

## THE 'KALLIAS DECREES' (IG i<sup>3</sup> 52) AND THE INVENTORIES OF ATHENA'S TREASURE IN THE PARTHENON

Athenian officials in the fifth century maintained careful records of treasure owned by their gods, and of the expenditures and receipts of sacred moneys and dedications.<sup>1</sup> These records are conventionally divided into two main types: (i) 'inventories', or annual lists of the treasure located in a particular repository, and (ii) 'accounts', or documents recording the receipts and expenditures (or loans) of sacred treasuries over a given period. A few documents seem to combine both these elements, and have been called 'accounts-inventories'.<sup>2</sup> In a well-known example, Athena's treasurers maintained records of valuable items located in three *cellae* of the building moderns call the Parthenon. Moreover, they published their records of these items in three separate series of inscriptions, one each dedicated to the *pronaos*, the *hekatompedos* and the *parthenon*;<sup>3</sup> these records are conventionally referred to as the 'inventories' of Athena's treasure and are extant from 434/3.

Certain questions surround these documents, particularly concerning the institution of the practice of calculating and publishing on stone the 'inventories' of items dedicated to or owned by the goddess. It is generally maintained that the publication of inventories of Athena's treasure began in 434/3, since no examples of similar inscriptions dated earlier than that year have been found. The stones which contain these inventories are also systematically inscribed in such a way as to suggest to some that publication, if not calculation, of these inventories indeed began in that year.<sup>4</sup>

<sup>1</sup> References to the following works are made in abbreviated form: S. Aleshire, *The Athenian Askleion* (Amsterdam, 1989); D. W. Bradeen, 'The Kallias Decrees Again', *GRBS* 12 (1971), 469–83; R. Develin, 'From Panathenaia to Panathenaia', *ZPE* (1984), 133–8; W. S. Ferguson, *The Treasurers of Athena* (Cambridge, MA, 1932); C. W. Fornara, 'The Date of the Callias Decrees', *GRBS* 11 (1970), 185–96; L. Kallet-Marx, 'The Kallias Decree, Thucydides, and the Outbreak of the Peloponnesian War', *CQ* 39 (1989), 94–113; T. Linders, *The Treasurers of the Other Gods in Athens and their Functions*, *Beitr. zur klass. Phil.* 62 (Meisenheim am Glan, 1975); H. B. Mattingly, 'The Financial Decrees of Kallias (IG i<sup>2</sup> 91/2)', *PACA* 7 (1964), 35–55; id., 'Athenian Finance in the Peloponnesian War', *BCH* 92 (1968), 450–85; id., 'The Mysterious 3000 Talents of the First Kallias Decree', *GRBS* 16 (1975), 15–22; id., 'Some Fifth-Century Attic Epigraphic Hands', *ZPE* 83 (1990), 110–22; R. Meiggs and D. Lewis, *A Selection of Greek Historical Inscriptions to the End of the Fifth Century B.C.* (Oxford, 1969) [ML]; R. Meiggs, *The Athenian Empire* (Oxford, 1972) [AE]; B. D. Meritt, *Athenian Financial Documents of the Fifth Century* (Ann Arbor, 1932) [AFD]; id., 'Note on the Decrees of Kallias', *AJP* 55 (1934), 263–72; B. D. Meritt, H. T. Wade-Gery and M. F. McGregor, *The Athenian Tribute Lists*, 4 vols. (Cambridge, MA, and Princeton, 1939–53) [ATL]; Ed. Meyer, *Forschungen zur alten Geschichte*, vol. ii (Halle, 1899); W. E. Thompson, 'Notes on Athenian Finance', *CM* 28 (1967), 216–39; id., 'Internal Evidence for the Date of the Kallias Decrees', *SO* 48 (1973), 24–46; H. T. Wade-Gery, 'The Financial Decrees of Kallias (IG i<sup>2</sup>, 91–2)', *JHS* 51 (1931), 57–85; H. T. Wade-Gery and B. D. Meritt, 'The Decrees of Kallias', *Hesperia* 16 (1947), 279–86; A. B. West, 'The Two Callias Decrees', *AJA* 38 (1934), 390–407.

<sup>2</sup> Or 'inventories-accounts'; on the terminology see especially Ferguson, pp. 16 n. 1, 96ff.; for the distinction between inventories and accounts see also Thompson (1967), 225–6 with n. 42. For a later period cf. Aleshire, p. 364.

<sup>3</sup> IG i<sup>3</sup> 292–362.

<sup>4</sup> See Thompson (1973), 44 n. 70, who states that 'the manner in which the reverse faces of the various stelai [recording these inventories] were used shows that the series begins in 434/3'.

Perhaps most importantly, however, this conclusion has gained support from the now standard view that the orders for calculating these inventories are found in *IG* i<sup>3</sup> 52.B, lines 26–9, the so-called second financial decree of Kallias, which is conventionally dated to 434/3.<sup>5</sup> The putative date of this document has served therefore to bolster the inference that the inventories began in the same year. In turn, scholars often have cited the presumed connection between the orders in *IG* i<sup>3</sup> 52 and the published inventories of the Parthenon as a crucial piece of evidence for the date of the Kallias decrees.<sup>6</sup> Each of these two conclusions, neither of which is mandatory, thus has served to provide a kind of circular support for the other. However, H. T. Wade-Gery, initially an advocate of the date 422/1 for the decrees before joining Ed. Meyer, W. Kolbe, B. D. Meritt and others in support of 434/3, pointed out certain incongruities between the orders appearing in 52.B lines 26–9 and the actual inventories of the Parthenon as they have come down to us.<sup>7</sup> I intend to show that the incongruities are even greater than he imagined, and that the supposed connection between the so-called second decree of Kallias and the inventories of Athena's treasure in the Parthenon is illusory. It will be shown that the procedures described in *IG* i<sup>3</sup> 52.B lines 26–9 are not reflected in the inventories, that the subject of these lines is not Athena's treasure in the *cellae* of the Parthenon, and that the relationship between the 'inventories' and the 'accounts' of Athena's treasure as often conceived in modern scholarship is misunderstood. Finally, I hope to demonstrate that the word *logos*, sometimes thought to refer to 'accounts' in Athenian financial documents of the fifth century, rather refers to documents which may include elements of both modern inventories and accounts.<sup>8</sup>

In an earlier paper, '*Conspectus Traditionum*', *CQ* 16 (1966), 286–90, Thompson demonstrated that the reverse sides of the stelai containing the inventories for the years 434/3 and thereafter were systematically used to inscribe the series of inventories beginning in 418/17. This does not prove that publication (much less calculation) of the inventories began in that year; it is equally possible that *if* the inventories were published before 434/3 an entire stone already had been filled with previous series, or that some other type of inscription had been placed on the reverse of that (or those) stones. Cf. Ferguson, pp. 69–70.

