Der Achämenidenhof
The Achaemenid Court

Akten des 2. Internationalen Kolloquiums zum Thema
»Vorderasien im Spannungsfeld
klassischer und altorientalischer Überlieferungen«

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Babylonians in Susa.
The Travels of Babylonian Businessmen to Susa Reconsidered

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In many cuneiform archives evidence has turned up which shows that Babylonians traveled regularly to Susa from the reign of Darius I onwards.¹ The study of these trips has become stranded in a debate about the location of Šušan (“Susa”) in each of the different archives involved. Since there would have been one or even more places called Šušan in Babylonia proper, some scholars doubt whether Babylonians traveled to the Elamite capital at all. The complexities of this debate have prevented a full engagement with issues of wider historical importance, in particular the question why Babylonians travelled to Susa. Answers to this question have so far been sought at the crossroads between business and politics.² In every regime the elites fare well by a healthy connection to the ruler, and so did the Babylonians under Persian domination, but in my opinion entrepreneurial motivations were not the primary motor behind the trips to Susa, as I intend to show in this paper (part 2). However, before the motivations can be studied, it is necessary to tackle the question about the destination of the trips (part 1).

Part I. One Susa or many?
In the reign of Darius I, the ancient Elamite city of Susa became one of the capitals of the Achaemenid empire. In contemporary Babylonian records the city of Susa appears under the name Šušan. Confusingly, this same name would have been in use to refer to one or more indigenous towns in Babylonia. While the location and architectural history of the Elamite city Šušan

* Unpublished tablets in the British Museum are cited with the kind permission of the Trustees of the British Museum. I am indebted to Michaela Weszeli and Reinhard Pirngruber for collating some of the tablets of the Egibi archive, used in this article, in the British Museum in 2005 and 2008. I also wish to thank Bert van der Spek for pointing out the references to Susa in the Astronomical Diaries to me.


are documented in archaeology, those of the Babylonian Šušan(s) are not – its (their) existence rests on textual evidence only.

In recent years, a discussion is taking place among Neo-Babylonian specialists about the various localities named Šušan in cuneiform records dating from the reigns of Darius I to Artaxerxes III. Disagreement exists on three levels: (1) the number of settlements or towns called Šušan in Babylonia, (2) their approximate location, and (3) the attribution of the various attestations to the different homonymous localities in Babylonia and in Elam. Although individual opinions differ greatly, all contributors agree that there was at least one Šušan in Babylonia, in addition to the one in Elam. In the first part of this paper I will argue against this idea and postulate that there was only one Šušan – in Elam.

I.1 Introduction

The Šušan / Susa debate started after the publication of the Neo-Babylonian volume of Répertoire Géographique des Textes Cunéiformes (Zadok 1985a). The entry for “Šušan” on pages 298f. offers five subsections, each pertaining to a Šušan in a different location: (1) Šušan, the capital of Elam, (2) Šušan, a quarter of Babylon, (3) Šušan, close to Borsippa, (4) Šušan, close to Nippur, and (5) Šušan, close to Eridu. The differentiation in RGTC 8 is made on the basis of the provenance of the tablet or archive that supplies the attestation: for instance, Šušan in VS 4 194 is identified as a village in the vicinity of Borsippa because the tablet belongs to an archive from that city. The fact that there are four different Šušans in Babylonia according to RGTC 8 only means that the name is attested in tablets from as many different Babylonian cities.

The ensuing debate aimed at reducing the number of entries for Šušan in Babylonia, locating those entries remaining and sorting out which attestations belong to which settlement. R. Zadok (1985b: 26) proposed to eliminate Šušan (3) from the list and to assign the text references to Šušan (2) – a proposition not followed up in later literature. F. Joannès showed in 1988 and 1989b that there is no settlement called Šušan close to Ur, neither a district of Babylon by that name, thus eliminating entries (2) and (5) of RGTC 8. Most subsequent contributors further reduced the remaining two entries for Šušan in Babylonia by merging them into one. This one city would have been located in the wider region of Babylon on the (as yet unlocated) river Nār-Kabari. The current point of disagreement is how the various attestations

3 Dandamayev 1972 did not question the identification of Šušan with the Elamite city in the Babylonian records. Only in Dar 437 and Dar 497 Šušan was kept aside, following Unger’s opinion that these references apply to a quarter of Babylon by that same name. Joannès 1989b later erased this quarter from the map of Babylon in his article “Un quartier fantôme de Babylone”.

of the place name should be distributed between the Elamite capital and this one town in central Babylonia. Attributions vary according to author and the same text has sometimes been moved hence and forth between Elam and Babylonia in the course of the debate: for example, Šušan in PBS 2/1 113 was first located in Elam (Dandamayev 1972, Zadok 1985a), then in Babylonia (Dandamayev 1986), back in Elam (Joannès 1988), back in Babylonia (Dandamayev 1989), back in Elam (Stolper 1992) and finally back in Babylonia (Dandamayev 2003). It is not possible to review the arguments behind these attributions here. In a general manner two positions can be distinguished in the debate: most attestations refer to Susa in Elam, only a few refer to the Babylonian Šušan (i.e. Stolper 1992, Abraham 1997a, Zawadzki 2000) and most, if not all, attestations refer to the Babylonian Šušan (i.e. Dandamayev 1986, Dandamayev 1989, Biggs 1994, Dandamayev 2003).

