; 1/2 mina

10 food for the *sāridum*;
 8 minas: *nishātu*-tax
 of the palace; 11 1/3 minas:
 loss in your containers
 and your hand-tin:

15 in the 4 talents 40 minas
 including its hand-tin
 I have deducted 51 minas 15 sheqels
 as expenses, so

3 talents 48 2/3 minas 5 sheqels
 20 of your tin was cleared.

Thereof: *līlī-alum* took 1 talent;
 1 talent 2 minas 15 sheqels

Lulu took—at 9 sheqels each,
 6 5/6 minas 5 sheqels is your silver
 (for this);

25 thereof: I gave 6 2/3 sheqels as *šad-*
du'utu-tax

to Kurub-Ištar;
 the rest of your silver, 6 2/3 minas
 8 1/3 sheqels,

sealed by me, Kurub-Ištar
 is bringing to you. The 1 talent 46 1/2
 minas

30 of tin which was cleared is charged
 on me.

Of your 10 linen-cloths—
 either *nishātu*-tax or pre-emption:

9 textiles were cleared, and
 8 black textiles of the packing

35 I deposited on your (plur.) account in
 the *kārum*-office;
 the rest Aššur-rē'i deposited.

i-na 5 1/2 MA.NA KÙ.BABBAR
ša ha-bu-lá-ku-ni 2/3 MA.NA 6 GÍN
ar-nu-um lu ša

AN.NA-*ki-kà lu* TÚG-*ba-ti-kà É* 40
kà-ri-im áš-qúl
ši-ti KÙ.BABBAR-*pì-kà* 4 2/3 MA.NA
 4 GÍN *i li-bi₄-a*

ši-ta-dp-ku-um É *kà-ri-im i-ba-ši-ma*

a ši-a-ti KÙ.BABBAR-*dp-kà ak-lá*
um-ma a-na-ku-ma
Šu-ru-ni-um-ma ma-e i sé-ri-šu-nu
lá i-ša-ti

Of the 5 1/2 minas of silver
 which I owe you, 2/3 mina 6 sheqels
 was "punishment"; I weighed it out
 from

your tin or your textiles in the *kārum*-
 office.

The rest of your silver, 4 2/3 minas 4
 sheqels, charged on me,
 is at hand stored in the *kārum*-office,
 and

for this reason I held back your silver,
 (saying) thus:

"The Šurunite(?) shall not drink
 water on their backs!"

Notes:

9: — it is possible that some or all of the signs at the end of the line must be read at the end of line 10 instead, but even then I can offer no suggestions as to the correct order, let alone the correct meaning of the word(s).⁶⁰⁾

10: *ú-ku-ul<-ti>* — the restoration also proposed by LEWY; it seems mandatory, even though the writing *ú-ku-ul* (*sāridim*) can be found in a few other texts, e.g. BIN 6: 185, 14 and 16; the correct form must be *ukulti*.

39: *ar-nu-um* — cf UAR, p. 74 with n. 405, and EL 2, p. 66-74, with n. c on p. 79. We cannot from our text see whether any crime had been committed, or whether the word is used simply to denote a regular debt.

44: *Šu-ru-ni-um-ma ma-e i sé-ri-šu-nu lá i-ša-ti* — cf LEWY, DLZ 53 (1932), Sp. 1260: "‘Auf jemandes Rücken Wasser trinken’ metaphorisch im Sinne von ‘auf eines anderen Kosten einen Vorteil haben’". — LEWY also mentioned this passage in OrNS 21 (1952), p. 267, n. 7, where, however, he transliterated (he gave no translation) the beginning of the line as follows: *Šu-ru-ni-um ma-ma-e* ...⁶¹⁾ Even if LEWY's idea that *šu-ru-ni-um* is to be taken as a nisbah from a GN Šurun (according to him a variant of Širun which he locates at Tell Šuwar on the Ḥabūr) is correct, I must confess that the situation to which the writer is referring is still obscure to me. The persons referred to by the suffix *-šunu* are probably the same as those whose account in the *kārum*-office is mentioned in 1.35, therefore the owners; the trouble is that the letter is written to one person only, and in all other instances the writer is referring to one person (l. 13, 14, 24, 29, etc). Perhaps he is talking about Aššur-imittī and his father (cf l. 1).

⁶⁰⁾ The only solution that seems to offer itself is the reading *ù!* <*na->ru-qá-tu[m]* at the end of l. 10; in that way we get: "1/2 mina: food for a *sāridum* and sacks. ...".

⁶¹⁾ "Water" is *mā'u* in oA, cf. AHW.

Comment:

The first 20 lines of the text contain an enumeration of the expenses in connection with the transportation from Aššur to Kaneš and of the taxes paid on arrival in Anatolia. All these different posts amount to 51 minas 15 sheqels of tin, and hereof the biggest expenses is the *tātum*: 30 $\frac{2}{3}$ minas. The other travel expenses are: *qaqqad sārīdim*, 15 sheqels, the *tašši'ātum* of the mountains, $\frac{1}{2}$ mina, and food for the *sārīdim*, $\frac{1}{2}$ mina — or in all 1 mina 15 sheqels.

The *tātum* is being levied per talent of the shipment, in our case 5 $\frac{1}{3}$ talents. This shipment consisted of 4 talents 40 minas of tin (in this included the hand-tin), 10 linen-cloths, and 8 black textiles to be used for packing purposes. The 18 textiles thus make up the 40 minas or $\frac{2}{3}$ talent. It is important to note that the hand-tin is included in the amount of 4 talents 40 minas of tin, which can be seen from the fact that the losses (which are both on the tin in containers and the hand-tin) are deducted from the amount mentioned, cf l. 15-20.⁶²) We do not know the size of the amount which is referred to as *annak qātīm*, but it is evident that the major post of those which made up the expenses paid with the hand-tin was the *tātum*.

That the *tātum* was levied in accordance with the weight of the shipment and the distance of the journey comes out clearly from a number of texts. I point here to BIN 6: 79, in particular because this text shows once again that the shipment was reckoned in talents, also when it was made up of both tin and textiles (l. 2-10): 4 GÚ 20 MA.NA ³AN.NA *ku-nu-ku* 1 *mī-at* 5 *ku-ta-nu* ⁴3 *ku-ta-nu* *ša En-na-nim* 8 *tūgšu-ru-tum* ⁵*li-we-tum* 6 ANŠE^{hi.a} *ša-lá-mu* ⁶II MA.NA AN.NA *qā-tim* ŠU.NIGIN 1 GÚ ⁷*a-wi-it-kà* 3 $\frac{2}{3}$ MA.NA 2 GÍN TA ⁸33 $\frac{1}{3}$ MA.NA *ta-tum a-dī* *Ti-me-el-ki-a* ⁹*ik-šu-dam iš-tù* *Ti-me-el-ki-a a-dī* *Kà-[ni-iš]* ¹⁰[9 $\frac{1}{2}$] GÍN TA 1 $\frac{1}{3}$ MA.NA 5 $\frac{1}{2}$ GÍN KÙ.[BABBAR]: “4 talents 20 minas of sealed tin, 105 linen-cloths, 3 linen-cloths belonging to Ennānum, 8 black textiles, the packing (-material), 6 black donkeys, 40 minas of hand-tin—in all: 9 talents was your consignment; (at) 3 $\frac{2}{3}$ minas 2 sheqels each 33 $\frac{1}{3}$ minas accrued as “road-tax” (for the stretch) until Timelkija; from Timelkija to Ka[neš — (at) 9 $\frac{1}{2}$] sheqels each, 1 $\frac{1}{3}$ mina 5 $\frac{1}{2}$ sheqels of sil[ver . . .].”

⁶²) H. LEWY has given an explanation of this procedure in RSO 39 (1964), p. 188: “—The shipper in Aššur did not weigh his merchandise but merely filled his standardized containers of which he knew that they held approximately one talent of lead [AN.NA, see p. 3, n. 14]. Upon arrival, the lead first was brought to the palace, where the exact weight was determined in talents, minas, and shekels and where then the import taxes were computed and paid.” This cannot have been the procedure with the *annak qātīm*, however, which was meant to be spent en route; unless we think that the transporter used money of his own and delivered an account on arrival, and then was paid for his expenses. It is clear that in some cases the transporters had spent some of their own money for expenses when these exceeded the amount of hand-tin which they had received. Probably they could not open the packages which were sealed (see Type 3: 11 where the recipients in Kaneš have balanced 9 minas of tin with the transporter for extra expenses).

The sealed tin plus the hand-tin constituted 5 talents, the textiles thus must have made up the remaining 4 talents.

We see in this text that the *ṭātum* from Aššur to Timelkija was reckoned in tin, whereas for the stretch inside Anatolia proper it was reckoned in silver.

The text is to be connected with the following passage from BIN 4: 173, a "Sammelurkunde" which repeats a number of contracts; it can be found treated in EL as no. 235: ³¹*I né-pé-šum* ³²*6 2/3 MA.NA 8 1/3 GÍN KÙ.BABBAR* ³³*ša A-šur-i-mi-ti DUMU En-na-nim* ³⁴*5 GÍN a Ša-lim-ma mi-ma a-nim* ³⁵*a-na Kur-ub-Ištar ap-qi-id* ³⁶*IGI Šu-Be-lim DUMU A-mur-DINGIR IGI A-šur-i-mi-ti DUMU I-ku-pi-Ištar* ³⁷*Šu-uq-lam ša A-šur-i-mi-ti* ³⁸*nu-sà-ni-iq-ma 1 GÚ Ī-lī-a-lūm* ³⁹*il₅-qé 2 MA.NA ú-tù-ra-e* ⁴⁰*a-na-ku al-qé IGI Kur-ub-Ištar* ⁴¹*IGI Na-ab-Sú-in DUMU MAN-Ištar* ⁴²*IGI E-nu-Be-lim DUMU Šu-Lá-ba-an* ⁴³*1 GÚ 2 1/3 MA.NA 5 GÍN AN.NA* ⁴⁴*ú 2 tūgku-ta-ni* ⁴⁵*ša A-šur-i-mi-ti a-na A-šur-^dUTU-ši DUMU La-qé-ep* ⁴⁶*a-di-in IGI I-ku-nim DUMU Sá-ma-a IGI Dan-A-šur* ⁴⁷*DUMU Šál-mi-ḫi-im* — "1 package of 6 2/3 minas 8 1/3 sheqels of silver belonging to Aššur-imitti, son of Ennānum, 5 sheqels for Šalimma—all this I entrusted to Kurub-Ištar. Witnessed by Šu-Bēlum, son of Amur-ilī, witnessed by Aššur-imitti, son of Ikū(n)-pī-Ištar. We checked Aššur-imitti's container and Ili-ālum took 1 talent; I took 2 minas (which were) in excess. Witnessed by Kurub-Ištar, witnessed by Nab-Su'en, son of Puzur-Ištar, witnessed by Ennu-Bēlum, son of Šu-Laban. 1 talent 2 1/3 minas 5 sheqels of tin plus 2 linen-cloths, belonging to Aššur-imitti, I gave to Aššur-šamši, son of Lā-qēp. Witnessed by Ikūnum, son of Samaja, witnessed by Dan-Aššur, son of Šalim-aḫum."

The contract contained in lines 31-36 obviously represents the text of Type 1 made when Kurub-Ištar departed from Kaneš. The tin taken by Ili-ālum seems to be a normal loan, though we are not told what he is going to pay in return. The last contract may record a transaction which was completed after the account had been written.

Conclusion

The examination of the notifying messages showed that there was a marked difference between the procedures in Aššur and in Anatolia. The caravan accounts exhibit a similar difference and provide us with descriptions of these transactions so that it is possible to distinguish between the texts of groups 1 and 2, and also to see how the orders contained in the notifying messages are being carried out.

A caravan account is primarily an acknowledgement of receipt, but it is also intended to inform the sender(s) of the activities of the recipients of the shipments, and in some cases even a kind of notifying messages finish the accounts:

a list of the goods bought and the name of the transporter. The differences between the two groups show in the reports of the activities.

Aššur

We know from the notifying messages and the transport contracts that in Aššur a *purchase* was to be carried out. When a shipment consisted of both silver and gold, as was the case with for instance Type 3: 2 and 3: 3, we hear first of a sale, however, namely a sale of the gold which is exchanged for silver. In Type 3: 4 the entire shipment consisted of gold and here too we are told first of the sale of the gold for silver—only thereafter comes the list of expenses. The rates are as follows: 3: 2, a) $8 \frac{1}{4}$, b) $6 \frac{2}{3}$ (*kuburšinnu*); 3: 3, $7 \frac{1}{3}$; 3: 4, $8 \frac{5}{6}$; 3: 8, a) $7 \frac{1}{3}$, b) $8 \frac{2}{3}$ (fine quality). These figures correspond very nicely to the normal rate of exchange for gold as calculated by GARELLI, AC, p. 269, which varies from 7 to 9 sheqels of silver for one sheqel of gold. Gold seems to have cost nearly the same in Anatolia, cf TC 3: 211, 30 (1: 7) and BIN 4: 148, 23-24 (1: 6).

When a total of silver had been arrived at we find that this amount is used for a purchase of goods, the verb *ša'āmum* being used, and typical for the texts are the expressions *itbulū/itbal*: "brought away = cost" (Type 3: 3, 38, 3: 5, 8, etc.) and *kasapka gamrakkum*: "your money has been spent for you" (Type 3: 2, 40, 3: 5, 28, 3: 7, 25, 3: 8, 28).

A caravan account of group 1 was normally written after the purchase had been carried out, thus it contains a list of the things bought and the prices which had been paid. It further contains a list of expenses used for the equipment of the caravan which was to bring the goods to Anatolia, and finally it informs the men in Anatolia of the payments made to the authorities.

The two taxes met with many times already in the texts, the *nishātu* and the *šaddu'utum*, occur in all the notifying messages sent from Anatolia to Aššur—but we are always told that they had been added and paid for on top of the shipment. It is thus understandable that the caravan accounts usually do not mention these amounts as they constituted additions. When we hear about them we can thus expect that the text acquaints us with a situation which was not normal.

The *nishātu*-tax: In Type 3: 3 Kulumaja quotes a letter from Pūšu-kēn in which the latter had signalled the arrival of a shipment consisting of 15 $\frac{1}{2}$ minas 7 $\frac{1}{2}$ sheqels of silver—its *nishātu*-tax paid for; the $\frac{1}{2}$ mina 7 $\frac{1}{2}$ sheqels exactly correspond to the *nishātu*-tax of 15 minas of silver, according to the rate 5: 120, but as it had apparently also been added, the procedure is obscure. Kulumaja tells us that the package containing the silver and the tax had been opened in the presence of 5 DUMU *umme'ānī*, and the weight checked.⁶³) Pos-

⁶³) Cf. above, p. 97, n. 49.

sibly the DUMU *umme'ānī* were also those who received the tax, though it may as well have been Pūšu-kēn's representatives and Šalim-aḥum. In 3: 10 we hear that the package carried by one Idi-Su'en was opened by Šalim-aḥum in the presence of Kulumaja, and it seems that it was customary to have one or more witnesses present when the packages containing silver were opened upon arrival at Aššur, so that the check of the weight could be trusted by the owner. In Type 3: 4 the *nishātu*-tax is being "given", we are not told to whom, but the rate is again 5: 120. In this case it had not been added to the shipment, probably because this consisted of gold, so that the exact value of the gold on the market in Aššur would determine the size of the *nishātum*. This is not always the case, however.

