As many documents from the Old Babylonian period show, wool was one of the basic commodities in that society, alongside barley, beer and oil: workers were allotted wool in ration lists, individuals asked for wool to make clothing in letters, quantities of wool were part of gifts between individuals, etc.¹

In this paper, I would like to focus on wool production and especially wool trade in late Old Babylonian Sippar. In 1982, D. Charpin described the wool trade in the late Old Babylonian period in his splendid article 'Marchands du palais et du temple à Babylone à la fin de la 1ère dynastie de Babylone'.² Based on Old Babylonian letters and economic documents, mainly from Sippar, he reconstituted the different transactions in the palace wool trade from the plucking of the sheep and the delivery of the wool by the palace scribe (and later abi šābīm) Utul-Istar to intermediaries in Babylon, through the transport to other cities such as Sippar and commercialisation of the wool by the intermediaries by means of credit sales to private individuals, to the reimbursement in silver to the palace.

As the Šamaš temple in Sippar sold wool in the same way, Charpin concluded that the palace did not exercise a monopoly on wool production and trade, and that a fixed equivalency between wool and silver did not exist in this period.

Subsequently, new texts from Sippar have come to light that make it possible to modify Charpin’s model in the light of new evidence. In this paper I will thus reappraise palace wool production and trade in the Old Babylonian period, presenting some recently published and unpublished texts from Sippar, in order to complete Charpin’s model.

1. Charpin’s model in a nutshell

Before going any further, let us consider Charpin’s 1982 model and some comments on it made by Van De Mieroop in his contribution, ‘Credit as a Facilitator of Exchange in Old Babylonian Mesopotamia’.³

¹ A recent overview of what is known about wool in the Old Babylonian period is to be found in Stol 2004, 955–972.
² Charpin 1982.
³ Van de Mieroop 2002.
Charpin’s model consists of five phases in which the commercialisation of wool from the palace flocks is described.

During the first phase, which is primarily attested in letters, the herdsmen responsible for the palace flocks are summoned by the king to bring in their sheep to be plucked in Babylon. There are 6 letters by king Ammisaduqa in which he states that the plucking of the sheep will take place in the bit akītim in due time and that the addressee is asked to organize the transport of the sheep he herds, to bring the receipts of the sheep he booked as losses and to come to Babylon within the set term. The sheep were plucked at the end of the winter after which huge amounts of wool were received, weighed, bundled and sealed by the responsible official in the bit akītim in Babylon, ready to be apportioned to the so-called intermediaries.

Indeed, the palace had herds of cattle, sheep and goats, owned landed estates with fields and orchards and controlled waterways and marshes in which fish was caught. The exploitation of these resources was primarily done through a system of sharecropping: herdsmen, farmers and fishermen took care of the daily duties in return for a share of the proceeds. As the palace was paid only with the produce obtained by their sharecroppers, it was faced with an abundance of perishable goods beyond their own direct needs. In order to convert the surplus into easily storable silver, a system was developed using entrepreneurs as intermediaries: they arranged the contacts between the palace and the consumers.

Van De Mieroop argued that there was not just one bit akītim in Babylon, as Charpin thought, but that there existed probably many of these buildings throughout the country which represented the palace’s collection centres for wool. This is very practical reasoning, as indeed it seems a bit strange that palace flocks, that were being herded in the vicinity of Sippar, would have to be brought to Babylon (about 60 km) to be plucked after which both the wool and the animals were supposed to return to Sippar. However, the letters are quite clear in stating that the sheep must be moved to Babylon and we do not know of any other institutional building called bit akītim apart from the one outside Babylon. Thus, it seems that all flocks of the palace, wherever they were being herded, were plucked at a central location in Babylon. No doubt this was in order to exert a centralized control over the number of sheep – as documents concerning the losses had to be provided too – and the weighing, bundling and sealing of the wool before it was given to the intermediaries for trading.

During the second phase, the wool in Babylon was delivered to the intermediaries. None of the texts illustrate this phase directly. This is obvious, as these tablets would have been kept in...
the archives of the palace in Babylon, of which the Old Babylonian levels cannot be excavated as they are situated under the water table. However, this phase is attested indirectly in the letters mentioned for the first phase, in which it is said that wool is ready to be apportioned to the merchants (cf. supra), as well as in the credit sales and reimbursement documents from which we learn that the wool lent out to individuals by Iššu-ibni, the overseer of the merchants in Sippar-Jahrûrum was received in the palace (cf. infra).

During the third phase, the palace wool was traded by the intermediaries who passed it on for distribution to private individuals. This was done through what is usually called ‘credit sales’: loan documents in which amounts of palace wool are lent to individuals who have to pay the loan back in silver, in fact loan documents that were used as contracts for the transfer of goods.

In his overview, Charpin mentions eleven of these credit sales, dating from Ad n to As 2,11 which were of three kinds: (1) nine out of the eleven of these were credit sales, at a set price that had to be paid back when claimed (BM 80636, BM 80644, BM 80422, CT 8, 36a, BDHP 19, CT 8, 11c, CT 48, 119, CT 8, 21a and CT 8, 30b), (2) one was a credit sale at a set price that had to be paid back within a set period (CT 6, 35c), and (3) one was a credit sale to be paid back when claimed at the price of the day (CT 6, 37c). All but one of these credit sales were to be paid back when the palace claimed its silver, which could be, as we know from letters and reimbursement documents, several years later (cf. infra). The long time span between loan and reimbursement was necessary as the recipients of the wool needed to be able to market it through a series of smaller transactions, as Van De Mieroop has already noted.12 One credit sale (CT 6, 35c) was to be paid back to the bearer of his tablet within a period of two months. A twelfth document, BM 81591, a credit sale to be paid back to the bearer of his tablet when claimed, the transcription of which is published by Charpin in the same article,13 should be added to this. In all, for his 1982 study, Charpin had twelve wool loan documents or credit sales at his disposal.

We now have a total of twenty-six palace wool loan documents at our disposal: eleven of which are to be paid back to the palace when claimed;14 twelve of which are to be paid back within a set period to the bearer of his tablet (ana našī kanīkīšu) in silver or barley;15 two of which are to be paid back to the bearer of his tablet when the palace claims the silver;16 and one of which is broken and can therefore not be attributed to one of these categories.17 These new documents make it possible to modify the existing model and I will return to these below.

During the fourth phase, the private individuals paid their debts to the intermediaries. Only two of these reimbursement documents have been preserved, one of which can be linked to a credit sale: BDHP 30, dated As 15–vi–18, states that Marduk-mušallim, Iššu-ibni and the sons of Nūr-Šamaš paid 5 shekels of silver, part of the price of 1 talent of palace wool for which Utul-istar was responsible and that they received in As 13 from Išme-Sin, son of Sin-bēl-aplim. The original sale credit is CT 8,

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12 Van De Mieroop 2002, 166.
13 Charpin 1982, 33, n. 23.
14 VS 29, 86 (Ad [...]), VS 29, 70 (Ad 22), BM 80636 (Ad 23), BM 80644 (Ad 24), BM 80422 (Ad 25), CT 8, 36a (Ad 26), BDHP 19 (Ad 29), CT 6, 37c (Ad 29), CT 8 11c (As 1), CT 8 21a (As 13) and CT 8 30b (As 13).
15 OLA 21, 70 (Ad 29), CBS 1196 (Ad 30), CT 6, 35c (As 2), OLA 21, 47 (As 2), BM 79802 (As 2), BM 78633 (As 2), BBVOT 1, 132 (As 4), TLOB 28 (As 7), BM 81236 (As 9), BM 81196 (As 9), BM 80990 (As 90) and BM 81004 (As 13).
16 BM 81582 (Ad 26) and BM 81591 (Ad 37).
17 CT 48 119 (As 1).
21a, dated As 13–iv–20, in which they received 1 talent of wool, worth 10 shekels of silver from Išme-Sîn, to be paid back on the day the attendant of the palace will call. These documents show that the creditors did not pay back to the courier (na-aš-bar) of the palace directly, as indicated in the original loan document, but to the intermediary from which they received the wool. We also learn that they paid only the first half of the amount due almost two years later. As the other reimbursement document, CT 33, 31, dated Ad 31–v–07 does not mention the time the wool was originally received, we cannot know whether all debtors were so late. It is certain though that the reimbursement by the intermediaries to the palace did not always go smoothly, as we know from the letters, they frequently did not comply immediately with the palace's request, which might of course have been caused by the debtors lingering with their payments.

During the fifth and final phase, the intermediaries paid the silver to the palace. Three records attest this phase. Two of them, BM 80997 (Ad 23–ix–08) and BM 80905 (Ad 23–xii–19) recording that Iššu-ibni, overseer of the merchants of Sippar, delivered refined silver as part of the price of the wool, cattle and sesame that were under his responsibility. The receiving party is not mentioned, but the presence of a religious seal may point in the direction of a high palace official. However, as these tablets were found in Sippar, they must have been some kind of proof of payment from the palace administration kept by Iššu-ibni for his own records. It goes without saying that the palace administration in Babylon also kept records of the reimbursements by the intermediaries. The third document, CT 48, 72 (Ad 30–x–25) attests to the reimbursement of a total amount of 15 minas of silver by the judge Utu-šumundib, son and later successor of Iššu-ibni, and Eṭīrum, son of Saniq-pī-Šamaš, from the kārum of Sippur-Jahrūrum, part of the price of the wool, cattle and sesame that were under their responsibility. The text specifies that this payment is the residual payment from Ad year 24 and a part of Ad year 25, which proves that in some cases the palace had to wait for more than 5 years to collect its silver. The silver was received by a scribe called Sin-imguranni, no doubt a palace official. The fact that it could take a long time for the palace to receive the payment that was owed is also clear from the letters showing that Iššu-ibni needed several reminders and the arrival of the royal courier Rīšatum before he came to Babylon to settle the debt.

2. The third phase reappraised

2.1. Corpus of palace wool loans

As mentioned earlier, we now have twenty-six palace wool loan documents at our disposal, dating from Ad 22 to As 13. According to the moment of repayment we can divide them in two types: (1) the wool loans to be repaid when claimed by the palace, and (2) the wool loans to be repaid...
within a set period. All loans of type 1 are to be paid in silver. The majority of them states that the silver is to be paid to the (courier of the) palace when claimed. Note, however, that two of them state that the silver is to be paid to the bearer of his/their tablet [ana naši kanikšu(nu)] when claimed by the palace. The majority type 2 loans are to be paid in silver, three of them are to be paid in barley. All loans of type 2 are to be paid to the bearer of his/their tablet [ana naši kanikšu(nu)].