<sup>5</sup> For arguments supporting that date see, among others ML, pp. 154–61, B. D. Meritt, 'Thucydides and the Decrees of Kallias', *Hesperia* Suppl. 19 (1982), 112–21, Thompson (1973), 24–46, Meiggs, *AE*, pp. 519–23, 601, Bradeen, 469–83, Wade-Gery and Meritt (1947), 279–86, West, 390–407, Meyer, pp. 88ff., and especially W. Kolbe, *Thukydides im Lichte der Urkunden* (Stuttgart, 1930), pp. 50–91. Influential restorations of this text which continue to appear in the *corpus* were suggested by Wade-Gery (1931), 57–85, and B. D. Meritt (1934), 263–72; cf. Meritt, Wade-Gery and McGregor, *ATL*, D2, i.161, ii.47. The case for a date after 434/3 is made by Mattingly (1964), 35–55, (1975), 15–22, and (1990), 110–22, Fornara, 185–96, and Kallet-Marx, 94–113.

<sup>6</sup> See, e.g. Wade-Gery and Meritt (1947), 284–5, ML, p. 158, and Meiggs, *AE*, pp. 522, and 601, who wrote, 'the direction to the treasurers of Athena to publish inventories is beyond question and the first inventories date from 433/2'. I leave aside here the question of whether the two decrees were moved or inscribed contemporaneously, on which cf. Bradeen, 469–83, who identified the hands which inscribed the two decrees, and Wade-Gery (1931), 58 with n. 4, who distinguished between the letter-cutters. For a fresh attempt to separate the two decrees (with strong arguments) see Kallet-Marx, 97–100.

<sup>7</sup> Wade-Gery (1931), 57–85; cf. id., *JHS* 53 (1933), 135.

<sup>8</sup> The *corpus* employs the Latin 'traditiones' for 'inventories' and 'rationes' for 'accounts'. Certain documents from Eleusis (*IG* i<sup>3</sup> 384–401) are called 'traditiones et rationes'. The Latin 'traditio' obviously is meant to reflect the Greek *παράδοσις*, a term referring to the act of handing over the treasure to the next board of treasurers, and not apparently used in our documents of the fifth century to refer to the document recording the act. The action is usually described by forms of the verb *παράδιδωμι*. Terminology in later periods was sometimes more elaborate; see Aleshire, pp. 103–10 and n. 44 below.

First we must examine the relevant lines of *IG* i<sup>3</sup> 52.B.

[*χοπόσα δὲ τῷν χρημάτων τῶν [hierō]ν ἀστατά ἐστιν ἔ ἀν[αριθμετα ἡ]-* 26  
*[οι ταμίαι] ἡ[ο]ι νῦν μετὰ τῶν τε[ττάρου]ν ἀρχόν[ων] καὶ ἐδίδο[σαν τὸν λόγ]-*  
*[ον τὸν ἐκ Πα]ναθηναίων ἐς Πα[αθένα]ια χοπόσα μέγ[ιστον] χρυ[σῆ] ἐστιν αὐ[τῶν]*  
*[τῶν ἔ ἀργυρᾶ] ἔ ὑπάργυρα στε[σάντων, τὰ δ]ὲ ἄλλ[α ἀριθμεσάντων...]*

As much of the sacred treasure as is unweighed or uncounted, [the present tamiai<sup>9</sup> with the four archai who were giving the *logos* from Panathenaia to Panathenaia, as much of it as is gold or silver or silver-gilt let (the tamiai) weigh, but as for the rest (let them count?)...

One should note first that if line 26 is correctly restored, [*χοπόσα*]...*ἀστατά ἐστιν ἔ ἀν[αριθμετα]*, then at least some of the *χρέματα* had already been weighed or counted. That is, this is not an order to weigh and count an entire set of previously unweighed and uncounted items for the first time or to recount an entire set containing such items and then publish the results. If the tamiai had been ordered to weigh and count the items under their charge for the first time or to reweigh and recount these items and then begin to publish their records,<sup>10</sup> they necessarily would have had to weigh and count *all* the *χρέματα*, as each successive board of Athena's tamiai weighed and counted those items inventoried in the *pronaos*, *hekatompedos*, and *parthenon* before they passed them on to the next board, which then confirmed the previous board's records and so on.<sup>11</sup> Such a procedure requiring a complete record<sup>12</sup> is mandated for the new board of treasurers of the other gods in *IG* i<sup>3</sup> 52.A, lines 20–21, inscribed on the obverse of 52.B: *ἀπαριθμεσάσθων καὶ ἀποστεσάσθων τὰ χρέματα ἐναντίον τῆς βουλῆς ἐμ πόλει* ('let them count and weigh out the treasure in the presence of the boule on the akropolis'). A counting and weighing of all the treasure to be in their charge was to be made before the boule, and they were to publish their records (*logoi*) of these *χρέματα*, which were to be calculated from Panathenaia to Panathenaia, just as the treasurers of Athena (lines 25–30), who obviously were already engaged in keeping (and perhaps publishing) *logoi* of their own.<sup>13</sup>

Thus the language of *IG* i<sup>3</sup> 52.B as restored (*χοπόσα*, etc.) neither mandates nor suggests that this was the first calculation of an inventory, much less the first publication of such. But the argument that such an order to begin publishing

<sup>9</sup> The tamiai restored in line 27 generally are identified with the tamiai of Athena. They were 'the tamiai *par excellence*' (West) in Athens and without any further defining terminology one may safely conclude that Athena's treasurers are indicated; cf. West, 395, Meritt, *AFD*, pp. 30ff., and Ferguson, p. 105. It is relevant to note, however, that the subject of the lines immediately previous (and separated from these lines by a blank half-line) is the *χρέματα* of both Athena and the other gods.

<sup>10</sup> The order to publish is usually conceived either to have followed the extant lines on the stone, or to have been implicit in the order to count and weigh. See, e.g. *ML*, p. 158 ('presumably they are to publish the inventories'), Meiggs, *AE*, p. 601, Meyer, p. 96; cf. Wade-Gery (1931), 76ff., and Thompson (1973), 34, and 44 n. 72; but see below at n. 32.