In BIN 4: 47 we hear of a case where a discussion arose over the *nishātu*-tax; a certain Aššur-lamassī had brought a shipment of 1 1/2 mina of gold and 10 minas of silver, and to the latter amount the *nishātu*-tax had not been added; the pertinent lines run as follows (l. 29-36): 1/3 MA.NA 5 GÍN ³⁰*ni-is-ḥa-at* 10 MA.NA-e ³¹KÙ.BABBAR 1 2/3 GÍ[N] KÙ.BABBAR *té-šú-bi* ₄ *il₅-qé* ³²*um-ma A-šūr-lá-ma-sí-ma* ³³*ni-is-ḥa-at* KÙ.BABBAR *lá* DIRIG ³⁴*ša* GUŠKIN DIRIG ù 3 MA.NA ³⁵KÙ.BABBAR *A-šūr-lá-ma-sí* *i*[*l₅-qé*] ³⁶*um-ma šu-ut-ma a-lá-ak-ma iš-ti-šu a-za-ku*: "1/3 mina 5 sheqels, the *nishātu*-tax of 10 minas of silver, (and) 1 2/3 sheqels of silver, "additions", he received; thus Aššur-lamassī: 'The *nishātu*-tax of the silver was not added, that of the gold had been added'. — Further Aššur-lamassī received 3 minas of silver, thus he (said): 'I shall go and clear my account with him!' " — In this case the *nishātu*-tax was again 5/120.

In Aššur the shipments clearly enter the houses of the private merchants when they arrive and we hear nowhere that the palace of the capital received the goods either for payment of taxes or for the purpose of pre-emption such as is normal in Anatolia. It is therefore quite possible that the amount called *nishātum* was not in Aššur a tax levied by the Assyrian authorities. LEWY has called attention to the fact that in some cases private people seem to receive the *nishātum* in Aššur, HUCA 27 (1956), p. 23, n. 102: "That the *nishātum* were not so much a customs duty as a toll for the service of sheltering goods or for similar services follows with some certainty from references to *nishātum* levied or to be levied at Aššur from shipments of silver and gold. For some of the pertinent sources leave no doubt that these *nishātum* accrued to individual merchants or commercial firms". GARELLI, AC, p. 188, n. 4, writes in continuation of this: "—on est tenté de considérer les *nishātum* comme des 'commissions' perçues en des circonstances diverses, celles des palais d'Asie mineure correspondant à des droits de douanes".

Pūšu-kēn writes once to his *umme'ānū*, Šu-Ḥubur, and his representatives in Aššur a rather pleading letter in which he inter alia reminds them: "please consider how many *nishātum* have been "torn out" in the house of my *umme'*

ānū!”,⁶⁴) and such phrases can be found in other letters as well. It suggests that in the Assyrian capital the *nishātum* were paid to the *umme’ānū*, or financial backers of the merchants living in Anatolia. Thus Enlil-bāni writes in the notifying message TC 3: 68, 7-13: *i-na* ⁴UTU-ši ša *Ku-ku-lá-num* ⁸e-ra-ba-ni *na-áš-pè-er-ti* ⁹ta-ša-me-a-ni *ku-nu-ki* ¹⁰ša *ri-ik-si lá i-pá-tù-ru* ¹¹ni-is-ša-ti-šu *le-qé-a-ma* ¹²iš-ti KÙ.BABBAR ša DAM.GÀR-re ¹³ni-is-ša-ti-šu *i-dá*: “on the day when Kukkulānum arrives you shall listen to my message—they shall not open the seals of the bundles; take its *nishātum* and deposit its *nishātum* with the silver of the merchants!” — In TC 3: 54 Imdi-ilum informs his correspondents in Aššur that a certain Pilaḥ-Ištar is on his way with a shipment of silver, which is described as his *qiptum* (cf also p. 74, n. 28), and he writes (l. 17-20): KÙ.BABBAR ¹⁸er-ša-šu-ma a-šar ¹⁹ni-a-ti *ni-is-ša-tum* ²⁰li-ni-is-ša: “demand the silver from him and have the *nishātum* “torn out” with us!”

If this is correct—and it must be stressed that the material available is not sufficient to prove this or any other theory—we may in the *nishātum* have a kind of “private tax” levied according to the fixed rate of 5: 120 and received by the bankers in Aššur as their share of every overland trade transaction carried out. As recipients of shipments we often find the *umme’ānū* together with the representatives of the owner, cf ICK 1: 63, 13-16: *a-na a-li-ki-im* ¹⁴di-na-šu-ma *a-na um-me-a-ni-a* ¹⁵ù ša *ki-ma i-a-ti* ¹⁶lu-ub-lu, ICK 1: 116, 13-16: *iš-ti a-li-ki pá-n[i-im-ma]* ¹⁴a-na *um-me-a-ni-a* ¹⁵ù ša *ki-ma i-a-ti* ¹⁶a-na *a-lim*^{ki} *šé-bi₄-lá[-nim]*.

Our texts of Type 2 sent off from Kaneš mentioned this tax and the *šaddu’utum*, but this latter is never found in our caravan accounts from Aššur.

The *šaddu’utu*-tax: In the account BIN 4: 30 we find the following passage (l. 3-12): *I* ¹I[3 MA.NA]A ⁴KÙ.KI ù *IO MA.NA* KÙ.BABBAR ša DAM.GÀR ⁵ša *i-dí-na-ni* *I MA.NA* GUŠKIN ⁶8 *I/2 GÍN TA KÙ.BI* ⁸I/2 *MA.NA* ⁷I/3 *MA.NA* GUŠKIN ⁷5/6 *GÍN TA* ⁸KÙ.BI ²I/2 *MA.NA* ³I/3 *GÍN* ⁹ŠU.NIGIN ²¹MA.NA ³I/3 *GÍN* KÙ.BABBAR ¹⁰qá-dum *IO MA.NA* ŠÀ.BA ⁵6 *MA.NA* ²I/2 *GÍN* *ni-is-ša-[f]um* ¹²I/3 *MA.NA* *I GÍN* *ša-du-a-tum*: “*I* ¹I[3 min]a of gold and 10 minas of silver, belonging to the *tamkārum*, which he gave to me — 1 mina of gold (at) 8 *I/2* sheqels each, its (price in) silver: 8 *I/2* minas; ¹I/3 mina of gold (at) 7 *5/6* sheqels each, its (price in) silver: 2 *I/2* minas 3 *I/3* sheqels — in all: 21 minas 3 *I/3* sheqels of silver including the 10 minas of silver; Thereof: 5/6 mina 2 *I/2* sheqels was the *nishātu*-tax, ¹I/3 mina 1 sheqel the *šaddu’utu*-tax”. Here, again, the *nishātu*-tax is 5/120, and the *šaddu’utu*-tax 1/60. In Type 3: 15 the *šaddu’utum* likewise corresponded to 1/60 of the amount shipped to Aššur, and see also TC 1: 27 (quoted above p. 108-109), in which the writer says: “¹I/3 mina 4 sheqels of silver sealed by me and 1 sheqel as *šaddu’utu*-tax I sent to his representatives”. In BIN 4: 26 Šalim-

⁶⁴) BIN 4: 32, 28-31: *šu-ma* ²⁰li-bi₄-ku-nu *ma-lá* *ni-is-ša-tum* ³⁰é *um-me-a-ni-a* *i-na-sà-ḥa-ni* ³¹mì-il₅-ḥà-ma; see AC, p. 233-235 for a thorough discussion of this letter.

aḫum acknowledges the receipt of a number of shipments of silver (l. 18-32):
 3I MA.NA 15 GÍN ¹⁹1/2 MA.NA ša-du-a-sú ²⁰Šu-Sú-in ú DUMU Šu-A-šūr ²¹ub-lu-nim
 20 5/6 MA.NA ²²1/3 MA.NA ša-du-a-sú ²³DUMU E-ra-a ub-lam ²⁴3I MA.NA 15 GÍN
 1/2 MA.NA ²⁵ša-du-a-sú 2 MA.NA ²⁶a-ḥa-ma me-eḫ-ra-at TÚG-ti-šu ²⁷Dan-A-šūr
 ub-lam ²⁸4I 2/3 MA.NA 2/3 MA.NA ša-du-a-sú ²⁹I-lì-a-lím ub-lam 18 MA.NA 18
 GÍN ³⁰Kur-ub-Ištar ub-lam ³¹ŠU.NIGIN 2 GÚ 27 MA.NA 18 GÍN ³²KÙ.BABBAR ša
 ub-lu-ni-ni. The amounts brought add up to 2 talents 25 minas 18 sheqels, so
 in the total Šalim-aḫum is counting the amounts which are designated as
 šaddu'utum — they represent 2 minas in all, so the total of the text is reached
 when that is added. The šaddu'utu-amounts in each case correspond to about
 1/60 of the shipments.

When Šalim-aḫum thus distinguishes between the shipments and the šaddu'utu-amounts, yet counts the latter in the total, we see that in this case the taxes had not been added to the shipments or paid for separately, but taken out of them. Šalim-aḫum is receiving all these amounts in return for shipments of tin and textiles which he had sent to Anatolia and which had been sold there, and out of the total amount which constituted the price of his goods he had to pay for the taxes—and thus accept the figures in the total. He had, of course, not received the šaddu'utu-amounts in Aššur, they had been spent en route or taken by the transporters.

We are never told that the šaddu'utum has been paid or levied in Aššur, and in fact we are never told who received these amounts when the journey was one from Anatolia to Assyria. But the fact that they constituted amounts reckoned according to a fixed rate indicates that we have to do with a tax or toll. If that is correct it can only have been paid once, not in several portions to different authorities, and it remains a possibility that it was in fact paid on departure from Anatolia—then probably to the *kārum*.

The word has been translated "Provision", so for instance KIENAST in ATHE 30, 20, "Gebühren" by GOETZE, *Kleinasien*, p. 76, n. 6, "transportation taxes" in CAD, vol. "S", p. 123-124, "fees" by LEWY, for instance HUCA 27 (1956), p. 67-68, and "taxe de consignation" by GARELLI in AC passim. It is necessary to be aware of the fact, however, that the word may have more than one specific meaning, according to the circumstances of the transaction. There is thus no doubt that it was a toll or tax levied by the Assyrian authorities in Anatolia when we have to do with shipments from Aššur to Anatolia and inside Anatolia, but that does not mean that the word had the same meaning in the cases where the transportation was one from Anatolia to Aššur. The transport-contracts and the notifying messages of group 1 make it certain that the šaddu'utum was somehow "paid for" at the rate of 1: 60 whenever a shipment left Anatolia for Assyria—and the caravan accounts seem to make it just as certain that it was not received at Aššur.

The accounts written in Aššur mention consistently only one tax, the *wašī-tum*, cf already p. 43. The other expenses and different amounts refer to the purchase of tin and textiles and the equipment of the caravan. In the following table I have attempted to summarize all the tables given above in connection with the texts in order to show the ratio between investments and expenses in Aššur: ⁶⁵⁾

	amount spent	investments	expenses
3: 1	a) 29 1/3 m. 1/4 s.	23 1/2 m. 5 1/12 s.=80,4%	4 1/2 m. 8 1/6 s.=15,8%
	b) 28 m. 13 1/4 s.	23 1/2 m. 5 1/12 s.=83,6%	4 1/2 m. 8 1/6 s.=16,4%
3: 2	a) 32 1/2 m. 7 1/2 s.	25 5/6 m. 6 2/3 s.=79,5%	4 2/3 m. 5 5/6 s.=14,6%
	b) 30 2/3 m. 2 1/2 s.	25 5/6 m. 6 2/3 s.=84,5%	4 2/3 m. 5 5/6 s.=15,5%
3: 3	a) 33 1/3 m. 4 s.	25 1/3 m. 4 s.=76,0%	6 1/2 m. =19,5%
	b) 31 5/6 m. 4 s.	25 1/3 m. 4 s.=79,6%	6 1/2 m. =20,4%
3: 4	3 5/6 m. 2 2/3 s.	3 1/3 m. 2 s.=86,7%	1/2 m. 2/3 s.=13,3%
3: 5	9 1/2 m. 3 s.	8 1/2 m. 9 2/3 s.=90,7%	5/6 m. 3 1/3 s.= 9,3%
3: 6	5 m. 1 1/6 s.	4 1/2 m. 6 2/3 s.=92,0%	24 1/2 s.= 8,0%
3: 7	11 m.	10 m. 4 5/6 s.=91,7%	5/6 m. 5 1/6 s.= 8,3%
3: 8	16 2/3 m. 5 5/6 s.	14 m. 6 1/2 s.=84,2%	2 1/2 m. 9 1/3 s.=15,8%
3: 9	12 1/2 m. 5 1/6 s.	10 1/2 m. 7 s.=84,4%	1 5/6 m. 8 1/6 s.=15,6%
3: 10	1) 11 m. 5 s.	10 m. 13 s.=92,2%	5/6 m. 2 s.= 7,8%
	2) 9 1/2 m. 6 s.	8 5/6 m. 3 1/2 s.=92,6%	2/3 m. 2 1/2 s.= 7,4%

The figures fall clearly into two distinct groups: one which is characterized by expenses which exceed the rate of 10% of the value of the amount spent, and one in which the expenses represent less than 10%. In the first group the expenses cover from 13,3% even up to 20,4%—or 19,5% if we reckon the working-capitals in the account. This text, Type 3: 3, had to be restored in several places and some of the figures used are very tentative, but the other texts show quite clearly that in this group the expenses represented about 15%. The other group shows figures of about 8% for the expense, or only half

⁶⁵⁾ The totals designated a) are those figures which include the working-capitals, the b) figures consequently those that result from the exclusion of these amounts. If I am right in assuming that they were to be paid back after the completion of the transportation, the working-capitals actually consisted "dead weights" in the account. Restored figures have been used.

as much as found in the first group. This must be explained in connection with a table showing the character of the goods purchased, cf below, and one sees that in all those cases where the expenses constitute more than 10% of the total amount spent the goods bought were predominantly textiles:

	shipment	donkeys	hand-tin	<i>ša liwētīm</i>
2: 5	a) 2 t. 10 m. of tin 40 linen-cloths	2	15 m.	included
	b) 2 t. 10 m. of tin 40 linen-cloths	2	15 m.	included
2: 6	2 t. 10 m. of tin 4 linen-cloths	1	12 m.	6 black text.
2: 7	2 t. 20 m. of tin 35 linen-cloths	2	18 m.	
2: 8	26 linen-cloths	1	?	
2: 9	2 t. 10 m. of tin 40 linen-cloths	2	17 m.	included
2: 10	1 t. of tin 5 linen-cloths	1/2	none	
2: 11	2 t. 10 m. of tin	1	10 m.	4 black text.
2: 12	a) 2 t. 10 m. of tin 30 linen-cloths	2	17 m.	4 black text.
	b) 26 linen-cloths	1	5 m. (?)	
	c) 2 t. 11 m. of tin 35 linen-cloths	2	6 m. + 5/6 m. of silver	
2: 13	1 t. 5 m. of tin 50 linen-cloths	2	15 m.	
3: 1	114 linen-cloths 3 t. 3 m. of tin	6	37 m.	
3: 2	230 linen-cloths 2 t. 20 m. of tin	9	50 m.	
3: 3	350 linen-cloths	14	1 t. 5 m.	
3: 4	22 textiles	1	2 5/6 m. 5 s.	
3: 5	2 t. 10 m. of tin 5 linen-cloths	1	12 m. 5 s.	4 black text. (?)
3: 6	35 m. 10 s. of tin 14 linen-cloths	1	5 m.	

	shipment	donkeys	hand-tfn	<i>ša liwētīm</i>
3: 7	2 t. 10 m. of tin 10 linen-cloths	1	9 m.	
3: 8	149 linen-cloths	5	23 5/6 m. 1 s.	
3: 9	90 linen-cloths	2 (?)	15 m.	
3: 10	a) 2 t. 10 m. of tin 10 textiles	1	10 m.	
	b) 2 t. 7 m. of tin	1	9 m.	
3: 11	6 t. 30 m. of tin 20 black textiles 85 linen-cloths	6 (?)	50 m. 5 s.	included
3: 12	61 linen-cloths 2 t. 18 m. of tin	3 (?)	12 m.	
3: 13	52 linen-cloths	2	?	
3: 14	a) 2 t. 6 m. of tin 32 textiles	2	?	included
	b) 2 t. 10 m. of tin 30 1/2 linen-cloths	2	?	4 black text. (?)
	c) 23 linen-cloths	1	?	
3: 15	4 t. 40 m. of tin 10 linen-cloths	?	included	8 black text.