Most recently, Dandamayev 2003 has placed the burden of proof on those who tend to identify Šušan with the Elamite Susa. If no evidence of the actual Elamite location of Šušan can be supplied, the attestation must refer to the Babylonian Šušan in his opinion (Dandamayev 2003: 13; also 1986). Not a single mention of Šušan can, at present, be proven to refer to Elam.

In the first part of my paper, I will look for proof of the actual Elamite location of all attestations of Šušan in Babylonian tablets. My argumentation will develop as follows: (1) the first step will be to single out those attestations that refer to the Elamite Susa without reasonable doubt, (2) secondly, the arguments in favour of a Babylonian location of Šušan will be critically reviewed, (3) thirdly, I will show that all references to Šušan are found in one, homogenous group of tablets, tied together by many prosopographic links and a common social and economic background; (4) and finally I will argue on the basis of this homogeneity and other circumstantial evidence that the existence of a Babylonian Susa is not supported by the textual record.

1.2 Sources

It is practical to first review all the attestations of the place name Šušan in tablets from Babylonian archives. Much material can be gleaned from the various contributions to the Šušan / Susa debate – notably Abraham 1997a: 57f. for the Egibi texts, Stolper 1992 for the Murašû texts and Zawadzki 2000 for the Marduk-rēmani texts – but a considerable number of unpublished data from Sippar and Borsippa can be added, as well as some published texts that have been overlooked so far.

In this overview the sources will be divided in two groups: tablets that were written in Šušan (table 1) and tablets that mention Šušan in the body of the text (table 2). This division is made for the sake of the ensuing discussion. Tablets in table 1 are listed chronologically, tablets in table 2 are listed first according to archive. The Babylonian cuneiform tablets found in Susa itself (Joannès 1990) are not taken into consideration here.
Abbreviations used in the tables:
EIB = the archive of the Ea-ilūtu-bānī family of Borsippa
MNA = Marduk-nāsir-apli (alias Širku), son of Itti-Marduk-balāṭu (alias Iddinā) of the Egibi family (Babylon)
MR = Marduk-rēmanni, son of Bēl-uballiṭ from the Šāhit-ginē family (Sippar)
RA = the archive of the Rē’i-alpi family of Borsippa

Table 1: Tablets from Babylonian archives written in Šušan

<table>
<thead>
<tr>
<th>Date</th>
<th>Text</th>
<th>Archive</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dar 07-V-10  (šu-šā-an)</td>
<td>BM 102293 //BM 26543 //EAH 2204</td>
<td>Iliya A5</td>
<td>Sale of slaves, bearing Babylonian names, by Nabû-uballiṭ / Nabû-nādīn-ahī / Kudurrānu (the present šatammu of Ezida, mentioned without title) to his father-in-law Marduk-šumu-ibni / Šulā / Iliya. The slaves are said to belong to the household personnel of a third person, Bēl-iddin / Nabû-mītu-uballiṭ, who is not otherwise attested.</td>
</tr>
<tr>
<td>Dar 22-I-13  (erēn3)</td>
<td>Dar 346</td>
<td>Egibi</td>
<td>Debt note of 1 ½ m coined silver (ša ginna) due to Ardia / [PN] / Mušēzib from [PN] / Guzānu. The silver must be paid in month [x] in Babylon (?; l. 5) without interest. The debt note is written by MNA.</td>
</tr>
<tr>
<td>Dar 21-VIII-13  (šu-šā-an)</td>
<td>BM 49650</td>
<td>Dilbat</td>
<td>Debt note of 35 š coined silver (ša ginna) due to Iddin-Nabû / Kidin-Marduk from Nidintu / Nabû-balassu-iqbi. The silver must be paid in month XI without interest. In case of default the silver must be paid according to the rate (nishu) of Šušan (šu-šā-an). The silver belongs to the capital of a joint venture (harrūnu).</td>
</tr>
<tr>
<td>Dar 21-XII-156  (šu-šā-an)</td>
<td>Dar 417</td>
<td>Egibi</td>
<td>Debt note of 2 m 4 ½ š silver due to Bēl-erība / Iddin-Nabû / Ea-eppeš-ili from MNA. The silver must be paid without interest in month II [in Babylon?]. Punitive interest in case of non-payment. A debt of 7 ½ m silver is still outstanding. The first witness is a Babylonian judge.</td>
</tr>
</tbody>
</table>

4 “//” indicates duplicates.
5 For introductory remarks about this archive see Jursa 2005: 85f.
6 The year is far from certain according to a collation by K. Abraham (1997a: 81): the date could have been anything between Dar 10 and Dar 19.
### Babylonians in Susa