<sup>11</sup> See *IG* i<sup>3</sup> 292–362, and Wade-Gery (1931), 65. Presumably one of the primary functions of these inventories was to demonstrate that the treasure had been passed down intact, and this could only be accomplished if the items were reweighed or counted each year, and the results recorded for comparison. For a somewhat different view of the purpose of inventories see T. Linders, 'The Purpose of Inventories: a Close Reading of the Delian Inventories of the Independence', in *Comptes et inventaires dans la cité grecque* (Geneva, 1988), pp. 37–48; but cf. Aleshire, p. 107 with n. 3.

<sup>12</sup> I.e., a *logos*; see below.

<sup>13</sup> That what is ordered here is not simply an 'account', modelled (say) on those rendered by the tamiai of Athena and the logistai and recording loans or expenditures of the sacred moneys is made clear by the phrase *λόγον διδόντων τὸν τε ὄντων χρημάτων καὶ τὸν προσιόντων τοῖς θεοῖς* κτλ. (lines 25–6). Such 'accounts' did not contain records of 'moneys on hand': see *IG* i<sup>3</sup> 365–6, 369–71.

inventories should be understood in these lines rests on other conclusions which the evidence also does not warrant.

First, scholars have maintained that lines 26–9 of decree B must order the publication of the inventories of Athena's treasure in the Parthenon since we can see the results of these orders reflected in the extant series of inventories.<sup>14</sup> Such correspondence between the orders given for the calculation and publication of the records and the actual resulting inventory is clear, for example, in *IG* i<sup>3</sup> 383, the record of the treasurers of the other gods for the year 429/8. This document, though fragmentary, clearly reflects the procedure for those treasurers described in *IG* i<sup>3</sup> 52.A, lines 22ff. The treasure of each god was duly inscribed with gold and silver listed separately and sum totals ascribed (καὶ ἐν στέλει ἀναγραφάσντον μὲν ἅπαντα καθ' ἑκάστον τε τὸν θεὸν τὰ χρέματα ἡπόσα ἐστὶν ἑκάστοι καὶ συμπάντων κεφάλαιον, χωρὶς τὸ τε ἀργύριον καὶ τὸ χρυσίον). There is also no record of unweighed items in our extant fragments of this document, though the inscription is so lacunose that we cannot be sure that none existed.

But the case with the inventories of the Parthenon and the supposed orders to calculate (and publish) them in B, lines 26–9, is much different. In the first place, although decree B as currently restored orders the weighing of any unweighed items, the inventories of the *pronaos*, *hekatompedos* and *parthenon* show various pieces of treasure remaining unweighed in the years 434/3 and thereafter.<sup>15</sup> The orders in B, if applicable to Athena's *tamiai* and the *cellae* of the Parthenon, have been ignored.

Moreover there is an important difference in procedure. *IG* i<sup>3</sup> 52.B orders the *tamiai* to conduct the weighing and counting μετὰ τὸν τεττάρου ἀρχὸν καὶ ἐδίδουσαν τὸν λόγον τὸν ἐκ Παλ[αθ]ναίων ἐς Πα[αθ]ναίᾱ ('with the four boards who were giving the *logos* from Panathenaia to Panathenaia'). But in fact no such procedure is reflected in the inventories. In each series (*IG* i<sup>3</sup> 292ff., 317ff., 343ff.) the four *archai*<sup>16</sup> from the previous Panathenaic penteteris make their *logos* and hand over the items to the succeeding board of treasurers, and do not act in concert with them.

[τάδε παρέδωσαν] καὶ τέτταρες ἀρχαί, καὶ [ἐδίδωσαν τὸν λόγον ἐκ Παλ]ναίων ἐς[Πανα]-  
[θ]ναίᾱ, τοῖς ταμῖαισι, τοῖς Κράτες Λαμπτ[ρε]ῦς ἐγραμμάτευ· οἱ δὲ ταμίαι, τοῖς Κράτ[η]-  
[τες Λαμπτρεῦς] ἐγραμμάτευσ, παρέδωσαν τοῖς ταμῖαισι, τοῖς Εὐθ[ι]ας Ἀναφλύστ[ιος] ὅτι  
[ἐγραμμάτευσ, ἐν τοῖς νεοὶ τοῖς ἑκατομπεδοῖς]...<sup>17</sup>

The following items the four *archai* handed over, who were giving the *logos* from Panathenaia to Panathenaia, to the treasurers for whom Krates of Lamptrai was secretary; and the treasurers, for whom Krates of Lamptrai was secretary, handed over (the following) to the treasurers for whom Euthias of Anaphlystos was secretary, in the *neos hekatompedos*...

<sup>14</sup> See esp. Thompson (1973), 44 n. 72, and n. 6 above.

<sup>15</sup> E.g. *pronaos*: *IG* i<sup>3</sup> 296, line 6, [φιάλ]ε χρυσέ, ἐξ ἧς ἀπορραίνονται, ἀσταθμος (also appearing or restored in nos. 297–309); *IG* i<sup>3</sup> 309, line 16, κύλι]χς ἀργυρᾶ, ἀσταθμος (cf. nos. 307–13); *hekatompedos*: *IG* i<sup>3</sup> 317, line 5, κόρε χρ]υσέ ἐπὶ στέλες, ἀσταθμος· ἀπ[ορ]ραντέριον ἀργυρόν, ἀσταθμον, (cf. nos. 318–40). The *parthenon* shows a series of unweighed (but plated) items: e.g. *IG* i<sup>3</sup> 349, line 59, ἀκιν]άκες ἐπὶ χ[ρ]υσοῦς [], ἀσταθ]μος. But cf. *IG* i<sup>3</sup> 353, line 71, ὄνυχς τὸν δακτύλιον χρυσὸν ἔχον, ἀσταθμος. The difficulty of weighing these items obviously varied widely, but there can have been little trouble about the *kulix* or *phial*.

<sup>16</sup> On the four *archai* in general see Ferguson, pp. 96ff.

<sup>17</sup> *IG* i<sup>3</sup> 317, lines 1–4. This form of heading (from the year 434/3) is repeated in the three series every four years, in the years of Greater Panathenaic celebrations. If the orders in B lines 26–9 mandated a special type of inventory for the first year (434/3), combining the four previous *archai* with the current board of *tamiai*, it should be reflected in the reports from this year. It should not be maintained that the four *archai*'s act of surrendering the treasure to the next board of *tamiai*, a formal and symbolic action, can be equated with the actual counting and weighing of some previously uncounted or unweighed items ordered in decree B.