A comparison between the shipments of tin and those of textiles shows in an unequivocal way the great differences. Particularly striking are the figures for Type 3: 9 compared with those for 3: 10 (the first shipment): in both cases the investments constitute about 10 minas of silver, but in 3: 9, which consists of textiles exclusively, the expenses amount to 15,6% whereas in 3: 10 they are 7,8%—or exactly half that of 3: 9. The load of 90 textiles demands 2 donkeys in contrast with the load of tin which can be carried by one donkey, and the tin for expenses amounts to 15 minas in 3: 9, whereas 3: 10 has only 10 minas of hand-tin.

The standard weight carried by a donkey when the load consists of tin is 2 talents 10 minas, as already pointed out by LEWY in JAOS 78 (1958), p. 92-93; this comes out clearly from the above table, cf Type 2: 6, 2: 11, 3: 5, 3: 7, and 3: 10. Only 1/2 donkey was needed for the load of Type 2: 10 which consisted of 1 talent of tin and 5 linen-cloths. This observation makes it possible for us to calculate the standard load when the shipment was one of textiles: in 2: 5, for instance, one donkey carried the 2 talents 10 minas of tin and 40 linen-cloths were left as the load for the other animal. However, sometimes the donkeys

could carry the standard amount of tin plus a few textiles: in Type 2: 6 4 linen-cloths, in 3: 5 5 linen-cloths, and in 3: 10 10 textiles, so we must conclude that the 40 linen-cloths in 2: 5 may not all have been carried by one donkey. In 2: 12 (b) the load was 26 linen-cloths, in 3: 3 350 linen-cloths were carried by 14 donkeys—that is 25 linen-cloths per donkey—; 22 textiles constituted the load of one donkey in 3: 4, 149 linen-cloths that of 5 donkeys in 3: 8, or ca. 30 linen-cloths per donkey, and in 3: 13 2 donkeys carried 52 linen-cloths or 26 each.

H. LEWY⁶⁶) has calculated the load of textiles for one donkey to be 25, and that seems to be in agreement with the figures of our texts. Only the figures in Type 3: 9 fall outside of the general pattern, and as will be apparent from a table of prices below (see p. 151) we may have to emend the figure for the donkeys in this text to 3 or possibly 4; that done we would get the same average for a load of textiles in 3: 9 too.

The further conclusion made by Mrs LEWY that the weight of one piece of linen-cloth can be estimated at 6 minas (or about 3 kgs) must be taken cum grano salis, however, as we cannot know whether the bulk of the shipment influenced the load's size. When, in Type 3: 15 and BIN 6: 79 quoted in connection with it on p. 139, the shipment is reckoned in *biltu*'s, that should give us some valuable information about the weight of the textiles. In BIN 6: 79 we know the number of donkeys to have been 6 and the total weight of the shipment 9 *biltu*'s; that gives an average of 1 1/2 *biltum* per donkey, if we take the tin and the textiles together. But the tin-load was 2 talents 10 minas so if the word *biltum* here means "talent", as normally it does, the load of textiles would be very much lighter than the standard load of tin. In the text we find four talents twenty minas of tin: the load of two donkeys exactly; then we have 108 linen-cloths plus 8 black textiles used for the wrapping and 40 minas of hand-tin, and if we leave out the hand-tin, that means that 108 textiles constituted the load of four donkeys (27 each which is in good agreement with the figures from the other texts), and also that it constituted 4 *biltu*'s (or about 120 kgs). In 3: 15 the tin constituted 4 2/3 talents, the textiles thus 2/3 talent. In both cases we end up with the result that 1 textile nearly exactly equals 2 minas, and that the donkey load of textiles weighed 1 talent—or considerably less than a load of tin.

As it is obvious that the shipments of caravans coming from Aššur were subjected to the payment of a number of different amounts which were reckoned on the basis of the weight of the shipment expressed in *biltu*'s, we must conclude that the weight of one piece of textile used to be 2 minas or 1 kg, and that a donkey normally carried 30 textiles.

⁶⁶) *Loc. cit.*, p. 183.

The black textiles *ša liwētīm*: "for wrapping", are found in some texts only, and always in connection with shipments of tin. In Type 2: 11 4 black textiles were used for the packing of the standard amount of tin and that figure recurs in 2: 12, 3: 5, 3: 14, and 3: 15. In 2: 6 the packing demanded 6 black textiles and in a number of cases the texts simply state that the *rūg ša liwētīm* were included in the figure of textiles brought. In those texts the textiles for wrapping may have been linen-cloths and not as usually black textiles.

As pointed out by H. LEWY, *loc. cit.*, p. 183, a donkey load often consisted of 2 containers called *muttātum* (or "halfpack") of about 1 talent each and 1 container called *elītum* (or "toppack") of about 1/2 talent. As Mr K. R. VEENHOF kindly informs me his statistics have shown that "one *muttātum* contained 1 *šuglum*, consisting of 2 packages wrapped in each one cloth *ša liwētīm*: thus four *ša liwētīm* for each ass-load of tin". That is in perfect agreement with the figures of the table above. This means that the shipment in Type 3: 11 must have comprised 12 *ša liwētīm* (6 1/2 talents of tin), and we can therefore conclude that the *nishātu*-tax was reckoned as 1/10—not 3/60 as for the linen-cloths.⁶⁷⁾

A donkey load of tin was very much more valuable than one of textiles; if we compare the figures of Type 3: 8 with those of 3: 10 we see that 5 donkeys were needed to carry a load of 149 linen-cloths which had cost 12 1/2 minas 1/2 sheqel—that means that one donkey load was worth 2 1/2 minas of silver; in 3: 10 we find that one donkey can carry a load of tin which had cost 9 minas 10 sheqels, four times as much. In 3: 3 one donkey load is worth even less.

LEWY wrote about the hand-tin (HUCA 27 [1956], p. 32, n. 112) that it was "as a rule fixed at 10 minas per donkey or 5 minas per load". That is more or less what we find in the table. In a single case we are informed that a small amount of silver was given to the transporter too in order to cover expenses en route, and in Type 3: 11 we are told that 50 minas 5 sheqels of tin, 4 *qa* fine oil, further 1/3 mina of tin, and 5 sheqels of silver had been given to the transporter—all for consumption en route.

The working-capitals given to the men called *kaššārū* are found in only a few of the texts. The harnessors also receive textiles out of the load carried in some cases, whereas some notifying messages inform the recipients in Anatolia that the textiles for the harnessor are included in the number brought. In Type 2: 5 the working-capital amounted to 1/3 mina 5 sheqels of silver, in 2: 7 to 1/3 mina plus 3 linen-cloths, in 3: 1 the harnessors received 1/2 mina of silver each, in 3: 2 two "servants" received each 1/2 mina, one harnessor got likewise

⁶⁷⁾ H. LEWY, *loc. cit.*, p. 185 with n. 1, thinks that these *ša liwētīm* "had been waterproofed so as to protect them against dust and the hazards of the weather." Cf. p. 125.

1/2 mina, whereas the last working-capital amounted to 1/3 mina 5 sheqels like the one found in Type 2: 5; 3 harnessors receive each 1/2 mina in 3: 3. In 3: 12 we are told that 1/3 mina 5 sheqels of silver had been paid with reference to the harnessor—it is probably his working-capital; the harnessor has furthermore received 3 linen-cloths. These textiles given to the transporters and their staff must have been at least part of their pay, see 2: 8, 20-22, where the writer asks the men in Kaneš to give a linen-cloth to the transporter out of a previous shipment. In 2: 6 the figure for the working-capital can unfortunately not be established with certainty.

These figures give what seems to have been the standard amount of a working-capital given to a harnessor for a journey from Aššur to Kaneš. In Type 1: 13 the two transporters got 5/6 mina and 1/2 mina of silver as working-capitals; in that case the word *kaššārum* is not used, just as in Type 2: 5 where we hear that the transporter Agua had received a working-capital of 1/3 mina 5 sheqels. In 2: 6 we find that 1 textile has been entrusted to the transporter and it is designated as *ša kaššārim*; the transporter has received a working-capital which he is to pay back on arrival. It thus seems reasonable to suppose that the transporter was not identical with the *kaššārum*. In 2: 7 the text states that the man Atata is bringing a shipment of tin and linen-cloths, *plus* the working-capital of a certain Amur-Šamaš who must be a *kaššārum* accordingly. In 3: 1 Kukkulānum's staff consists of at least 2 harnessors and probably further of Nabi-Sin as a third harnessor; the staff of Ela in 3: 2 consists of 4 harnessors: the two servants of Adada, Zuzaja, and Šu-Anum; we do not know the function of Adada in this case; in 3: 3 we have 3 or 4 harnessors.

It is interesting to see that two of the harnessors in Type 3: 2 are described as *wardū*, and I point to the fact that a certain Šu-Ištar occurs in CCT 2: 29, 25 as *kaššār* Puzur-Aššur, whereas in CCT 2: 13, 9-10, Puzur-Aššur refers to Šu-Ištar as "my *šuḥārum*". Both in Type 3: 2 and 3: 3 the clothes for the harnessors cost 2 sheqels per man, which is a very low price.

The number of harnessors was obviously conditioned by the size of the caravan and that means the number of donkeys; but perhaps the *kaššārū* tended to other jobs as well when not on journeys.

The expenses mentioned in our texts and connected with the preparation of the caravans about to leave are the following:

	harness		fodder		clothes		"additions"	<i>ša sa'edim</i>	<i>wašitum</i>
3: 1	16	s.			4	s.	12 1/2 s.	2 1/2 s.	15 s.
3: 2	30	s.	10	s.	8	s.	4 s.	3 1/3 s.	16 1/2 s.
3: 3	42	s.	[42]	s.	7 1/2	s.		5 s.	16 1/2 s.
3: 4									2 s.
3: 5	5	s.							

	harness		fodder	clothes	"additions"	ša sa'edim	wašitum
3: 6	2	s.					2 1/2 s.
3: 7	2	s.	3 s.	1 1/3 s.	1 1/3 s.		5 1/2 s.
					3 1/3 s.		
3: 8	15	s.	10 s.		17 s.	3 s.	8 1/3 s.
3: 9	12 2/3	s.	7 s.		21 1/2 s.	3 2/3 s.	6 s.
3: 10	2	s.					5 s.
	1	s.					5 s.

Donkey fodder and harness are posts mentioned in all texts, or at least these expenses must be incorporated in the price of the donkeys in those cases where there is no figure for them. It seems from Type 3: 12, however, that also the hand-tin could be used for the purchase of donkey fodder. In the following table I show the prices of harness, fodder and of the donkeys in the texts:

	harness	fodder	one donkey
3: 1	2 2/3 s.	included	21 1/3 s.
3: 2	3 1/3 s.	1 s.	19 s. (good ones)
3: 3	3 s.	3 s.	18 s.
3: 4	included	included	22 s.
3: 5	5 s.	included	17 s.
3: 6	2 s.	included	18 s.
3: 7	2 s.	3 s.	16 s.
3: 8	3 s.	2 s.	19 s.
3: 9	4 1/4 s.	2 1/3 s.	25 s.
3: 10	2 s.	included	18 s.
	1 s.	included	20 s.

In 3: 5 I should think that the fodder-price is included in that of the harness, in the other texts probably in the price of the donkeys. The text 3: 9 still poses some problems as the prices mentioned are much higher than the average. The figures above are those resulting from the supposition that the text had to be emended, so that the number of donkeys became 3 instead of 2, but possibly we have to read 4; if that figure is used we get the following prices: harness: 3 1/6 sheqels, fodder: 1 3/4 sheqel, and the price of one donkey: 18 1/2 sheqels. The price of one donkey in Aššur seems to be from 16 to 20 sheqels.

Very little can be said with certainty about the amounts designated as *tēšubū*. They vary immensely in size, and for no apparent reason. Whenever we hear about them, they are given to the transporters, and probably kept by them. But they are not given according to any fixed rate and in so many cases they are omitted that one is tempted to see in them gifts or presents. It is possible that the amount of 2 sheqels taken by Ela in Type 3: 10 is such a present although it is not called *tēšubū*.

The amounts referred to as *ša sa'edim* occur only in those texts where the loads consist of large quantities of textiles, which indicates that we have to do with an object used in connection with the transportation of textiles—probably a container. In Type 3: 13 we learn that losses could occur in the *sa'udum*, and that textiles could be taken from the *sa'udum*; in TC 3: 34, 8-10, we read: 5 TÚG *lu-lu-qá-ú* ⁹*i-na* *sá-e-dí-šu* ¹⁰*i-ta-áb-ši-ú*: “5 textiles, lost, were in his *sa'udum*”; and from other occurrences it is seen that textiles were deposited in the *sa'udum*: CCT 4: 34b, 11-13: 5 *túgku-ta-nu* ¹²*i-na* *sà-e-dim* ¹³*ša En-<nu->Be-li na-du*: “5 linen-cloths were deposited in the *sa'udum* of Ennu-Bēli”. The amount *ša sa'edim* represents ca. 1/2% of the value of the textiles, and said in another way: in average 53 1/3 textiles demand 1 sheqel *ša sa'edim*.

The “departure-toll” occurs in all texts but one: Type 3: 5, but this text must have omitted this post by a mistake if we are to take the *wašitum* as a regular toll, and that seems certain. It is clearly levied according to the rate 1:120, which can be seen if one compares the figures for the *wašitum* with the totals in the table on p. 145. This apparently was the only tax or toll levied by the Assyrian government in the capital, and it is certainly not a very harsh rate. In Type 3: 5 the tax should have amounted to 5 sheqels of silver; it is thus possible that the restoration proposed on p. 106 should be abandoned so that instead we read: 5 G[IN *wa-ši-tum*].

The goods bought in Aššur are invariably textiles and tin. The most commonly attested type of textiles is the linen-cloth, the *túgkutānum*, and besides that we hear frequently that the shipments consisted of black textiles, but only in small quantities. The prices paid for one piece of textile and the rate given for tin in Aššur were in our texts:

	1 textile		tin per s. silver	hand-tin	
3: 1	4 s.		13 1/4 s.	13	s.
			13 s.		
3: 2	3 1/2 s.		15 s.	14	s.
3: 3	3 1/2 s.			14	s.
3: 4	8 1/5 s.			14	s.
3: 5	3 1/3 s.		16 1/2 s.	15	s.
3: 6	9 s.		15 1/2 s.	15 1/2	s.
	(“fine”)		15 corns	15 corns	
3: 7	3 1/6 s.		14 s.	14	s.
3: 8	5 s.			12 1/2	s.
3: 9	7 1/2 s.			14	s.
	(“fine”)				
	5 2/3 s.				
3: 10	3 1/3 s.		14 s.	14	s.
			14 5/6 s.	14 5/6	s.

The textiles in Type 3: 4 were probably also of fine quality although that is not said in the text, and we have two quite distinct groups: those costing about

4 sheqels a piece, and those costing about 8 sheqels a piece. Nowhere in the texts presented above are we told about the provenience of the textiles, with the possible exception of the *šurbu'itū* in Type 3: 9,⁶⁸) but in other texts we are often told that the textiles exported from Aššur to Anatolia ultimately originated in Akkad and less frequently they came from other localities.

