THE SILVER OF THE GODS
On Old Assyrian ikribû

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Silver, gold and rarely copper destined for Assur, as well as merchandise brought from Assur to Anatolia, are sometimes identified as ikribû. In the singular, the word means "blessing, benediction"1 and "votive offering" in Old Assyrian. It is derived from the verb karâbûm, "to pray, to pledge."2 The plural ikribû is translated "money or goods pledged by a vow to a deity" in CAD I/J [1960], 64a, where on page 66 follows "The plural form (ikribu) denotes both a prayer and (in OA and OB only) a votive offering pledged to a deity in a specific prayer. These offerings (money, cultic objects and merchandise) were sometimes of little value (especially in OB), sometimes, however, they comprised large amounts (especially in OA). The latter were set aside for reasons which we cannot clearly establish, possibly to let the deity share in

2. This verb occurs in Pa. 10 (=L 29-563): "... 6 ma-na 18 KB a-na 4 Istar 19 i-na li-bi, ik-ri-bi-z-a 20 bi-lam su-ma tã ma-si 21 i-na ra-mi-ni-kā 22 i-di. a-na su-mi-kā 23 ak-ru-ub, "Bring me out of (the amount of) my i. (-silver) 6 minas of silver for Istar; add some of your own (silver) if (this amount) should be insufficient; I promised it for you." Hirsch (UAR, 24 and 28), renders it "Um deinetwillen(?) habe ich gebetet." It is also used in the meaning "to give as a present", often of small amounts of silver and sometimes in a religious context, e.g. in kt 91/k 201: 18, 33, twice on the occasion of someone going to the city of Assur. This use of karâbûm resembles that of the verb naqâ‘um "to sacrifice", and of niq‘um, used for making gifts as well.
3. See A. Skaist, The Old Babylonian Loan Contract [1994], 172-179 with literature, for ikribû in OB texts. The otherwise unattested feminine plural form ikribûtam occurs in ARM 23, 561: 15 (or tâq 1‘-ri-ba-tim?), cf. the copy by P. Villard in MARI 6, 598.
the business undertaking and thus to insure its success"³ Von Soden (AHw 370a) rendered it "Weihgaben" while referring to H. Hirsch, UAR, 60f. According to Hirsch, the i. are partly votive offerings to a god, of which the person making the offering can dispose; he rejects the idea that a repayment of a temple-loan is meant, as suggested by Lewy (see below). Ikribû ("ikribum") would be closely related to the word niq’um, “offering”, and perhaps even subordinated to it (UAR, 61).

A different view was taken by J. Lewy, who interpreted the word commercially, and wrote in 1957: "ikribû denotes capital advanced by a temple administration to a businessman and goods as well as certain profits obtained with such funds."⁴ P. Garelli⁵, M.T. Larsen⁶, and K.R. Veenhof, followed this interpretation of i. as goods advanced by a temple, which it had originally obtained as votive offerings. In WZKM 62 [1969], 52, Hirsch wrote that i. includes also money entrusted to merchants by a temple. Garelli ("Ce sont des biens voués à une divinité.") considered it likely that the merchants themselves earmarked part of their income as a votive offering. Such payments could have formed a guarantee fund, with which the temple was able to provide financial assistance to people in need. In general, a temple would have used its capital commercially. A merchant was free to use the i. as he wished, but he possessed it only for a limited period of time. Veenhof added a different consideration on the advantage for the temple itself: "The temples took part in the trade by entrusting to merchants goods produced by the temple or bought with temple money (ikribû); they may have wanted in return silver and gold for their treasuries and for display purposes."⁷ It would concern a long term investment⁸.

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4. OrNS 26, 19 note 2.
5. AC, 252-257.
6. AOCC, 149.
7. AOATT, note 466.
8. Iraq 39 [1977], 114.
The consensus seems to be that Old Assyrian *i.* denotes a type of commercial loan or investment, provided by a temple (as is attested for Babylonia) to a merchant. The plural of “votive offering” is used because the money or the goods bought with it, originate from offerings (in silver or gold) made to the temple; it underlines that the “loan” consisting of such goods remains sacred. The absence of any debate in recent scientific literature might suggest that all has already been said and written on this subject. Still, the numerous references justify a renewed scrutiny of the evidence, in which we fell encouraged by a remark made by M.T. Larsen (*AOCC*, note 126).

*The ikribû-system in practice*

No document is available at present, detailing how or why an *i.* was obtained from a god’s temple. We find that only individuals or families held an *i.* Several small texts record the borrowing of *i.* silver. Kt d/k 3 and kt m/k 116, for example, are anonymous memoranda recording a debt of silver (being) *i.* of Assur9. The dating by *hamuštem-* eponym(s) shows the transaction took place in Kanish. Both documents mention the addition of “interest” (15% and 13 1/3 % per year), apparently from the moment the silver was borrowed. The structural similarity and the fact that no creditor is mentioned, might suggest that this silver was not borrowed from a private person, but from an organisation, like the temple of Assur in Kanish. However, one should rather regard these texts as ordinary loan documents recording the borrowing of silver belonging to the *i.* of Assur, held by another person. The amounts of silver borrowed in kt d/k 3 and kt m/k 116 are relatively small, but compare kt a/k 495b where 20 shekels of silver belonging to the *i.* of Assur held by Puzur-Ana had been given as a *tadmiqtum*-loan. The rate of interest is only half that of the usual 30% sanctioned by the *kārum*. This attractive rate of ca. 15% occurs in at least five

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9. Kt d/k 3: 30 shekels of silver, *i.Sa Assur*; kt m/k 116: 24 shekels of refined silver, *3a i.Sa Assur*. There seems to be no practical difference between silver that is “*i.* of A” and “part of the *i.* of A”.
other loans, all with Enlil-bānī as creditor\textsuperscript{10}. They all involve default payment (\textit{ṣumma lā ḫqu...}), except for TC 3, 213: 40, which, like the two \textit{i.} texts, does not mention a term for repayment. The reason is unclear why Enlil-bānī charged this rate in these texts. The background for these loans at a moderate rate of interest is unknown. As K.R. Veenhof points out\textsuperscript{11}, the severe consequences of bankruptcy, for the debtor as well as for his creditors, led to procedures aimed at reducing the risk of a trader really going bankrupt. Financial help could be given in the form of temple loans and private financial arrangements (e.g. AKT 1, 61). The concept of the temple as financial helper of needy persons occurs in for instance Garelli’s discussion of \textit{i.} (see above). The ambiguity of the two \textit{i.} texts makes it impossible to determine whether interest was charged by the temples. If that was the case, it is possible that all persons listed in Appendix B as \textit{i.}- holders received the loan at a moderate rate of interest, but it is perhaps too bold to assert that they were experiencing financial difficulties when turning to the god.