It should be clear as well that the imperfect tense of ἐδίδο[σαν] in decree B clearly indicates that we have to do not with a permanent procedure, but with a past event or events. Scholars generally have recognized that the phrase 'the four archai who were giving the *logos* from Panathenaia to Panathenaia' indicates that this decree was moved in the first year of a new Panathenaic penteteris—the previous 'four archai' are available to work with 'the present tamiai' to complete the counting and weighing of the treasure.<sup>18</sup> Moreover almost the exact phrase from our decree appears in the headings of the Parthenon inventories in the years of the Greater Panathenaia: *καὶ ἐδίδοσαν τὸν λόγον ἐκ Παναθηναίων ἐς Παναθήναια*.<sup>19</sup> It surely follows that this language not only fails to imply a future procedure, but positively militates against it. For the *present* tamiai are ordered to work with the four archai *who were giving* the account.<sup>20</sup> The similarity between the phrase in decree B and the headings of the inventories shows that, like the inventories themselves, decree B refers to the previous four archai who have just rendered their *logos*, and not to some future board or boards. An order for the future should rather have resembled the orders in A, lines 24–5: *καὶ τὸ λοιπὸν ἀναγραφόντων ἡοι αἰεὶ ταμίαι ἐς στέλεν καὶ λόγον διδόντων κτλ.* ('and in the future let the tamiai always write up [their records] on a stele and give a *logos*'). The future tamiai should be ordered to make a *logos*—and if they are to act in concert with the four archai, it should be with the four archai 'who give the *logos*', not those 'who were giving' it. The difference in procedure could not be more clear. Decree A institutes a new and yearly practice, while decree B orders a specific action to be carried out now with no future mandates.<sup>21</sup>

Another way to demonstrate the connection hypothesized between *IG* i<sup>3</sup> 52.B lines 26–9 and the Parthenon inventories would be to show that the types of items to be counted and weighed in this decree are in fact the types of items enumerated in the inventories. The Parthenon inventories, as is well known, do not contain coined money, but are rather records of what Wade-Gery called 'the loose furniture of the three rooms in question',<sup>22</sup> especially silver bowls, cups and gold crowns. It will therefore be useful to ask whether the *χρέματα* to be weighed and counted in B should be understood to include coinage.

Now *χρέματα* is a broad term which can refer generally to coinage, bullion, sacred dedications and/or other items which might be considered 'treasure' of the god or goddess.<sup>23</sup> Thus when a board of treasurers was ordered to count and weigh the *χρέματα* ('treasure') of particular deities or in a particular repository, they included money, and sacred dedications and bullion, if all those items were located in that repository. For this reason the inventory of the other gods lists not only coinage (though this seems to have been the bulk of the treasure), but also uncoined bullion

<sup>18</sup> Most recently Kallet-Marx, 101, who limited the temporal significance of the phrase to decree B.

<sup>19</sup> See n. 17 above. Develin, 133–8, discusses the phrase, which he maintains refers consistently to a Panathenaic penteteris, and not to a single Panathenaic year. But in that case the use of the imperfect tense in our inscriptions is difficult to understand. See P. J. Rhodes, *The Athenian Boule* (Oxford, 1972), pp. 235–7, who concludes that only the particular context can indicate whether the phrase refers to a single year or a quadrennium.

<sup>20</sup> For the possible appearance of *νῦν* in the restoration see the Appendix. While a restoration of ἐδίδο[σαν] *νῦν* may be preferable, the earlier *νῦν* indicating that the orders apply to the 'present' tamiai makes it unnecessary for our argument.

<sup>21</sup> Both Wade-Gery (1931), 65, and Kallet-Marx, 102, arrived at similar conclusions, though neither commented on the significance of the tense of ἐδίδο[σαν].

<sup>22</sup> Wade-Gery (1931), 77.

<sup>23</sup> See Wade-Gery (1931), 77: 'The *ἁγία χρέματα* consisted of [A] money, [B] bullion, [C] sacred ornaments and vessels (cf. Thuc. 2.13.3–5).'

(*IG* i<sup>3</sup> 383, cf. lines 48–9, 117–19) and other items such as *φίαιλαι* and *καρχέσια* (lines 134–7).

Often it is only the context which can indicate whether coinage, or bullion, or simply treasure in general is indicated by the term. The context of the orders to take and publish the *logos* of the other gods in *IG* i<sup>3</sup> 52.A clearly indicated that these *χρέματα* under consideration consisted primarily of coined money, as the resulting document itself confirms. In 52.A debts are to be ‘repaid’ (*ἀποδι[δ]όναι δὲ ἀπὸ τὸν χρεμάτων*, lines 4–5), from *χρέματα* with the *hellenotamiai* (and other treasure, lines 6–7); records of this *χρέματα* are to be published on a stele with gold and silver listed separately, and in the future the treasurers of the other gods are to give a *logos* of the existing and incoming *χρέματα* and of whatever may have been expended (*ἀ[π]αναλίσκεται*) in the course of the year (lines 22–7). Likewise whatever is left over after the debts have been repaid was to be employed for other purposes (lines 30–31).

Similar subjects are at issue in decree B in the lines immediately previous to the orders in lines 26–9.

θε]-

[οἷς δὲ πᾶσιν] κατατιθέναι κ[ατὰ τὸν] ἐνιαυτὸν τὰ *hekástoi* ὀφελό- 20  
 [μενα παρὰ τοῖς ταμίαις τὸν [τές Ἀθ]εναίης τὸς ἔλλενο[ταμίας· ἐπε]-  
 [ιδάν δ’ ἀπὸ] [τὸν] διακοσίον ταλάντων ἡ ἐς ἀπόδοσιν ἐφ[σεφίσατο] ἡ-  
 [ο δῆμος τοῖς ἄλλοις θεοῖς ἀποδοθ]εῖ τὰ ὀφελόμενα, τα[μμενέσθο] τ]-  
 [ὰ μὲν τές Ἀθ]εναίης χρέματα [ἐν τῷ] ἐπὶ δεχσιὰ τῷ Ὀπισθοδόμο, τὰ δ]-  
 [ἐ τὸν ἄλλον θεῶν ἐν τῷ ἐπ’ ἀρ[ιστερ]ᾷ vacat 25

Let the *hellenotamiai* deposit for all the gods the amount owed to each in the course of the year | with the *tamiai* of (the treasure) of Athena; wh[en] from the 200 talents which the *demos* voted for repayment | the amount owed has been paid to the other gods, let them manage | the treasure of Athena on the right side of the *Opisthodomos*, but that | of the other gods on the left.