As already pointed out, the purchase of these goods took place in the Assyrian capital itself. We are never told that Assyrian merchants travelled further on to Babylonia or other areas, for instance in order to buy tin. The expression *ana alim ana ši'amātīm* occurs in numerous texts of Type 1, and in Type 1: 7 we were told that the transporter had to carry the silver "to the city for buyings to the address of the representatives of the *tamkārūm*", and the text ends with the words: "he will carry out the purchase in the house of Enlil-bāni". This suggests that the silver, when brought to Aššur to the house of the recipients, was offered for sale, and that the merchants who wanted to trade went there. The Akkadian textiles were brought to Aššur by Babylonian merchants themselves, at least in some cases as can be learnt from the text VAT 9249, of which some lines were communicated by LEWY in ArOr 18: 3 (1950), p. 421, n. 311: ⁴*a šu-mi ši-im ša TUG ša A-ki-di-e* ⁵*ša ta-dš-pu-ra-ni* ⁶*iš-tù tù-uš-ú A-ki-di-ú* ⁷*a-na a-lim^{ki} ú-la e-ru-bu-nim* ⁸*ma-sú-nu sá-ḫi-a-at-ma* ⁹*šu-ma a ku-si im-ta-aq-tù-nim-ma* ¹⁰*ši-mu-um ša ba-la-ti-kà* ¹¹*i-ba-ši ni-ša-a-ma-ku-um*: "concerning the price of Akkadian textiles—about which you have written to me—since you left, the Akkadians have not come to the city, their country is in revolt, but if before winter they arrive, and (if) the price will be profitable for you, we shall buy (some) for you".

We are told much the same in two letters from Pūšu-kēn's representatives in Aššur, CCT 5: 5b and TC 2: 7; they both treat the same situation: Pūšu-kēn had sent Ilī-malik to Aššur with a shipment of silver and asked the people in Aššur to buy a number of commodities, first of all tin, but no tin is available, neither of the cheap nor the expensive qualities; therefore "the 17 minas of silver which Ilī-malik has brought are still under the seal (i.e. the packages have not been opened); when tin arrives, we shall buy for you in accordance with your orders and despatch it with an express caravan",⁶⁹) Puzur-Aššur writes; he also informs Pūšu-kēn that no thin textiles are to be bought in Aššur. In TC 2: 7 Puzur-Aššur states at the beginning that he has written "these letters" (this and CCT 5: 5b?) within two days after the arrival of Ilī-malik;⁷⁰)

⁶⁸) See KTH, p. 3, n. 1.

⁶⁹) CCT 5: 5b, 10-16: 17 MA.NA KÙ.BABBAR ¹¹*ša DINGIR-ma-liḫ ub-lá-ni* ¹²*i-na ku-nu-ḫi-šu i-ba-ši* ¹³*i-na e-ra-áb AN.NA* ¹⁴*a ma-lá té-er-ti-kà* ¹⁵*ni-ša-a-ma-ku-um* ¹⁶*KI ba-ti-qí-im nu-šé-be-lá-ku-um*.

⁷⁰) ³*i-na ša-nim u-mi-im* ⁴*ša DINGIR-ma-liḫ e-ru-ba-ni* ⁵*tup-pé-e a-ni-ú-tim* ⁶*ú-lá-pi-ta-kum*.

no tin is to be bought, however, but donkeys have been bought; later on he writes: "concerning the silver of my own caravan—since tin is in short supply, I have not bought any tin; when tin arrives, I shall buy (some), and despatch it to you together with your tin; further, the price of the Akkadian (textiles), if it is acceptable I shall buy for 1 mina of silver; concerning the linen-cloths about which you constantly write to me—there is no *šurbu'itu*-wool! We shall buy 1 heavy cloth for you in the market and send it to you; there are no thin textiles!"⁷¹⁾

These texts make it abundantly clear that both the tin and the textiles were expected to arrive at Aššur by the merchants, they did not plan to go after the goods to the lands of their origin. We have, however, Old Assyrian texts from Gasur (later Nuzi), which suggest that a colony of merchants lived there in the same way as their colleagues in Anatolia. Textiles from Gasur occur a few times in the texts from Kültepe, for instance CCT 4: 2a, 32, but we are never told about persons going to Gasur or coming from there.⁷²⁾ The evidence coming from tablets found in Babylonia proper is very scarce indeed, and it probably dates from a period after the expansion of level 2 in the *kārum Kaneš* (see LEEMANS, *Foreign Trade in the Old Babylonian Period* [Leiden, 1960], p. 97-102). In some texts from Mari, all dating from the reign of Zimrilim—that is, from level 1b, we find references to the Old Assyrian trade on Anatolia; in ARM 7: 173, 4-5, we meet with a person called ⁴A-šur-ba-n[i] ⁵LÚ Ka-ni-iš^{ki}, and a woman called *Ka-ni-ši-tum* occurs in ARM 9: 24, col. iv, 11, and 27, col. v, 40; in a letter published by DOSSIN, RHA 35 (1939), p. 70-71, we hear of a caravan coming from Anatolia and bringing goods from Kaneš, Harsamna, and Hattum-ša.⁷³⁾

At the period of our texts it seems that the trade on Anatolia was somehow cut off from the trade in other directions led from Aššur, and that could be due to a situation where Aššur had become the clearing center for the trade in tin,

⁷¹⁾ ¹⁶a-na KÙ.BABBAR ša šé-pi-a ¹⁷ki-ma AN.NA ba-at-qu-ni ¹⁸mì-ma AN.NA ú-lá dš-a-am ¹⁹AN.NA e-ru-ba-ma a-ša-a-am ²⁰iš-ti AN.NA-ki-kà a-ba-kà-kum ²¹ú šī-mu-um ša A-ki-dī-e ²²šu-ma i-ta-dš-ra-am ²³ša KÙ.BABBAR I MA.NA a-ša-a-am ²⁴a-na ku-ta-ni ša ta-dš-ta-na-pá-ra-ni ²⁵ša-áp-tum ²⁶šu-ur-bu-i-tum lá-šu ²⁷I TÚG kà-áb-tám i-na ²⁸ma-ḥi-ri-im ni-ša-a-ma ²⁹nu-šé-ba-lá-kum ra-qá-tum ³⁰lá-šu.

⁷²⁾ We have, however, the nisbah TC 3: 173, 6-7: Ilī-ašranni *Ga-sú-ri-[i]m*, and in TC 3: 262B, 4-5: Šu-Bēlum D[UMU] *Ga-sú-ri-[i]m*; cf. LEWY, JAOS 58 (1938), p. 458 with n. 32, and HUCA 32 (1961), p. 39, n. 53.

⁷³⁾ See BALKAN's restoration in *Anum-Hirbi*, p. 48-49. Kanišitum also in CT 8: 32b, and even more interesting is that we find it in the Diyāla region quite early, cf. HARRIS, JCS 9 (1955), text 103, 2. Also *Ha-ti-tum* occurs as a name in this area, cf. GOETZE, JCS 4 (1950), p. 95, n. 55. GOETZE took it to be a GN, but that is not correct, cf. TIM no. 23, a letter from *Ha-ti-tum* to Sūmu-jamūt-bālum, where the person in question seems to be the ruler of a small town (thus a man!). One possible conclusion seems to be that the name has nothing to do with Hattum/š.

silver, and textiles. The Old Assyrian merchants apparently specialized in the trade on Anatolia, and the tin and the textiles were brought to Aššur by people from the areas where these goods originated. The Assyrian capital thus was the center of a transit trade of imposing dimensions, linking the tin-producing areas in Iran with Anatolia and Babylonia. It is possible, though, that other Assyrians had concentrated their efforts on the trade with Babylonia and Iran, which view gains support from the find of Old Assyrian tablets in Gasur, but it is strange that we are nowhere informed of the existence of such merchants in the texts from Anatolia.

Kaneš

The notifying messages show that in many cases the arrival of a caravan in Kaneš represented the first step only in a transaction which involved trips to other parts of Anatolia. Whereas Aššur is the ultimate goal of the caravans going from Anatolia, Kaneš is just the first stop, the center from which the further penetration into Anatolia took its start.

The requests of these letters enable us to get an impression of what the caravan accounts will tell and which procedures they must depict. We found that two procedures were open to the men in Kaneš when they had received a shipment from Assyria: a) they could have the goods sold for cash upon delivery (*ana itaṭlim*), or b) they could commission the goods to agents who would take care of the sale of the goods; in the latter case they could commission the goods either on long terms or on short ones.

When the goods were sold for cash we can assume that the men in Aššur were in need of money. This comes out very clearly from the words of Puzur-Ištar in Type 2: 13; in Type 2: 11 the goods are to be sent to Purušhaddum and sold there, the text using the phrase "let him turn the goods into silver". In 2: 9 the writer expressly states that he wants his goods to be sold for cash upon delivery, even when the price is not going to be very good, and he is at pains to stress that he does not want the goods to be commissioned to an agent.

In Type 3: 13 we hear that part of the shipment received has been sold and that the owner in Aššur has received at least some of the money gained; the same situation exists in Type 3: 15 with regard to part of the shipment. The other texts presented above illustrate the procedure involving retail agents called *tamkāriū*.

When a caravan arrived at Kaneš the goods were taken up to the palace where certain transactions with the Anatolian palace administration had to be carried out before the goods were free to be sold. Quite literally the caravans "went up" to the palace on the mound *ana ēkallim elā'um/erābum*, and "came down" again *warādum* when they had been "cleared" *zakā'um*. It is possible that the nomen professionis *mušāriḍum* is used for those men whose profession it was

to take care of the negotiations with the palace, being "men who lead down"—namely goods from the palace.⁷⁴)

In the palace certain taxes had to be paid. In Type 3: 15, 11-12, we read *nishātu* *ša ēkallim* and in 3: 11, 9, we are told that the palace took a tithe: *išrātu*. Finally the palace is said to have pre-empted a number of textiles, *ana šimim laqā'um*, in Type 3: 11, 45.

The *nishātu*-tax is mentioned in all the texts presented above. As can be seen from the figures it is levied on linen-cloths at the rate of 3: 60: in Type 3: 11 constituting 4 1/4 cloths out of 85, in 3: 12 3 cloths out of 61 (of the last cloth the tax had to be paid separately), in 3: 13 it is 2 1/2 cloths out of 52 (with a balance of 1 sheqel to be paid), and in 3: 15 it probably is 1/2 linen-cloth out of the 10 brought. In 3: 11 it is also levied on those black textiles which had not been used for packing purposes, but here at the same rate as the tithe: 1: 10. In 3: 14 it is levied on the tin but strangely enough we are not informed that it has been paid for the textiles. As already said the tax was not levied on those textiles which had been used for the wrapping of the containers with tin; this is very obvious in several instances, see for example the text published by KENNEDY and GARELLI in JCS 14 (1960), p. 6-7, as no. 4, a letter from Kulumaja to Pūšu-kēn, in which we read (S. 561):

3 <i>mì-at</i> 42 TÚG ŠÀ.BA	342 textiles; thereof:
13 TÚG <i>i Ħa-ra-aḥ-šu-a</i>	I left 13 textiles in Ħarahšuwa;
<i>e-zi-ib</i> 30 TÚG <i>i li-we-tim</i>	10 30 textiles I have wrapped in the
	packing;
<i>al-we ši-ti</i> TÚG- <i>ba-ti</i>	the remaining textiles:
3 <i>mì-at</i> LÁ 1 <i>tugku-ta-nu</i>	299 linen-cloths
<i>ša ik-ri-bi-kà</i>	belonging to your <i>ikribū</i>
<i>a-na É.GAL-lim e-ru-bu</i>	entered the palace;
ŠÀ.BA 15 TÚG <i>nī-is<-ḥa>-tum</i>	15 thereof: 15 textiles were the <i>nishātu</i> -
	tax
<i>iš-ra-tim mì-ma</i>	For the tithe they did not take cog-
	nizance of anything.
<i>lā il₅-mu-du</i> TÚG- <i>ba-tù</i>	The textiles,
<i>lu ša i-na É.GAL-lim</i>	both those which came down from the
	palace
<i>ur-du-ni-ni lu ša</i>	and those of
<i>li-we-tim</i> ŠU.NIGIN 3 <i>mì-at</i> 14 TÚG	20 the wrapping, in all 314 textiles
<i>iz-ku-ú-nim</i>	were cleared

⁷⁴) So BALKAN, OLZ 60 (1965), p. 158.

The text is interesting for several reasons; the *nishātu*-tax is again 3/60 of the number of linen-cloths, but the wrapping-textiles have not even been sent up to the palace so no tax was levied on them. And in view of the fact that only one of our texts mention the payment of the tithe, the remark in this text is of considerable importance as it shows that this tax was not always payable—for reasons which cannot be discerned; it is clear, however, that Kulumaja had not known on beforehand whether the palace would levy the tithe or not.

In Type 3: 11 the *nishātu*-tax is levied on the tin at the rate 2: 65, in 3: 14 the rate is 2: 64, and in 3: 15 it is 2: 70; in this last text the figure for the tin, 4 talents 40 minas, includes the hand-tin, however, and that would have been spent before the shipment reached Anatolia, so possibly the 8 minas of *nishātu*-tax were taken out of a smaller amount; 8 minas at the rate 2: 65 represents the tax of 4 talents 20 minas.⁷⁵⁾

Only Type 3: 11 mentions the payment of a tithe to the palace, and only on the textiles; as already noticed above the tithe constitutes 10% of the linen-cloths, and the same rate applies to the black textiles as shown above, p. 149. Both these taxes were normally received in kind with the amounts being calculated on the basis of the estimated value in sale of one textile (cf above p. 125). In some cases, however, the tax was paid in cash (silver): TC 3: 34, 15-18: *i-na* ¹⁶4 TÚG-ti-šu *ša e-li-ú-ni-ni* ¹⁷3 GÍN KÙ.BABBAR ¹⁸*ni-is-ḥa-tù-šu-[nu]*: “of the 4 textiles belonging to him which came up, 3 sheqels of silver was their *nishātu*-tax”; BIN 6: 185, 19-21: 7 1/2 GÍN KÙ.BABBAR ²⁰*ni-is-ḥa-at* TÚG-ti-šu ²¹*áš-qúl*: “I paid 7 1/2 sheqels of silver as the *nishātu*-tax of his textiles”.

As illustrated by some of our texts the palace administration and the *kārum*-office had a certain co-operation in connection with the payment of taxes and in particular with the payment of the balance-amounts resulting from the calculations of the taxes and the prices of the textiles pre-empted by the palace. The merchants had accounts in the *kārum*-office, but apparently not in the palace; therefore the palace transferred the, usually small, amounts to these accounts, and it is evident that the palace and the *kārum*-office “soldaient leurs comptes respectifs de taxes, lors des reglements périodiques”, as GARELLI observed in AC, p. 189.

The right to pre-emption had been used by the palace in the cases illustrated by Type 3: 11, 3: 12 and 3: 13; in the first of these texts we learn that 5 extra-

⁷⁵⁾ Cf. also CCT 5: 38a, 9-10: 4 MA.NA *ni-is-ḥa-at* 2 šu-ug-lá-ti-šu, and BIN 6: 79, 27-28: 12 MA.NA *ni-is-ḥa-at* 6 šu-ug-lá-ti-šu; the tax was thus 2 minas per šuqlum of tin, another important sign that the weight of a šuqlum was standardized at 1 talent 5 minas: the tax is 2: 65 when levied on tin, that is 2 minas per 65 minas: the contents of a šuqlum; needless to say, that is in perfect agreement with the earlier findings that 1 donkey load weighed 2 talents 10 minas of tin.

fine linen-cloths had been bought and the writers state that they will accordingly place $1 \frac{2}{3}$ mina of silver on the account of the owner, which must mean that the palace had paid the price of 20 sheqels per textile. For two further linen-cloths the price had been paid in gold and silver. In Type 3: 12 the palace pre-empted 6 linen-cloths and pays a balance of 3 sheqels of silver; this cannot be the price of the textiles, for that would mean that the price of one linen-cloth was only $\frac{1}{2}$ sheqel. Also in 3: 13 the balance paid by the palace after pre-empting 3 textiles is too small to represent the price: $1 \frac{1}{2}$ sheqel or again only $\frac{1}{2}$ sheqel per textile. As Mr VEENHOF has kindly pointed out to me the pre-emption normally consisted of 10% of the textiles brought, see for instance Oxf. 15 (of 27 linen-cloths the *nishātu*-tax is $1 \frac{1}{3}$ cloth, 2 $\frac{1}{2}$ are pre-empted), BIN 6: 50 (of 110 textiles 5 $\frac{1}{2}$ constitute the *nishātu*-tax, 11 $\frac{1}{2}$ are pre-empted), Oxf. 1 (of 65 textiles 3 are the *nishātu*-tax, the palace pre-empted 6 cloths), or BIN 4: 65 (of 217 cloths 11 are taken as the *nishātu*-tax, the palace buys 22 textiles). In all these examples the tax constitutes $\frac{3}{60}$, the pre-empted textiles about $\frac{6}{60}$ or $\frac{1}{10}$; assuming thus on the basis of these figures that the palace had the right to pre-empt $\frac{1}{10}$ of the textile shipment brought, that would in Type 3: 12 mean that it could buy $5 \frac{8}{10}$ linen-cloths (61 brought minus the 3 textiles of the tax would leave 58); 6 have been taken, however, and the palace accordingly has to balance the value of $\frac{2}{10}$ linen-cloth—which can be seen to represent the amount 3 sheqels of silver. The value of one linen-cloth therefore was 15 sheqels—and that was exactly the price found to have been the basis of the calculation of the tax (cf above p. 129).