\footnote{10. See Garelli, AC, 380-383. These texts are: EL 47= KTS 45b; EL 225+CCT 1, 4:11, 34; TC 3, 213: 40; OIP 27, 59: 51.}

\footnote{11. Personal communication; see also his remarks on the expression \textit{sa balāfisu} in \textit{AOATT}, 363-364. For the procedures according to the mediæval Geniza documents, see S.D. Goitein, \textit{A Mediterranean Society, Volume 1: Economic Foundations}, 204: “If, however, through acts of God or through his own fault, a merchant found himself unable to meet his commitments, his fellow merchants, as a rule, would come to his assistance and prevent his becoming bankrupt. (...) Such help was extended in many different ways, loans of capital or goods, without interest of course, being the most frequent form. In cases of insolvency, the authorities and more prominent members of the community intervened and arranged for a settlement, mostly acceptance of payment in installments of small sums over a long term. In more serious cases, one-third of the debt was remitted, another third paid in cash, and for the remaining third payment in installments promised. When things got to their worst, namely when, after the declaration of bankruptcy, the person concerned was unable to make the payments agreed upon in the settlement, the communal authorities would assemble the more affluent merchants who would then make contributions in cash. The declaration of bankruptcy, or “oath of destitution, ’would be admitted only after approval by the highest communal authorities.”}
Another small text is kt 876k 38, which K. Hecker will publish. It records that the anonymous writer will "remit" 45 shekels of silver, *i.* of Assur, *ina suhuppim.* The meaning seems to be that the writer will repay his *i.*-loan at the *suhuppum* (in Kanish), the creditor being perhaps the temple of Assur. Should its organisation or facilities be inadequate to handle such financial transactions, then the *kārum-*office with its authorities and warehouse (*suhuppum*) offers itself as a competent alternative. The details which K. Balkan gave from text kt b/k 499 suggest that the debt mentioned there of 1/3 mina of gold to the *kārum* (8ff: "I owe 1/3 mina of gold to the Colony (of Kanis)") is the same as the *i.*-loan mentioned in line 10f. (*ikribū mala ṭuppī armam ukallu*), because a debt in gold to the *kārum* is very rare. Gold belonging to the god Adad was (at times) collected at the *kārum*-office according to AnOr 6, 16. The *suhuppum* appears as the place where the loan was repaid, and probably also where it was obtained.

The *i.*-holder could freely dispose of the loan. Silver from an *i.*-was frequently given as a *tadmiqtum-*loan (e.g. to Assur-nāḏā in kt a/k 495b). Debts could arise when *i.*-goods were given to a business partner. ICK 2, 113, deals with the settling of affairs between III-bānī and the son of the deceased Puzur-ili, after which the latter's children and creditors take an oath that they will not claim anything from III-bānī. Lines 6-10 enumerate some of the ways III-bānī might have become indebted: the *ebuttum-*and *tadmiqtum-*loans represent special financial arrangements, while the phrase "or every shekel of silver he owes" describes more common ways a debt was incurred. The last alternative, "or connected with (the) *i.*, " refers to a debt as well.

13. AnOr 6, 16: 8... i-na KÜ.GI ša 4IM ṭa E kā-ri-im 10al-gē-u. There does not seem to be a *suhuppum* of Adad; the <ša> added by the editors in KTS 2, 9: 57, is unnecessary, cf. Kh. Nashef, ṬidO 25 [1993], 167.
14. ICK 2, 113: 6lu AN.NA a-na e-bi-im 7[i]-di-šu-um lu KB 1 GIN 8 i-šē-ri-su. i-ša 9[lu t]a-ad-mi-iq-tdm 10[i]-di-šu-um lu ša ik-ri-bi 11[m]a a-wa-ti-šu-nu 12[n]-i-ig-mu-ur-ma.
One has to look at the value of merchandise or at the amounts of silver and gold sent as proceeds to Assur to obtain some insight into the size of an i. held by a merchant. A glance at Appendix A reveals that the amounts of silver and gold sent as i. vary greatly. A nēpišum-package containing 11 minas of silver is attested in KTS 9b: 8-9, and one with 15 minas in CCT 1, 16b: 4-5. Attested transports of gold, for which an exchange ratio of 1: 7 was normal in Assur, consist of 3 minas (in kt e/k 37 twice, and once 2 5/6 minas). An amount of 110 minas of fine copper (worth less than 2 minas of silver), is mentioned in LB 1220. The data on the volume of merchandise obtained with i. in Assur show considerable differences as well. Tin usually was added to a caravan-load in a separate package (riksum) containing 7 minas (AKT 3, 65: 8-10), 9 minas 29 shekels (BIN 4, 51: 5-6), 15 minas (KTS 21b: 20-22; VS 26, 65: 40), or 34/1/3 minas (BIN 4, 51:7). Only Pa. 13 with 1 talent shows a more substantial quantity of tin. The number of textiles varies as well, from one or a few, 4 (out of a transport of 206, CCT 5, 36a: 3), 40 (out of a transport of 210, kt c/k 454: 13), a transport of 82 (Medelhavsmusett 1977/12: 20-21), and even of 299 textiles (out of a transport of 342, JCS 14 no 4: 12-13). These goods were entrusted to agents who exchanged them for silver and gold, like any other merchandise, or were deposited at the kārum-office (e.g. in kt 91/k 329). The proceeds were sent to Assur, often to be converted into merchandise again. Gold is used for instance in CCT 2, 32a: 21-22: “Buy for me tin for the (half a mina of) gold of my i.”; silver for instance in kt c/k 528: 17-19.

15. This text lists a number of nēpišum and riksum packages with silver destined for several persons in Assur in lines 1-18. Only lines 19-22 are concerned with niq’um- “offerings,” which shows Hirsch’s equation of i. with niq’um (UAR, 61), to be incorrect. EL I 124, discussed on the same page, mentions 3 different posts.

16. LB 1220: 5.... 1 GŪ 50 ma-na 6URUDU SIG, yx ik-ri-bi-a ... 121 ma-na KÜ.KI ku-nu-ku 11(erasure) ša a-bi-ni 14(ik-ri-bi) ša Be-lim (left behind with a woman).

17. In kt nk 510: 9'-11 and 16'-18', the kārum “released” an additional (DIRI) 1 mina 7 1/2 shekels of silver “because of your i.” A possible interpretation is that the kārum (unexpectedly) sold part of the trader’s i. goods he had given to it; it seems less likely that it refers to a disbursement to an i.- holder.
where 30 minas of refined silver plus 1 mina of i. age given to a merchant ana siamatim, "for making purchases". But compare kt n/k 210, where Ilabrat-bami asks Uṣur-ša-Istar to exchange the gold of his i. for silver and send it to Assur, so that merchandise (šīmum) may reach him. Copper obtained by exchanging i. goods was sent to Assur, e.g. in BIN 4, 113 (=EL 261); presumably also the 20 minas of fine copper, i. of Bēlum, sent to Assur and mentioned in CCT 2, 36a: 9-10. In ICK 2, 89, 11 minas of fine copper, i. of Aššur, were destined for Šimat-Aššur. Perhaps one has to read "30!" instead of "3" minas of fine copper in TC 2, 54: 8. 18

The amount of i. metal transported to the capital was not necessarily obtained by selling merchandise labelled as i. According to KTS 27b, Šalim-ahum orders Pūsu-kēn to add silver to a transport, while the latter is requested to add gold in TC 2, 4. 19

An inscription on the clay bulla attached on the package with silver or gold identified the contents as being i. 20 The consignment mentioned in KTS 27b has to be identified as i. in the list recording the caravan’s cargo to avoid paying šaddu’atum, as the text adds. The expression "(silver/gold) will go for (the loan of) the i." (ana (ša) ikribi illak) means the amount was earmarked for use as i. 21 Alāhum, the sender of kt c/k 50, ends this letter by informing the