Both from the deposits of owed sums with the treasurers of Athena<sup>24</sup> and from the discussion of 200 talents voted for repayment, it is clear that the *χρέματα* here are primarily coined money.<sup>25</sup>

It would be unnatural if the genitive plural *χρεμάτων* in the next line on the stone and beginning the orders to count and weigh did not refer to the treasure which was the subject of the previous lines. Nor is the terminology employed to describe the treasure out of place for references to coined money. For not only were coins counted, but they were also occasionally weighed, and this may have been normal procedure for foreign currencies of dubious denomination or purity. The treasurers of the other gods in decree A are to count and weigh the *χρέματα* (primarily coins as we have seen) and the results of that weighing of foreign coins are duly represented in their inventory, and in at least one other relevant document.<sup>26</sup>

<sup>24</sup> The nature of these deposits is a matter of great debate. The restorations provided by ML (p. 156), *ATL* (D2), and *IG* i<sup>3</sup> (proposed by Meritt [1934], 270–72) indicate deposits of moneys ‘owed to all the gods’ ([θεοῖς δὲ πᾶσιν] κατατιθέναι κ[ατὰ τὸν] ἐνιαυτὸν τὰ *hekástoi* ὀφελόμενα παρὰ τοῖς ταμίαις τὸν [τές Ἀθ]εναίης τὸς ἔλλενο[ταμίας·]) and have been explained as a temporary measure: the *hellenotamiai* were to deposit moneys owed to the other gods with the treasurers of Athena in the *Opisthodomos* until the newly created treasurers of the other gods were elected and came into office (Meritt [1934], 263ff., West, 395ff.; but cf. Wade-Gery, *JHS* 53 [1933], 135). For widely divergent views on the restoration and meaning of these lines cf. Mattingly (1968), 460, Thompson (1973), 24ff., and id. (1967), 220–21, West, 395ff., Meritt (1934), 263ff., Ferguson, 154ff., G. H. Stevenson, ‘The Financial Administration of Pericles’, *JHS* 44 (1924), 6–7, K. J. Beloch, *Griech. Gesch.* ii.2.349, and Meyer, pp. 113ff. Under the circumstances, it is perhaps best to admit that the only thing one can safely conclude from these lines is that the *hellenotamiai* are to make some sort of deposits with Athena.

<sup>25</sup> See also Wade-Gery (1931), 76; cf. n. below.

<sup>26</sup> *IG* i<sup>3</sup> 383, lines 384–88 ([χ]σενικὸν ἀρ[γ]ύριον σύμ[μεικτον] ἐπίσ[εμ]ον, σταθ[μὸν] τούτ[ο]) and *IG* i<sup>3</sup> 376, lines 77–80, cf. 56–7. See also Linders, pp. 53–4, and cf. R. Bogaert, *Banques et*

However, if the orders for weighing and counting in B lines 26–9 do not refer to the treasure (primarily coinage) in the Opisthodomos<sup>27</sup> but rather to the treasure in the *cellae* of the Parthenon (and thus to our extant inventories of those rooms), a new subject has been introduced into the decree, and more than a couple of lines below the last now preserved on the text will have been necessary to indicate clearly that the *χρέματα* in the Parthenon *cellae* and not some amount in the Opisthodomos, just mentioned in the previous lines (24–5), were to be weighed and counted.

We should restrict ourselves to conclusions which flow from the extant lines of text and not from suppositious lines which may or may not ever have existed. The natural inference is that the final lines of decree B, like those lines immediately before them, refer to a certain amount of treasure consisting primarily of coins and bullion and resting in the Opisthodomos.<sup>28</sup> Records of Athena's treasure in this room must have been regularly kept, and indeed, it must have been the very 'inventories-accounts' of Athena's holdings in the Opisthodomos which served as the model for those of the treasure of the other gods to be housed in the same chamber. Thus in *IG* i<sup>3</sup> 52.A the treasurers of the other gods are ordered to surrender *logoi* from Panathenaia to Panathenaia just as the treasurers of Athena. And like those inventories of the other gods (except for the fragments comprising *IG* i<sup>3</sup> 383), these records of Athena's treasure, consisting primarily of coinage, have not survived to our age.<sup>29</sup> What we do possess, instead, are the three series of inventories of dedications and 'loose furniture' of the rooms of the Parthenon, none of which details the massive amount of coin owned by Athena in the years just before and during the Archidamian War.<sup>30</sup>

The foregoing arguments notwithstanding, the apparent temporal connection between the orders given in *IG* i<sup>3</sup> 52.B conventionally dated to 434/3 and the

*banquiers dans les cités grecques* (Leyde, 1968), p. 320. Thus 'count and weigh' could even refer to a repository holding only coin, though it necessarily would apply to other types of treasure as well. If the restorations of line 29 of B are correct, *ὑπάργυρα* ... [τὰ δ]ὲ ἀλλ[α, this may or may not refer to coins, which might occasionally be plated (see Linders, 54 with n. 129, where she cites fifth-century examples taken from W. Campbell, 'Greek and Roman Plated Coins', *Numismatic Notes and Monographs* 57 (1933). If line 29 did not refer to coins or bullion, then the treasury of Athena in the Opisthodomos, like that of the other gods, must have included some non-monetary items.

<sup>27</sup> I do not wish to enter into the debate over the precise location of the room known in the fifth century as the Opisthodomos, though it will be obvious from my arguments that I follow Wade-Gery who held that none of the three *cellae* of the Parthenon for which inventories exist can easily be identified with this room ([1931], 76–7). For the view that the Opisthodomos refers to the rear *cella* of the old temple of Athena see W. Dinsmoor, 'The Hekatompedon on the Athenian Acropolis', *AJA* 51 (1947), 127–8 [109–51] with nn.

<sup>28</sup> Pace Thompson (1973), 44 n. 72, who claimed that Wade-Gery was wrong in his view that Kallias was primarily concerned 'with the Treasure (mainly money) in the Opisthodomos' ([1931], 77). Thompson attempted to draw a dichotomy between the orders in A (which he related to coins and bullion), and the orders in B, which he maintained referred to 'the sacred possessions' in the Parthenon inventories. In fact, the orders in both decrees are virtually equivalent: *χρέματα* are to be counted and weighed. The differences between the verbs in A (*ἀριθμεσάσθων* καὶ *ἀποστεσάσθων*, line 20) and B (*στε[sάντων, τὰ δ]ὲ ἀλλ[α ἀριθμεσάντων* ..., line 29) most probably suggest that A institutes a yearly procedure in which the treasure is 'weighed and counted out' to the next board of treasurers, while B (as noted above) refers to a one time event. H. B. Mattingly has suggested to me the possibility of *στε[sάσθων, τὰ δ]ὲ ἀλλ[α ἀριθμεσάσθων* for B, line 29; this would bring the language closer to that in A, and would still, I believe, suggest the difference in procedure posited.