However nice this may look it does not explain the situation in Type 3: 13, for here the palace pre-empted only 3 textiles out of the $49 \frac{1}{2}$ which remain after the tax had been paid: thus not $\frac{1}{10}$. And if the palace had this right to pre-emption of $\frac{1}{10}$ of every consignment of textiles it would probably have used it to the full; but in numerous cases the palace buys less and in some cases more than the 10%. Type 3: 13 shows us that the palace has pre-empted 3 textiles and that it has balanced $1 \frac{1}{2}$ sheqel of silver; here it seems that the palace retained a right to 5% of the shipment only; but if the 5 linen-cloths that fetched 21 sheqels each were also bought by the palace, as I have suggested above, the transaction becomes further complicated. The balance paid by the owner was 1 sheqel of silver in connection with the *nishātu*-tax, that means that 1 sheqel represents the value of $\frac{1}{10}$ linen-cloth: the price used as the basis for this calculation was thus 10 sheqels of silver per linen-cloth. $1 \frac{1}{2}$ sheqel accordingly equals $\frac{3}{20}$ of a linen-cloth, which must be what the palace has pre-empted in excess of its share.

Even if the explanation proposed above in connection with Type 3: 12 is accepted, it is strange that we are informed of the balance payment only, not of the price paid by the palace. One can hardly think that this was due to the

fact that the palace in fact paid nothing except the balance when it had taken too much, for the expression *ana šimim laqā'um* certainly suggests that we have to do with a purchase. We are also sometimes told that the palace does pay, thus in Type 3: 11 where the price paid for extrafine linen-cloths is 20 sheqels a piece. The same price was given (but for textiles of ordinary quality?) on the market according to l. 51 of that text. In KTS 18 the palace has bought (l. 7-8: *a-na šī-mī-im* ⁸*il₃-qé*) 20 textiles for which the merchants will receive 20 minas of copper per cloth in the *bīt kārim*, and the same happens in CCT 2: 24.⁷⁶) Possibly the price for the textiles pre-empted was just transferred to the account of the merchant in a way which escapes our knowledge at present, and such transfers need not have happened immediately after the purchase by the administration. It must have been established by agreements between the local administration and the Assyrian merchants how much the palace could buy, as the price paid by the palace was probably a favourable one; if more was bought the palace had to pay the normal price—such I would interpret the evidence from Type 3: 13.

We are told about the *šaddu'utu*-tax in only one of the texts, Type 3: 13. It here constitutes 7 1/2 textiles out of the 52 brought which is remarkable as it corresponds to 15%. The normal rate of this payment was clearly 1: 60. With this tax we have left the palace, however, for it was paid to the *bīt kārim* as is shown by several texts. Thus we have the document TC 3: 186 which runs:

1 1/2 MA.NA KÙ.BABBAR <i>ša-ru-pá-am</i>	1 1/2 mina of refined silver,
<i>ša-du-a-tám</i>	the <i>šaddu'utu</i> -tax
<i>ša 4 GÚ AN.NA</i>	of 4 talents of tin
<i>ša A-šūr-ma-liḫ</i>	belonging to Aššur-malik,
DUMU <i>Er-ra-a</i>	5 son of Erraja,
<i>Pu-šu-ki-in</i>	Pūšu-kēn
<i>a-na kà-ri-im</i>	paid to the <i>kārum</i> .
<i>iš-qúl iš-tù</i>	From
<i>ḥa-muš-tim</i>	the <i>ḥamuštum</i>
<i>ša Šu-Ku-bi-im</i>	10 of Šu-Kubum
<i>ù Kà-sí-a</i>	and Kasija
1 1/2 GÍN TA i ITI 1 KAM	he shall add 1 1/2 sheqel monthly
<i>a-na 1 MA.NA-im</i>	per mina
<i>ú-ša-áb</i>	(as interest).

In this case the tax is formidable too, however, if we use the normal rate of exchange for tin: if it were to constitute 1/60 of the shipment that would have

⁷⁶ Cf. LEWY, HUCA 27 (1956), p. 38, n. 132, for a discussion of these two texts.

had a value of 1 1/2 talent of silver; using the rate 1: 7 for tin the value of the 4 talents of tin is 34 minas 17 sheqels. But there may be a special reason for the size of the amount in this text.

I shall here limit myself to a brief discussion of two texts which are of crucial importance in connection with the *šaddu'utu*-tax, TC 2: 26 and CCT 5: 7b. The first text is a letter from Puzur-Aššur to Inaja in Kaneš; Puzur-Aššur is on a journey and on his way to Kaneš, but he has stopped in another Anatolian town where he has been asked to pay the tax to the local *kārum*-office. Unfortunately, we do not know whether he is travelling from Assyria to Kaneš or from another town in Anatolia. Puzur-Aššur pays the tax according to the normal rate: 1 sheqel per mina; he then finds himself cleared, but the local *kārum* officials claim that the rate fixed by the central *kārum*—that in Kaneš—is 3 sheqels per mina (or in fact the same rate as that of the *nishātu*-tax), and when he then says that he will go to Kaneš and clear himself there, they refuse and state that he must pay where he is.⁷⁷⁾

CCT 5: 7b is a letter from Kuzallum to Aššur-na'dā and Ištar-pilāḫ. In this we are told that the scribe Kura has come to the writer in order to levy the *šaddu'utu*-tax, but since the tax has been paid already on the goods which Kuzallum has brought, he argues that he does not have to pay it once more;⁷⁸⁾ to the men in Kaneš he therefore writes: "You are my fathers and my lords—there, approach the *kārum* (for help) so that I shall not be forced to double the *šaddu'utu*-tax—I will not pay (it)!"

The shipment in TC 2: 26 may well have consisted of silver since the writer says that he has paid 1 sheqel per mina, which can be seen from countless examples to have been the customary rate. The two texts show that the tax was to be paid only once and that it mattered little where it was paid, the money probably accrued to the central Assyrian authority anyway; when levied on transports from Assyria the rate apparently fluctuated to a certain extent for reasons which do not appear from the texts.

With the *nishātu*-tax we can expect another situation to exist due to the political geography of Anatolia in this period; we find many small states in the area where the Assyrian trade flourished and each one of the local palaces must have levied their own taxes. In the text ICK 1: 189 we find the following passage (l. x+20-x+27): *ki-ma ū-nu-ut-ku-nu* ^{x+21}*i-na Kà-ni-iš^{ki} i-na* ^{x+22}*ḫ. GAL-lim ni-is-ḫa-tum* ^{x+23}*i-ni-is-ḫa-ni-ma ur-da-ni* ^{x+24}*u₄-ma-kál i-na Kà-ni-iš^{ki}*

⁷⁷⁾ ²*a-na-kam* ³*i-na ḫà-ri-im a-na ku-nu-tim* ⁴*ša-du-i-ti* ¹*MA.NA-um* ¹*GÍN* ⁵*a-dī-šu-nu-ti-ma az-ku-ú um-ma* ⁶*šū-nu-ma* ⁷*MA.NA-um* ³*GÍN* ⁸*ša-du-a-tám* ⁹*ša-ri-im Kà-ni-iš i-dī um-ma* ¹⁰*a-na-ku-ma a-na Kà-ni-iš ḫa-ra-n[i]* ¹¹*áš-ra-kam lá-az-ku um-ma* [¹²*šū-nu-ma*] ¹³*a-na-kam-ma ta-za-ku.*

⁷⁸⁾ ¹*i-nu-mi Ku-ra* ²*DUB.SAR-ma* ³*a-na ša-du-a-tim* ⁴*ša-du-im i-li-kà-ni* ⁵*iš-tù* ⁶*ša a-na-kam* ⁷*uš-té-bi-lu* ⁸*ú-ša-dī-ú-ni-ni* . . .

x+²⁵la ta-bi-ta mi-ma lu-qu-a-tim x+²⁶a-ni-a-tim iš-ti-ku-nu x+²⁷a-na Pu-ru-uš-ḥa-dim še-ri-ba-a: "When the *nishātu*-tax has been levied on your goods in Kaneš in the palace and they have come down again—do not stay for one day in Kaneš but take all these goods with you to Purušḫaddum!" The *nishātu*-tax was thus levied in Kaneš even when the goods were ultimately destined for another city. We are fortunate enough to have a text which contains a kind of itinerary, covering a journey from Kaneš to Purušḫaddum and giving us all the expenses that accrued during that journey. This text, TC 3: 165, has been studied repeatedly as it is one of the most important texts—being one of the only texts that contain information of this sort—for the understanding of the political geography of the area west of Kaneš. It lists the cities Wašḫanija, Nenašša, Ulama, and Purušḫaddum, and informs us that the transporter had paid 1/3 mina 1 sheqel of tin as *nishātu*-tax in Wašḫanija, 1/3 mina and 4 sheqels of tin as *nishātu*-tax in Nenašša, apparently no *nishātu*-tax in Ulama, and in Purušḫaddum he paid the *šaddu'utu*-tax to the *kārum*-office, where, furthermore, "they" have taken 8 linen-cloths as the *mētum ḥamšat*: "the 5% tax".⁷⁹) The text tells us of many more payments of different kinds, fodder for the donkeys, money for the inns where the caravan stayed overnight, other amounts given to different officials, some of which may have been Assyrians while others were undoubtedly Anatolians. Of particular interest are the amounts described as *mētum ḥamšat* and (l. 28-30) 30 MA.NA URUD a-na pá-zu-ur-tim ²⁹iš-tù Ū-lá-ma a-dí ³⁰Pu-ru-uš-ḥa-dim; the first of these was paid in Purušḫaddum and one notes that it corresponds in size to the *nishātu*-tax which is not otherwise mentioned as having been paid here as was to be expected; the other presents problems which can only be simply pointed out here. GARELLI translates it "frais de contrebande" following a suggestion by FALKENSTEIN apud KIENAST, ATHE, p. 88; the situation would thus be that the transporter had smuggled his caravan through the district of Ulama and consequently avoided the payment of the *nishātu*-tax (cf AC, p. 187).⁸⁰)

The *šaddu'utu*-tax was thus paid only once in this case also, namely at the place of destination. The *nishātu*-tax on the other hand, had—or ought to have—been paid to all the local administrations through whose territory the caravan had travelled.⁸¹)

⁷⁹) Cf. HUCA 27 (1956), p. 38.

⁸⁰) The text has been discussed extensively in AC, p. 308-310.

⁸¹) As stated above, it was a characteristic of the notifying messages from Aššur that they did not contain the tax-formula in contrast with the letters sent from Kaneš; the reason for this may partly be the nature of the shipment—tin and textiles—, but perhaps it was also due to the fact that the taxes were to be paid more than once, thus it would probably sometimes be impossible for the sender in Aššur to know what the taxes would amount to. In some cases we find the remark: *ni-is-ḥa-tum a-šar iš-té-en li-ni-is-ḥa*: "the *nishātu*-tax shall be 'torn out' only at one place!" in letters from Aššur; CCT 2: 25, 18, 29 for instance.

Goods arrived at Kaneš were only in some cases sold in this city; it seems that far more often they were commissioned to retail agents on terms of varying length. This could be seen from the notifying messages that urged the recipients to give the goods to a *tamkārūm kēnum*, sometimes further described as one who is *ša kīma qaqqidīkunu* (for instance Type 2:6), and in these letters we find the request for an account that should contain information about how much silver the agent would have to pay and the term allotted to him for his activities. The caravan accounts Type 3: 11 and 3: 14 clearly constitute such answers to notifying messages; in 3: 14 we even find that the men in Kaneš assure the owner in Aššur of the trustworthiness of the agents (l. 36).

In Type 3: 11 we have what must represent repetitions of actual contracts which regulated the transactions with the two agents Puzur-Anna and Idi-abum, and the same can be found in 3: 14 (though here the names of the agents are not mentioned and on the whole the contracts are very abbreviated). In these texts was recorded the nature of the goods handed over to the transporters (this may be for the benefit of the owner in Aššur, however, and possibly was not included in the original contracts), the prices which they had to pay for the goods (in silver), and the length of time during which they could dispose of the goods in order to make a profit.⁸²) The procedure has already been mentioned in connection with KTH 24 (cf above p. 24), in which Dadaja could take over the goods brought from Aššur and then had to pay 50% on top of the value of the shipment sent off from Kaneš; in TC 3: 213 (cf p. 22-23) we probably met with the same procedure, and here Dadaja had 5 months in which to sell the goods in Anatolia.

A text which represents a contract of the kind which must have existed in connection with the retail of the goods of Type 3: 11 and 3: 14 exists in **ICK 1: 162**:

31 MA.N[A AN.NA]	31 min[as of tin],
6 tūgku-ta-ni	6 linen-cloths
ša qí-ip-ti-ni	representing our trust,
Nu-ur-Ištar	Nūr-Ištar
a-na Ha-tim	5 carried to Hattum.
ú-bi ₄ -il ₅	
lu AN.NA	Neither the tin
lu TÚG ^{hi.a}	nor the textiles

⁸²) One can reasonably suppose that many of the contracts which just state that so and so much silver has to be paid back in so and so many *hamuštu*'s were in fact such retail contracts. It would not have been necessary in them to state the nature of the goods actually handed over to the agent, only the amount in silver which he had to pay and the terms were of importance.

<i>lá ú-ša-ar</i>		must he set free (to others).
<i>ša lu-qú-tim</i>	10	For these goods
<i>a-ni-tim</i> 8 MA.NA 10 GÍN		he shall weigh out 8 minas 10 sheqels
KÙ.BABBAR <i>iš-tù</i>		of silver, (reckoned) from
<i>ha-mu-uš-tim</i>		the <i>hamuštum</i>
<i>ša Šu-A-n[im]</i>		of Šu-Anum
<i>ù D[u-du a-na]</i>	15	and D[udu in]
37 <i>h[a-am-ša-tim]</i>	37	<i>h[amuštu's]</i> .
<i>i-ša-qal</i>		
IGI Bu-zu-zi-im		Witnessed by Buzuzum,
IGI Tù-ra-a		witnessed by Turraja.

Notes:

15: — the restoration of the name Dudu is based upon ICK 1: 36b, 6-8: *ištu hamuštum ša Šu-Anim ù Du-du*; LANDSBERGER, who discussed this text in ArOr 18: 3 (1950), p. 321-323, has suggested the same restoration.