18. Hirsch, UAR note 265, argues that this amount represents an offering to the deity.
19. KTS 27b: 1... a-šē-er 4 5 ma-na KB ša a-na 5 4IN Elements-ba-ni ša-šū-pu-ru ā a-ta 7 10 ma-na i-na KB-pi-a 8 4ra-di-ma 15 ma-na 9 KB ā Kū.GI 10 ma-la ā-ta-lī-ni 11 i-na a-wi-tim 12 5ša ILLAT-tim ši-ma Kū.[BA]BBAR 11 ik-ri-bi- ni 14 wa-di-ma, "You must add 10 minas from my silver to the 5 minas about which I wrote to Illabrat-bām, and (as for) the 15 minas of silver or gold, as much as you bring me, indicate in the list recording the value of the caravan that the silver is i. " (collated by P. Garelli, Fs. L. Matous 1, 124 note 37); TC 2, 4: 18/13 ma-na Kū.GI ā i-na K[U.GI]-gi-a] 19 ra-di-ma is-tē-ni-iš 1 ma-na 20 Kū.GI ā a-na ik-ri-bai-a 21 ku-un-kam-ma, "(Make a debtor pay 2/3 mina of gold and) add 1/3 mina from my gold, and put in all 1 mina of gold destined for me my i. under seal."
20. RA 59 no 24: 7ik-ri-bu ša Iš-ha-ra 8pā-nu-šu<-nu> la-dāp-tū, "On their surface is written: i. of Iššara."
21. AKT 1, 64: 1 Iš-ha-ra 23 ma-na 1 GIN KB ša ik-ri-bi-a 3 ša i-li-bi-a 4i-ba-ši-ša nina ša-lā-tu ar 6 i-na e-ra-bi-a 7 lu i-ši-im lu-li-im 9 pā-ni-a ma 10 1 ma-na 1
addresseses that the silver and gold one of them sent to him, has been destined for i.; now he asks to send the silver and whatever else has been obtained in exchange for the merchandise he had apparently bought with it.22

Goods belonging to an i. were subject to several taxes and charges. The nishaṭum (levied in Assur at a merchant’s office) and šaddu’atum (a fee paid to the transporter) were added to transports of silver and gold sent as i. from Anatolia,23 but are sometimes omitted. Larsen’s remark appears to be correct that “both taxes obviously had to be paid” when the money was sent for making purchases, although the gold mentioned in KTS 27b may have been stored for some time in the temple (see below), and might even be used to pay back the loan. There is an exceptional passage from KTS 27b: 12-16 (see note 19), where a transport of silver and gold will be exempted from šaddu’atum en route if it is labelled i. A rare case of compound nishaṭum (nishaṭ nishaṭim) on i. silver occurs in CCT 1, 16b: 7.26

Textiles bought in Assur were taxed for dātum and in Kanish for nishaṭum according to kt 87/k 459. During the clearing at the

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1/2 GIN KB a-na ša 12ik-ri-bi-a 13i-lá-ak, “By means of the 41 shekels of silver of my i. which I owe (=still have to pay) as well as with the proceeds of the lulu’um-mineral, I mina 1 1/2 shekel of silver will immediately go (be added to) the amount of my i. as soon as I enter Šalatu.” Note that the amount to be sent as i. to Assur is 50% higher than that of the i. debt.

22. Kt c/k 50: "KB u KÚ.GI ša A-šúr-be-el-SA-TU 24u-šé-bi-lá-ni a-na ik-ri bi 25ša A-šúr u 2MI i-lá-ak 26KB u Št-a-ma-it-šu še-bi-lá-nim, “The silver and gold which Assur-bel-sadue sent me will go to the i. of Assur and Adad. Send me the silver and what you bought with it!”

23. BIN 6, 31: 26a-ha-ma 5 ma-na KÚ ša ik-ri-bi-a 27ni-is-ha-sú DIRI ku-nu-ki-a 28ša-du-a-sú 29ša-bu (buy […] for it); CCT 2, 32a: 7…1/2 ma-na KÚ.GI a-ha-ma ni-is-ha-sú 30ša-du-a-sú 31ša-bu. ša ik-ri-bi-a (buy tin for this gold); kt 91/k 505: "ša-ha-ma 1/2 ma-na KB 3ni-is-ha-sú DÍR 32ša-du-a-sú ša-bu (for making purchases); TC 3, 68: 3…1 ma-na KÚ.GI 4 päša-lam ni-is-ha-sú DÍR ku-nu-ki-a 5ik-ri-bu ša A-šúr (store it in the temple).


25. Larsen, OACP, note 44.


27. See Larsen, OACP, 119 with note 58.
palace in Kanish, the *nishātum*-tax (5/120) was levied on *i.* textiles, but they were sometimes exempted from the tithe (*išrātum*, a privilege of the local ruler to pre-empt 10 per cent of the textiles), as in kt c/k 452. However, in Medelhavsmusett 1977/12, and VS 26, 150, both *išrātum* and *nishātum* were levied on *i.* textiles. In the first text, the proceeds from the *išrātum* on the *i.* were booked on the owners account (*qātum*) at the kārum-office (lines 39-43); a similar result is ultimately obtained in kt c/k 452, where 3 *i.* textiles (=10%) are deposited on the owner’s account (*qātum*) of the kārum-office (lines 19-21). The remainder of the textiles, including those of the *i.*, was brought to Purušhāttum, where the *mētum* hamšāt-tax of 5 per cent was levied on the whole transport. This suggests the *i.* textiles were normally subjected to the *išrātum*, be it directly or indirectly. The evidence demonstrates that specific advantages for *i.* concerning taxes or levies did not exist.

The special nature of the goods made it a sacrilege for non-Assyrians to confiscate it; the ruler of Zalpa is told: “You cannot hold the god’s *i.*)” The Assyrian House of the City (*bēt ālim*) could take *i.* goods as a security when their owner or his heirs did not pay a debt. Silver of an *i.* might even be used to repay a debt to the *bēt ālim* in Assur: “And the *i.* silver which I brought here with my transport has been paid as far as necessary to the *bēt ālim* for your father's debt. We bought textiles for the rest of the silver, but the limmum-eponym has laid a claim on it.”

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28. Kt c/k 452 (125 entered the palace; 6 1/4 taken as *nishātum*; 30 1/2 textiles of the *i.* they did not charge for the tithe, *išrātum lā ulammiḏū*). Compare kt c/k 454 (210 entered the palace; ca. 10 taken as *nishātum*; the remaining 200 left the palace); i-na 11/2 me-at TUG.HI-ti-kā ša i-na 12È.E.GAL-lim ur-du-ni-ni /140 TUG.HI.A ša ik-ri-bi,-kā /14ša-bi,-ma ša me-at 60 TUG.HI.A /1516 TUG.HI.A iš-ra-tim, 13-14: “I satisfied (the palace) concerning the 40 textiles of your *i.*”

29. Medelhavsmusæet 1977/12: 82 textiles were brought by Uzua; 5 are “mine”, 8 *išrātum*; 4 *nishātum*; 6 losses; rest: 59 textiles. VS 26, 150: 39 textiles; 2 *nishātum*; 3 5/6 *išrātum*.