<table>
<thead>
<tr>
<th>Date</th>
<th>Text</th>
<th>Archive</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dar 03-XIIa-16(^7) (eren(^4))</td>
<td><em>Liv 25</em> //BM 33936(^6)</td>
<td>Egibi</td>
<td>Debt note of 23 m of silver due to Nabû-uballissu / Nabû-kēšir / Eda-ēṭir from MNA. The silver must be paid in Babylon in month II without interest. Nabû-uballissu paid the 23 m of silver to the governor of Kish, MNA’s creditor. The first witness is Pāni-Bēl-adaggal, the <em>qīpu</em> of Esagil. Almost all other witnesses are judges bearing Babylonian names.</td>
</tr>
<tr>
<td>Dar 10-XIIb-16 (šu-šá-an)</td>
<td><em>Dar 435</em>(^7)</td>
<td>Egibi</td>
<td>Fragment of a tablet concerning a house in the Šuanna district of Babylon located next to a house of MNA. Most of the text is missing. Šarru-dūru, the royal agent who acted on the same day as creditor of TCL 13 193, applied his seal to the tablet. Among the witnesses appear the same judges and royal officials as in TCL 13 193 (Abraham 1997b; 2004: 427).</td>
</tr>
<tr>
<td>Dar 10-XIIb-16 ((\text{šu}-\text{šá-an})(^10))</td>
<td><em>TCL 13 193</em>(^1)</td>
<td>Egibi</td>
<td>Debt note of 45 m silver due to Šarru-dūru, a royal agent (<em>ša-rēš šarrī</em>), from MNA. The silver must be paid in month III in Babylon without interest. Pledge: 8 slaves and a date grove. Among the witnesses appear several judges bearing Iranian as well as Babylonian names, the <em>šangū</em> of the city of Bāš and the royal commissioner (<em>ša-rēš šarri bēl-piqitti</em>) and resident (<em>qīpu</em>) of Esagil. Sealed.</td>
</tr>
<tr>
<td>Dar [x-x]-16 ((\text{šu}-\text{šá-an})(^13))</td>
<td><em>Dar 437</em>(^1)</td>
<td>Egibi</td>
<td>Debt note of 2 3/ m silver due to Bēl-iddin / Mušēzib-Marduk / [Sīn-nādin-šumi(^13)] from MNA. The silver must be paid in month III in Babylon without interest. Punitive interest in case of non-payment. The first three witnesses are prebendary overseers (<em>šāpiru</em>) of Esagil.</td>
</tr>
</tbody>
</table>

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\(^7\) Note that the date is Dar 15 according to *Liv* 25 (Abraham 2004: 250). This is clearly a mistake in view of the duplicate BM 33936 which has Dar 16, and in view of the fact that Dar 15 did not have a second *addaru* (Parker and Dubberstein 1956: 30).

\(^8\) BM 33936 is edited by Abraham 1997a: 79 and Abraham 2004 no. 78 (p. 347).

\(^9\) Edition by Abraham 2004: 426–7. See also Stolper 1996 on this tablet.

\(^10\) Collation of the place name by C. Wunsch in Abraham 1997b.


\(^12\) Edition by Abraham 2004: 428–9.

\(^13\) Family name restored by Abraham 1997a: 65.
<table>
<thead>
<tr>
<th>Date</th>
<th>Text</th>
<th>Archive</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dar [x-x]-17</td>
<td>BM 63806</td>
<td>MR</td>
<td>Debt note of 41 š silver due to MR from Nabû-kāšir // Šangû-Šamaš and his son. The silver must be paid in month XII without interest.</td>
</tr>
<tr>
<td>Dar 22-XII-23</td>
<td>Abraham 1997a, 75 (BM 41440)</td>
<td>Egibi</td>
<td>A donkey’s harness of MNA is at the disposal of Itti-Nabû-balatu / Nabû-šumu-ukîn / Nabûya until month I.</td>
</tr>
<tr>
<td>Dar 11-I-24(15)</td>
<td>Dar 497</td>
<td>Egibi</td>
<td>Debt note of 1 m silver due to MNA from Bêl-ittannu / Muṣîzib-Marduk / Isinnaya. The silver must be paid in month III in Babylon without interest.</td>
</tr>
<tr>
<td>Dar 21-II-24(15)</td>
<td>Biggs 1994, 301</td>
<td>Egibi</td>
<td>Debt note of 1 m 15 š silver due to Kînâ / Nâdîn from MNA. The silver must be paid in month IV in Babylon without interest.</td>
</tr>
<tr>
<td>Dar 16-X-24</td>
<td>Abraham 1997a, 78 (BM 30878)</td>
<td>Egibi</td>
<td>Debt note of 1 m 14 š silver due to Nidintu / Itti-Marduk-balâtu / Ašlaku from MNA. The silver must be paid in month XII in Babylon without interest.</td>
</tr>
<tr>
<td>Dar 22-XII-24</td>
<td>BM 79644</td>
<td>MR</td>
<td>Debt note of 1 ½ m silver due to Lâbâsi / Basia, Iddin-Bêl / Itti-Bêl-šâri and Nabû-utirri slave of Marduk-šumu-iddin from MR. The silver must be paid in month I in Babylon without interest.</td>
</tr>
<tr>
<td>Dar 08-XIIb-24</td>
<td>BM 74532</td>
<td>MR</td>
<td>Debt note of 1 ½m silver due to Bêl-ahu-iddin / Basia from MR. The silver must be paid in month II without interest.</td>
</tr>
<tr>
<td>Dar [x-x]-24</td>
<td>BM 74542</td>
<td>MR</td>
<td>Debt note of 50 kur of barley due to Aqabu / Basia from MR. The barley must be delivered in Sippar in month III. Guzânû, the šangû of Sippar, stands surety.</td>
</tr>
</tbody>
</table>