The phrase ana naši kanikšu 'to the bearer of his tablet' implies that the loan is not necessarily to be repaid to the person(s) named as creditor(s) on the tablet. According to Skaist\textsuperscript{22} there are two views as to who the naši kanikšu was, viz. the creditor – in which case the ana naši kanikšu phrase is actually superfluous – or an agent of the creditor. According to Van De Mieroop,\textsuperscript{23} the ana naši kanikšu phrase indicates that a loan or claim for payment in the future could be passed on from one creditor to another, or from a creditor to his agent, or in other words, that the document became a transferable note. Stol\textsuperscript{24} takes the view that a document with the ana naši kanikšu phrase became a cheque to bearer, frequently used in the small circle of merchants who knew and trusted each other. I will return to this below.

One tablet, CT 48, 119 (As 01–iii–12), has lost its lower half, so that it is impossible to attribute it to one of both types. Although the beginning of the text and the date are exactly the same as CT 8, 11c, the traces of the name of the debtor do not correspond to the name of the debtor in CT 8, 11c, so contrary to Charpin,\textsuperscript{25} I consider these to be two different tablets. Moreover, there is no reason for the existence of duplicates of these tablets, since only the creditor would need legal proof.

2.2. Palace wool loans to be repaid when claimed by the palace

Thirteen documents are palace wool loans to be repaid when claimed by the palace. They date from Ad 22 to As 13. Eleven of them are to be paid to the palace or the courier of the palace: BM 80636, BM 80644, BM 80422, BDHP 19, CT 6, 37c, CT 8, 11c, 21a, 30b, 36a and VS 29, 70 and 86. Two of them are to be paid to the 'bearer of his/their tablet': BM 81582 and BM 81591.

Being a genre only developed in the late Old Babylonian period, the structure of the palace wool loan, which is in reality a sale of wool with deferred payment and therefore also called wool credit sale, varies considerably (cf. Table A).

2.2.1. Description of the palace wool

Most of the palace wool loans begin with an amount of wool, going from 1 mina (½ kilo) to more than 1 talent (30 kg). One document (BM 81591), however, starts with an amount of silver being the price of the amount of palace wool. The fact that, in exchange for the wool, silver was to be paid clearly made the scribe of this tablet decide to mention the silver first. This is not surprising and moreover prevalent in the palace wool loans to be repaid within a set period, which will be discussed hereafter.

Seven loans mention the weight-stone used to weigh the wool: in four cases it is the weight-stone for goods received by the palace (na, namharti é-gal), in one case the normal weight-stone

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\textsuperscript{22} Skaist 1994, 191.
\textsuperscript{23} Van De Mieroop 2002, 166.
\textsuperscript{24} Stol 2004, 879–880.
\textsuperscript{25} Charpin 1982, 28.
(na, gi-na), in two cases the line is broken after na,. Eight documents explicitly state that it concerns palace wool, either on the first line by adding ša é-gal ‘of the palace’ to síg ‘wool’ or by the phrase ša síg ša é-gal ‘part of the wool of the palace’. In seven loans it is stated that the creditor received the wool in the palace.

2.2.2. Wool for silver
In most cases the amount of silver to be paid is set, only once (or maybe twice)\(^{26}\) it is said that the debtor will have to pay ki kamu kargulli é-gal ‘according to the market value of the palace’ (CT 6, 37c). Eight documents mention the price of the wool in silver by means of the phrase kù.bi x gím x še ‘its silver (is) x shekels and x grains’ or the phrase šám x gín kù-babbar ‘the price (is) x shekels silver’. In two of these texts the wool/silver rate (ki-lam) is added: ki-lam 5 ma-na ana 1 gín (VS 29, 70) and ki-lam 6 ma-na ana 1 gín (CT 8, 11c).

Whereas from ndzz to Ad 26 the wool/silver rate was 5 minas of wool for 1 shekel of silver, this became 6 minas of wool for 1 shekel of silver from Ad 26 onward and seems to stay at that rate until Ad 13. During Ad 26, both rates still occur (6 ma-na:1 gín in month vi and 5 ma-na:1 gín in month vii), which seems to imply that only by the end of Ad 26 the price of wool was reduced.

In two texts (BM 80636 and BDHP 19) the amount of silver to be reimbursed, when the palace claims it, is mentioned. It is remarkable that these follow the same wool/silver rate (5 ma-na:1 gín in Ad 23 and 6 ma-na:1 gín in Ad 29), which means the profit the creditors made had already been included in the price in silver mentioned after the amount of wool. The change in the wool/silver rate might of course be dependent on the quality of the wool, but this is never specified. The fact that Utul-Ištar is the official responsible seems to imply that the wool price was set by the palace authorities, but this is unfortunately not verifiable as none of the documents stating the reimbursements by the intermediaries to the palace specify a wool/silver rate. We can venture the hypothesis that the palace did indeed set the price and, positing that the proposition had to be financially worthwhile for the entrepreneurs, set it lower than the market value at that time. In all, we can conclude that the wool/silver rate seems to have been rather stable throughout these 29 years (Table A, see p. 218).

2.2.3. The responsible official
In all cases but two (VS 29, 70 and 86), the palace scribe Utul-Ištar\(^{27}\) is named as the responsible official.

2.2.4. The creditors
As can be seen in Table A, there are only 3 different creditors named in the palace wool loans to be repaid when claimed by the palace:

1. from Ad 22 to Ad 26: the well-known overseer of the merchants, Ilšu-ibni
2. from Ad 29 to As 1: his son, the judge Utu-šumundib, who succeeded his father as overseer of the merchants later on\(^{28}\)
3. in As 13: lšmi-Sín, son of lšm-bél-aplim.

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\(^{26}\) See the comment on VS 29, 86: 13’ sub Texts A.A1.1.


\(^{28}\) Ilšu-ibni is attested as overseer of the merchants from Ad 5 to Ad 27 whereas his son is attested first as judge from Ad 24 to As 2 then as overseer of the merchants from As 4 to As 17.
<table>
<thead>
<tr>
<th>Date</th>
<th>Text</th>
<th>Amount of wool</th>
<th>Price in silver</th>
<th>Rate</th>
<th>Reimbursement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad 22-iv-14</td>
<td>VS 29, 70</td>
<td>1 gi 2½ ma-na</td>
<td>12½ gin 16 še</td>
<td>5 ma-na:1 gin</td>
<td></td>
</tr>
<tr>
<td>Ad 23-vii-06</td>
<td>BM 80636</td>
<td>30 ma-na</td>
<td>5 ma-na:1 gin</td>
<td>6 gin</td>
<td></td>
</tr>
<tr>
<td>Ad 24-iii-16</td>
<td>BM 80644</td>
<td>3½ ma-na 2½ gin</td>
<td>6½ gin 7½ še</td>
<td>5 ma-na:1 gin</td>
<td></td>
</tr>
<tr>
<td>Ad 26-vi-22</td>
<td>CT 8, 36a</td>
<td>1 gi-un</td>
<td>10 gin</td>
<td>6 ma-na:1 gin</td>
<td></td>
</tr>
<tr>
<td>Ad 26-viii-01</td>
<td>BM 81582</td>
<td>10 ma-na</td>
<td>2 gin</td>
<td>5 ma-na:3 gin</td>
<td></td>
</tr>
<tr>
<td>Ad 29-vi-21</td>
<td>BDHP 19</td>
<td>1 ma-na</td>
<td>6 ma-na:1 gin</td>
<td>½ gin</td>
<td></td>
</tr>
<tr>
<td>Ad 37-vii-[]</td>
<td>BM 81591</td>
<td>6 ma-na</td>
<td>1 gin</td>
<td>6 ma-na:1 gin</td>
<td></td>
</tr>
<tr>
<td>Aš 01-iii-12</td>
<td>BM 81567</td>
<td>1 gi-un</td>
<td>10 gin</td>
<td>6 ma-na:1 gin</td>
<td></td>
</tr>
<tr>
<td>Aš 13-iv-20</td>
<td>CT 8, 21a</td>
<td>1 gi-un</td>
<td>10 gin</td>
<td>6 ma-na:1 gin</td>
<td></td>
</tr>
<tr>
<td>Aš 13-v-10</td>
<td>CT 8, 30b</td>
<td>1 gi-un</td>
<td>10 gin</td>
<td>6 ma-na:1 gin</td>
<td></td>
</tr>
</tbody>
</table>

Table 12.1. Wool/silver rate palace wool loans to be repaid when claimed by the palace.

Unlike the first two creditors who can clearly be linked to the kārum, we have no idea what position Išme-Sin held. He is defined by a patronymic, whereas the other two have a title, which implies that Išme-Sin did not have any title at that time.

2.2.5. The debtors

It is worth noting that in most documents there are multiple debtors, often brothers and/or partners, which might explain the rather large amounts of wool they lent. These joint investments were no doubt advantageous as they spread the risks. The fact that they only had to pay when the palace claimed its silver, which could be up to five years later, made it possible for them to market the wool through a series of smaller transactions and to gain a profit.

Moreover, the same groups of debtors lent wool on several occasions, which might imply that they did this on a (semi-)professional basis:

1. Taribum, son of Ibbi-Šamas, Iquq-Mamu and Bešiyatum, sons of Iššu-bani and Kubburum lent wool from Iššu-ibni, overseer of the merchants on two occasions: VS 29, 86 (Ad [...] and CT 8, 36c (Ad 26). In VS 29, 86 the amount of wool is broken, but in CT 8, 36c they lent 1 talent of wool.
2. Šamaš-bani, Iššu-abiya and Ipuqatum, sons of Taribum lent more than 1 talent of wool from Iššu-ibni, overseer of the merchants in Ad 22 (VS 29, 70); 7 years later, Šamaš-bani and Ipuqatum – this time without their brother Iššu-abiya – lent 1 mina of wool from Utu-šumundib (BDHP 19).
3. Warad-ibari and Šamaš-bani, sons of Etel-pi-Šamaš lent wool from Iššu-ibni, overseer of the merchants on two occasions: more than 1/2 talent in Ad 24 (BM 80646) and 1 talent one year later in Ad 25 (BM 80422).
4. Marduk-muṣallim, son of Šin-iddinam and Iššu-ibni, son of Šin-eribam lent 1 talent of wool, together with their partners, the sons of Nūr-Šamaš, from Iššu-ibni in month vi of Aš 13 (CT 8, 21a) and another talent only 20 days later (CT 8 30b) together with Iššu-ibni’s brother Bešiyatum. As is shown by the reimbursement document BDHP 30 (Aš 15-iv-18), they repaid only the first half of the amount due almost two years later (cf. supra).

2.2.6. The reimbursement time and the recipients

All thirteen palace wool loans are to be repaid when claimed by the palace. In most texts this is indicated by the phrase ām ě-gal kū.babbar irrišu kū.babbar i-lá-e(meš) ‘the day the palace demands the silver, he/she must pay the silver’. Two texts (BDHP 19 and CT 6, 37c, both Ad 29)
use instead ām mušaddinu é-gal išassû ‘the day the tax collector of the palace calls’. Three texts (CT 8, 11c [Aš 1], 21a and 30b [both Aš 13]) use ām šiši / tiši é-gal išassû ‘the day the summons by the palace is issued’. From the reimbursement documents, we know this could be up to five years later. In other words, these were long-term loans.