Comment:

The unknown owners (or representatives of the man in Aššur to whom the goods ultimately belong) have entrusted some silver and textiles to Nūr-Ištar who can dispose of these goods for about half a year. For the word *qiptum* I refer to the discussion above, p. 73, and point to the fact that in Type 3: 11 the writers use the verb *qi'āpum* about this kind of transaction. Hattum must here refer to a district as pointed out by LANDSBERGER, *loc. cit.*, p. 323. The price to be paid by Nūr-Ištar is extremely high; LANDSBERGER, *loc. cit.*, p. 323, n. 99, rightly stressed this point and noticed that the rate of exchange for the tin would have been 1: 6 and the price of one linen-cloth 30 sheqels in order to get the amount of 8 minas 10 sheqels mentioned in the text. In this connection I mention the text BIN 4: 26, a letter from Šalim-aḫum to Lā-qēp and Pūšu-kēn, in which he writes (l. 45-48): 31 MA.NA 18 GÍN ⁴⁶ša šé-ep A-šūr-mu-ta-bi₄-il₅ *ú Nu-ur-Ištar šu-ma* ⁴⁷u₄-mu-šu-nu ma-al-ú KÙ *ša-áš-qí-lá-ma i pá-nim-ma* ⁴⁸šé-bi₄-lá-nim: “(concerning) the 31 minas 18 sheqels transported by Aššur-muttabbil and Nūr-Ištar—if their terms are completed, let them weigh out the silver and send it to me with the first caravan!” This is probably not the same case as that of ICK 1: 162, but it refers to an identical situation.

For the clarification of this procedure I also submit the letter CCT 3: 8b, which concerns two persons already discussed above, p. 107-108: Aššur-idī and Aššur-na'dā, the chief in Aššur and the agent in Anatolia:

<i>a-na A-šūr-i-dī qí-bi₄-ma</i>	Say to Aššur-idī;
<i>um-ma A-šūr-na-da-ma</i>	thus Aššur-na'dā:

a-bi₄ a-ta be-li a-ta-ma

I MA.NA KÙ.BABBAR ša Kur-ub-

Ištar

ub-lá-ku-ni ù mì-ma lu-qú-tim

ša Ī-lí-a-lúm ú-šé-bi₄-lá-ku-ni

i-na pá-ni-im-ma

áb-kà-ma lu-qú-tum

a-na ba-ra-im li-ik-šu-da-ma

i-na ḥa-ra-nim

lá-am-ḥu-ur-ši-ma a-na-kam

li-ši-me-ma be-el

qí-ip-tí-a ba-áb

ḥa-ra-ni-a ša qá-ta-tim

lá e-ri-ši-ma

lá a-ba-áš šu-ma

lu-qú-tum lá us-a-ma

a-na-kam lá i-ši-me

ma-nu-um ša a-na

ku-li-šu KÙ.BABBAR

qá-ta-tí-a il₅-ta-pu-tù

um-ma šu-nu-ma

a-na šé-er a-bi₄-kà ta-lá-ak

a-bu-um ki-i šu-mi-šu

ma-num lu i-de₈

dam-qá-ni-ku-um a-ni

KÙ.BABBAR ma-aḥ-ri-kà

na-dí-ma a-na-ku a-na-kam

TÚG^{hi}.a a-na qá-tí-kà ù

qá-tí-a KÙ.BABBAR ú-ša-qal-ma

ke-na ak-ki-dim áš-ta-na-pá'-ra'-am

ù ta-tám ki-a-ma ú-ša-qal

šu-ma ku-a-am lá <tù->šé-ba-lam₅

KÙ.BABBAR ša qí-ip-tí-a

ù na-ak-ra-am

You are my father, you are my lord!

1 mina of silver which Kurub-Ištar

5 has brought to you, plus all the goods which Ili-ālum has sent to you—despatch (that) with the first (caravan), and

let the goods

reach me here for inspection(?), and

10 let me receive them from the caravan so that here

it can be heard, and the owner

of my trust at my departure

will not demand a warrantor

15 from me, and

I shall (consequently) not be humiliated. If

the goods have not left and

it will (therefore) not be heard here—

then who will sign as my warrantor for

20 all the silver?

Thus they (will say):

“Go to your father!”

(But) whether the father is as good as his name,

25

Things are good for you, indeed,

silver lies in front of you!

while I here

(for) textiles on your account and

30 my own account must have weighed out silver, and,

truly, I write constantly to (people in) the country—

and in that way I have bribes paid!

If you do not send your (goods) to me—

the silver of my trust—

35 and the “foreign” (goods)

<i>ša A-šur-ta-ak-lá-ku</i>	which Aššur-taklāku
<i>ú-še-bi₄-lá-ku-ni</i>	sent to you - -
<i>lu-qú-tám za-ki-a-ma</i>	clear the goods and
<i>áb-kà-ma a-na-kam li-ši-me-ma</i>	despatch them so that it will be heard here and
<i>ba-áb ha-ra-ni-a be-el</i>	40 at my departure the owner
<i>qí-ip-ti-a lá i-kà-le-e-ma lá a-ha-</i>	of my trust will not hold me back and
<i>li-iq</i>	I shall not perish!

Notes:

5-11: — translated in CAD, vol. “A”, p. 4-5, s.v. *abāku*, in the following way: “as to all the merchandise which PN has sent to you, send (it) with the first (transport), let the merchandise reach me (midway) so that I can take it over on my way”. I doubt that this can be correct; the word “midway” is interpretation only, and the immediately following sentence says that the reason for the despatch is that it must be heard “here”, that means at the place where Aššur-na’dā is when he writes the letter; furthermore, the whole text makes it plain that he is waiting anxiously for the arrival of this shipment because he cannot leave until it has come.

9: *ba-ra-im* — this was excluded in the translation given in CAD but it must be the infinitive of *barūm*, AHw: “sehen, schauen”.

31: *ke-na ak-ki-dim* — I am indebted to Mr VEENHOF for the understanding of this phrase. The gemination of the consonant is strange and very rare in oA. For the word *kīdum* and other occurrences in oA see AHw.—The reading of the last word is uncertain; the signs of the copy are meaningless to me.

33-38: — the grammatical construction of this passage is broken which must be due to the emotional and hectic tenor of the letter. Aššur-na’dā was unable to express his anguish so he let the sentences hang in the air.

Comment:

Aššur-na’dā has received a *qīptum* from an unnamed person occurring as *bēl qīptija*. He is apparently just preparing himself for a business trip of the same character as that in which Nūr-Ištar was involved in ICK 1: 162, but he is having serious problems. These are clearly connected with his trustworthiness in the eyes of the man who has entrusted goods to him: Aššur-na’dā fears that he will not let him leave on his trip without asking him for a man who can guarantee for him—unless the arrival of a shipment from his boss in Aššur proves him to be solvent. If, on the other hand, such a shipment does not arrive, it will be impossible for him even to get a man to guarantee for his trustworthi-

ness; they will, he fears, tell him to turn to his father Aššur-idī, and the mere thought prompts him to a biting sarcastic comment. If the situation should evolve so far Aššur-na'dā will be humiliated and even finished. It is in this connection worth pointing out that Aššur-na'dā was a merchant of some standing in Anatolia as he was apparently the man who took care of the Anatolian branch of Aššur-idī's firm. The letters of the two correspondents are filled with emotional outbursts like the ones in this text, and we often hear that they have been waiting for shipments to arrive in a like mood as here; in TC 3: 87, 7-9, where Aššur-idī writes to Ili-ālum and Aššur-taklāku: *a-li-ku* ⁸*a-dī šī-ni-šu i-li-ku-ni-ma* ⁹*ú-lá ta-al-qé*: "travellers have come here twice but you have not taken anything!", and BIN 4: 49, 5-10, in which Aššur-na'dā writes to Ali-aḫum Ememe, and Aššur-taklāku: *mī-šu* ⁶*ša šu-ḥa-ru ša Ša-lim-A-šur* ⁷*ú a-li-ku a-dī* ⁸*šī-ni-šu i-li-ku-ni-ma* ⁹*té-er-ta-ak-nu-ma* ¹⁰*lá i-li-kā-ni*: "why is it that the servants of Šalim-Aššur and (other) travellers have come here twice, but your messages have not come?"; cf also the emotional and very difficult letters from Aššur-idī to Aššur-na'dā treated by HIRSCH, UAR, p. 39-40.

This letter throws in a very dramatic way light on the expression found in some of the notifying messages: "may your agent be wholly trustworthy!" It also shows that at least in some cases the merchants entrusted with the retail of goods in Anatolia were the very same persons whom we meet in the numerous letters, people who were going on business trips and who took with them goods belonging to other merchants. From the letter CCT 5: 5a from Šalim-aḫum to Lā-qēp and Pūšu-kēn we learn that the trustworthiness of the agents was extra essential when the goods were commissioned on long terms: "give the tin and my textiles to a trustworthy agent, who is (as safe) as you yourselves on short terms! If no one is available for short terms, then, when you entrust, make sure that you give the tin and my textiles to a trustworthy agent, (as safe) as you yourselves! May your agent be trustworthy! Do not make one month or two (too) expensive (for him)!"⁸³)

The term allotted to the agents were in Type 3: 11 45, 47 and 50 *ḥamuštu*'s, and in 3: 14 all the agents got 25 *ḥamuštu*'s. In the report TC 3: 49 from Adu to Imdī-ilum we hear the following (l. 2-15): *ta-áš-pu-ra-am* ³*um-ma a-ta-ma* ⁴*TÚG^{hi}.a* ⁴*ú AN.NA a-na i-ta-aṭ-lim* ⁵*a-na DAM.GÀR-ru-tim dī-na* ⁶*a-na i-ta-aṭ-lim* ⁷*la-šu* ⁷*KÙ.BABBAR-pu da-nu* 50 MA.NA AN.NA ⁸20 LÁ 1 ⁹*túgku-ta-ni* 7 1/2 GÍN TA ⁹*a-na AN.NA-ki-kà* 13 1/2 GÍN TA ¹⁰*a-na TÚG^{hi}.ti-kà a-na Ū-šú-ur-ša-A-šur* ¹¹*a-na* 4 *ḥa-am-ša-tim ni-dī-in* ¹²50 MA.NA AN.NA 7 1/2 GÍN TA ¹³20 *túgku-ta-ni* 13 1/2

⁸³) ¹³AN.NA ¹⁴*ú TÚG^{hi}.ti-a a-na DAM.GÀR* ¹⁴*ke-nim ša ki qá-qí-dī-ku-nu* ¹⁵*a u₄-me qú-ur-bu-tim dī-na* ¹⁶*šú-ma a u₄-me qú-ur-bu-tim* ¹⁷*lá i-ba-ši ki-ma i-qí-pu-ni* ¹⁸AN.NA ¹⁹*ú TÚG^{hi}.ti-a a-na* ¹⁹DAM.GÀR ²⁰*ke-nim ša ki-ma* ²⁰*qá-qí-dī-ku-nu dī-na DAM.GÀR-ku-nu* ²¹*lu ki-in* ITI KAM ²²*iš-ti-in* ²²*ú šī-na lá tū-šé-qá-ra*. The text has been transliterated and translated in AC, p. 238-239.

GÍN TA ¹⁴*a-na I-lí-dš-ra-ni* ¹⁵*a-na 4 ḥa-am-ša-tim ni-di-in*: "You have written to me, thus you (said): 'Give the tin and the textiles for cash upon delivery (or) as sale through agents'. Cash upon delivery is not (to be had), silver is expensive!—50 minas of tin (and) 19 linen-cloths—at) 7 1/2 sheqels each for your tin, 13 1/2 sheqels each for your textiles—we have given to Ušur-ša-Aššur on (terms of) 4 *ḥamuštu*'s; 50 minas of tin (at) 7 1/2 sheqels each (and) 20 linen-cloths (at) 13 1/2 sheqels each we have given to Ilī-ašrannī on (terms of) 4 *ḥamuštu*'s".

If the terms of the agents in the text presented above corresponded to the "loan on short terms" (they last for 20 days only), the terms found in Type 3: 11 and 3: 14 must correspond to the loans "on long terms". The prices paid are, as was to be expected, much higher for those agents who dispose of the merchandise for periods of more than half a year than for the two agents in TC 3: 49.

In the following table I have used the prices met with in the accounts from Kaneš, both those directly attested and those that result from the calculation of the taxes:

		linen-cloths	black text.	tin	donkeys
3: 11	calculated price	26 2/3 s.	10 s.		
	to agents	30 s.	15 s.	7 s.	30 s.
	pre-emption (fine)	20 s.			
	on the market	20 s.	10 s.	8 s.	
3: 12	calculated price	15 s.			
	pre-emption (?)	15 s.			
3: 13	calculated price	10 s.			
	pre-emption (?)	21 s.			
	to agents (?)	16 s.			
	on the market	11 1/3 s.			18 s.
3: 14	to agents	15 s.		10 s.	30 s.
	to agent (<i>wāniqum</i>)				20 s.
3: 15	on the market			9 s.	

With due respect to the fact that these figures can be taken as pointers only because of the small number of texts examined, they nevertheless invite some comments. In each case the agents are seen to have been paying more than the market-price; the prices are very variable, however, from one text to another. Compared with the prices found to have been paid in Aššur (cf the table on p. 151 and 152) we get a clear indication of the difference between the purchase and selling prices. The agents seem to pay generally 50% more than the market-price, an observation that is in perfect agreement with the evidence produced

above in connection with the text KTH 24 (cf p. 24). Concerning the donkeys we see that they were regarded as part of the "goods" in the sense that they could be commissioned to agents like the tin and the textiles; and the prices paid by the agents are also here 50% higher than the marketprice, which, on the other hand, seems to have been about the same as in Assyria; in some cases, at least, the donkeys thus did constitute part of the investments as suggested above in the tables. The difference between purchase and selling prices is especially conspicuous with regard to the textiles and that may not be wholly due to chance and the small number of texts, but could perhaps be connected with the fact that the transportation expenses for this kind of commodity were higher than for the tin. Also the taxes are more severe on textiles than on tin. The tin price in Type 3: 14 is remarkably low, in fact according to the table in AC, p. 280, the lowest attested price paid for tin in Anatolia; this is doubly strange when compared with the prices paid for donkeys, 30 sheqels, in that text, for these are the normal retail-prices: 150% of the market-price. Unfortunately, as no market-prices at all occur in this text we cannot hope to find the reason for these prices, nor can we see whether the 15 sheqels paid by the agents per textile represent the normal retail-prices; that is wholly possible, though, in view of the prices mentioned in 3: 13.

It is very hard to make a sensible estimate of the profit gained on one of these transactions as too many factors must remain uncertain. Nevertheless, I shall make an attempt, well knowing that the result can be tentative only. The best possibilities are offered by Type 3: 11 in which nearly the entire shipment is accounted for in the total income of ca. 82 $\frac{2}{3}$ minas of silver, and, moreover, in this text we have to do with a caravan which consisted of both tin and textiles which makes it a typical example of the caravan transactions.

The shipment bought in Aššur consisted of 6 talents 30 minas of tin, 50 minas 5 sheqels of hand-tin, 85 linen-cloths, 20 black textiles, and at least 6 donkeys. The average price of tin in Aššur in the accounts presented above was 15 sheqels of tin per sheqel of silver, for the donkeys I take the price $\frac{1}{3}$ mina, for the black textiles 3 sheqels (see AC, p. 292), and for the linen-cloths 6 sheqels. Needless to say, these prices are (in particular those for the textiles) very likely to be wrong, but perhaps they are not too far removed from those paid by the owner.

6 t. 30 m. of tin at 1: 15	26	m.	
85 linen-cloths at 6 s. each	8 $\frac{1}{2}$	m.	
20 black textiles at 3 s. each	1	m.	
6 donkeys at $\frac{1}{3}$ m. each	2	m.	
50 m. 5 s. of hand-tin at 1: 15	3 $\frac{1}{3}$	m.	$\frac{1}{3}$ s.