14 For the date of this tablet, see Abraham 1997a: 65.
15 For the date of this tablet, see below.
<table>
<thead>
<tr>
<th>Date</th>
<th>Text</th>
<th>Archive</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dar 18-I-28</td>
<td>\textit{OECT} 10, 152</td>
<td>Egibi</td>
<td>Debt note of 1 m silver due to [x]-iddin / Nergal-ušallim / Ea-eppeš-îlîf from MNA. The silver must be paid at the end of month III in Babylon without interest. After this date 20% interest will be charged.</td>
</tr>
<tr>
<td>Dar 06-VIII-29</td>
<td>VS 6, 155</td>
<td>Iliya D\textsuperscript{19}</td>
<td>Debt note of 36 ½ m silver due to Iddin-Bêl / Nûrêa / Iliya from Ša-Nabû-idûšu / Lâ-qišpu, \textit{rab-qasšṭi} of the chariot land (\textit{bit-narqabtût}) of Nergal-nâšir, the \textit{qišpu} of Ezida. The silver must be paid in month IX. It is specified that the debt arose from the payment of corvée of the king charged against the chariot land of the \textit{qišpu} of Ezida (\textit{kaspu ana dullû ša šarri [...]} ana \	extit{muhhi bit-narqabtût ša qišpu Ezida nadna}). Among the witnesses appear the \textit{qišpu} of Esagil, the representative of the \textit{šusîmûs}\textsuperscript{20} and the \textit{qišpu} of the Edurgina temple in Bâṣ.</td>
</tr>
<tr>
<td>Dar 03-I-30</td>
<td>BM 74632\textsuperscript{21}</td>
<td>MR</td>
<td>Debt note of 20 š silver due to Nergal-ahhê-iddin / Marduk-bêl-napšâtî / Šaŋû-Šamaš from Bêl-bullissu / MR / Sâhit-gînê. The loan bears 20% interest and is covered with a pledge. A debt of MR of 4 1 / 3 m silver is still outstanding.</td>
</tr>
<tr>
<td>Dar 22-XI-30</td>
<td>BM 74633\textsuperscript{22}</td>
<td>MR</td>
<td>Debt note of 1 m 10 š silver due to Nâdin / Itti-Nabû-balâṭû and Saggilû / Kiribtu from ʿInbâ (widow of MR), her son Arad-Bêl / MR / Sâhit-gînê and his uncle Itti-Marduk-balâṭû / Bêl-uballît / Sâhit-gînê. The loan is covered by a pledge. The tablet was written in the presence of at least four judges.</td>
</tr>
<tr>
<td>Dar 05-I-31</td>
<td>BM 74548\textsuperscript{23}</td>
<td>MR</td>
<td>Debt note of 3 m silver due to Ahušûma / Iddin-Bunene / Šârbatu from ʿInbâ (widow of MR), her son Arad-Bêl and his uncle Itti-Marduk-balâṭû (cf. BM 74633). The silver must be paid in month IV. The loan is covered by a pledge. Ubâr / Bêl-iqûṣa / Isinnîya stands surety.</td>
</tr>
</tbody>
</table>