An interesting question is who received the silver which was to be paid when the palace claimed it. Five texts state that the silver is to be paid to the palace (é-gal). Two texts state the silver is to be paid to the courier of the palace (na-aš-bar é-gal), who, according to the aforementioned zepum’s (cf. supra) was called Rišātum. The traces legible on V5 29, 86: 14 show a person or profession starting with ni-.

Two texts, however, state that the silver is to be paid ana nāši kanikīšu(nu) ‘to the bearer of his/their tablet’. This is remarkable, since we know from the reimbursement documents BM 80997 (Ad 23–ix–08), BM 80905 (Ad 23–xii–19) and CT 48, 72 (Ad 30–x–25) that in Ad 23 it was Ilšu-ibni, overseer of the merchants of Sippar-Jahrûrum, and later on, in Ad 30, Utu-šumundib, judge and son of Ilšu-ibni, overseer of the merchants, and Eṭirum, son of Šaniq-pî-Šamaš, from the kārum of Sippar-Jahrûrum, who paid the silver to the palace (through the courier Rišātum or directly). This is confirmed by the aforementioned zepum’s in which the addressee (Ilšu-ibni, overseer of the merchants of Sippar-Jahrûrum) is urged to give the silver to the courier or to come to Babylon with the courier to bring the silver. In other words, the debtors had to repay the creditors/intermediaries (Ilšu-ibni and later Utu-šumundib) who on their turn repaid the palace authorities.

The use of the ana nāši kanikīšu(nu) clause can thus be explained in two ways: (1) the nāši kanikīšu(nu) was an agent or co-worker of the creditor/intermediary who could collect the silver in their place, or (2) the creditor/intermediary could resell the loan document to a third party in exchange for the amount of silver due or pass it on to a third party whom he owed a corresponding amount of silver. If the nāši kanikīšu(nu) was indeed an agent or co-worker of the creditor/intermediary, it is remarkable that only two documents have this clause, as it must have been common practice. The second explanation seems therefore more likely, especially as it concerns rather small amounts of silver (2 shekels in BM 81582 and 1 shekel in BM 81591). As such, the loan document became a cheque to bearer which could easily be used to pay for goods or to pay off debts.

2.3. Palace wool loans to be repaid back within a set period

Twelve documents are palace wool loans to be repaid within a set period: BM 79802, BM 78633, BM 81236, BM 81196, BM 80990, BM 81004, CBS 1196, BBVOT 1, 132, CT 6, 35c, OLA 21, 47 and 70 and TLOB 28. They date from Ad 29 to Aš 13. All of them are to be paid ana nāši kanikīšu(nu) ‘to the bearer of his/their tablet’. Eight of them are to be repaid in silver, four in barley.

Like the long-term palace wool loans, the structure of the palace wool loan to be repaid within a set period also varies considerably (cf. Table 12.2).

2.3.1. Description of the palace wool

Whereas in the long-term palace wool loans discussed above the amount of wool to be lent out is – apart from one exception – always mentioned first and described as ‘part of the palace wool’ (ša sig é-gal), this is not the case in the palace wool loans to be repaid within a set period. Here,
the amount of wool to be lent out is not always mentioned first, on the contrary: in 2/3 of the cases the amount of silver to be paid or the amount of barley to be delivered is mentioned first. Moreover, in most cases, wool, silver and barley are described as ša šám šig (ša) é-gal ‘part of the sale of the palace wool’.

One could argue that the texts in which the silver is mentioned first are in fact silver loans and that the ša šám šig ša é-gal clause is simply included for accounting purposes, so that the creditor would be able to identify the silver he lent out as silver he earned by lending out wool previously. This makes sense as the silver in question would one day have to be paid to the palace. However, this makes no sense at all for the texts in which barley is mentioned first. If these were simple barley loans, why would the creditor feel the necessity to include the ša šám šig ša é-gal clause? Why would he consider it necessary to be able to identify the barley he lent out as barley he earned by lending out wool previously? It was not barley but silver that had to be paid to the palace in the end. Moreover, all loan documents to be paid in barley, mention the amount of barley first, which would then imply that they all were barley loans and none of the palace wool loans to be paid in barley have been preserved. In my opinion, all of these documents are palace wool loans, all the more so since the texts mentioning the amount of wool first also have the ša šám šig ša é-gal clause and all of these loan documents involve the palace official Utul-Ištar, mostly as the responsible officer and twice as creditor. Moreover, four loans, two of which mention silver first and two of which mention barley first, indicate that the creditor(s) received the wool (at the palace). The fact that, in exchange for the wool, silver or barley was to be paid, made the scribes decide to mention the silver or barley first in most cases.

Four of these palace wool loans (BM 79802, BM 81196, BM 81004 and CT 6, 35c) start by mentioning an amount of wool, going from 6 minas (3 kg) to one talent (30 kg). Only one document (CT 6, 35c) mentions the weight-stone used to weigh the wool which was in this case the normal weight-stone (na, gi-na). In all cases the wool is described as being ša šám šig (ša) é-gal ‘part of the sale of the palace wool’. In all cases the amount of silver to be paid is set, expressed once by means of the phrase ku.bi x gin ‘its silver (is) x shekels’ and three times by the phrase šám x gin kú-babar ‘the price (is) x shekels silver’.

Four of these palace wool loans (BM 81236, BM 80990, CBS 1196 and OLA 21, 47) start with an amount of silver, going from 2 to 15 shekels (16.6 to 127.5 grams). In one document (CBS 1196) this is sealed silver (kú-babar bar kankum). Two documents (CBS 1196 and OLA 21, 47) mention the weight-stone used to weigh the silver which was that of Šamaš (na, 4.uti). All but one (OLA 21, 47) indicate the amount of wool corresponding to the price in silver mentioned. OLA 21, 47 simply indicates that the amount of silver is the price of palace wool (šám šig ša é-gal), implying that that wool/silver rate was fixed.

Four of these palace wool loans (BM 78633, OLA 21, 70, BBVOT 1, 132 and TLOB 28) start with an amount of barley, going from 1 to 4 gurs (300 to 1200 litres). Two documents (BM 78633 and OLA 21, 70) mention the measure used to measure out the barley which was the wooden bān-measure of Šamaš (šában ‘utu). In all cases the barley is described as being ša šám šig (ša) é-gal ‘part of the sale of the palace wool’. None of them indicate the amount of wool corresponding to the price in barley mentioned. The fact that four of these loans were to be paid in barley instead of silver can no doubt be explained as a disadvantageous way to obtain barley which could be used either as food, to cook or to ration, or as currency, to buy or to lend out.
12. Wool and a Yard Wide

<table>
<thead>
<tr>
<th>Date</th>
<th>Text</th>
<th>Amount of wool</th>
<th>Price silver</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad 30–v–05</td>
<td>CBS 1196</td>
<td>1 gišt</td>
<td>12 giššū</td>
<td>5 ma-na:1 giššū</td>
</tr>
<tr>
<td>Aš 02–v–01</td>
<td>CT 6, 35c</td>
<td>1 gišt</td>
<td>10 giššū</td>
<td>6 ma-na:1 giššū</td>
</tr>
<tr>
<td>Aš 02–vi–[…]</td>
<td>BM 79802</td>
<td>6 ma-na</td>
<td>1 giššū</td>
<td>6 ma-na:1 giššū</td>
</tr>
<tr>
<td>Aš 09–iii–08</td>
<td>BM 81196</td>
<td>40 ma-na</td>
<td>10 giššū</td>
<td>4 ma-na:1 giššū</td>
</tr>
<tr>
<td>Aš 09–iv–10</td>
<td>BM 80990</td>
<td>8 ma-na</td>
<td>2 giššū</td>
<td>4 ma-na:1 giššū</td>
</tr>
<tr>
<td>Aš 09–[…]–19</td>
<td>BM 81236</td>
<td>1 gišt</td>
<td>15 giššū</td>
<td>4 ma-na:1 giššū</td>
</tr>
<tr>
<td>Aš 13–viii–28³</td>
<td>BM 81004</td>
<td>7 ma-na</td>
<td>1 giššū</td>
<td>7 ma-na:1 giššū</td>
</tr>
</tbody>
</table>

Table 12.2. Wool/silver rate palace wool loans to be repaid within a set period.

2.3.2. Wool for silver

The amount of wool lent out goes from 6 minas (3 kilos) to 1 talent (30 kg). In all texts but one, the amounts of wool and their respective value in silver are given, which makes it possible to calculate the wool/silver rate. It is clear that the wool price was subject to fluctuations, especially during the reign of Ammisaduqa: whereas in Ad 30 the wool/silver rate was 5 minas of wool for 1 shekel of silver, this was 6 mina of wool for 1 shekel of silver in Aš 2, 4 minas of wool for 1 shekel of silver in Aš 9 and 7 minas of wool for 1 shekel of silver in Aš 13. In two texts (CBS 1196 and CT 6, 35c) the amount of silver to be reimbursed after respectively one and two months is mentioned: again these follow the same wool/silver rate, which means the profit the creditors receive was already calculated in the value or price in silver mentioned before or after the amount of wool.

2.3.3. Wool for barley

The exact amount of wool lent out is never mentioned, only the price in barley is specified. The amount of barley to be delivered at harvest time is not mentioned either. One loan (BBVOT 1, 132) specifies that barley must be delivered at harvest time at the current rate (ki-lam iššū) weighed with the wooden bān-measure of Šamaš.

2.3.4. The responsible official

In five texts, the palace official Utul-Ištar – dub-sar (Ad 30 to Aš 4) and later abi erēn (Aš 7 to Aš 9) – is mentioned as the responsible official. In the most recent text, BM 81004 (Aš 13–viii–28³), Iddin-Nabium, whose title is unfortunately illegible, is mentioned as the responsible official. Might this imply that by that time Utul-Ištar had been replaced in this function by Iddin-Nabium, although the latter bears another title? The most recent attestation of Utul-Ištar being responsible official (ni-šū) is CT 8, 30b (Aš 13–v–10) which would in that case imply he was replaced in this function somewhere between the third and eighth month of Aš 13. However, in TJDB 38–39 (Aš 14–iii–19), a sesame oil loan to be paid back in silver to the bearer of his tablet within ten days.⁹ Utul-Ištar, abi erēn is creditor. Although the palace is not mentioned in this tablet, the involvement of Utul-Ištar, albeit not as the responsible official (ni-šū) but as a creditor (ki), suggests this is a palace sesame oil loan, which would then imply that he was still active in the palace trade in Aš 14.