30. TC 3, 85: 12...um-ma 21ne-nu-ma ik-ri-bi ša i-lim 24lā tū-kā-al.

31. Kt n/k 531: 7... a KB ša ik-ri-bi 5ša i-na šē-pi-a 9a-ni-iš-a-ni KB 10ša ša-qā-lim. a-na È a-lim 11 a-ḫu-bu-ul, a-bi-ku-nu i-ši-qī-il, ša 3i-ti KB 12TUG.HI.A ni-iš-a-ma 14li-mu-un qā-sū 15iš-ku-un-ma.
In JCS 14 no 4, a quantity of 299 textiles “of i. “ is mentioned. If bought at 3 1/2 shekels a piece, they would have cost 17 1/2 minas of silver; if sold at 10 shekels, the yield would have been 50 minas. Apparently not only the 17 1/2 minas, but these 50 minas would be called i. when sent to Assur. The term then encompasses not only the original amount received from the temple, but the profit realised with it as well. As direct evidence is lacking, we can only speculate about the destination of the silver and gold. It is stated in AKT 1, 64 (see note 21) that the silver to be sent to Assur will consist of the i.-debt plus 50%, but it is unclear to which degree this single reference is representative of a system. Apart from this text, there are no signs that the profit was possibly handed over to the temple when the proceeds arrived in Assur; on the contrary, it seems the whole sum was used preferably to make purchases again. Apparently the merchant, while enjoying certain advantages (low rate of interest also in Assur?) connected with the long term i.- loan during which he increased its value, had upon termination of the i. to pay back only the original amount. Part of the profit, however, he was expected to devote to the presentation of votive offerings. This emerges from letters sent by Aššur-iddi (n), where he orders the manufacture of a gold sun disc he owes to Assur, by using i. silver 32. In kt 89/k 226 and 432, the expressions kasap ikribi ša mazzāzim ša Aššur (kt 89/k 226: 10-12) and copper sa ikribi ša Aššur ša mazzāzim (kt 89/k 432: 1-4), might refer to the donation to the deity agreed upon when receiving the i. -loan. Contrary to Hirsch,33 the word mazzāzum hardly means “security”

32. CCT 4, 2a: 3i-na KB ša ik-ri-bi,-a ša 1 ma-na KÜ.GI ša-am ša-am ša-a-na A-šur e-ep ša-am, “Use silver of my i. to make for me a sun-disc of 1 mina of gold for Aššur.” Also in Pa. 10: 3ša-am ša-am ša 141 ma-na KÜ.GI 15a-na A-šur e-ep ša-am, “Use silver of my i. to make for me a sun-disc of 1 mina of gold for Aššur.” Also in Pa. 10: 3ša-am ša-am sa 141 ma-na KÜ.GI 15a-na A-šur ha-bu-lá-ku 16i-na ik-ri-bi,-a 17e-ep ša-am. But compare Hirsch, who, in his discussion of Pa. 10 (L 29-563) (UAR, 24), points out that this debt does not necessarily include the i. BIN 6, 30 has in lines 24-26: 3u ša ma ša-tú-ra-ú 25ši ši 3a-qe,-er-bi-ma 26ši-di, “And if there is anything in excess, include it in (the package).” One expects the first word in line 25 to be ū-ba ši-ū. 33. Hirsch, Akkadisch (altassyrisch) mazzāzum “Pfand, Verpfändung”, WZKM 62 [1969], 52-61.
in these texts, but rather statuettes. This emerges from kt 89/k 226 (which will be published shortly by Y. Kawasaki), containing a reference to five small statuettes which were to be brought into the temple\textsuperscript{34}. The passage from ICK 2, 157 where this word occurs as well, describes how the valuable property of a deceased father falls to the (eldest) son, while the duty and perhaps financial burden of bringing his votive offerings into the temple will be shared by all\textsuperscript{35}. The failure to fulfil the financial aspects of this religious obligation led to divine anger, see below\textsuperscript{36}.

The references from texts concerning decease and inheritance to be discussed below clearly demonstrate that an \textit{i.} was a long-term obligation. It did not end with the holder’s life, to be returned after his death. On the contrary, it usually was passed on to his wife and children, similarly to the inheritance of assets in a trader’s \textit{naruqqu}-capital.\textsuperscript{37} Examples are the cases of Ili-bānī (ICK 1, 12), Elamma (kt 91/k), and Aššur-imittī (kt n/k). The wish to end an \textit{i.} apparently was announced by the divine owner himself. In some cases, this came about by what were considered to be signals, like the illness reported in KTS 25a (see below). In others, the repayment might be conditioned by rules unknown to us, if the passage from ICK 1, 12 is interpreted correctly (see below with

\textsuperscript{34} Kt 89/k 226: \textit{16}... 5 ma-za-ze-e 17ša i-le-e. sa-hu-ru-tim 18šu nu-šé-ri-ib.
\textsuperscript{35} ICK 2, 157: \textit{21}’... ša A-šur-ma-lik a-ḫu-ū-šu 22ša-lā ta-ḫu-ū a-šu-mi ma-za-zi 23ik-ri-bi ša a-šu-šu u-šé-ru-bu, “(All money either in Assur or in Anatolia, which Lā-𝑞êp left behind when he died) is for Aššur-malik; his brothers have no right to anything. As for the statuettes, the \textit{i.} of his father, they (all) will bring (them into the temple)”. A totally different interpretation of this passage was given by Hirsch, \textit{WZKM} 62, 59-60.
\textsuperscript{36} M. Stol, \textit{JEOL} 32 [1991-1992], 46: “We add that the Diagnostic Handbook [= \textit{TDP}], in the few cases it mentions human sin, has a marked interest in illicit sexual contacts (...) and in not fulfilling vows made to the gods (\textit{ikribu}, \textit{kaspū})”.
\textsuperscript{37} For example the assets Pušu-kën possessed in several \textit{naruqqu}’s were inherited by his children; cf. Larsen, \textit{Iraq} 39, 141 with note 76.
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note 60). Kt n/k 516 is a letter from Lā-qēp to Aššur-taklāku, Nab-Suen, Assur-malik and Enna-Suen. The sender writes to Nab-Suen about his distress because the latter has not sent him their father’s i. of Assur. Their father apparently had died and his i. had to be repaid; but the cause for repayment is unknown.  

The verb erābum Š, used when for instance a votive offering is brought into a temple, occurs also when money from an i.-loan is brought there. Šalim-ahum asks his son Dān-Aššur to send (the) silver of his i. according to AKT 3, 73 and 74. In the last letter, he adds: “I will bring my i. in (the temple) when the silver arrives; it will not be used for making purchases.” One might consider this to mean that Šalim-ahum wishes to terminate this i. by returning it to the temple. However, the silver and gold of an i. could be brought into a temple without ending the financial relationship, as is illustrated by two texts. The first is the letter TC 3, 68, which has been treated by Hirsch. The writer, Enlil-bānī, instructs the addressees in Assur how to act when Kukulanum brings them a package (riksum) with 1 mina of pašällum gold, i. of Assur. They must bring the package with gold into the temple of Aššur and ask the priest (kumrum) for the bag (naruqqum) in which Enlil-bānī’s sealed packages are stored. Then they are to check the seal impressions on the bag and open it and place the package with gold (presumably in the bag) a-na ti-ri be-e-li-im. Enlil-bānī is aware that this may cause trouble, and the addressees are begged to keep it secret from his relative (mahā’um) Aššur-lamassi. We find here that part of the Assur temple was used to store silver and gold under the seals of their owners. The text does not mention whether