\textsuperscript{19} For this archive, see van Driel 1992: 32, Jursa 2005: 87f. and Waerzeggers 2005: 356.  
\textsuperscript{20} See Stolper 1985: 79ff. on this social group.  
<table>
<thead>
<tr>
<th>Date</th>
<th>Text</th>
<th>Archive</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dar 25-XI-[x]</td>
<td>Abraham 2004 no. 77 (BM 33935)</td>
<td>Egibi</td>
<td>(see note)</td>
</tr>
<tr>
<td>Xer 03-XII-01</td>
<td>YS 4, 194</td>
<td>IIšu-abšu A</td>
<td>Ahhê-iddin / Hašdâya / Šulutu receives 4 m 5 š silver on behalf of the rab-miksu (collector of custom dues) from Bêl-êtit / nî-ki-ru-u-a. Rêmût-Bêl / Iddinâ / IIšu-abšu, holder of the archive, appears among the witnesses.</td>
</tr>
<tr>
<td>Dar [x-x-x]</td>
<td>AJSL 16/2 no. 27</td>
<td>(Sippar)</td>
<td>Debit note of 8 š silver due to Bêl-sunu / Itti-Bêl-balâtu (name collated by Zadok 1996) from Šulum-Bâbîli / [x]-Îšar. To be paid without interest in month I in Šušan. After this date, interest will be charged.</td>
</tr>
<tr>
<td>Dar II 03-XIIb-05</td>
<td>PBS 2/1 113</td>
<td>Murašû</td>
<td>Sale of a slave by Bêl-ahhiâni / Mušêzib-Bêl to Bêl-abu-usûr / Bêl-bullissu. The vendor is himself a slave; his master (Şatahum) and his master’s brothers recur as witnesses in nearly all the Murašû texts written in Šušan a year later (Stolper 1992: 71).</td>
</tr>
<tr>
<td>Dar II 06-XI-06</td>
<td>PBS 2/1 126</td>
<td>Murašû</td>
<td>Text recording the provisional settlement of a lawsuit concerning taxes on agricultural land in the area of Nippur held in possession (or not) by Rêmût-Ninurta / Murašû. If the claim against Rêmût-Ninurta will not be substantiated, he will receive a compensation of 3 minas of silver, “at the rate (nishu) of Šušan”.</td>
</tr>
</tbody>
</table>

24 It is uncertain whether this tablet was written in Šušan. The place name is written ūru-KAR-AN-BÂR but K. Abraham 2004: 347 considered the possibility that ūru-ŠU-ŠA-AN was meant. The tablet records the settlement of a large debt (over 50 minas of silver) through the sale of land and slaves by MNA to his creditor. This creditor is known from a related debt note written in Dar 17 (BM 33122 Abraham 2004 no. 73; place and month name lost). BM 33935 tells us that a previous sale of a house in the district Šuanna to the same creditor became void after the house was seized by the Esgalî temple. This house might be the one at stake in Dar 435 (Šušan, Dar 16), but this is hypothetical.
25 For a discussion of this text, see lately Dandamayev 2000: 218.
27 Place name collated by Zadok 1996.
Babylonians in Susa

Table 2: Tablets from Babylonian archives that mention Šušan

<table>
<thead>
<tr>
<th>Date</th>
<th>Text</th>
<th>Archive</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Archives from Borsippa</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dar 25-III-11 (Borsippa)</td>
<td>VS 4, 134</td>
<td>Iliya D</td>
<td>Payment (in Borsippa) by a slave of Nabû-zêru-ušebši / Nabû-ētir-napşâti / Iliya of a debt of silver contracted in Šušan (šu-šá-an). The date of the original debt note and the amount of silver concerned are not specified</td>
</tr>
<tr>
<td>Dar 08-XIIb-13 (Borsippa)</td>
<td>Iliya D</td>
<td></td>
<td>Payment (in Borsippa) by Nabû-zêru-ušebši / Nabû-ētir-napşâti / Iliya of part of a debt of 55 m silver contracted in Šušan (šu-šá-an). The total amount was charged against five citizens of Borsippa. The date of the original debt note is not specified</td>
</tr>
</tbody>
</table>

28 Edited by Stolper 1992: 75f.
29 Ahûnua’s title in PBS 2/1 100+ is, in fact, “man in charge of the bridge-workers”; it is in the related text PBS 2/1 140 that he appears with the title rab-miksi ša Upija; Stolper 2000: 471 n. 10.
30 Date emended from Dar 05 to Dar 06 by Stolper 1992: 71 n. 10.
31 Re-edited by Donbaz and Stolper 1997 no. 46.
<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
<th>Tablet No.</th>
<th>Inscription</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dar [x-x]-18</td>
<td>(Sûr-Amêlêti)</td>
<td>KU 14</td>
<td>RA</td>
<td>Rêmût-Nabû of the Rê’i-alpi family pays a substitute to do work in Šušan on his behalf.</td>
</tr>
<tr>
<td>Dar 21-XI-33</td>
<td>(Borsippa)</td>
<td>VS 6, 160</td>
<td>probably RA</td>
<td>Receipt of urâsu ša šadâdi ša kâri ša zebâli ša upiâti ša Šušan (urâsu-un-šá-an).</td>
</tr>
<tr>
<td>ca. Dar IX-35 (no place name)</td>
<td>BM 29069</td>
<td>Borsippa</td>
<td></td>
<td>Note recording the payment of 27 ½ minas of silver in Šušan (urâsu-šá-an) by an alphabet scribe (sepîru).</td>
</tr>
<tr>
<td>Dar 24-III-[x]</td>
<td>(Borsippa)</td>
<td>BM 96202</td>
<td>probably Bêliya’u</td>
<td>Contract arranging the supervision of (work on) the “canal of Šušan” (íd šá šu-šá-an) organized by the gugallu of Borsippa.</td>
</tr>
<tr>
<td>(no date; late Dar or early Xer)</td>
<td>Amherst 258</td>
<td>Ilšu-abûšu A</td>
<td></td>
<td>List of expenditures of silver. Lines 25–26: &quot;except of 5 š silver of Šušan&quot; (e-lat 5 gîn kû.babbar šá urâsu-šá-an-nu).</td>
</tr>
<tr>
<td>[Xer?] 02</td>
<td>VS 6, 194</td>
<td>Ilšu-abûšu A</td>
<td></td>
<td>List of expenditures of silver, mentioning 83 ½ minas of silver transacted in Šušan (l. 19: ina urâsu-šá-an).</td>
</tr>
</tbody>
</table>