⁹ TJDB 38–39: (1) 1 gín kū-babbar ([…]?) (2) šāmī ‘2 bān’? 1-šiššū ([…]?) (3) ki u-tul-išṭarr a-ḫi [erēn] (4) šu-na-tum dumu a-ša-[tum] wa-a-šī-ib1 ʾuš-kūb-nuš-an-na ni’t (5) šu-ba-an-ti (7) a-na 10 u,mi (8) a-na na-šš-ka-na-ki-šu (9) ‘1 ginni kū-babbar’ (10) ‘ša-[šč]-ešī’ (11–12) witnesses (13–15) date ‘1 shekel of silver, the price of 20 litres of sesame oil, from Utul-Ištar, abi erēn, Ibnatum, son of Adatum, inhabitant of Sippar-Amnānum, has received. Within 10 days, to the bearer of his tablet, 1 shekel of silver he must pay’.
2.3.5. The creditors

As can be seen in Table B (see p. 218), there are seven different creditors:

(1) from Ad 29 to 30: Sin-išmeanni and Ibni-Šamaš, sons of Awiliya
(2) in As 2: Utu-šumundib, judge and son of the overseer of the merchants Ilšu-ibni
(3) from As 2 to 4: Iddin-Ea, judge, son of Ibni-Šamaš
(4) from As 4 to 7: Ipqu-Anunnitum, son of Ibni-Šamaš
(5) in As 9: the well-known palace official Utul-Ištar, abi erēn
(6) in As 9: Ilšu-bani, judge, son of the overseer of the merchants Ilšu-ibni and brother of Utu-šumundib
(7) in As 13: Salluhi, dam-gār é-gal, son of Iddin-Šamaš.

Apart from the judge Utu-šumundib, and the palace official Utul-Ištar, none of these texts have the same creditors as the first group. It is moreover worth noting that Utul-Ištar, responsible official in the greater part of all palace wool loans under consideration in this paper, is twice attested as creditor in As 9. In BM 81236 he is replaced (ana qabē) as creditor by Ilšu-bani, son of the overseer of the merchants Ilšu-ibni and brother of Utu-šumundib, who himself is creditor in the same year. The texts in which Utul-Ištar acts as creditor do not mention a responsible official, which is not surprising as his involvement as creditor made the presence of a responsible official superfluous.

Sin-išmeanni, son of Awiliya, is attested as a merchant (dam-gār) in BE 6/1, 85 (Ad 32-iii-13) where he lends out palace silver under the responsibility of Utul-Ištar to buy barley. His brother, Ibni-Šamaš, whose title is unknown, lends out a sizeable amount of palace barley without interest under the responsibility of Utul-Ištar in PBS 8/2, 214 (Ad 33-i-16). Both brothers are clearly involved in the palace trade in general.

Iddin-Ea and Ipqu-Anunnitum are brothers as both are attested in the Sippar texts as judges and as sons of Ibni-Šamaš during the reigns of Ammiditana and Ammišaduqa. Their father Ibni-Šamaš was also judge, just like his father Šamaš-nāṣir.

The titles and patronyms of the creditors show that the palace wool trade in Sippar was mainly in the hands of judges and merchants, often even brothers, such as Utu-šumundib and Ilšu-bani, sons of Ilšu-ibni, Sin-išmeanni and Ibni-Šamaš, sons of Awiliya and Iddin-Ea and Ipqu-Anunnitum, sons Ibni-Šamaš.

2.3.6. The debtors

Contrary to the long-term palace wool loans, most debtors act alone here. Moreover, none of the debtors lent on more than one occasion. This might off course be due to our scarce documentation. One of the debtors is a woman, Erištum, daughter of Šamaš-bēl-ili (OLA 21, 70 [Ad 29]), whose name gives the impression that she might have been a nadinum woman. Another debtor, Taribu, son of Ipqu-Anunnitum, is sanga priest of Ištar of Agade.

31 Stol (2004, 932) believes the servant line of Ibni-Šamaš's seal, impressed on BE 6/1, 88, to be ir é-ba[bbar] 'servant of the Ebabbar'. However, the copy of the seal legend in BE 6/1, 88 shows the servant line to be ir é-[...], which can only be 'servant of Ea'. Stol (1999) believes Ibni-Šamaš's title to be mentioned on CBS 1196: 5: LA/uru' NIM/kī'. The photograph of CBS 1196 on www.cdli.ucla.edu shows lines 4-5 must be read: ša 4en-zi-šu-ma-an-ni à ša-ri-i₄u-dumu-mes a-wi-li-ia' im-hu-ru' 'that Sin-išmeanni and Ibni-Šamaš, sons of Awiliya received'.

32 See Stol 2004: 932 (with references) for these brothers.

2.3.7. The reimbursement time and the recipients
All eleven palace wool loans are to be repaid within a set period. For most of the loans to be repaid in silver the term of payment is one month, once it is two months and once the term of payment is broken. All loans to be repaid in barley are to be repaid at harvest time (\textit{u}-\textit{buru},/-\textit{šê}). As harvest generally took place in the first month of the year, the terms of payment for BM 78633, BBVOT 1, 132 and TLOB 28 were respectively five, one and two months. It is thus clear they were all short-term loans.

All short-term palace wool loans are to be paid to naši kanikššu\textit{(nu)} 'the bearer of his/their tablet'. Again, this clause can be explained in two ways: (1) the naši kanikššu\textit{(nu)} was an agent or co-worker of the creditor who could collect the silver or barley in his place, or (2) the creditor could resell the loan document to a third party in exchange for the amount of silver or barley due or pass it on to a third party whom he owes a corresponding amount of silver or barley. Again, the second explanation seems more likely, especially as it concerns short-term loans and the person taking over or buying the loan could expect to be reimbursed himself rather soon. The fact that all short-term loans are to be paid to naši kanikššu\textit{(nu)} confirms this.

2.4. Palace wool loans: long-term vs. short-term loans
As is shown from what precedes, there are four differences between the short-term and long-term palace wool loan documents:

(1) the way the wool to be lent out is described
(2) the time of reimbursement
(3) the commodity in which the wool loan had to be paid back
(4) to whom the loan had to be paid back.

Whereas all the long-term loans, apart from one exception, mention the amount of wool to be lent out first and most of them describe the wool as 'part of the palace wool' (šâ sig é-gal), this is not the case in the short-term loan documents. Here, in two thirds of the cases the amount of silver to be paid or the amount of barley to be delivered is mentioned first. Moreover, in most cases, wool, silver and barley are described as 'part of the sale of the palace wool' (šâ šâm sig é-gal).

The genre of palace wool loans only developed in the late Old Babylonian period, which explains the variations in its formulation. The fact that, in exchange for the wool, silver or barley was to be paid made the scribe decide to mention the silver or barley first in the greater part of the short-term loans.

Whereas most long-term loans have to be paid back in silver to the palace the day the palace claims it – two of them have to be paid to the bearer of his/their tablet – all short-term loans have to be paid back in silver within 1 to 2 months or in barley at harvest time to the bearer of his/their tablet.

<table>
<thead>
<tr>
<th>Long-term Loans</th>
<th>Short-term Loans</th>
</tr>
</thead>
<tbody>
<tr>
<td>description of wool</td>
<td>šâ sig é-gal</td>
</tr>
<tr>
<td>time of reimbursement</td>
<td>ūm é-gal kû-babbar irrššu</td>
</tr>
<tr>
<td>commodity of reimbursement</td>
<td>silver</td>
</tr>
<tr>
<td>person to reimburse</td>
<td>(na-aš-bar) é-gal</td>
</tr>
</tbody>
</table>

Table 12.3. Differences between long-term and short-term loans.
As for the creditors, we noticed that there are only three different creditors named in the long-term loans, but seven different creditors in the short-term loans. Only one creditor appears in both long-term and short-term loans, viz. Utu-šumundib, judge, son and later successor of Iššu-ibni, overseer of the merchants of Sippar-Jahrurum.

In the long-term loans the creditors are at first Iššu-ibni, the overseer of the merchants (Ad 22 to 26) and after him, his son, the judge Utu-šumundib (Ad 29 to As 1); last we have Iššu-Sin, whose title or profession we do not know. In the short-term loans the creditors are mainly merchants (Sin-išmeanni [Ad 29 to 30]) and judges (Utu-šumundib [As 2], Iddin-Ea [As 2 to 4], Ipuq-Annunütum [As 4 to 7] and Iššu-bani [As 9]) and moreover often brothers (Utu-šumundib/Iššu-bani, Sin-išmeanni/Iššu-Samaš, Iddin-Ea/Ipuq-Annunütum). It is worth noting that Utu-šumundib, who succeeded his father as overseer of the merchants in As 4, is never attested as creditor in this function. One might even see an evolution here: whereas earlier on (Ad 22 to 26) the overseer of the merchants acts as creditor, this role is taken over later on (from Ad 29) by judges and merchants. However, prudence is in order here, as this might be due to the scantiness of the documentation and the fact that we do not have short-term loans prior to Ad 29.

Another important question is who received the wool at the palace. All but one (BM 80422) of the loans mentioning Iššu-ibni as a creditor state that he received the wool at the palace (ša iššu-ibni ugula dam-gār ina ē-gal imhum) - which also appears from the letters that are preserved. Only one loan mentioning Utu-šumudnib as a creditor (BM 81591 [Ad 37]) states that he received the wool (at the palace). However, from the reimbursement document CT 48, 72 (Ad 30), we know that he - in this case together with Eṭīrum, son of Saniq-pi-Samaš from the kārum of Sippar-Jahrurum - received wool, three-year-old oxen and sesame in the palace in Ad 24. In other words, Utu-šumundib already received goods at the palace in his function of judge, long before he succeeded his father as overseer of the merchants in As 4. This is confirmed by the short-term loans stating that Sin-išmeanni, merchant, and his brother Ibnšu-Samaš received wool at the palace in Ad 30 (CBS 1196) as well as the judges and brothers Iddin-Ea and Ipuq-Annunütum in As 2 and 4 (OLA 21, 47, BM 79802 and BBVOT I, 132). We must thus conclude that receiving wool at the palace was no privilege of the overseer of the merchants alone. Apparently, this task was awarded to an inner circle of people, apart from the overseer of the merchants, mainly judges and merchants, no doubt connected to the kārum of Sippar.

Considering the wool/silver rate of both the long- and short-term loan documents over a
period of 29 years (Ad 22 to Aš 13), we see the wool price was fairly stable for the greater part of this period (Ad 22 to Aš 2), but was subject to some fluctuations from Aš 9 to Aš 13. The wool/silver rate in general was no doubt dependent on the quality of the wool, which might explain these fluctuations. However, the quality of the wool is never mentioned in our documents and one might assume that the palace vouched for a certain quality of wool, especially so since the wool price was probably set by the palace authorities, as Utul-Ištar is the official responsible in nearly all documents. There is moreover no indication that the wool/silver rate is different in the long- and short-term loans.