<sup>29</sup> Ferguson, pp. 16 n. 1, 97–8, maintained that these records were never published.

<sup>30</sup> These three lists do not, of course, constitute any large part of Athena's Treasure,' Wade-Gery (1931), 77. On the use of funds owned by Athena to finance the war and the building program see Samons, 'Athenian Finance and the Treasury of Athena', *Historia* 42 (1993), 129–38.

inventories of Athena's treasure in the Parthenon which are supposed to have begun in that year still may seem (to some) impossible to explain by sheer coincidence. But the evidence from the manner of inscription of the inventories themselves, which has been taken as an indication that they were inscribed for the first time in 434/3, is not conclusive.<sup>31</sup> Furthermore, even compelling evidence that the inventories were first inscribed in 434/3 could not prove that the inventories were calculated for the first time in that year, unless one assumed that calculation was necessarily followed by publication (and that therefore the first publication must have resulted from the first calculation). But the specific orders to inscribe and publish the records of the other gods in decree A prove that no such assumption is warranted.<sup>32</sup> Without this specific order the records would have remained unpublished, or at least not published on stone.

Moreover the evidence from the Parthenon inventories indicates that the calculation of such records had been carried on for at least the previous four years. Thus the headings for the inventories of 434/3 inform us that the previous four archai (the four earlier annual boards of tamiai) were giving their *logos* from Panathenaia to Panathenaia, that is from 438/7 through 435/4. Now these *logoi* cannot be simply the so-called 'accounts' of sacred money, the records of expenditures or loans made by the tamiai to the state on an annual, quadrennial or special basis.<sup>33</sup> For there is no record of the four archai of Athena's treasurers 'who were giving the *logoi*' participating in the calculations of state borrowing or expenditures, the 'accounts' which they sometimes are supposed to have reckoned. These documents themselves indicate that the records were calculated by the annual boards of tamiai (perhaps usually) in conjunction with the logistai, who were the secular financial auditors of the state.<sup>34</sup> Nor do we possess any evidence that these state accounts were calculated on a Panathenaic basis before the quadrennium of 426/5 to 423/2 covered by the report of the logistai, who (incidentally) also apparently performed their task without reference to the four archai.<sup>35</sup> The records of state accounts from the late 430s show a different procedure.<sup>36</sup> The accounts are given by the tamiai on an annual basis and are not combined into quadrennial accounts like the report of the logistai or the accounts of 418/17 to 415/14 (*IG* i<sup>3</sup> 370).

In fact W. S. Ferguson recognized long ago that the four archai could not easily be connected with the 'accounts' of Athena's treasure.

But the role of the 'four archae' in making and inscribing the 'accounts' is not palpable. Indeed the grouping of the accounts into fours may be the work of the logistae and not of the 'four archae' at all. ... When we assign the penteteric grouping of the 'accounts' to the logistae, the

<sup>31</sup> See n. 4 above.

<sup>32</sup> The inscription of these inventories may coincide rather with the distribution of Athena's 'loose furniture', previously housed (and inventoried) elsewhere, in the three *cellae* of the just recently opened Parthenon: cf. Wade-Gery (1931), 77, and below. Ferguson, p. 93 with n. 1, maintained that 'there is no warrant for the opinion that on the opening of this temple [the Parthenon] earlier dedications to Athena were transferred to it'. His view was based on the somewhat meagre nature of the holdings inventoried in 434/3. On the necessity for a specific order to inscribe and publish the records see Ferguson, p. 16 with n. 1, and J. P. Sickinger, 'Inscriptions and Archives in Classical Athens', *Historia* 43 (1994), 286-96, esp. 294-5.

<sup>33</sup> Annual: *IG* i<sup>3</sup> 365, 366, cf. 371ff.; quadrennial: *IG* i<sup>3</sup> 370 (369?, an account of the logistai; see below); special (?): *IG* i<sup>3</sup> 363, 364 (Samian and Kerkyraian expeditions). See Ferguson, pp. 16 n. 1, 164-5, and 99 with n. 3, who held that the tamiai's accounts 'were prepared for publication annually till 430/29 B.C. and quadrennially thereafter', while around the time of the Samian War 'accounts were posted for an episode collectively'.

<sup>34</sup> See, e.g. *IG* i<sup>3</sup> 369, 370.

<sup>35</sup> *IG* i<sup>3</sup> 369.

<sup>36</sup> *IG* i<sup>3</sup> 365 (432/1), 366 (431/0); see Ferguson, pp. 99-100.



role of the 'four archai' is circumscribed to participation in making the inventories of the Pronaos, Parthenon, and Hekatompedon.<sup>37</sup>

There is no testified connection between the four archai of Athena's tamiai and any accounts of loans or expenditures from Athena's treasury in our evidence from the fifth century. However, the four archai do appear in the headings of the Parthenon inventories in Great Panathenaic years, and in the orders to calculate or complete the inventory (of the Opisthodomos) found in decree *IG* i<sup>3</sup> 52.B lines 26–9. We should conclude that the four archai were irrelevant to the accounts of the state's expenditures or loans from Athena's treasure, which as we have seen were reckoned by the annual tamiai and the logistai. The four archai, on the other hand, cooperated in producing the *logoi*—or 'inventories-accounts'—of Athena's treasure in the Opisthodomos and in the Parthenon.<sup>38</sup> The logistai, secular state officials, cooperated with the annual tamiai of Athena and the other gods in producing 'accounts' of loans and expenditures from the sacred moneys (e.g. *IG* i<sup>3</sup> 369). These were not records of sacred treasuries *per se* but rather state fiscal documents recording the public debt. The tamiai themselves, and the four archai composed of the four boards of a Panathenaic penteteris, rendered the *logoi* of individual treasuries (such as that of the other gods) or of holdings in particular rooms (such as those of the Parthenon *cellae* or the Opisthodomos).