	40 $\frac{5}{6}$ m.	$\frac{1}{3}$ s.
<i>nishātu</i> -tax, Kaneš to Aššur (of 82 $\frac{2}{3}$ m.)	3 $\frac{1}{3}$ m.	6 $\frac{2}{3}$ s.
<i>šaddu'utu</i> -tax, Kaneš to Aššur (of 82 $\frac{2}{3}$ m.)	1 $\frac{1}{3}$ m.	2 $\frac{2}{3}$ s.
	<hr/>	
	45 $\frac{1}{2}$ m.	9 $\frac{2}{3}$ s.
	<hr/>	

Roughly estimating the gain on this whole transaction as 30 to 35 minas of silver may not be completely wrong. It would have lasted for a considerable span of time, perhaps for a year as the terms of the agents last up to 50 *hamuštu*'s or 250 days, and the journey between Aššur and Kaneš plus the time spent in Kaneš with preparations, business with the palace, etc. must have taken some time too. The money put into this transaction by Šalim-aḫum would thus nearly double in the course of a year.

When a caravan left Aššur the man in charge of the transportation had received an amount of tin called in the texts *annak qātim*, which was meant to cover the expenses en route. Besides that he had sometimes been given money for the pay of a *sāridum* on certain stretches, and probably in some cases he had received money for the food of the staff and fodder for the donkeys, but it is equally possible that the foodstuffs had been bought in Aššur—at least for part of the journey. The expenses covered en route are in Type 3: 12 characterised as *tātum*; this amounted to 13 $\frac{5}{6}$ minas of tin when the shipment consisted of 2 talents 18 minas of tin, or more than the amount of hand-tin given to the transporter in Aššur which was 12 minas only. Out of these 12 minas of hand-tin the transporter had also paid for food and the hire of a *sāridum*, and he had been forced to buy a new donkey en route as one of his own had died. As both the food and the hire of *sāridū* had often been paid for separately in excess of the hand-tin, it seems in fact that we can conclude that *tātum* and hand-tin meant nearly the same.

In Type 3: 15 the travel-costs are summarized in the posts: *tātum*, *qaqqad sāridim*, the *tašši'ātum* of the mountains, and food for the *sāridum*. Of these the *tātum* is by far the biggest amount, in fact 30 times as big as the rest taken together; it amounts to 30 $\frac{2}{3}$ minas on a shipment of 5 talents 20 minas. In the text quoted in connection with Type 3: 15, BIN 6: 79, the *tātum* amounts to 33 $\frac{1}{3}$ minas of tin for the stretch from Aššur to Timelkija, 1 $\frac{1}{3}$ mina 5 $\frac{1}{2}$ sheqels of silver from Timelkija to Kaneš.

I submit the text TC 1: 106 which contains some further information:

3 $\frac{5}{6}$ MA.NA TA	3 $\frac{5}{6}$ minas each
<i>ta-tum ik-šu-ud</i>	the <i>tātum</i> cost;
3 MA.NA<TA> <i>ta-ši-a-tim</i>	it imposed (an expense of) 3 minas
	<each> as <i>tašši'ātum</i> ,

5/6 MA.NA TA
 ú-[k]úl-tám iš-ku-nam
 10 GÍN TA qá-qá-da-tum
 gam-ru-um ša lu-qú-tim
 ša šé-ep A-šūr-DU₁₀

5/6 minas each
 5 for food;
 10 sheqels each: the "head-tax";
 (these are) the expenses on the goods
 transported by Aššur-ṭāb.

It is evident that the amounts had been reckoned per load or talent, and the *tātum* in this had been split up into the two categories *tašši'ātum* and food. These thus represent the entire transport expenses on a caravan.

The word *tātum* often occurs in connection with the term *awītum* as in our texts, and *awītum* is used to denote the total weight of the shipment expressed in *biltu*'s; cf LEWY, JAOS 78 (1958), p. 92, n. 17, where he quoted the passage VAT 9210, 39-41, which runs: *ištēniš 4 mī-at 10 GÚ* ⁴⁰[x] MA.NA ⁴¹AN.NA *a-wi-it ILLAT-at Im-dī-lim*; see also ICK 2: 292, x+6-x+9: *ta-tám* ^{x+7}ú-la *i-la-mu-du* ^{x+8}ŠU.NIGIN 4 GÚ 20 MA.NA. ^{x+9}a-wi-it DAM.GAR This makes it obvious—as already said—that the *tātum* was levied or reckoned per *biltum*.

The traditional translation "road-tax" stems from expressions like the one found in Rosenberg-letter (see HUCA 27 [1956], p. 68, n. 289), 31: *ta-tum ša ha-ra-nim*. For a general discussion I refer to LEWY, *loc. cit.* and KTH, p. 32-33; also GARELLI, AC, p. 190. BALKAN has expressed doubts about the correctness of this translation in OLZ 60 (1965), p. 155, where he uses the translation "Reisespesen"—though he does not enter a broad discussion of the meaning of the word. It seems, however, that this meaning is favoured by a number of the texts already cited; in TC 1: 106, where it consists of *tašši'ātum* and food, we cannot possibly think of it as any kind of tax.

We are told twice that it was paid to the *bīt kārim*: ICK 2: 129, x+23: *i-na ta-tim ša é kà-ri-i[m. .]*, and BIN 4: 172 (which is a "second page" of a letter), 6-8: 2 GÚ 40 MA.NA URUD ⁷ta-at-kà a-na é kà-ri-im ⁸áš-qú-ul; in both cases the context is unrevealing as to the reason for this payment or the percentage which it constituted however. About the latter problem we receive information from TC 2: 24, an account that states that some textiles have been sold and fetched 1 mina of silver; from this has been drawn 15 sheqels representing *nishātu*-tax, pre-emption, and losses. Of the remaining 45 sheqels the *tātum* has been paid (1.15-19): 2/3 MA.NA 5 GÍN AN.NA ¹⁶ta-a-sú-nu 10 GÍN TA ¹⁷4 1/2 GÍN KÙ.BI ¹⁸ši-ti KÙ.BABBAR-*pí-kà* ¹⁹2/3 MA.NA 1/2 GÍN: "2/3 minas 5 sheqels of tin was their *tātum*; (at) 10 sheqels each its (price in) silver was 4 1/2 sheqel; balance of your silver: 2/3 mina 1/2 sheqel". In this case the *tātum* corresponds to 10% of the value in silver; it could well have been paid to the *bīt kārim* too.

Knowing that the word denoted the by far largest part of the travel costs of a caravan one can turn to those texts which enumerate the expenses paid on such a journey with a transportation from Aššur to Kaneš, and one sees that

the payments go mainly to lodgings in inns en route, to gifts to officials in the towns passed, and to hire of boats for the crossing of rivers; I refer to the discussion in AC, p. 83-96, and the texts quoted with references to earlier discussions.⁸⁴) The word *tātum* certainly has the meaning "gift", "bahšiš", or even "bribe" in other dialects, and a more general range of meaning for the word seems warranted by the oA occurrences too (see ATHE, p. 13, and J. J. FINKELSTEIN, JAOS 72 (1952), p. 78, for the meaning "bribe" in Nuzi). The word may in some cases have been used to denote a tax (in TC 2: 24 the tithe? ?), but that may not have been the only use of the term.

BALKAN has published a number of passages from texts of level 1b type from which it becomes clear that the officials called *šāqil tātīm* in this period are attested for a number of different towns in Anatolia; that is in sharp contrast with the extant evidence for level 2, where we find these officials in only one town, and one which is not situated on the route from Assyria to Kaneš, namely Šalatuwar.

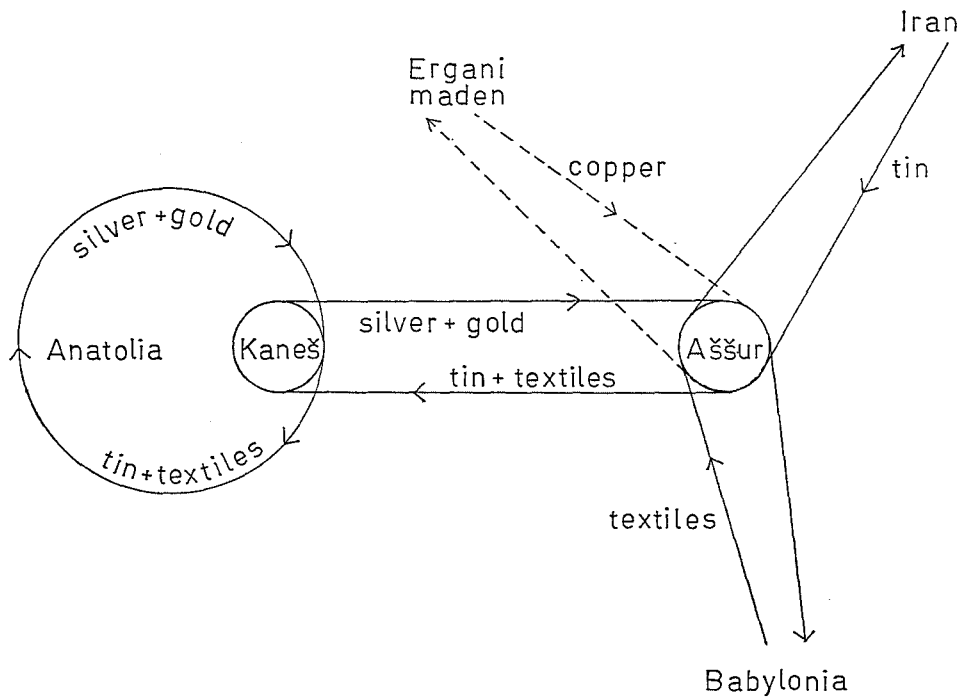
The meaning of the word *qaqqadātum* has not been finally ascertained either. It generally occurs alongside with the *tātum* and regularly constitutes about 10 sheqels per *biltum* (see the texts quoted above). In TC 2: 57 it seems to have the same meaning as *tātum*, however, and one wonders whether the text is faulty; l. 1-14 run: 2 GÚ 16 MA.NA ²a-wi-it I-tur₄-DINGIR ³I GÚ-tám 2 MA.NA 15 GÍN TA ⁴15 GÍN TA ⁵qá-qá-da-tum ⁶a-di A-bi₄-im ⁷4 5/6 MA.NA 8 1/2 GÍN ⁸dš-qúl 1 2/3 MA.NA TA ⁹a-di Áb-ri-im ¹⁰3 1/3 MA.NA 1 2/3 GÍN ¹¹dš-qúl 2 1/3 MA.NA 1 1/3 GÍN TA ¹²a-di Kà-ni-iš ¹³4 2/3 MA.NA 4 2/3 GÍN ¹⁴dš-qúl: "2 talents 16 minas was the consignment of Itūr-ili. Per talent, 2 minas 15 sheqels each, was the *qaqqadātum* to Abum; I weighed out 4 5/6 minas 8 1/2 sheqels. (At) 1 2/3 mina each until Abum, I weighed out 3 1/3 minas 1 2/3 sheqel. (At) 2 1/3 minas 1 1/3 sheqel each until Kaneš, I weighed out 4 2/3 minas 4 2/3 sheqels". For this journey the *qaqqadātum* has amounted to 13 minas 4 5/6 sheqels on a shipment of 2 talents 16 minas; according to the rest of the text the shipment consisted of 53 linen-cloths, but cf Type 3: 12, in which the *tātum* of a consignment of 2 talents 18 minas amounted to 13 5/6 minas of tin, or nearly exactly the same figure as found in our text here.⁸⁵)

These speculations cannot lead to any new and certain interpretations of these difficult technical terms. When translating Old Assyrian texts one is often in a situation when a glib and smooth translation seems eminently

⁸⁴) See also MAH 16158.

⁸⁵) See also the list on p. 146-147, which shows that the hand-tin for a shipment of the standard amount of tin, 2 talents 10 minas, usually amounted to 10-12 minas. For *qaqqadātum* cf. above, p. 54; whether it was actually counted per "head" (staff or donkeys?) cannot be decided, but it seems probable, cf. Type 3: 15: *qaqqad sārīdim*, and 1: 8: *ukulti šuhāri u qaqqadātīm šabbū*.

possible, but a translation of these words is far from enough, and the specific and technical implications of many of the words used by these full-time merchants often escape us, probably because, in part at least, the Old Assyrian traders had evolved a kind of *argot*, and could use the same words with different meanings in different contexts.



The oA international trade.

SUMMARY

§ 1. Caravan transactions could be initiated in Assyria or in one of the colonies in Anatolia. In either case one finds examples of "closed transactions": what was described as "pendulum trade" in the Introduction. That involves transportation of a consignment from owner (O) to representatives (R), sale or purchase, and transportation from R back to O. The texts show that the locational factor has given rise to two distinctly different types of procedure.

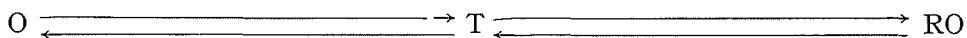
Historically, the transactions started in Assyria must of course be considered original. They correspond to the normal business ventures found in all periods in Mesopotamian history. The particular character of the Old Assyrian trade stems from the fact that a number of merchants stayed in the area which was under commercial exploitation. The independence attained by these colonists gave rise to the other procedure, based in one of the Anatolian colonies. The problem of how the trade as a whole and the colonists in particular were financed has not been touched in this study, but one must assume that the original situation was one where the Anatolian colonists were agents of firms based in Aššur. However, at least some of these men became gradually independent of their employers as far as we can see from the texts.

As the caravan trade is the basis of the Assyrian economic system, it is evident that the funds represented in each particular transaction might come from a number of different sources. This fact, coupled with at present unknown evolutionary characteristics and probably also personal idiosyncracies, accounts for the existence of considerable variation in details.

The definition of the three textual types: transport-contract, notifying message, and caravan account, has been shown to be basic for both types of transactions, though there are a number of minor variations.

§ 2. The geographical one-sidedness of the available textual material has made it necessary to rely on archive-copies for some stages in the transactions. For the first major type: Kaneš-Aššur-Kaneš, it has thus been possible to give only a few examples of texts of Type 2.

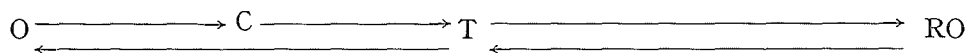
The simplest pattern in this group involves only O, transporter (T), and the owner's representatives (RO):



Examples of this are Type 1: 2, 2: 2, 2: 4, and a number of the caravan accounts written in Aššur, e.g. Type 3: 4. T will in these cases have a certain freedom of action, cf. Type 2: 2 and 2: 4. He is a co-recipient of the notifying message and the caravan account (Type 2: 2 and 3: 7), or a co-writer of the

latter text (Type 3: 4). He would also often be charged with the duty of carrying out the purchase under the supervision of the RO. However, many texts show that the T might be just an employee whose job was simply to take care of the transportation, and occasionally there is a change of T in Aššur (cf. Type 3: 8). In some cases this undoubtedly reflects the unimportant position of the T, but it may also be due to the fact that the original T (Kaneš-Aššur) or the new one (Aššur-Kaneš) was in fact *not* employed by the O, but that the shipment was transported by another man's T. It would thus belong with one of the other patterns below.

The standard texts apparently give us the following pattern:



whereas Type 1: 5 and its duplicate (1: 5A, cf. Add.) show this:



However, if O is to C as RO to RC, and if we are allowed the conclusion that RO equal RC, then it becomes a question of how this firm was operating the relations between the persons attached to it, in this instance O, C and T. In other words, an investigation that is beyond the scope of this book.

It is highly likely that many of the transport-contracts in Group 1b where the O is anonymous belong to the first pattern given above. Type 1: 3 and 1: 4 do not, however:

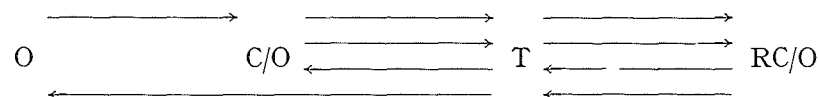


The C/O and his representatives seem to have nothing to do with the private deal between T and O. The T alone carries out the purchase for the O, and in fact one might in this case call O for O₁ and the C/O for O₂. It is clear, however, that the transaction initiated by the C/O (which belongs to the basic, simple pattern above) started the whole affair.