The fact that the same kind of people, apart from the overseer of the merchants, judges and merchants, and even the palace official Utul-Ištar, act as creditors and that equally small and large amounts of wool were lent in both the long- and short-term loans, seems to imply that the only significant differences between both types of palace wool loans were the term of payment, the commodity in which one had to repay and person(s) whom one had to repay. This can all be explained in terms of profit making. The creditors who received the wool at the palace only had to pay silver to the palace when the palace claimed it, which could be up to five years. Instead of simply lending the wool out to individuals in order to obtain silver when the palace claimed it, they could also, within this rather long period, lend part of the wool on a short-term basis to obtain silver or barley, which they could then lend out again in order to make more profit or use as food or as currency to buy. The fact that all short-term loans were to be paid to the bearer of his/her tablet, seems to imply, moreover, that they functioned or at least could function as a kind of cheque to bearer which could easily be used to pay for goods or to pay off debts. The profit they made with the long-term loans (to be paid when the palace claimed its silver) could be enhanced by the short-term loans. One can wonder why they would not always have combined the two. This could have happened more often than we know because the relevant documents might not have been preserved. There may also have been a natural limitation of the short-term loans since debtors would have to be found willing to engage in such an agreement; there is a limit to the amount of wool they could have used or sold.
From the preceding, we can conclude that the palace made use of the services of the overseer of the merchants, merchants, judges, and other people related to the kārum, in order to commercialise their surplus of wool, and turn the wool into silver. According to Kraus,\textsuperscript{37} the palace acted in this way in order to avoid involving itself in a production, distribution and surveillance organisation as well as to avoid risks. Obviously, a price had to be paid for this: the silver received was less than if the palace had handled these matters itself. Indeed, in order to make this a worthwhile proposition for the intermediaries they had to have a profit margin. Once the wool was received, the intermediaries commercialised it through long-term and short-term loans: long-term loans to individuals who for their part could gain a profit by lending it out through a short-term loan or by selling it, and short-term loans in order to generate a quick financial return. At the end, when the palace claimed its silver, the intermediary had to pay the silver to the palace. As this could be one to five years after the receipt of the wool, the intermediaries would have had enough time to make a personal profit by issuing out short-term loans.

As for the value of the wool, we see that this was rather stable for the greater part of this period (Ad 22 to Aş 2), but was subject to some fluctuations from Aş 9 to Aş 13, the cause of which is unknown to us. Finally to show how many uncertainties remain, we can add that it is not really possible to be sure these prices reflected the actual value of the wool 'on the market', they might be lower prices fixed by the palace for the entrepreneurs in order to assure them of a net profit. Their variation would reflect the yearly variation of the 'real' wool prices since the loan prices would have had to stay lower than these.

We see that the merchants, although they no doubt were 'all wool and a yard wide' were not averse to making an additional profit wherever and however they could, \textit{nil novi sub sole}.

\textsuperscript{37} Kraus 1966.
Table A. Long-term Palace Wool Loans: Silver to be Repaid when Claimed by the Palace

<table>
<thead>
<tr>
<th>text</th>
<th>date</th>
<th>amount wool</th>
<th>weight-stone</th>
<th>value silver</th>
<th>receiver palace</th>
<th>responsible</th>
<th>creditor</th>
<th>reimbursment time</th>
<th>reimbursment amount</th>
<th>reimburser</th>
<th>reimbursment time</th>
<th>reimbursment amount</th>
</tr>
</thead>
</table>
| VS 29, 86 | Ad [...]-vi- ... | [...] | [...] | [...] | Iṣu-ibni udg | Iṣu-ibni udg | Taribum, son of Ilbi-Samaš, Iṣṭium and Samāš-bani [sons of Warad-Sīn, Iṣpu-Mamu and Bēlīyatum], sons of Iṣu-bani, Kubbūrum and [PN] | ūm […] | ni […] | ‘kī [ma karquli ĕ-gal]?
| VS 29, 70 | Ad 22- v-14 | 1 3u 2 ½ ma-na | na, “gi-na” | 12 ½ gin | Iṣu-ibni udg | Iṣu-ibni udg | Šamaš-bani, 1ī-kīma-abiya and ḫqatum, sons of Taribum | ūm ĕ-gal irrišu | ūm ĕ-gal irrišu | na-āib-bar ĕ-gal | na-āib-bar ĕ-gal |
| BM 80636 | Ad 23-vii-06 | 30 ma-na | na, namharti ĕ-gal | Utul-îstar ds | Utul-îstar ds | Utul-îstar ds | Nidinarum, [PN], Śin-iqsim and his partners, sons of […] | ūm ĕ-gal irrišu | ūm ĕ-gal irrišu | na-āib-bar ĕ-gal | na-āib-bar ĕ-gal |
| BM 80644 | Ad 24-iii-16 | 31 ½ ma-na 2 ½ gin | na, […] | 6 ½ gin | Iṣu-ibni udg | Iṣu-ibni udg | Warad-îbari and Šamaš-bani, sons of Etel-pī-Šamaš | ūm ĕ-gal irrišu | ūm ĕ-gal irrišu | na-āib-bar ĕ-gal | na-āib-bar ĕ-gal |
| BM 80422 | Ad 25-v-25 | 1 3u | na, […] | Utul-îstar ds | Utul-îstar ds | Utul-îstar ds | Šamaš-bani and Warad-îbari, sons of Etel-pī-Šamaš | ūm ĕ-gal irrišu | ūm ĕ-gal irrišu | na-āib-bar ĕ-gal | na-āib-bar ĕ-gal |
| CT 8, 36a | Ad 26-vi-22 | 1 ē-gū-un | 10 gin | Iṣu-ibni udg | Iṣu-ibni udg | Iṣu-ibni udg | Iṣu-bani and Kubbūrum | ūm ĕ-gal irrišu | ūm ĕ-gal irrišu | ūm ĕ-gal irrišu | ūm ĕ-gal irrišu |
| BDHP 19 | Ad 29-vii-21 | 1 ma-na | na, namharti ĕ-gal | Utul-îstar ds | Utul-îstar ds | Utul-îstar ds | Šamaš-bani and ḫqatum, sons of Taribum | ūm mušaddišu ĕ-gal īšassu | ūm mušaddišu ĕ-gal īšassu | ūm mušaddišu ĕ-gal īšassu | ūm mušaddišu ĕ-gal īšassu |
| CT 6, 37c | Ad 29-vi-26 | 1 ma-na | na, namharti ĕ-gal | Utul-îstar ds | Utul-îstar ds | Utul-îstar ds | Śin-nādīn-šumi, son of Bēlānum | ūm mušaddišu ĕ-gal īšassu | ūm mušaddišu ĕ-gal īšassu | ūm mušaddišu ĕ-gal īšassu | ūm mušaddišu ĕ-gal īšassu |
| BM 81591 | Ad 37-vii-0 | 6 ma-na | na, namharti ĕ-gal | Utu-šumundišu dbk | Utu-šumundišu dbk | Utu-šumundišu dbk | Yawirah, son of Ekur-rabi | ūm irrišu | ūm irrišu | naši kanīšunu | naši kanīšunu |
| CT 8, 11c | Ad 01-iii-12 | 1 ē-gū-un | na, namharti ĕ-gal | Utul-îstar ds | Utul-îstar ds | Utul-îstar ds | Iṣu-ibni, son of Bēlīyatum | ūm ē-gal īšassu | ūm ē-gal īšassu | ūm ē-gal īšassu | ūm ē-gal īšassu |
| CT 8, 21a | Ad 13-iv-20 | 1 ē-gū-un | 10 gin | Utul-îstar ae | Utul-îstar ae | Utul-îstar ae | Marduk-mušallim, son of Sin-iddinām, Iṣu-ibni, son of Sin-eribām and the sons of Nūr-Šamaš, their partners | ūm ē-gal īšassu | ūm ē-gal īšassu | ūm ē-gal īšassu | ūm ē-gal īšassu |
| CT 8, 30b | Ad 13-v-10 | 1 ē-gū-un | 10 gin | Utul-îstar ae | Utul-îstar ae | Utul-îstar ae | Marduk-mušallim, son of Sin-iddinām, Iṣu-ibni and Bēlīyatum, sons of Sin-eribām | ūm ē-gal īšassu | ūm ē-gal īšassu | ūm ē-gal īšassu | ūm ē-gal īšassu |

udg = ūgula dam,gār / ds = du,b,sar / ae = abī erēn / dk = di,kud
Table B. Short-term Palace Wool Loans: Silver or Barley to be Repaid within a Set Period