These *logoi* were both 'inventories' and 'accounts' as the terms generally are conceived.<sup>39</sup> They included a record of what was on hand (cf. *τὸν τε ὄντον χρημάτων*, 52.A, line 25), what had come in during the year (*καὶ τὸν προσιόντον*),<sup>40</sup> and, in the case of repositories holding money, any expenditures (*καὶ ἐάν τι ἀ[π]αναλίσκεται κατὰ τὸν ἐνιαυτόν*, 52.A, 26–7). If the *logoi* of Athena's treasure in the Opisthodomos, primarily coin, were ever inscribed, they have been lost.<sup>41</sup> They undoubtedly would have resembled the single extant example of such an inventory-account from the treasury of the other gods (*IG* i<sup>3</sup> 383). For this reason the fiscal 'accounts' of the tamiai and the logistai which we do possess do not record the inventory of Athena's monetary treasure or the income or expenditures including the normal expenditures

<sup>37</sup> Ferguson, p. 100. Ferguson's conclusion is also supported by the manner of interest calculation on loans in the logistai's report (*IG* i<sup>3</sup> 369) which is based on the 'conciliar' year (the year of the boule divided into ten prytanies). Thus the accounts are only loosely conjoined with the Panathenaic year, which ran from one Hekatombaion 28 to the next (cf. lines 1, 54). The interest on these debts, on the other hand, is calculated to the end of the prytany year (W. K. Pritchett, *The Choiseul Marble*, University of California Publications: Classical Studies, vol. 5 [Berkeley, 1970], p. 99; cf. Wade-Gery [1931], 69). The interest calculated on loans outstanding from 433/2 in lines 98ff. of *IG* i<sup>3</sup> 369 only shows that some debts had remained unpaid since that year. The reckoning from this year does not correspond with a Panathenaic quadrennium, which should have begun in 434/3. Almost certainly it reflects the beginning of the large expenditures for Poteidaia and Kerkyra in the years just before the war recorded in the accounts of the state (*IG* i<sup>3</sup> 364–6). On the logistai cf. *AP* 48.3, 54.2, with P. J. Rhodes, *A Commentary on the Aristotelian Athenaion Politeia* (Oxford, 1981), ad loc. The fact that they audited the accounts of magistrates in general (and not just the treasurers of Athena) makes it probable that they served for the conciliar year; but cf. Wade-Gery (1931), 64 with n. 29.

<sup>38</sup> Wade-Gery (1931), 65, also implied that the *logoi* handed over from Panathenaia to Panathenaia were, in fact, inventories—records of weighing and counting: 'All incoming Tamiai ἀριθμούνται καὶ ἀφίστανται τὰ χρήματα have their treasures counted and weighed out to them. The Tamiai of Athena must have been doing this for years past; how else could they have been "giving an account from one Panathenaia to the next" ([B lines], 27–9)?'

<sup>39</sup> Cf. Aleshire, pp. 348, 364. I do not wish to imply that the term *logos* was not also used for 'accounts' such as those of the logistai, but simply that the term has a broad scope which could subsume many types of records.

<sup>40</sup> In the Parthenon inventories the ἐπέτεια are duly noted.

<sup>41</sup> See n. 29 above.

for sacral affairs and cult maintenance in the course of the year. Such notations were mandated in the orders for the *logoi* of the other gods' treasure in 52.A, apparently using the tamiai of Athena as the model. Thus such rubrics must have been maintained in the *logoi* of Athena's treasure, just as they were for the other gods. The alternative is an absurdity: the relatively meagre holdings of the other gods in the Opisthodomos received a complete inventory while the stockpile belonging to Athena did not.

Of course there is a difference between the types of document represented by the *logos* of the other gods' treasury (*IG* i<sup>3</sup> 383) and the *logoi* of the Parthenon.<sup>42</sup> The difference stems from the types of *χρέματα* housed in the different locations. Like the treasure of the other gods, Athena's *χρέματα* in the Opisthodomos consisted primarily of coined money and thus the *logoi* for this room must have reflected Athena's monetary expenditures, as well as her income and the simple inventory of the contents of the *cella*—the procedure reflected in the other gods' *logos*. Since the Parthenon *cellae* apparently contained no coinage, their *logoi* detail the more or less static contents of the room, while noting any new dedications and deleting items which, presumably, had been converted to cash for military or other purposes.<sup>43</sup>

It may be well to restate my conclusions. The tamiai of Athena kept *logoi* of the treasure or *χρέματα* in their charge which lay in various chambers including the Opisthodomos and (at least after 434/3 when the building was opened for use) the *cellae* of the Parthenon. We are not able to say when the practice of calculating these inventories was instituted, although we can be certain that Athena's treasure, part of which after 434/3 was located in the Parthenon, had been inventoried in the previous Panathenaic quadrennium. We should assume that the practice of taking inventories of Athena's treasure was of long standing. *IG* i<sup>3</sup> 52.A orders the institution of *logoi* of the treasure of the other gods in the Opisthodomos like those already maintained for Athena's treasure, that is, inventory-accounts including treasure on hand, and the year's receipts and expenditures. Of these *logoi* only one fragmentary example has been discovered, which, however, conforms precisely with the procedures adumbrated in 52.A. We should conclude that the tamiai of Athena surrendered similar documents, and that the four archai calculated *logoi* on a Panathenaic basis for Athena's treasure (primarily her monetary reserves) located in the Opisthodomos. However, like the records of the other gods (apart from *IG* i<sup>3</sup> 383), none of these documents has survived. The *logoi* of the Parthenon *cellae*, on the other hand, are extant.

The three series of inventories of the treasure in the Parthenon are not the result of those orders to 'count and weigh' in *IG* i<sup>3</sup> 52.B, lines 26–9. These orders refer to a certain amount of treasure, unweighed and uncounted, which existed in the Opisthodomos at the time this decree was passed and which probably consisted

<sup>42</sup> Cf. Ferguson, pp. 96–9, 165, who was led to refer to the 'inventories' of Athena (her holdings in the Parthenon) and the 'inventories-accounts' of the other gods.

<sup>43</sup> Certain definitional problems should now disappear, e.g. Thompson (1967), 225–6 with n. 42, who refers to *IG* i<sup>3</sup> 383 as 'basically an inventory' while noting that this document, like the Eleusinian inventories (e.g. *IG* i<sup>3</sup> 386), 'includes notations of income and expenditures as well as an inventory of the possessions on hand, but all the references to foreign silver are found in the inventory section'. *IG* i<sup>3</sup> 383 (like *IG* i<sup>3</sup> 386) is a *logos*, the parameters of which are precisely defined in *IG* i<sup>3</sup> 52.A. This is the type of document we should expect the managers of any sacred treasury to submit after their term of office. Cf. B. D. Meritt, *AFD*, p. 57, who noted that there was a difference between 'records of money borrowed by the state from Athena's treasure [the 'accounts' rendered by the tamiai and logistai] and the records of the treasurers of Athena which covered their transactions during tenure of office [the *logoi* rendered by the tamiai and four archai] and on which they stood their audit'; and see Ferguson, p. 16 n. 1.

primarily of coined money and perhaps bullion. As the language of these lines implies and we have concluded for other reasons, the decree does not contain the order to begin taking or publishing inventories of all or a part of Athena's treasure.<sup>44</sup>