38. Kt n/k 516: 6KB ik-ri-bu. 3a a-bi-ni 9Sa A-šūr mī-šu-un la ā-tē-bi-il, ma 10li-ba-am. 1a ta-di-nam 11u na-pā-dā-ti-ni, la té-te-er, “Why did you not sent the silver of our father’s i. of Assur, and so failed to encourage me and save us?”
39. AKT 3, 74: 36KB i-lā-kam-ma ik-ri-bi-a 37u-šē-ra-ab 38a-na ši-a-ma-tim ū-lā i-tā-ar.
40. UAR, 23 note 114. Change the transcription in line 14: i-de-e; 18: [Ku-ku-la]-nim; 19: [ri-ik]-sā-am; 21: ku-[nu-ki].
41. See BIN 4, 68: 5, a letter written to Ab-šalim, probably Enlil-bānī’s sister.
the other packages in the bag contained silver or gold of i. as well. The expression left untranslated remains without parallel. Hirsch tentatively rendered it “legt das Bündel Gold zum tir i. des Bēlum.” Perhaps not the god Bēlum, but bēlum, “the possessor (of the i.)” is meant, and one has to interpret the expression as an administrative term describing the status of this package with i. gold ("for the tir(i) of the possessor")42. It might involve the i.-holder reserving the right to take the gold out again in future. The other text is a letter to Innāya by his son Aššur-taklāku (kt 87/k 34). A package with i. silver of Innāya, stored in a temple (bēt ilim, probably the temple, i.e. that of Aššur in the capital) among the packages of a colleague, has to be deposited with Innāya’s other packages. Also this text demonstrates the role of the temple as a place for safe-keeping. The silver and gold stored there appear to be still in the possession of the merchants, who could take some of it out when necessary. One would like to know whether only i. silver and gold were stored there, or whether it served as a general storage place as well43. In RA 59 no 5, packages with silver and copper are enumerated which were entrusted to Puzur-Aššur and destined for Wawali. Lines 8-12 read: “1 package with 15 shekels, i. of Sarra-maten; 10 shekels for the storeroom; 20 minas of copper, i. of Bēlum.”44 These packages were evidently meant to be brought to Assur, and Wawali might use the silver and copper as money. The “storeroom” as destination refers to the storing of the package with 10 shekels. The context of this passage makes it likely that this amount is also related to an i.-loan, and the storeroom is then perhaps not in a private house. This qarab-bētim might denote here a temple storeroom, similar to the

42. Bēl ikribi may denote the (divine) owner (see note 45), but also the holder (though not yet attested, neither is mukīl i.). Compare M. Roth, AV E. Reiner, 363, for the semantic ambivalence of belum.

43. See the remarks by K. van der Toom in his book Family Religion in Babylonia, Syria and Israel (Leiden 1996), 34: “There was hardly a safer place to put one’s money than the temple treasury: the god himself would keep watch; embezzlement would amount to hierosyilia.”

one where silver and gold were stored according to TC 3, 68 and kt 87/k.\textsuperscript{34}

\textit{The owners}

The nominal owner of an \textit{i}. was a god, represented by its temple. The ultimate control over the temple administration lay in the hands of the political authority ruling the city-state of Assur. The ownership is evident from expressions as “god, the \textit{i}.’s owner (\textit{bêl}),”\textsuperscript{45} or “the silver of the god.”\textsuperscript{46} The relation between a god and the \textit{i}. is acknowledged by the frequent addition “of god so-and-so” (\textit{ša DN})\textsuperscript{47}. As pointed out by Hirsch and Garelli\textsuperscript{48}, not each of the gods attested in the so-called onomastic pantheon is also attested in cultic context. This means that several gods known from personal names are absent from the group of deities presently attested as \textit{i}. owners. This last group includes *Adad, *Aššur, Bēlum, Ilabrat, Iššara, *Ištar, Ninkarrak (but see note 18), Suen and Šamaš, Šamaš alone, Šarra-mātēn, Tašmētum, and perhaps Ana. The details available have been collected below in Appendix A. Those gods known to have possessed a temple in Assur during the Old Assyrian period are marked with an asterisk. Votive offerings are known to have been presented to Aššur, Ilabrat, Iššara, Ištar, and to Tašmētum. The names Bēlum and Šarra-mātēn have caused some discussion. The first, literally “lord”, can be a mere epithet for an unnamed god, but it is also used to denote an independent deity\textsuperscript{49}. The god here transcribed as Šarra-mātēn is generally considered to

\textsuperscript{45} TC 1, 26: \textit{DINGIR be-\textit{el ik-ri-bi li-ir-de} - kā}; TC 3, 88 contains an isolated reference to “god, owner of the silver” at the end of the text:\textsuperscript{36} \textit{ša 1 ma-na KB iš-qū-\textit{la}. DINGIR-\textit{li} be-\textit{el KB} (erasure) (end of the text).

\textsuperscript{46} Kt n/k 1189: 15-16: KB \textit{ša ilim}, in line 5-6: KB \textit{ša ikribē}.

\textsuperscript{47} C. Michel suggested to read \textit{sa-ni-} *i in BIN 4, 91:5 (\textit{ša ik-ri-bi \textit{ša ni-x} [ ]}, and translated “des autres offrandes votives, “remarking that \textit{sa-ni-i} was apparently a mistake for \textit{šaniūtim} (\textit{Innāya II} no 7+ collation on plate 1). I think one probably has to read a divine name although it remains unclear which (perhaps \textit{Ni-\textit{kà-ra-ak}?}).

\textsuperscript{48} La religion de l’Assyrie ancienne d’après un ouvrage récent, RA 56 [1962], 195ff.

\textsuperscript{49} Hirsch, \textit{UAR}, 22-23, note 113, and 13; Garelli, RA 56, 196.
be Aššur⁵⁰. Bēlum and Šarra-mātēn both occur as i. owner in RA 59 no 5, which indicates they cannot be considered to be epithets of the same god. Similarly, the gods named in connection with taphērum (a fund to which traders made contributions) are Bēlum and Šarra-mātēn. While Bēlum might be an independent deity, Šarra-mātēn could denote Aššur; why the texts prefer to name the head of the Assyrian pantheon by this epithet remains obscure. The volume of i. given by a temple was related to the hierarchical position of the god in the cultic pantheon. Even on the basis of the fragmentary evidence, Aššur clearly stands out as the most important provider of i. The relative position of the other deities in the pantheon remains unclear; one might deduce their relative importance from the quantities in texts where more than one i. occurs (g= shekel; m= mina):

<table>
<thead>
<tr>
<th>Deity</th>
<th>Quantity</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adad</td>
<td>40g silver</td>
<td>3 kutānum (+ Ilabrat)</td>
</tr>
<tr>
<td>Aššur</td>
<td>7 kutānum</td>
<td>2 r+1 s+2 ks</td>
</tr>
<tr>
<td>Ilabrat</td>
<td>1 kutānum</td>
<td>1 r</td>
</tr>
<tr>
<td>Išhārā</td>
<td>1m silver</td>
<td>1 šurum</td>
</tr>
<tr>
<td>Istar</td>
<td>1m 22g gold+</td>
<td>1 kutānum</td>
</tr>
<tr>
<td>Šamaš</td>
<td>2m 22g silver</td>
<td></td>
</tr>
</tbody>
</table>

50. J. Lewy, HUCA 27, 13-17 (cf Veenhof, VS 26, p.21 no 43); Garelli, AC 327-329 and RA 56, 209 note 1; Hirsch, UAR, 26 and 14; W.G. Lambert, MARI 4, 529 note 4.
51. Kt e/k 37: 24¹ 1/3 ma-na 2 GIN KÙ.GI 25² ma-na 22 GIN KB ša d'UTU 26 1 ma-na sa ḫa-ra 2/3 ma-na 27ša qIM.
52. BIN 6, 186: 4... 7 TÜG ku-ta-nu 5ik-ri-bu ša A-šur 1 TÜG šu-ru-um 6ik-ri-bu ša d'Ištar.
54. VS 26, 11: 16 3 TÜG ku-ta-nu ša ik-ri-bi₄ 17 sa A-šur 3 TÜG ku-ta-nu 18ša ik-ri-bi₄ ša qIM 19ša qIN.SUBUR 20¹ TÜG ra-qá-tum 21ša ik-ri-bi₄ ša qIN.SUBUR.
We have to bear in mind that most references may concern only fractions of the i. Beyond this it is not known what the limits were to the volume of silver and gold a trader could hold as i. of one god.