**Archives from Sippar**

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33 KU is the numbering of the cuneiform tablets in the collection van der Meer of the Katholieke Universiteit Nijmegen, on loan at the Free University of Amsterdam since 1989; DeVries 2009.
35 Joannès 1989a: 156, 228, 261.
36 A discussion of this and related terminology follows in part I.3.2.1 of this article.
37 Stolper 1977: 256.
39 The archival context of BM 29069 is unknown but it probably comes from Borsippa like most other Neo-Babylonian tablets in collection BM 98-11-12; cf. Sigrist / Zadok / Walker 2006: x, 190ff. and Waerzeggers 2005: 349.
40 For the time being, see Jursa 2005: 81. An edition of this archive by J. Wojciechowska is in preparation.
41 Ungnad 1959: 79ff.
<table>
<thead>
<tr>
<th>Date</th>
<th>Reference</th>
<th>Location</th>
<th>Text Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>ca. Dar 26</td>
<td>BM 74977</td>
<td>MR</td>
<td>Scribes of the Ebabbar temple pay rations and silver for the provisioning of troops of the king of / to Šušan (rikis qabli ša šabū šarrī ša šu-uš-ša-an) under the supervision of the qīpu of Ebabbar.</td>
</tr>
<tr>
<td>Dar XII-29</td>
<td>MacGinnis 2002 no. 1</td>
<td>Ebabbar</td>
<td>Payment by officials of the Ebabbar temple to the qīpu of Ebabbar for rations and provisions of workmen employed in Susa and of those who transport the provisions (šābu ša ēpiš dulli ša uušu-ša-an ki nīš [...] zēbil šidāti).</td>
</tr>
<tr>
<td>Dar 18-XII-33</td>
<td>MacGinnis 1995 no. 72 (*^)</td>
<td>Ebabbar</td>
<td>Letter order calling for the delivery of wool as rations for the workmen of the qīpu who are doing work in Šušan (šābu ēpiš dulli ša uušu-uš-an-na ša qīpu).</td>
</tr>
<tr>
<td>(early 5th century BCE)</td>
<td>CT 22, 59</td>
<td>MR</td>
<td>Letter of Bēl-bullissu (son of MR) to Hašdāya, qīpu of Esagil, concerning workers who returned from Šušan (šu-ša-an).</td>
</tr>
</tbody>
</table>

**Archives from Babylon**

<table>
<thead>
<tr>
<th>Date</th>
<th>Reference</th>
<th>Location</th>
<th>Text Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>(no date; ca. Dar 25)</td>
<td>Abraham 2004 no. 27 (BM 30853) (*^)</td>
<td>Egibi</td>
<td>List of expenses of MNA, among which “food rations of men towing a boat to Bāb-Nār-Kabari” and “rent of a boat from Bāb-Nār-Kabari to Šušan” (uušu-ša-an).</td>
</tr>
</tbody>
</table>

**Archives from Ur, Nippur and elsewhere**

<table>
<thead>
<tr>
<th>Date</th>
<th>Reference</th>
<th>Location</th>
<th>Text Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Art II 04-[x]-06 [Ur]</td>
<td>UET 4 48 (*^)</td>
<td>Gallābu</td>
<td>A person is hired to accompany an envoy of temple oblates sent to deliver a contribution for the entry of the king in Šušan (ana zebêli ša bāri ša nēreb šarrī ana Šušan, eren).</td>
</tr>
</tbody>
</table>