<table>
<thead>
<tr>
<th>text</th>
<th>date</th>
<th>amount</th>
<th>value</th>
<th>value</th>
<th>receiver palace</th>
<th>responsible</th>
<th>creditor</th>
<th>debtor(s)</th>
<th>reimbursment time</th>
<th>reimbursment amount</th>
<th>reimbursment amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>OLA 21, 70</td>
<td>Ad 29-[…]-[…]</td>
<td>1 gur</td>
<td>1 wool</td>
<td>1 wool</td>
<td>Utul-Istar ds</td>
<td>Sîn-îšmeanni and Iblî-Šamaš, sons of Awîliya</td>
<td>Erištum, daughter of Šamaš-bêl-îlî</td>
<td>u,-buru,,-še</td>
<td>ana naši kanikišu</td>
<td>12 gin</td>
<td>12 gin</td>
</tr>
<tr>
<td>CBS 1196</td>
<td>Ad 30-v-05</td>
<td>1 gû</td>
<td>12 gîn</td>
<td>12 gîn</td>
<td>Utul-Istar ds</td>
<td>Sîn-îšmeanni and Iblî-Šamaš, sons of Awîliya</td>
<td>Etišrum, son of Sizzatum</td>
<td>ana itî-1-kam</td>
<td>ana naši kanikišu</td>
<td>10 gîn</td>
<td>10 gîn</td>
</tr>
<tr>
<td>CT 6, 35c</td>
<td>Aº 02-v-01</td>
<td>1 gû</td>
<td>10 gîn</td>
<td>10 gîn</td>
<td>Utul-Istar ds</td>
<td>Utu-šumundîb dk</td>
<td>Iblî-Šin, bow-maker, son of Etîšrum</td>
<td>ana itî-1-kam</td>
<td>ana naši kanikišu</td>
<td>10 gîn</td>
<td>10 gîn</td>
</tr>
<tr>
<td>OLA 21, 47</td>
<td>Aº 02-vi-03</td>
<td>[x] gîn</td>
<td>Iddîn-Ea dk</td>
<td>Utul-Istar ds</td>
<td>Iddîn-Ea dk</td>
<td>Iblî-Šin, bow-maker, son of Etîšrum</td>
<td>Ana itî-1-kam</td>
<td>Ana naši kanikišu</td>
<td>Ki-lam ihaššu</td>
<td>Ki-lam ihaššu</td>
<td></td>
</tr>
<tr>
<td>BM 79802</td>
<td>Aº 02-vi-[…]</td>
<td>6 ma-na</td>
<td>1 gîn</td>
<td>Iddîn-Ea dk</td>
<td>Utul-Istar ds</td>
<td>Iddîn-Ea dk</td>
<td>Ajuni, fuller, [son of PN]</td>
<td>Ana itî-1-kam</td>
<td>Ana naši kanikišu</td>
<td>10 gîn</td>
<td>10 gîn</td>
</tr>
<tr>
<td>BM 78633</td>
<td>Aº 04-vii-02</td>
<td>4 gur</td>
<td>Iddîn-Ea dk, son of Iblî-Šamaš</td>
<td>Utul-Istar ds</td>
<td>Iddîn-Ea dk</td>
<td>Sîn-nâdi-išši, son of Marduk-nâšir</td>
<td>U,-buru,-še</td>
<td>Ana naši kanikišu</td>
<td>10 gîn</td>
<td>10 gîn</td>
<td></td>
</tr>
<tr>
<td>BBVOT 1, 132</td>
<td>Aº 04-xii-20</td>
<td>2 gur</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Utul-Istar ds</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Abù-awaqar, son of Tarišûka, Iddî, son of Iblî-labrat and Warad-bûnûnûn, son of Damiq-[…]</td>
<td>U,-buru,-še</td>
<td>Ana naši kanikišu</td>
<td>10 gîn</td>
<td>10 gîn</td>
<td></td>
</tr>
<tr>
<td>TLOB 28</td>
<td>Aº 07-xi-11</td>
<td>2 gur</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Utul-Istar ae</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Ta-rîbû, sangâ of Ištar of Agade, son of Ippu-Annunitum</td>
<td>U,-buru,-še</td>
<td>Ana naši kanikišu</td>
<td>10 gîn</td>
<td>10 gîn</td>
<td></td>
</tr>
<tr>
<td>BM 81236</td>
<td>Aº 09-[…]-19</td>
<td>1 gû</td>
<td>15' gîn</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Utul-Istar ae</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Ta-rîbû, sangâ of Ištar of Agade, son of Ippu-Annunitum</td>
<td>Ana itî-1-kam</td>
<td>Ana naši kanikišu</td>
<td>10 gîn</td>
<td>10 gîn</td>
</tr>
<tr>
<td>BM 81196</td>
<td>Aº 09-iii-08</td>
<td>40 ma-na</td>
<td>10 gîn</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Utul-Istar ae</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Ta-rîbû, sangâ of Ištar of Agade, son of Ippu-Annunitum</td>
<td>Ana itî-1-kam</td>
<td>Ana naši kanikišu</td>
<td>10 gîn</td>
<td>10 gîn</td>
</tr>
<tr>
<td>BM 80990</td>
<td>Aº 09-iv-10</td>
<td>8 ma-na</td>
<td>2 gîn</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Utul-Istar ae</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Ta-rîbû, sangâ of Ištar of Agade, son of Ippu-Annunitum</td>
<td>Ana itî-1-kam</td>
<td>Ana naši kanikišu</td>
<td>10 gîn</td>
<td>10 gîn</td>
</tr>
<tr>
<td>BM 81004</td>
<td>Aº 13-xii-28</td>
<td>7 ma-na</td>
<td>1 gîn</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Utul-Istar ae</td>
<td>Ippu-Annunitum, son of Iblî-Šamaš</td>
<td>Ta-rîbû, sangâ of Ištar of Agade, son of Ippu-Annunitum</td>
<td>Ana itî-1-kam</td>
<td>Ana naši kanikišu</td>
<td>10 gîn</td>
<td>10 gîn</td>
</tr>
</tbody>
</table>

ds = dub.sar / ae = abi erēn / dk = di.kud / udg = ugula dam.gur / dsdg = dub.sar d.gal
A. Palace wool loans

A.1. Long-term palace wool loans: silver to be repaid when claimed by the palace

1. museumnr: VAT 1267
date: Ad [...]-vi-...
reference: VS 29, 86, Pl 47 (handcopy)

Obv 1'. 'x' [...]
2'. 'ša'-dingir-šu'-ib-šu'[ni ugula dam-gār]
3'. i-na ē-gal 'im-ha'-ru
4'. ki dingir-šu-ib-šu'[ugula dam-gār]
5'. 'ta-ri-bu'-um' [dumu i-bi-4utu]
6'. 'e-ti-rum 'utu'-ba-ni'[dumu-meš Warad-Sīn?]
7'. 'ip-qī-šu'-ma'-mu'-šu'[ [... 'Bēliyāṭum]
8'. dumu-meš dingir-šu'[ba-ni]
9'. 'ku-ub-bu'-rum]

LoE 10'. 'x' [...]
11'. šu'-ša'[-an-ti-meš]
12'. u'-um'[ [...]
13'. 'ki'[ [...]

Rev 14'. 'ē-na ni][- [...]
15'. kübabbar ḫ-a-ē-meš]
16'. igi a-en-zu-ma-gīr dumu a-en-zu'[i-din-nam]
17'. igi ip-qā-tum dumu ta-[ri-bu-um]
18'. igi ir-ša'-dub-sar
19'. iši kin4-inana 'u'-[x-kam]
20'. 'mu am-mi'-di-ta-na 'lugal'[e]
21'. [... 'x' [...]

Seals: seal 1: no legend (Rev, left)
seal 2: no legend (Rev, right)
seal 3: no legend (LoE, top1)
seal 4: no legend (LoE, top2)
seal 5: no legend (LoE, bottom1)
seal 6: no legend (LoE, bottom2)
kišib on seal 3: kišib dumu-meš ir-sīn
kišib on seal 4: kišib dumu-meš dingir-ša-šu-ba-ni
kišib on seal 5: kišib ku-ub-bu-ram
kišib on seal 6: 'kišib sin-ma-gīr'

38 All tablets have been studied and/or collated in the Vorderasiatisches Museum Berlin (May 2010) and in the British Museum (January 2013). I would like to thank Joachim Marzahn, Curator of the Cuneiform Collection of the Vorderasiatisches Museum Berlin as well as John Taylor, Assistant Keeper in the Department of the Middle East of the British Museum for the opportunity to study these tablets. I thank the Trustees of the British Museum for the permission to publish these texts.
Translation

(1') [an amount of palace wool] (2') that โทรศ-ib-й, overseer of the merchants (3') received in the palace, (4') from โทรศ-ib-й, overseer of the merchants, (5') Taribum [son of โทรศ-��-มาส], (6') ฅรัฐ-มุน (and) telefone-บามน [sons of Warad-สิน], (7') ropsych-มุณ [.. (and) บีลิยัทม], (8') sons of โทรศ-บามน, (9') Kubburum (10') and [PN] (11') have received. (12') The day [the palace demands the silver], (13') [according to the market value of the palace?] (14') to [...] (15') they must pay the silver. (16'-18') witnesses (19') (20'-21') date.

Remarks

Obv 5': Taribum, son of โทรศ-��-มาส is one of the creditors in the palace wool loan CT 8, 36a (Ad 26), together with ropsych-Mนม and telefone-บามน, sons of โทรศ-บามน and Kubburum.

Obv 6': For ฅรัฐ-มุน, son of Warad-สิน, cf. CT 45, 43: 13 (Ad 2), CT 4, 15a: 10 (Ad 3). As the ฅรัฐบ on seal 3 (Le top) reads ฅรัฐบ dumu-meš ir-sin and the position of seal 3 on the LeE suggests this seal was used by one (or more) of the creditors, it seems plausible that ฅรัฐม and telefone-บามн are to identified as the sons of Warad-สิน.

Obv 7': ropsych-Mนม and his brother บีลิยัทม, sons of โทรศ-บามน are creditors in the wool palace loan CT 8, 36a (Ad 26), together with Taribum, son of โทรศ-��-มาส and Kubburum. On CT 8, 36a: 8 two signs, the latter of which is ลี, follow the personal name ropsych-Mนม, which might be his title or profession. It is, however, unclear to me which title or profession it is. Here, the same title or profession was probably mentioned after which his brother's name บีลิยัทม follows.

LoE 12': This line can be completed by one of the following phrases: um è-gal kù-babbar iršu, ūm mašaddinu è-gal Iššu, ūm šisi / tisi è-gal Iššu, indicating the silver had to be repaid when claimed by the palace.

LoE 13': Although the ฅรัฐ sign is broken and thus uncertain, this might be the beginning of the phrase kina kargullī è-gal, also used in CT 6, 37c.

Rev 14': It is not clear to me to whom the silver had to be repaid here. The other palace wool loans have ana è-gal, ana na-š-bar è-gal or ana naš kanikšu(nu).

2.

museumnr: VAT 776
date: Ad 22'/IV/14
reference: VS 29, 70, Pl 40 (handcopy)

Obv. 1. 1 gù 2 1/2 ma-na šig na, 'gi-na'
     2. kù-bi 12 1/2 gin 16 še
     3. 'ki-lam' 5 ma-na 1 a-na 1 gin
     4. ša šig ša è-gal
     5. ša dingir-šu-ib-ši ugula dam-gar
     6. i-na è-gal im-iš-ru
     7. ki dingir-šu-ib-ši ugula dam-gar
     8. mutu-ba-ni 'li-ki-ma-a-bi-ia
     9. 'ā ṭā-ga-tum
    10. dumu-meš ta-rī-bu-um
    11. šu-ba-an-ti-meš
    12. u, um è-gal i-ir-rī-šu
    13. kù-babbar i-lá-e-meš

Rev 14. igi 'ēn-za-ma-gir dumu 'ēn-za-i-din' nam
      15. igi šu-mu-um-li-ib-ši

Seal

kišiš: โทรศ

Remarks

Obv 5': Taribum, son of โทรศ-��-มาส is one of the creditors in the palace wool loan CT 8, 36a (Ad 26), together with ropsych-Mนม and telefone-บามน, sons of โทรศ-บามน and Kubburum.

Obv 6': For ฅรัฐ-มุน, son of Warad-สิน, cf. CT 45, 43: 13 (Ad 2), CT 4, 15a: 10 (Ad 3). As the ฅรัฐบ on seal 3 (Le top) reads ฅรัฐบ dumu-meš ir-sin and the position of seal 3 on the LeE suggests this seal was used by one (or more) of the creditors, it seems plausible that ฅรัฐม and  telefone-บามน are to identified as the sons of Warad-สิน.

Obv 7': ropsych-Mนม and his brother บีลิยัทม, sons of โทรศ-บามน are creditors in the wool palace loan CT 8, 36a (Ad 26), together with Taribum, son of โทรศ-��-มาส and Kubburum. On CT 8, 36a: 8 two signs, the latter of which is ลี, follow the personal name ropsych-Mนม, which might be his title or profession. It is, however, unclear to me which title or profession it is. Here, the same title or profession was probably mentioned after which his brother's name บีลิยัทม follows.

LoE 12': This line can be completed by one of the following phrases: um è-gal kù-babbar iršu, ūm mašaddinu è-gal Iššu, ūm šisi / tisi è-gal Iššu, indicating the silver had to be repaid when claimed by the palace.