Finally, I wish to append one historical note to my arguments identifying the *logoi* mentioned in *IG* i<sup>3</sup> 52.A and B with the 'inventories-accounts' rendered on a Panathenaic basis by the *tamiai*. As we have noticed, the extant series of Parthenon inventories (*IG* i<sup>3</sup> 292ff.) refer to the four *archai* who gave their *logos* in the previous four-year period, down to 434/3. Since it has been shown that this *logos* cannot refer to the so-called 'accounts' of state loans and expenditures from sacred treasuries rendered by the *logistai*, but rather denotes the 'inventories-accounts' (of the Parthenon and the *Opisthodomos*) themselves, it is certain that inventories of Athena's treasure were kept before 434/3.<sup>45</sup> And since, moreover, it has been shown that *IG* i<sup>3</sup> 52.B lines 26–9 as currently restored do not order the institution of the practice of taking or publishing these inventories, nor indeed do they refer to the Parthenon inventories at all, the heretofore hypothesized institution of publishing the inventories of Athena's treasure in 434/3 (supposedly ordered by decree B) can no longer serve as evidence for the date of the Kallias decrees in that year.<sup>46</sup>

In place of the conventional view, I propose a return to the suggestion made by Wade-Gery, that these lines in decree B do not institute the calculation or publication of any kind of inventory of Athena's treasure, which will have been kept regularly in previous years: 'What is here ordered is that the inventories be made complete'.<sup>47</sup> As stated above, again following the lead of Wade-Gery, this decree is concerned not with the 'loose furniture' or treasure of the Parthenon, but rather primarily with the money or bullion of Athena kept in the *Opisthodomos*. Some amount of this treasure stood unweighed and uncounted for reasons we can neither recover nor dismiss. This situation, apparently a temporary and intolerable one, the proponent of *IG* i<sup>3</sup> 52.B sought to remedy.

These considerations do not compel us either to abandon the conventional date of 434/3 for these financial decrees, or to adopt Wade-Gery's later-abandoned date of 422/1, more recently championed by H. B. Mattingly.<sup>48</sup> The inventories simply are no longer a prop for the earlier date.

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<sup>44</sup> Athenian public finance was reorganized in the last decade of the fifth century during the series of crises which culminated in Athens' defeat in the Peloponnesian War. Not only the types of inventories calculated and published but also the role of Athena's treasury were radically changed in the subsequent period; see Ferguson, esp. pp. 75ff. Thus I have avoided consideration of evidence from the fourth century, which cannot usually be decisive for fifth-century financial practice and which is irrelevant where sufficient fifth-century evidence exists. But for fourth-century 'inventories' which also contain 'accounts' see Ferguson, pp. 128–9. It may be worth noting that there are certain even later documents which use the term *logos* in the sense of 'inventory', rather than 'account': see Aleshire, pp. 346 (*IG* ii<sup>2</sup> 1539, 215/14 B.C.) and 358 (*IG* ii<sup>2</sup> 1019, late second century B.C.).

<sup>45</sup> As Wade-Gery had assumed (1931), 65.

<sup>46</sup> Kallet-Marx, 101–2, dismissed the inventories as support for this date on similar grounds, assuming (rightly, though without argument) that the *logoi* of B line 27 and the Parthenon inventory headings could be equated with the inventories of Athena's treasure; see also Develin, 137–8.

<sup>47</sup> Wade-Gery (1931), 65; cf. ML, p. 158, 'The treasurers of Athena are to complete the weighing and counting of Athena's treasure', and Kallet-Marx, 101–2.

<sup>48</sup> See Mattingly (1964), 35–55, (1975), 15–22, and (1990), 110–22.

APPENDIX  
IG i<sup>3</sup> 52.B, Line 27

Wade-Gery made an excellent case for the abandonment of the restoration ἀεί in line 27 of B and proposed the substitution of νῦν. Hence his lines [οἱ ταμίαι] ἡ[ο]ι νῦν μετὰ τὸν τεττάρου ἀρχὸν καὶ ἐδίδο[σαν] τὸν νῦν λόγον ἐκ Πα[ρα]θENAίων ἐς Πα[α]θENAία ἡπόσα μέγ χρυ[σά] ἐστιν αὐ[τῶν].<sup>49</sup> Wade-Gery's restoration was rejected in turn and replaced in the current *corpus* by τόν. Thus IG i<sup>3</sup> 52 prints [οἱ ταμίαι] ἡ[ο]ι νῦν μετὰ τὸν τεττάρου ἀρχὸν καὶ ἐδίδο[σαν] τὸν λόγον τὸν ἐκ Πα[ρα]θENAίων ἐς Πα[α]θENAία ἡπόσα μέγ χρυ[σά] ἐστιν αὐ[τῶν].<sup>50</sup>

A. B. West, recognizing that τὸν νῦν λόγον was improbable, suggested that νῦν might have appeared immediately after the verb with reference to the immediate past. Thus West wrote καὶ ἐδίδο[σαν] νῦν τὸν λόγον ἐκ, indicating that the phrase would mean 'which were just now submitting their accounts'.<sup>51</sup>

Something like this is necessary, for the current restoration appears to me objectionable. It is unlikely that the phrase ἐκ Πα[α]θENAίων ἐς Πα[α]θENAία would have appeared in the attributive position, as it defines how the *logoi* were given, and does not describe the *logoi* themselves. Compare IG i<sup>3</sup> 52.A, lines 27–8, καὶ ἐκ Πα[α]θENAίων ἐς Πα[α]θENAία τὸν λόγον διδόντων, and IG i<sup>3</sup> 369, line 1, [τάδε ἐλογίσαν]το οἱ λογιστα[ὶ] ἐν τοῖς τέτ[α]ρσιν ἔτεσιν ἐκ Πα[α]θENAίων ἐς [Πα[α]θENAία. Moreover, notice the inventories themselves, e.g. IG i<sup>3</sup> 300, line 2: καὶ ἐδίδοσαν τὸν λόγον ἐκ Πα[α]θENAίων ἐς Πα[α]θENAία.

There is no precedent for τὸν λόγον τὸν ἐκ Πα[α]θENAίων ἐς Πα[α]θENAία. The extra article should not appear in the restoration. Of the previously offered alternatives, that of West seems preferable.<sup>52</sup>

<sup>49</sup> Wade-Gery (1931), 62–3, 83.

<sup>50</sup> Cf. ML 58.

<sup>51</sup> West, 406.

<sup>52</sup> I must express my gratitude to Professors C. W. Fornara, H. B. Mattingly, A. L. Boegehold, J. J. Kennelly, and J. P. Sickinger for useful comments and suggestions for this paper.