I. silver belonging to Aššur is also mentioned in ICK 1, 17, where Naramtum writes to Akitaya and Adad-bānī: "Who will pay the debt in your stead? Don’t you know that here your brother(s) and your father owe silver to the House of the City? The (amount of) silver (due from) the agents has increased at the expense of that of Aššur; you keep quiet and are not turning to the kārum while people are robbing you!"\(^{55}\) It remains difficult to assess whether the financial problems experienced by Pūšu-kēn and involving both a divine and human creditors, mentioned in BIN 4, 32, are related to i. as Garelli has suggested\(^{56}\).

TC 1, 101 (= EL 153) is atypical because a native god seems to be mentioned as creditor within the sphere of Assyrian merchants:

\[\begin{align*}
\text{10} &\ 10 1/2 \text{ shekels of silver of my god} \ (and) \ 3^{4}/\text{4/2/3 shekels of silver of Ana}, \text{I gave as } \text{tađmiqtum-loan to Itt-bānī.} \ 8^{9}/\text{1/2 mina of copper as his } t. \ (\text{ta-aq-ri-a-sū}) \ (\text{and}) \ 10^{11}/\text{1/3 mina (of copper) because of the one-fifth} \ 12^{13}/\text{I paid on his behalf two Assyrian witnesses}).
\end{align*}\]

Unless one has to emend a-na to a-šur!, J. Lewy’s interpretation of a-na as the divine name Ana is correct\(^{57}\). Ana is an Anatolian deity venerated by Assyrians as well, and his name occurs as a theophoric element in the Old Assyrian onomasticon\(^{58}\). At this point, one can only say that Assyrians (if the anonymous writer was indeed an Assyrian) could posses silver belonging to

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55. ICK 1, 17b:23 \(\ldots\) \(\text{hu-hu-lam} \ 2^{4}\text{ma-num}\ i-ša-gal \ 2^{5}\text{a-pu-hi-ku-nu, a-na-kam} \ 2^{6}\text{ki-am}\ a-\text{hu-ku-nu} \ ú \ 2^{7}\text{a-bu-ku-nu} \ 2^{8}\text{KB} \ \text{a-na} \ \text{E}\ a-\text{limi}\ 2^{9}\text{ha-bu-lu}<\text{ni}> \ \text{lā ti-de-s-a, i-šé-re} \ 2^{9a} \ \text{A-šūr} \ \text{KB} \ \text{DAM.GAR-ru-tim} \ 3^{0}\text{ir-ti-bi-ma, i-ma-šu-hu-ku-nu}<-\text{ma} \ 3^{1}u ta-dž-ta-pu-a-ma} \ 3^{2}\text{KB} \ \text{DAM.GAR-ru-tim} \ \text{la ta-ma-ha-ra, i-ga-su-atu-im tē-ša-ter-tē-ru.}\)

56. RA 59, 192 note 6. See Hirsch, UAR, 49-51, for other examples of silver or gold borrowed from gods. A debt of gold to Adad occurs also in kt a/k 447. Cf. Larsen, AOC 314, with note 76.

57. EL, p.140 note c; also Larsen, OACC 383, where the term “one-fifth” is discussed.

this specific deity; whether this was a loan similar to the ikribū-institution known from Assur and Kanish must remain unclear. Lewy followed B. Lansberger’s concept of a “minimal i.” which a person in need would promise as a minimal offering to the deity who provided him with a loan. In his discussion of TC 1, 101, he read takribatūm in line 9, and interpreted this as such a minimal i. (El, p. 140 note e).59

The holders

One holds an i., and although in the three cases known to me the subject of the verb “to hold” (ka”ulum) is not the original holder of the i., apparently this was also the verb used in Assyrian. The persons known to have held an i. can be found Appendix B at the end of this article. They were usually the (male) head of a family, but within the family a father could hand over an i. to one or more of his children. This appears from text ICK 1, 12 which contains the will of Ilt-ibani, who was married to Lamassū, and whose children were Ahātum, a gubabium- priestess, and two sons: Ia and Ikūppia. Of interest are lines 37-41: “Ia and Ikūppia will do business with the 1 mina of silver of my i. which Ikūppia is holding, and they will take away from my daughter [(Ahātum)] my i. [of DN].”60 W. von Soden translated lines 40-41 “(I. and I.) werden sich verstehenden (i-ma-gu5-ru-ma) und meine “Spenden” [hinbringen (?) ([?b?-bu?-lu?])]. [Ahātum] is meine Tochter; (nur) sie werden “wegnehmen”.61 As a trader would find no difficulty in paying back 1 mina of silver, he suggested that i. denotes here an offering for Ilt-bānī after his death C. Wilcke also derived the form in line 40 from magārum, but translated “to have free disposal of” (frei disponieren).62 The rest of line 40 and the translation are the same as I have given above. Wilcke rejected the idea that i. means

59. Von Soden booked it under taqribatum (AHw 1324a); however, the form ta-aq-ri-ba-tām in ka’k 339: 37 reveals this word is rather taqribatum.
60. ICK 1, 12: 37... 1 ma-na 38KB ša i-kri-bi -a ša l-ku-pi-a ša l-kō-lu. I-a-a. ū l-ku-pi-a 40i-ma-ku-ru-ma. i-kri-bi₃-a. ša DN (A-.band). 41me-er-i-il. šu-nu-ma. e-kā-mu.
an offering to the gods(!) after the death of III-bānī, and suggested instead that the death had rendered the i. obsolete, so that they could now be used for other purposes, without however specifying which. In my opinion, von Soden and Wilcke both misinterpret lines 37-40a, by understanding the verbal form as derived from magārum instead of the more obvious makārum, “to do business”. This passage stipulates that after their father’s death, Ikūppia will have to share with his brother the use of the 1 mina of their father’s i. which Ikūppia held during his father’s lifetime and which he probably had been using for his own trade. The reason why Aḥātum has to give up the i. of her father she had been holding is unclear. It might be related to her status as gubartum. Her father compensated her for this loss by making her creditor in his stead of three claims (lines 2-10).