LoE 13': Although the ฅรัฐ sign is broken and thus uncertain, this might be the beginning of the phrase kina kargullī è-gal, also used in CT 6, 37c.

Rev 14': It is not clear to me to whom the silver had to be repaid here. The other palace wool loans have ana è-gal, ana na-š-bar è-gal or ana naš kanikšu(nu).

2.

museumnr: VAT 776
date: Ad 22'/IV/14
reference: VS 29, 70, Pl 40 (handcopy)
16. dumu "sig"-i-li-šu
17. [igi] "šeš-ki-ma-an-sum "dub-sar"
18. iti šu-numun-na u, "14"-kam
19. mu am-mi-di-ta-na lugal-e
20. A' GĀR"x" me-ta "x x x"
21. "š, am-mi-di-ta-na xx"

Seals: seal 1 legend illegible (Rev left)
    seal 2 no legend (Rev right, LeE, ReE bottom2, RiE bottom2)
    seal 3 no legend (LeE top1, RiE top1)
    seal 4 legend [...] / dumu i-li- [...] / [ir ...] (LeE top2, RiE top2)
    seal 5 legend illegible (LeE bottom1, RiE bottom1)
kišib on seal 3: kišib "utu-ba-ni" (LeE top1)
kišib on seal 4: kišib i-li-ki-ma-[a-bi-iš] (LeE top2)

Translation
(1) 1 talent 2% minas of wool (weighed) with the normal weigh-stone, (2) its silver (is) 11½ shekels 16 grains (3) the rate (is) 5 minas for 1 shekel, (4) part of the wool from the palace, (5) that Ilšu-ibni, overseer of the merchants (6) received in the palace, (7) (and that) from Ilšu-ibni, overseer of the merchants, (8) Šamaš-bani, Ili-kima-abiya (9) and Ibqatum, (10) sons of Tamartum (11) have received. (12) The day the palace demands the silver, (13) they must pay the silver. (14-17) witnesses (18-21) date.

Remarks
Rev 20: The second line of this year-name is very badly preserved. After collation, Horsnell reads A' GĀR"x" me-ta 'x x x' and adds that the interpretation and identification of this year-name with Ad 22 is quite uncertain.

3.
museumnr: BM 80636
date: Ad 23-vii-06
reference: Charpin 1982, 31

Obv 1. 30 ma-na sig na, 'nam'[ha-ar-ti é-gal]
    2. ša sig ša é-gal
    3. ša dingir-šu-ib-ni ugula [dam-gár]
    4. i-na é-gal im-hu-[ru]
    5. ki ú-tul-is-tár [dub-sar] (sic!)
    6. 'ni-di-in-ru-ram [...]'
    7. 'en-zi-i-q ša-[am]
    8. ū ah-hu-šu dumu-meš x [...]'
    9. šu-ba-an-ši-[meš]
    10. u, um é-gal kû-babbar i-[ir-šu]
    11. 6 gín kû-babbar ka-an-="kam"
    12. 'a'-na é-gal 1-lá-e

Rev 13. igi "en-zi-din-nam dumu in-bi-er-še-"tim"
14. igi ri-[ša-tum na-aš-bar

Horsnell 1999, 300, n. 100.
Seals: seal 1: no legend (LoE, Rev)
seal 2: no legend (UE, LeE, RiE)
kišib on seal 2 (LeE): 4en-zu-i-qi-ša-am

Translation
(1) 30 minas of wool (weighed) with the weight-stone for goods received by the palace, (2) part of the wool of the palace, (3) that Ilšu-ibni, overseer of the merchants (4) received in the palace, (5) from Utul-Ištar, scribe, (6) Nidinurum, [PN], (7) Šin-iqišam (8) and his partners (litt.: brothers), the sons of [...] (9) have received. (10) The day the palace demands the silver, (11) 6 shekels of sealed silver (12) they must pay to the palace. (13–14) witnesses (15–19) date.

Remarks
Obv 5: Whereas we would expect to read here 'ni-šu Utul-Ištar dub-sar' (goods (under the responsibility) of Utul-Ištar, scribe), followed by a line indicating the creditor 'ki Ilšu-ibni, ugula dam-gar' (from Ilšu-ibni, overseer of the merchants), the scribe wrongly wrote 'ki Utul-Ištar, dub-sar' (from Utul-Ištar, scribe). Having already written a ki, he then forgot to mention the creditor, a line also to be started with the sign ki. In other words, he made a mistake in writing ki instead of ni-šu before Utul-Ištar, and was then confused as there was already a line starting with ki and forgot to write the line mentioning the creditor. It does not make sense at all that Utul-Ištar, a palace scribe in Babylon, would be the creditor in this loan document, as it is stated that Ilšu-ibni, the overseer of the merchants in Sippar-Jahru, already received the wool in the palace from the scribe Utul-Ištar. Why would creditors in Sippar lend wool received and transported to Sippar by Ilšu-ibni from a official in Babylon? the correct rendering of line 5 should be 'ni-šu Utul-Ištar dub-sar' followed by a line mentioning the creditor 'ki Ilšu-ibni, ugula dam-gar'.

Obv 6: Charpin reads 'ni-di-in nu bar [...]. Collation of the tablet shows this must be 'ni-di-in-nu-ru-um followed by another determinative preceding personal names, after which the personal name in question is unfortunately broken. The personal name Nidinurum is attested in CT 45, 116 (sd).

Rev 13: Charpin reads the father's name of the first witness as in-bi-ia'. Collation of the tablet shows this must be in-bi-er-se-tim'.

Rev 14: Note that the second witness, the messenger Rišatum, is also mentioned in 6 zehpum's presumably written by the palace scribe Utul-Ištar to Ilšu-ibni, overseer of the merchants (cf. supra) in which it is said that Rišatum was sent from Babylon to Sippar and Ilšu-ibni is asked to give the silver he owes the palace to Rišatum or to come to Babylon with Rišatum and to bring the silver.

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Rev 18: Charpin\textsuperscript{13} reads the third line of this year-name ṛalam-ḷama [...]. Horsnell\textsuperscript{14} reads after collation ṛalam-ḷama ṛkkù-[sig, ...]. Collation of the tablet shows that there is no ṛ sign at the beginning of this line. Instead the scribe wrote ići followed by lama. Here again we witness the absent-mindedness of the scribe: he started writing an ṛ (composed of ići and dib) but stopped after the first part (ići) and then continued writing lama omitting the determinative dingir. In other words, he forgot to write the second part of ṛ (dib) and the determinative dingir, no doubt because he mistakenly thought having written a dingir (the ići) after which the lama must follow. This proves again that scribes copied year formulae from other documents (lists?), which in some cases lead to the omission of signs or parts of signs by inattention.

4.

museumnr: BM 80644
date: Ad 24-iii-16
reference: Charpin 1982, 32

Obv 1. 31% ma-na 2½ gīn sīg na, [...]
   2. kù-bi 6½ gīn 7½ še
   3. ṛšā sīg ṛša ṛgé-gal
   4. ša dingir-šu-ṭb-nî ugula dam-gār
   5. ī-nā ṛ-gal im-hū-ru
   6. [nî]-šu’ á-tūl-šā-ṭār dub-sar
   7. [kî] dingir-šu-ṭb-nî ugula dam-gār
   8. thresh-ba-ni
   9. [ū] ṛṭu-ba-ni
   10. (dumu)-meš e-tel-pšt, ṛṭu
   11. šu-ṭba-an-ti-meš
   12. ṛu-ṭum ṛ-gal
   13. ṛkū-babbar t’-ir-ri-ṣu

Rev 14. [a]-nî-[na-aš-]bar’ [ē]-gal
   15. [i]-lā’-e-meš
   16. [igi] ū-ba-rum dumu dingir-šu-ṭb-nî
   17. [igi] be-šl-ia-tum dumu dingir-šu-ba-nî
   18. iti sīg-a u-16-kam
   19. mu am-mi-dī-ta-na lugal-e
   20. šīta ṭukul-la kù-sīg17

UE 21. [...] ṛ̡b-a-si-a-bī
   22. [...] ṛ̡-sag-il-la-ṣē ṛ̡-in-[ni]-in-[ku], [...]

Seals: seal 1: no legend (LoE, LeE, RiE)
   seal 2: no legend (LoE)
   seal 3: legend between figures [...] x bi (Rev)
   kiššib on seal 1 (LeE): ir-ḍu-ba-[ri]
   kiššib on seal 3 (Rev): Ṛbe-šl-[ia]-[tum]

\textsuperscript{13} Charpin 1982, 31, n. 20.
\textsuperscript{14} Horsnell 1999, 302.
Translation
(1) 31 5/6 minas 2 1/3 shekels of wool (weighed) with the weight-stone, (2) its silver is 6 1/3 shekels 7 ⅓ grains, (3) part of the wool of the palace, (4) that îšu-ibni, overseer of the merchants (5) received in the palace, (6) goods (under the responsibility) of Utul-îštar, scribe, (7) and that from îšu-ibni, overseer of the merchants, (8) Warad-îbari (9) and Šamaš-bani, (10) sons of Etil-pî-Šamaš (11) have received. (12) The day the palace (13) demands the silver, (14) to the courier of the palace (15) they must pay. (16–17) witnesses (18–22) date.

Remarks
Obv 1: Charpin reads 31 5/6 mana 2 1/3 gin. Collation of the tablet shows this must be 31 5/6 mana 2 1/2 gin.

5.
museumnr: BM 80422
date: Ad 25–v-25
reference: Charpin 1982, 32

Obv
1. 1 gû sig, na, [...]
2. ša sig é-[gal]
3. ša qa-ti ú-tul-târ, târ dub-sar
4. ki dingir-šu-ib-ni ugula dam-gâr
5. utu-ba-ni
6. û ir-ba-ri
7. dumu-meš e-tel-pî, utu
8. šu-ba-an-ti-mes
9. u, um é-gal
10. kû-babar i-ir-šù
11. a-na na-aš-bar é-gal

Rev
12. kû-babar i-lâ-e
13. i-gi šen-ze-ti-ba-am
14. dumu ta-ri-bo-tum
15. i-gi i-din-šin-sum
16. dumu šen-ze-na-di-in-šu-mi
17. i-gi šanna-ma-an-sum dub-sar
18. iti kin-sînana u, 25-kam
19. mu am-mi-di-ta-na lugal-e
20. 'mu' ús-sa šûta en-tukul-la 'îb'[...]

UE
21. kû-sig, du-šû-a

Seals: seal 1: no legend (LoE, Rev, UE, LeE, RiE) kišib on seal 1 (LeE, top): utu-ba-ni kišib on seal 1 (LeE, bottom): sin-e-ri-ba

Translation
(1) 1 talent of wool (weighed) with the [...] 'weight-stone', (2) part of the wool of the palace, (3) goods (under the responsibility) of Utul-îštar, scribe, (4) from îšu-ibni, overseer of the merchants, (5) Šamaš-bani (6) and Warad-îbari, (7) sons of Etil-pî-Šamaš (8) have received. (9) The day the palace (10) demands the silver, (11) to the courier of the palace (12) they must pay. (13–17) witnesses (18–21) date.