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44 Based on the fact that Marduk-rēmanni’s son, Bēl-bullissu, appears as the sender. For the attribution of CT 22, 59 to the archive of Marduk-rēmanni, see Waerzeggers 2001: 14.
45 See also Abraham 1997a: 73 on this text.
46 See Joannès 1988 on UET 4 48 and 49.
<table>
<thead>
<tr>
<th>Art II 12-[x]-06 (Ur)</th>
<th>UET 4 49 Gallābu</th>
<th>A person is hired to accompany an envoy of temple oblates sent to deliver a contribution for the entry of the king in Šušan (\textit{ana zebēlī ša bārī ša nēreb šarri ana Šušan, eren}).</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ - VIII - ]</td>
<td>UET 4 98 from Ur</td>
<td>Fragment of a debt note of 2 kur of barley. The barley is due from several debtors, who must deliver it in Eridu within a month. If they fail, they will have to pay the barley according to the market value (\textit{mihru}) of Šušan (\textit{šu-šā-an-nu}).</td>
</tr>
<tr>
<td>Art I 28-VII-22 (Nippur)</td>
<td>BE 9 4 Murašû</td>
<td>Debt note of 60 kur of dates, due to Enlil-šumu-iddin / Murašû from a slave of a Persian official (Artahšar). The dates must be delivered in month IX in Šušan (\textit{šu-šā-an-nu}). If the debtor fails to do so, he will have to deliver double the amount in month XI at the Nār-Kabari river.</td>
</tr>
<tr>
<td>[late Achaem.?]</td>
<td>VS 6 302 ?</td>
<td>\textit{Qaštu} deriving from the \textit{hašru} of the Kerkāya will be used to tow two boats from [(Bāb-) nār]-Kabari to Šušan (\textit{šu-šā-an-nu}).</td>
</tr>
<tr>
<td>Art II 19-II-39 AD no. -366</td>
<td>Šušan ((\textit{šu-šā-an})) is mentioned in the broken historical section of this astronomical diary.</td>
<td></td>
</tr>
<tr>
<td>Art III 07-IX-13 AD no. -346</td>
<td>Somebody (possibly the king) leaves Babylon for Šušan ((\textit{šu-šā-an})).</td>
<td></td>
</tr>
</tbody>
</table>

**I.3 Proof of the Elamite location of Šušan**

There is at present no proof of the Elamite location of any of the Šušans listed above. Authors commonly rely on two arguments to attribute one or the other attestation to Susa in Elam. The first, and originally the strongest, argument is the spelling of the place name. In 1988 Joannès showed that *ig-gur*\(^{ki}\) is the Late-Babylonian spelling of eren\(^{ki}\), the older logogram used for the city of Susa in Elam. Subsequently, (most) authors agreed to attribute at least those attestations of Šušan spelled *ig-gur*\(^{ki}\) to the Elamite city (i.e. Donbaz 1989; most spellings are however syllabic, see below). The second argument consists of the observation that Šušan hosted far too many important people (i.e. governors, temple administrators, ša-rēšīs et cetera) to be just a small town somewhere in Babylonia (i.e. Abraham 1997a).
Both arguments are important, but neither is compelling. Dandamayev 2003 rejected both of them: Šušan in Babylonia does not need to be a small town – think of Amanu in the Uruk area, which is hardly ever mentioned in the texts but nevertheless boasted a royal residence; and, also according to Dandamayev 2003, there is no reason why the Babylonian town, obviously named after the Elamite capital, should not have been written with the same logogram.

In this section I hope to show that there is proof of the actual Elamite location of Šušan in at least a dozen cases. From these cases, I will further expand my argumentation in the following sections. This may seem a dull exercise, but it is necessary to eliminate all doubts surrounding the location of Šušan if we want to use these sources to study the reasons behind the Babylonian travels to Susa.

I.3.1 Evidence pertaining to texts of type A (table 1)
I.3.1.1 Dar 577, BM 41440 and Dar 572. An important piece of evidence that has been overlooked in the debate thus far is Dar 577. Marduk-nāšir-apli of the Egibi family was in Šušan late in the 23rd year of Darius I (BM 41440; Šušan, Dar 22–XII–23). About two months earlier (Dar 577; Dar [x]–X–23), when he was still in Babylon, Marduk-nāšir-apli agreed to pay back an amount of silver “upon his return from Elam”. This clearly suggests that Šušan in BM 41440 was located in Elam. Note also that Marduk-nāšir-apli paid in the same year wages and rations to three men to cover a period of three months “until Elam” (Dar 572; Babylon, Dar 30–IX–23); precisely three months later we find Marduk-nāšir-apli in Šušan (BM 41440; Dar 22–XII–23).

I.3.1.2 Liv 25 and Dar 411. According to Dar 411, dated in Dar 15, Marduk-nāšir-apli owed silver for work on the “royal canal of Elam” (nār-šarri ša Elam). The tablet was written at the canal itself in the presence of a certain Zababa-iddin / Etellu, who is mentioned as the first witness. One year later, Marduk-nāšir-apli transferred a large amount of silver to the same Zababa-iddin in Šušan. The tablet written at this occasion reveals that Zababa-iddin was the city-governor (šākin-tēmi) of Kish (Liv 25//BM33936; Dar 03–IXl–16). The fact that these two persons were present at the construction of the “royal canal of Elam” in one text and met each other again in Šušan in the other, suggests that that city should be located in Elam.

47 Abraham 1997a: 75, 85 offers a transcription and a copy of BM 41440.
50 BM 33936 (Bertin 2839) is edited by Abraham 1997b: 79ff. and 2004 no. 78.
I.3.1.3 There is another person engaged in canal construction in Elam who visited Šušan. He was an inhabitant of Sippar by the name of Ubār / Bēl-iqīša / Isinnāya. Ubār collected silver for work on the canal of Elam on account of the šakin-tēmi of Babylon in BM 42352 (Dar 20)\(^51\) and he visited Šušan together with Marduk-rēmanni’s relatives several years later in Dar 31 (BM 74548).