Daughters holding an i. are mentioned in KTS 25a as well. This letter, last edited and translated by C. Michel (Innāya II no 253), was sent to Pūšu-kēn by his sisters(?) Tarīš-mātum and Belatum. They relate how Puzur-Ištar’s and Uṣur-ša-Assur’s daughters (called šuhartum, “girl”) became seriously ill. Suspecting a religious motive for the illness, they obtained a message from the god, according to which they had to take away (ekārum) immediately the i. from the girls. The women now ask Pusu-ken to obtain a decision from the girls’ fathers. If the answer is positive, they will take away the i. The reason for the god’s anger might be the girls’ inability to fulfil the obligations connected with holding an i. Hirsch, in his article on mazzūzum (WZKM 62, 55-58), argues that the girls are punished for a sin committed by Pušu-kēn: he would have given his father’s i. money as a security. Hirsch bases this interpretation on TC 2, 21: 17-18, where he renders (ikribī ša abini) ú-ša-zī-zu “(als Pfand) gestellt hat, “but I cannot follow his interpretation of izezum Š given there in note 24; “to give as a security” is expressed in OA by erābum Š or anā šapartim nadā’um. Pūšu-kēn might instead have done something praiseworthy, if lines 16-20 are translated “And (as for) Pūšu-kēn, 

63. That Uṣur-ša-Aššur is one of the šuhārū is apparent from KTS 24: 20-28.
who has taken great pains\textsuperscript{64} to make the i. of our father “stand” for our father’s family: you ought to pay the gentlemen each time the equivalents (of his expenses) as compensation.\textsuperscript{65} I assume that P. is meant by awīlām in line 19. Veenhof also considers the girls to be blameless; he regards the divine order as an attempt to punish the merchants by taking away from their relatives valuable items as compensation for what they owe\textsuperscript{66}.

The meaning of the verb \textit{ekāmum} in this text and in ICK 1, 12:41 is not immediately clear. In ICK 1, 12, Ahātum’s brothers will take the i. away from her, either to keep it themselves, though this is not stated in the text, or to return it to the god, which means the end of this particular i.- loan. In the second text, the i. of both girls have to be taken away by order of the deity who owned it\textsuperscript{67}. Also in this text, it remains unspecified who will receive the i. One might think of the girls’ fathers, but it seems more probable that the women who will take it away are to return it to the god, and are in this way ending the obligation which caused so much nuisance.

There are more references to women holding an i. Lamassatum, the wife of the by then already deceased merchant Elamma, leaves on her death an amount of silver referred to as “i. of Elamma”, which means she held and used this money after the death of her husband (kt 91/k 421: 5-6). It is unclear whether Šimat-Aššur, who according to ICK 2, 89 has to receive 11 minas of fine copper of i. of Assur, or Lamassi receiving 20 minas of fine copper, being i. of Belum, from her husband Pūšu-kēn (CCT 2,
were also the persons holding it or merely the holder's wives. The reference in VS 26, 150 to textiles and their value belonging to the i. of Aṣṣur-mālik and to that of his wife and daughter, could indicate that these women held an i. as well.

The case of joint holdership has already been discussed in ICK 1, 12, where two brothers will jointly hold an i. TC 3, 207, contains a reference to i. of "The house (=family) of Ili-dān." Mention is made of 9 minas 29 shekels of tin of "our i." in BIN 4, 51. In these cases the i. are all held jointly between members of one family, the writers and addressee of BIN 4, 51, Aṣṣur-nādā, Ili-alum, and Aṣṣur-taklāku, are the sons of Aṣṣur-iddi(n). On the other hand, there are many instances where an i. is connected to only a single individual, and is designated as "my i." or "the i. of PN" The second reference in the quote from BIN 4, 51, only mentions "the i.," without naming a specific holder. Apparently, this was clear enough to those concerned, and it was unnecessary to identify the holder, as it did not matter to outsiders who he was. Apart from a joint holding, individual members of a family could at the same time hold their own i., as in the case of Aṣṣur-iddi(n)'s sons (see Appendix B). In general, an i. was held by an individual on his own responsibility, but he was free to share it with members of his family.

The OA ikribū- system emerges from the textual material as a balanced attempt to promote trade and prosperity by making available temple funds for commercial purposes. The various temples in Assur received votive offerings which enhanced their

68. VS 26, 150: li-na 25 TUG 3a ik-ri-bi 23a A-ṣur-ma-li 23u 14 TUG 3a a-ṣi-ti-su 4u me-er-i-ti-šu... 115 GÜ 2 ma-na 12AN.NA a-wi-tum 3a 13[ik-ri-bi 3a A-ṣur-ma-li 14u 3a a-ṣi-ti[il]-šu ú 15me-er-i-ti-šu, "From the 25 textiles of Aṣṣur-mālik's i. and the 14 textiles of his wife and daughter (...) The value of Aṣṣur-mālik's i. and of that of his wife and daughter is 3 talents 2 minas of tin."


wealth and status. To the merchant and his family, an ikribû constituted a credit on very attractive conditions. The covert obligation to present valuable offerings to the god as a token of gratitude confirmed his social status as a respectable member of the community: as an awîlum.

Appendix A

The evidence of silver, gold, copper, and merchandise mentioned as belonging to the i. of a specific deity ("transport" includes packages given for safekeeping) is:

Adad

silver: 40g, kt e/k 37: 26-27

unspecified amount of silver and gold, i. of Aššur and Adad, kt c/k 50: 35

merchandise:

3 kūtanum (Adad together with Ilabrat), VS 26, 11: 17-19.

Aššur

gold: 1m pašallum, TC 3, 68: 3-5 (transport)
silver: 1 1/2g, RA 59 no 13: 13-15 (gift?)
20g, kt a/k 495b (tadmiqtum-loan)
24g, kt m/k 116: 1-3 (loan)
30g, kt 91/k 366: 38 (transport); KUG 28: 4-5 (transport)
30+x g, kt d/k 3: 1-3 (loan)
35 g, KUG 28: 11-12 (transport)
45 g, kt 87/k 38: 1-3
4m, CCT 1, 21c: 4-7 [Ulshöfer, AP no 422]
15m, CCT 1, 16b: 4-5 (transport)
copper: 11 minas of fine copper, ICK 2, 89: 1-2 (transport)
merchandise:

2 raqqatum + 1 šilipkium + 2 kusītum, RA 60 no 43: 18-23
3 kutānum, VS 26, 11: 16-17
4 kutānum, TC 1, 80: 26-28; TC 1, 80: 29-31
7 kutānum, BIN 6, 186: 4'-5'

textiles unspec.: BIN 6, 30: 26-27; KTS 22a: 13-14
15m tin, VS 26, 65: 40 (riksum)

Bēlum

gold: 1m, LB 1220: 12-13
silver: 10g, TC 3, 207: 27-28; TC 3, 207: 29-30
30g, I 736: 20-21
copper: 20m, RA 59 no 5: 11-12 (transport)
20m of fine copper, CCT 2, 36a: 9-10 (transport)

Ilabrat

merchandise:

1 raqqatum, VS 26, 11: 20-21
1 textile, TC 3, 96: 10-11
1 kutānum, RA 60 no 43: 25-26
3 kutānum, VS 26, 11: 17-19 (Adad + Ilabrat)

Išhara

silver: 6g, RA 59 no 24: 6-7 (transport)
15g, RA 59 no 24: 5 (transport)
1m, kt e/k 37: 26 (transport)

Ištar

1 šurum, BIN 6, 186: 5'-6'
1 kutānum, TC 1, 80: 31-32: RA 60 no 43: 23-24

Ninkarrak

copper: 3m (read 30! m?) of fine copper, TC 2, 54: 8' (transport)
Suen and Šamaš
1 šitrum-textile, kt 91/k 372: 6-8

Šamaš

gold: 1m 22g, kt e/k 37: 24 (transport)
silver: 5g, TC 3, 207: 30-31
2m 22g, kt e/k 37: 25 (transport)

Šarra-mâtēn
silver: 15g, RA 59 no 5: 8-9 (transport)

Tasmētum

gold: an object weighing 3g, kt m/k 1: 20-22
silver: 5m20g, kt m/k 1:20

Appendix B
Known ıkribû-holders
(g= shekel, k= kütânûm-textile; m= mina; t= talent)

- Ah-šalîm son of Buzutāya, kt 87/k 342 (1m of i. gold); 386
  (1m of i. silver given as tadmiqtum); 459 (11 textiles bought with
  1m of i. silver).