6.
museumnr: BM 81582
date: AD 26-vii-01

Obv  1. 10 ma-na sig
  2. kù-bi 2 gîn 'kù-babbar'
  3. sà sig é-gal-li
  4. nî-su ú-tûl-iş-tû
  5. ša dingir-šû-ib-ni ugula dam-gâr
  6. im-hu-ru
  7. i-na qâ-ti dingir-šû-ib-ni-šu

LoE  8. ugula dam-gâr
  9. 'ni-di-in-ê-ul-maš

Rev  10. ku-ub-bu-rum
  11. û ki-na-tum dumu-meš [...]
  12. šu-ba-an-ti-meš
  13. u₅-um é-gal kù-babbar i-ir-ri-šu
  14. a-na na-ši ka-ni-ki-šu-nu
  15. kù-babbar i-lá-e-meš
  16. igi û-en-za-im-gur-an-ni
  17. igi ir-dingir-šu dub-sar

UE  18. itu apin-du₄-a u₅-1-kam
  19. mu am-mî-dî-ta-na lugal-e
  20. alan-na-ni igi-du

Seals: seal 1 legend [...] / dumu 'x' [...] / nu-x / ir [...] 'x' (LoE)
  2 seal 2 no legend (LeE)
  3 seal 3 no legend (LeE)
  4 seal 4 no legend (LeE, RiE, UE)
kišib on seal 2: kišib dumu-meš 'en-zu-na'-sîr (LeE, top)
kišib on seal 3: kišib sin-ê-im-gur-an-ni' (LeE, middle)
kišib on seal 4: kišib ir-i-li-šu (LeE, bottom)

Translation
(1) 10 minas of wool, (2) its silver is 2 shekels, (3) part of the wool of the palace, (4) goods (under the responsibility) of Utul-Ištar, (5) that lîšu-ibnišu, overseer of the merchants (6) received, (7) from lîšu-ibnišu, (8) overseer of the merchants, (9) Niddin-Eulmaš, (10) Kubburum (11) and Kinâtum sons of [...] (12) have received. (13) The day the palace demands the silver, (14) to the bearer of their tablet, (15) they must pay silver. (16–17) witnesses (18–20) date.

7.
museumnr: BM 81591
date: AD 37/vii/[...]

Obv  1. 1 gîn kù-babbar 'na'? 'utu?'
  2. šám 6 ma-na sig [é-gal]
Translation
(1) 4 gur of barley (weighed) with the wooden bān measure of Šamaš, (2) part of the sale of palace wool, (3) goods (under the responsibility) of Utul-Ištar, scribe, (4) that Iddin-Ea, judge, son of Ibni-Šamaš received, (5) from Iddin-Ea, judge, (6) Sin-nādin-Šumi, (7) son of Marduk-nāsir (8) has received. (9) At harvest time, (10) to the bearer of his tablet, (11) he must deliver barley. (12-13) witnesses (14-17) date.

3.
museumnr: BM 81236
date: As 09-[-...-]19
reference: TLOB table 1

Obv 1. ʿ15' gín kù-babbar
2. šām 1 gū sīg-šū
3. ʿka/i ʿa-tul-ši,-tār a-bi ārin
4. ʿa-ra' qa-bē-e dingir-šu-ba-ni dumu dingir-šu-ib-ni-šu ugula dam-gār
5. ʿbe-eš-šu-nu dumu ib-na-tum
6. ʿbe-li-a-tum dumu a-at-ta-a'
7. ʿtū' gāz-dingir dumu ib-ni-diškur
8. šu-ba-an-ti-meš
LoE 9. a-na iti-1-kam
Rev 10. [a]-ra' na-šī ka-ni-ki-šu-nu
11. kū-babbar i-lā-e-meš
12. iši ib-ni-di-ša-tum dumu šu-mu-um-li-ib-ši
13. iši ʿa-amar-u-tu-ša-lim dumu ta-ri-ba-tum
14. iši ʿa-en-3u-ša-lim di-b-sar
15. [iti ...] u-19-kam
16. [mu am-m]-ša-3u-ša-lim di-b-sar
UE 17. ʿatu en' an'-ta gāl-la
18. [alan] 'am-ni-ri': gāl-lā-ni 'zubi'

Seals: seal 1 legend ʿa-en-3u-[-...-] / x x 'x' [...] / dingir ezen 'x x' [...] (LoE)
seal 2 legend [...] 'x x' ni /[...]-amar:atu /[...](Rev, left)
seal 3 legend ha-a-la [...] / dumu i-x-x x [...] /[...](Rev, right)
seal 4 legend [...] 'x x' [...] / dumu ib-ni-di-šu [...] / ir q [...] / ʿa-nin [...] (LeE top, ReE)
seal 5 no legend (LeE, lower side)
kišib on seal 5: =kišib be-li-tum (LeE bottom)

Translation
(1) 15 shekels of silver (2) price of 1 talent of his wool, (3) from Utul-Ištar, abi ārin, (4) replaced by Iššu-bani, son of Iššu-bani, overseer of the merchants, (5) Bēlšunu, son of Ibnatum, (6) Bēlshatum, son of Atta, (7) and Gaz-išum, son of Iššu-Adad (8) have received. (9) Within 1 month, (10) to the bearer of their tablet, (11) they must pay silver. (12-14) witnesses (15-18) date.

Remarks
Obv 2: Richardson\textsuperscript{77} reads sig [x]. Collation of the tablet shows this must be sīg-šū.

\textsuperscript{77} Richardson 2010, 22.
12. All Wool and a Yard Wide

4.
museumnr: BM 81196
date: As 09-iii-08
reference: TLOB table 1

Obv 1. 40 ma-na sîg
2. šám 10 ḡin kù-babbar
3. šá šám sîg é-gal
4. ki ú-tāl-īš₃-tár a₇^bi₄^ [érin]
5. ₄na-bi-um-[-[
6. dumu [ib-ni-...

LoE 7. šu-₄^ba^-[-an-ti]
8. a-na ṭiti^[-[-x-kam]

Rev 9. a-na na-ši [ka-ti-k-išu]
10. kù-babbar 1-lá^[-[-e]
11. iti sîg₄-a ṭu₄₈-kam
12. mu am-mi-ṣa-du- qa lugal-e

UE 13. alan nam-nir-gál-la-an

Seals: seal 1 legend "na-bi-um-[-[-] / dumu ib-ni-[-[-] / ir ṭen.[zu] (LoE, Rev, UE, LeE, RiE)

Translation
Obv. (1) 40 minas of wool, (2) the price (is) 10 shekels silver, (3) part of the sale of palace wool, (4) from Utul-Ištar, abi érin, (5) Nabiim-[-[-], (6) son of Ilni-[-[-] (7) has received. (8) Within x month(s), (9) to the bearer of his tablet, (10) he must pay silver. (11-13) date.

5.
museumnr: BM 80990
date: As 09-iv-10
reference: TLOB table 1

Obv 1. 2 ḡin kù-babbar
2. šâm 8 ma-na sîg^3
3. šá qâ-ti ú-tāl-īš₃-tár a₇-bi₄-érin
4. nam-har-ti
5. ki dingir-šu-ba-ni di-kud dumu dingir-šu^₇^ib-ni^₄
6. ugu-la dam-gár
7. ṭamar-utu-mu-ba-li^-î dumu dingir-šu-ba-ni^4

LoE 8. šu-ba-an-ti
9. a-na iti 1-kam

Rev 10. a-na na-ṣa ka^-ni-ki-šu
11. kù-babbar^1-lá-e
12. igit ṭen-ṣe-em₂₄₅-dumu ṭutu-ṣar-î-li^3
13. igit ir-ka-bi dumu be-el-[šu-nu]
14. igit ri-îš^₅^du dumu î-li^-[-[-]
15. iti šu-numun-a u₄^-10-kam
16. mu am-mi-ṣa-du-qa lugal-e^3

UE 17. ṭutu^3^ en an-ta gál-la
18. alan nam-nir^3^gál^₁^-la^-^ni^
Seals: seal 1 legend ֹamar-utu-[-] / dumu dingir-šu-[-] / īr ֹ[-] / ī ֹ[-] (Rev, LoE, LeE, UE, RiE)

Translation
(1) 2 shekels of silver, (2) price of 8 minas of wool, (3) goods (under the responsibility) of Utul-Istar, abi érin (4) received, (5) from Iššu-bani, judge, son of Iššu-ibni, (6) overseer of the merchants, (7) Marduk-muballit, son of Iššu-bani (8) has received. (9) Within one month, (10) to the bearer of his tablet, (11) he must pay silver. (12-14) witnesses (15-18) date.

6.
museumnr: BM 81004
date: As 13–viii–28
reference: TLOB table 1

Obv 1. 7 ma-na ֹsig
2. ֹšām 1 gīn kū-babbar
3. šā ֹšām ֹsig ša ֹē-gal
4. ni-šu ֹi-din-4-na-bi-um sag/k̂ x x x
5. ki ֹsā-ša-lu-r̂ hi dam-gär ֹē-gal
6. ֹdumu ֹi-din-5-utu
7. ֹlū-5-5-š-tr̂

Rev 10. [a-na] ֹiti-1-k̂ kam
11. a-na na-ši ka-ni-ki-şu
12. kū-babbar ֹlā-e
13. igī ib-ni-ֹamar-utu dumu ֹutu-na-5i-ir
14. igī ֹen-zu-1-din-nam dumu be-el-šu-5-ir
15. iti apin-du a u-5-28-k̂ kam
16. mu am-5i-ša-du-qi [lugal-e]

UE 17. ֹu-nu-ki-lugal-gub ֹi-mah-5-ir a
18. hur-5-sag ֹi-l̂ didli-a

Seals: seal 1 no legend (LeE, RiE)
seal 2 no legend (LeE, RiE)
seal 3 no legend (LeE, RiE)
kišib on seal 1: lū-ūš-tār (LeE, top)
kišib on seal 2: ib-ni-ֹamar-utu (LeE, middle)
kišib on seal 3: [ֹen-zu]-1-din-nam (LeE, bottom)

Translation
(1) 7 minas of wool, (2) the price (is) 1 shekel of silver, (3) part of the sale of palace wool, (4) goods (under the responsibility) of Iddin-Nabium, ... (5) from Salluhi, dam-gär ֹē-gal (6) son of Iddin-Šamaš, (7) Awil-Istar, (8) son of Iššu-bani, (9) has received. (10) Within one month, (11) to the bearer of his tablet, (12) he must pay silver. (13-14) witnesses (15-17) date.
Abbreviations

AbB 1 Kraus, F. R. (1964) Briefe aus dem British Museum (CT 43 und 44), Leiden: Brill.

Bibliography