Close to this lies the pattern shown by BIN 4: 108:



which may also have been thus:

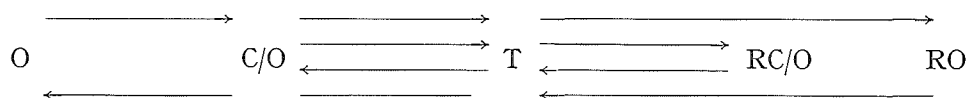


It is not easy to say exactly how common this pattern has been, but cf. the last amount mentioned in Type 3: 10 for instance. Also here is it possible that we must assume a close connection between O and C/O such as was suggested above in the comments on Enlil-bāni and Dadaja. It is also possible that some of the amounts mentioned in Type 1: 11 belong to this pattern.

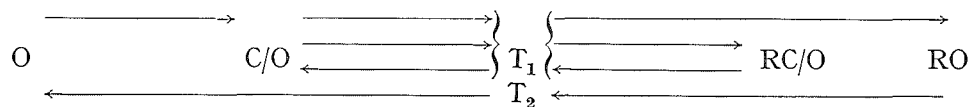
Type 1: 10 cannot readily be put into any of the preceding patterns. In it we find two merchants acting as partners in a simple transaction, but the difficulties for the interpretation arise from the following: we are not informed about any representatives; the text states that the T will pay back in silver and not goods; the partners will share the profit. All this indicates that we have to do with a special transaction, and I refer to the oB *tappūtu*-transactions as described in EILERS, *Gesellschaftsformen*. The text is thus not typical for the oA caravan transactions, but rather close to the oB "Gelegenheitsgesellschaft" (*loc. cit.* p. 19-20). It does not contain enough information, however, to make it possible to choose between a number of different patterns. Thus the T may have to take care of both the purchase in Aššur and the sale in Anatolia, or the representatives of one of the 2 owners may have entered the picture in Aššur.

Type 2: 3 also creates some difficulties. But also here we must assume a close connection between O and C.

Finally, 2 more patterns remain, both of a complex nature:



This is purely hypothetical and I cannot refer to any texts as examples. If it occurred, I should think that it was not very often. On the other hand, if we change it slightly, we have what must probably have been one of the most common procedures:



These 8 patterns do not cover all possibilities, let that be clear. They are simplified models of the basic transactions, but each individual case may show variations and certainly also combinations. I hardly need do anything more than refer to Type 1: 11 or 1: 13 in order to illustrate that point. But most of these variations and combinations are based on the first and the last pattern given.

The last pattern illustrates the cases where one caravan contained a number

of shipments belonging to different persons, and many of the caravan accounts which tell of a change of transporter in Aššur (perhaps Type 3: 8) must be placed in this context.

As suggested above the words and phrases used for transporters and transportations must undoubtedly be seen in this light. Thus *ellat PN* probably contains a reference to the main owner or C/O. The phrase *šēp PN* refers to the transporter in a general sense, "transported by PN", and one can in this connection point to the Sumerian and Babylonian examples: FALKENSTEIN, NG I, p. 45-47, translates "Zuständigkeit des...", "verantwortlich ist...", and LEEMANS, SLB I, 3, p. 107-108: "for the correctness vouches...". It is not at all certain, however, just how much responsibility was carried by the transporter. The *DUMU umme'ānim* refers most probably to the transporter in those cases where merchants had shipments carried by men who were not their own employees or associates, it would in other words cover T₁ in the last pattern above. Finally, the words *ālikum*, *wāši'um*, and *bātiqum* are used for "a group of travellers" but also for "transporter" in both the general and the special sense.

The different transfers involved in the patterns are not all attested in the texts presented. It is not clear whether a tablet was necessary to cover the transfer of the goods bought in Aššur from the RO to the T, but see for Kaneš BIN 4: 173 quoted on p. 140. More dangerous to my presentation is the fact that none of the tablets seem to refer to the transfer from O to C/O in an unequivocal way. It is quite possible that in the cases which involve Enlil-bāni and Dadaja, the texts we have were meant to cover both transfers: O to C to T, but a transportation carried out by a *DUMU umme'ānim*—what would the tablet look like in such a case? I cannot give any answer to that question. Sometimes no tablet may have been written, in other cases such contracts may perhaps have been loan-documents.

One must stress, however, that partnerships or more vague co-operation agreements were essential ingredients in the oA trade and this fact could account for at least some of the procedural inconsistencies—or what looks like inconsistencies.

The evolutionary aspects of the Assyrian trade are clearly reflected in the consistent use of the phrase *ana ši'amātim*, "for buyings", with reference to the activities in Aššur. In contrast, the exchange of goods with silver and gold in Anatolia is referred to as a sale (*nadānum*). Thus, the word *luqūtum* always refers to the goods bought in Aššur, tin and textiles.

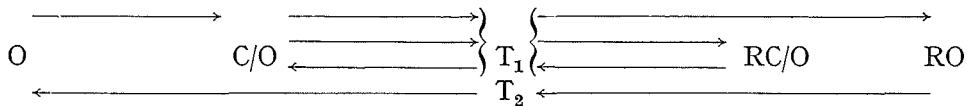
As the *ši'amātum* took place in the Assyrian capital, and as it must be assumed that it would happen relatively soon after the arrival of the shipment, it is natural that the transporter in many cases took part in it and that he brought the goods back to Anatolia. In one case the word *qīptum* was used

with reference to the transporter, and that suggests a higher degree of freedom—for which one can see in particular TC 3: 54, quoted on p. 74, n. 28. This may also be reflected in the use of the phrase *a šumi*, but again one must be aware of the possibility that the merchants could combine the various responsibilities and rights in many ways.

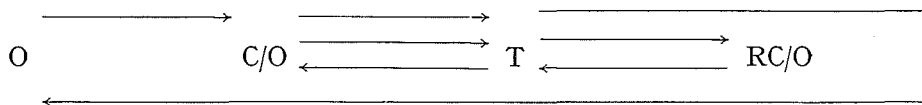
§ 3. The second major type: Aššur-Kaneš-Aššur, can be described mainly on the basis of texts of Type 2 whereas texts of Type 1 have been disregarded in this study, as they must in nearly all cases lie in the undug archives in Aššur, and the texts of Type 3 which we have are archive-copies. In one case a letter sent from Aššur contains a nearly complete repetition of a caravan account made out in Kaneš (Type 3: 13), but that is obviously a weird and unusual situation.

It seems clear that we find the same patterns in this group as those outlined above. The emphasis must here be laid on the procedures in Anatolia, partly because we have no transport-contracts from Assyria, but also because the important differences between this procedure and the one described in § 2 are found at this point.

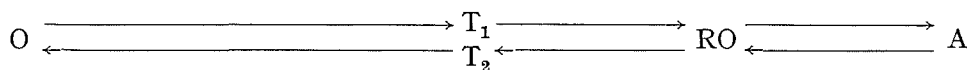
But let us first point out that in the notifying messages from Aššur we find very clear indications of the last pattern above. Thus, Type 2: 10 seems to give us the following picture:



Of course, the text itself refers only to the transaction which involves O, T₁, and RO, but the other persons and the other transaction constitute the basis. Similarly, there is a hidden foundation to the transaction depicted by Type 2: 11, but here we have 2 possibilities: either identity with the pattern above or this:



However, the simple pattern found in the majority of the texts can either be identical with the basic pattern in § 2 (cf. Type 3: 13), or it may involve a new group, the agents who are charged with the sale of the goods in Anatolia. Examples of this are for instance Type 2: 6, 2: 7, 3: 11, and 3: 14:



There may not be any change of T, of course, but if there is not that would

be wholly due to chance, for it seems clear that T was not usually charged with any other duty than the transportation. The sale through agents usually took at least a couple of months during which time T would probably have received other appointments. In Type 3: 11 the T seems to have taken an active part in the business with the agents, but in 3: 14—where we have 3 different Ts—it is the RO who entrust the goods to the agents. None of the texts indicate whether these agents should deliver the silver to the RO in Kaneš or whether they would have to bring it to Aššur, but the first possibility is certainly the more likely one.

§ 4. The trade between Assyria and Anatolia can only be understood as one part of an international exchange of goods which must have involved other areas. It is thus clear that the basic Assyrian export goods did not originate in that country but were imported. A great number of the textiles sent to Anatolia may have been manufactured in Assyria, but we know that many—perhaps most—came from Babylonia.

Logically one would assume that both the Babylonians and the Iranians received silver and gold in return for their textiles and tin, but we do not have any clear information. Possibly the Babylonians received their tin in Aššur as well, but they may also have had direct connections through the Zagros or via Elam.

A special problem exists in connection with the important metal copper, for our texts give no indication that it was exported from Kaneš to Aššur. GARELLI, AC, p. 298, has reached the same conclusion: "Les expéditions de cuivre semblent s'effectuer à l'intérieur de l'Asie mineure". That is rather a strange situation for surely the Assyrians must have needed the copper at home for the fabrication of bronze. One must remember that the texts never tell of big shipments of bronze either, so it is clear that the Assyrians did not buy the finished alloy in Anatolia. The usual exchange-rate for copper was 130 minas to one mina of silver which means that one donkey load of copper would be worth only one mina of silver, so perhaps the trade was not profitable for the normal Assyrian merchant.

But if the main copper mines in this period were those at Ergani Maden not far from Elāziğ, it seems quite possible that the Assyrians imported the metal directly from there—not via Kaneš or any of the other colonies in Anatolia proper.

The geographical position of the Assyrian capital thus provided its inhabitants with a superb chance, and the ingredient which they put into the process seems to have been administrative know-how. During nearly a century they kept an elaborate and, as far as we can see, marvellously efficient trade in operation—no mean achievement.

ADDENDUM

In RA 59 (1965) GARELLI has published two transport-contracts which are of crucial importance for the problem of the relationship between Enlil-bāni and Dadaja (cf. p. 20-26). One of these, MAH 16468 (*loc. cit.*, p. 32-34), is in fact a duplicate of Type 1: 5, but it contains some variations which necessitate a revision of the position taken in the notes to Type 1: 5 and the discussion on p. 20-22:

Type 1: 5A: MAH 16468.

17 MA.NA KÙ.BABBAR	17 minas of silver—
ni-is- <i>ha-sú</i> DIRIG	its <i>nishātu</i> -tax added,
ša-d[u-a-s]ú ša-bu	its <i>šaddu'utu</i> -tax paid for—
ú 1/2 MA.N[A] GU[ŠK]IN	plus 1/2 mina of gold,
ku-nu-ki-a a-n[a še-e]r	5 with my seal, to the address
ša ki-ma [x-x-t]i	of [. . . .] representatives
a-na a-l[^{ki} m a-n]a	in the city, for
ši-a-ma-ti[m]	buyings
áp-qí-id	I entrusted.
ši-mu-um i-na	10 The purchase in
é ^d En-lil-ba-ni	Enlil-bāni's house
i-ša-a-am	he will carry out.

Notes:

4: —GARELLI reads 1 1/2 which is impossible according to the duplicate.

5: a-n[a še- e]r —GARELLI reads a-n[a x x n]i

6: ša ki-ma [x-x-t]i —GARELLI gives [i-a-t]i but one might also propose other readings: [šu-a-t]i, [ni-a-t]i, [šu-nu-t]i, [ku-a-t]i, or [ku-nu-t]i (in descending order of probability).

10-12: ši-mu-um—this must be a mistake for ši-ma-am, cf. Type 1: 7, 15-16. The translation given by GARELLI: “L’achat dans la maison d’Enlil-bani sera fixé”, is impossible. The N stem of ši’*āmum* would be i-ši-a-am.

Comment:

The question is of course: how do we restore the lacuna in line 6—or in other words, whose representatives received this shipment? This new text tells us that the man who handed it over to the (unnamed) transporter had also sealed the goods—and he is the one who is “speaking”. Now, Type 1: 5 was clear on at least one point: it was Dadaja who sealed the goods and handed them over to

Kukku'ānum. Consequently, the simplest solution is clearly that Type 1: 5 refers to Dadaja's representatives—which is also the solution that seems most natural in view of the grammatical construction.

Type 1: 5 adamantly stressed the point that the shipment was Enlil-bāni's property and that Dadaja had nothing to do with it, no responsibility and no right to any part of the profit. This text, however, does not even tell us the name of the owner, just as both the consignor and the transporter remain anonymous. The only name we get is that of Enlil-bāni in the last sentence of the text, and this points to a very close connection between Dadaja's representatives and Enlil-bāni's house in Aššur. In fact, one must ask whether there was any difference between these two concepts.

If the reconstruction of the family-ties of the two (cf. p. 76, n. 29) is correct, it does not seem improbable that Dadaja and Enlil-bāni in Aššur were represented by (to a certain extent at least) the same people, and the other new text, MAH 19617 (*loc. cit.* p. 30-32) supports this theory:

MAH 19617

30 MA.NA KÙ.BABBAR
ni-is-ḫa-sú DIRIG
ša-du-a-sú ša-bu-ú
ku-nu-ki ša Da-da-a
ù DAM.GÀR a-na še-er
ša ki-ma šu-nu-ti a-na
ši-a-ma-tim a-na
a-lim^{ki} a-na E-na-Sú-in
ú Ū-sú-ra-nim
Da-da-a ú DAM.GÀR
iṭ-qí-du-ma i-ra-dí-ú
 IGI *Ku-da-tim*
 IGI *MAN-A-šur*
 IGI *A-šur-GAL*

30 minas of silver—
 its *nishātu*-tax added,
 its *šaddu'utu*-tax paid for—
 sealed by Dadaja
 5 and the *tamkārūm*, to the address
 of their representatives, for
 buyings in
 the city—to Enna-Su'en
 and Ušurānum
 10 Dadaja and the *tamkārūm*
 entrusted (it) and they will lead (it).
 Witnessed by Kudātum,
 witnessed by Puzur-Aššur,
 witnessed by Aššur-rabi.

Comment:

The interesting question in this text is naturally: is Enlil-bāni identical with the *tamkārūm*? Unfortunately, I cannot give a very certain answer, but some comments must be given.

The transporters are Enna-Su'en, Dadaja's paternal uncle and Enlil-bāni's cousin ¹⁾, and Ušurānum who is Kukku'ānum's brother, so there are close

¹⁾ Enna-Su'en is also the name of a son of the *kumru*-priest of Su'en, cf. MAH 15876, 29-30: IGI *E-nam-Sú-in* ¹¹DUMU UḪ.ME *ša Sú-in*; he may thus have been Dadaja's brother instead of his uncle. We do not know, however, whether Aššur-imiti was the only person in the family who had this title.

links with the other texts. And furthermore, at least two of the witnesses (Kudātum and Aššur-rabi) have been connected with Enlil-bāni already. In HUCA 27 (1956) LEWY has given a long discussion of Ušurānum's chronological position and the argument can be found reproduced in AC, p. 33-34. Some of the texts mentioned by LEWY show that certain connections existed between Ušurānum and the firm(s) of Pūšu-kēn and Puzur-Aššur, which may explain the latter's appearance among the witnesses.

Ennānum's letter to Dadaja and *tamkārūm* ICK 1: 150 (cf. p. 25) is a report that shows Ennānum as a transporter en route from Aššur to Anatolia. The goods he is transporting have been "sealed by your (plur.) representatives". In other words, also in that text it is clear that Dadaja in Aššur shares his representatives with a person referred to as *tamkārūm*. If we use the translation "the chief of the firm" for *tamkārūm* in these cases, it is tempting (and, I should say, even reasonable) to assign this post to Enlil-bāni.

If that is accepted, it becomes of minor importance to decide about the question: how do we restore the lacuna in Type 1: 5A, 1.6, for we have come to the conclusion that Dadaja's representatives in Aššur were the same persons as those who represented Enlil-bāni. This may be true to a certain extent only, but only a very thorough study of the way in which this and other merchant houses functioned would make it possible to say anything much more definite. If we assume that Dadaja was a junior associate of the firm led by Enlil-bāni (in this period that is), that does not give us any very clear indication of the degree of independence allowed to or perhaps expected from him.

INDEXES

A. Texts

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