- Ahâtûm daughter of Ilî-bānî, see Ilî-bānî son of 1a.

- Alâhûm, kt c/k 454 (40 textiles); kt c/k 50 (i. of Aššur and
  Adad).

- Alâhûm (different person?), KTS 9b (11m of silver); TC 3,
  271 (silver, gold, and cups of his i.)

- Amur-ilî, CTMMMA 1, 79 and TC 1, 19 (i. textiles).

- Amur-Iṣtar, BIN 4, 113 (i.k.'s); RA 59, 24 (15g+6g, i. of
  Iṣ̄hara, sealed by A.).

- Amurru-bānî, KTK 15 (7 k.'s).

Aššur-iddî(n) son of Suli (and father of Aššur-nada and
Aššur-taklaku), kt e/k 37: 36 (1m 42g); BIN 6, 30 (190 textiles, i. of Aššur, sun disc of 15g of gold pledged to Ilabrat; Pa. 10 and CCT 4, 2a (sun disc of 1m of gold pledged to Aššur; 6m of silver for Ištar); Pa. 13 (1t of tin); TC 1, 80: 20-22 (k k. ’s i. of Aššur; 2 i. of Ištar;); VS 26, 11 (3 k. ’s i. of Aššur; 3 (1t of tin); TC 1, 80:20-22 (4k. ’s, i. of Aššur; 2 i. of Ištar); VS 26, 11 (3 k. ’s i. of Aššur; 3 k.’s i. of Adad and of Ilabrat; 1 thin textile i. of Ilabrat).

Aššur; 3 k. ’s i. of Adad and of Ilabrat; 1 thin textile i.of

- Aššur-imitti, KTS 22a (textiles of i. of Aššur); TC 3, 85 (i. ša ilim); concerning the debt to the bēt ālim after his death: kt n/k 115; 286 and 445 (11m of i. silver); 531; 1189.

- Aššur-kāšid, TC 3, 96?

- Aššur-mālik (father of Enlil-bānī), concerning his inheritance: TC 1, 3 (merchandise worth 30m of silver of A.’s i.); VS 26, 150 (25 textiles of A.’s i. together with 14 of A.’s wife and daughter).

- Aššur-nādā son of Aššur-iddi(n), KUG 28 and TC 1, 80: 26-28 (1/2 m of silver of his i. of Aššur used to buy 4 k.’s).

- Aššur-nādā son of Aššur-iddi(n) and his brother Aššur-taklāku, BIN 4, 51, (15 Akkadian textiles, 18 k.’s, 1 donkey, and 9m 29g of tin from “our” i.).

- Aššur-taklāku son of Aššur-iddi(n), KUG 28 and TC 1, 80: 29-32 (sends 35g of silver of i. of Aššur, 4 k.’s of i. of Aššur and 1 of i. of Ištar brought to him).

- Buzāzu son of Pūšu-kēn, CCT 2, 32a (1m 35g of gold and 1/2m of gold of his i., first amount for purchase of textiles, i. for that of tin).

- Elamma, kt 91/k 530 (5g of silver given to PN). Kt 91/k 421 (list of assets left by Lamassatum, E.’s wife, upon her death. One entry concerns “25g of silver sealed by me, i. of E.,” which suggests Lamassatum had survived her husband).
- *Enlil-bäni* (son of Aššur-malik?), BIN 6, 31 (5m of silver of E.’s i.); TC 3, 68 (1m of gold).

- *Ennam-Aššur son of Elamma*, kt 91/k 290, 366, 407, and 505 (1m 14g of silver + 1/2m of silver of his i. of Aššur, to make purchases with).

- Ḫināya, kt 91/k 329 and kt m/k 91 (3 textiles, valued at 10g of silver each); kt m/k 80 (13m of silver).

- *Iddi(n)-Suen*, VS 26, 61 (*amūtum* -iron of his i.).

- *Ikūppia and Ia sons of Ilī-bānī*, see *Ilī-bānī* son of Ia.

- *Ilabrat-bānī*, kt n/k 210 (gold of his i.).

- *Ilī-āłum*, RA 60 no 43 (i. of Aššur: 2 thin textiles, 1 šilipkium, 2 *kusttu’s*; i. of Ištar: 1 k.; i. of Ilabrat and Šamaš: 1 k.).

- *Ilī-bānī son of Ia*, ICK 1, 12 (his sons Ia and Ikūppia will do business with 1m of silver of his i. currently held by Ikūppia. His i. being held by his daughter Ahātum must be taken away from her by her brothers, to be returned to the divine owner?).

- *Ilī-nādā*, BIN 4, 3 (1m of silver).

- *Imdilum son of Šū-Laban*, I 607 (Ennam-Belum received 2 fine k.’s from I.’s i. as *tadmiqtum*); concerning i. textiles entrusted to Adada: Medelhavsmuseet 1977/12 (82 textiles brought), CCT 2, 11, KTS 19b (read in line 9: A- *da-d*[a].)


- *Pušu-kēn son of Suea*, LB 1219 (i. gold used to buy merchandise); JCS 14 no 4 (299 k.’s of P.’s i.); CCT 2, 36a: 9-10 (20m of fine copper, i. of Bēlum); TC 3, 35: 15-17 (*ikribum* pledgeg to Tašmētum).
- **Puzur-Âššur**, TC 3, 171 [Ulshöfer, AP no 190] (6m 4g of silver).

- **Šalim-aḫum**, AKT 3, 65 (7m of tin, for which silver at a rate of 1:7 must be sent to him); AKT 3, 73 and 74 (S. asks Dān-Âššur to bring the silver of S.’s i., which he will not use for making purchases, but will bring into the temple); KTS 27b (Pūšu-kēn has to send 15m of i. silver or the equivalent in gold); TC 2, 4 (Pūšu-kēn must send lm of gold for S.’s i.); concerning Îlabrat-bānī: CCT 2, 3, Pa. 7, and TC 1, 26 (1 white kusītum-garment and 3 other textiles from Š.’s i. He has to pay lm of silver (Pa. 7), and Š. asks Pūšu-kēn to use his own silver to reach the amount of lm because of “the god” (TC 1, 26: 32-33).

- **Šū-Hubur**, VS 26, 65 and KTS 21b (15m of tin, i. of Aššur).

- **Šū-Ištar**, kt u/k 3 (16 textiles).

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Note that the name of divine Assur is written Assur, while that of the city is rendered Assur. To avoid unnecessary repetitions, I give here the references to some kt texts: kt c/k 50) published in *AMMYYıllığı* 1990, 105; kt e/k 37: published in *AMMYYıllığı* 1993, 52; kt u/k 3:a photograph of the tablet was published by T. Özgüç, *Kültepe-Kanîş II*, plate 1a-b.