I.3.1.4 Abraham 2004 no. 27, BE 9 4, VS 6 302 and A.D. no. -140C obv. 38. Travelers heading for Šušan changed boats at Bāb-Nār-Kabari and continued their journeys along this river until they reached their destination (Abraham 2004 no. 27). Two more texts from the Achaemenid period indicate that the Nār-Kabari was used to travel to Šušan (BE 9 4; VS 6 302). In a much later source, an astronomical diary, a general is said to have left Seleucia-on-the-Tigris for the river Nār-Kabari in order to go fight an Elamite army. This indicates that the city which the Babylonians reached by that river in the Achaemenid period, must have been the Elamite capital Susa.

I.3.1.5 BM 74633, BM 74548 and BM 74556. Marduk-rēmanni’s widow, son and brother travelled to Šušan late in Dar 30 and early in Dar 31. This trip is documented in two tablets: BM 74633 (Šušan, Dar 22–XI–30) and BM 74548 (Šušan, Dar 05–I–31).\(^52\) One month after this last text, we find Marduk-rēmanni’s relatives in a place called Tubbia (BM 74556;\(^53\) uru\(\text{tu-ub-bi-ia}\), Dar 02–II–31), a city which may be identical to the old Elamite capital uru\(\text{tu-ú-bu}\) which was conquered by Ashurbanipal in his campaigns against Elam. If this identification is correct, it follows that the earlier city visited by Marduk-rēmanni’s relatives on their trip in Dar 30–Dar 31, Šušan, was probably also located in Elam.

I.3.2 Evidence pertaining to texts of type B (table 2)
I.3.2.1 Borsippa tax payments. From the Borsippa archives a large dossier on taxes can be assembled. The texts record tax payments by affluent citizens, who, by the nature of our sources and perhaps by the nature of the tax system itself, all belong to the priestly circles of Ezida. An important part of the tax flow originating form these circles was destined for Elam in the reign of Darius I (Joannès 2005: 193). The terminology used in the receipts to describe this flow towards Elam was not fixed – it was both varied and flexible.

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\(^51\) This is a tablet of the Bēl-rēmanni archive; it was edited by Jursa 1999: 151.
\(^52\) There are Bertin copies available of both tablets (BM 74633 = Bertin 2691; BM 74548 = Bertin 2698), as well as an edition of BM 74633 by Zawadzki 2000 no. 11.
\(^53\) Bertin 2697.
and it evolved over time. In the course of Darius’ reign a significant shift in tax vocabulary took place:

allāku ša Elam (Dar 09; Atkuppu archive; BM 27789)
ilku ša urāši (ša) Elam (Dar 10; RA; BM 94620//Moore Michigan no. 26)
ilku ša urāši ša šarri ša Elam (Dar 11; RA; BM 94545)
ilku ša urāši ša Elam (Dar 12; RA; BM 102259)
urāšu ša zebēli ša upijāti ša Elam (Dar 15; RA; BM 102004//HSM 1895.1.8)
qaštu ša zebēli ša upijāti ša Elam (Dar 16; RA; EAH 223)
ilku ša zebēli ša upijāti ša Elam (Dar 16; RA; BM 102010//BM 82666)
ilku ša zebēli ša upijāti ša Elam (Dar 18; RA; BM 82716)
ilku (ša) Elam (Dar 18; RA; BM 82716)
zeugēlu ša upijāti ša Elam (ca. Dar 18; RA; EAH 254)
[... ša] Šušan (Dar 18; RA; KU 14)
urāšu ša šadādi ša [kārī] ša upijāti ša Elam (Dar 26; BM 94797)
urāšu ša šadādi ša kārī ša Elam (Dar 29; EIB; Joannès 1989a pl. VIII)
urāšu ša šadādi ša kārī ša Šušan (Dar 31; EIB; TuM 2/3 220)
urāšu ša šadādi ša kārī ša zebēli ša upijāti ša Šušan (Dar 33; RA; VS 6 160)
urāšu ša šadādi ša kārī ša Šušan (Dar 34; EIB; TuM 2/3 222)

From Dar 18 onwards, and especially in the last years of Darius’ reign, taxes that had thus far been destined “for Elam”, now received the label “for Šušan”. The tax was the same, the taxpayers and tax clerks (or farmers) were the same too, only the geographical destination of the tax had become more precise: not Elam in general, but Šušan specifically – obviously Šušan in Elam, hence Susa.

I.3.2.2 The workgangs of the qīpu of Ebabbar. It is very significant that the same shift from Elam to Šušan was also made in a tax dossier from another Babylonian city. This dossier does not pertain to private citizens as the previous one, but to workgangs of the Ebabbar temple of Sippar under super-

54 Jursa 2007: 87ff. already drew attention to the fact that tax terminology became increasingly varied and specific during the reign of Darius I, a process which can be followed closely in the Borsippa archives.
55 Waerzeggers 2006 no. 13.
56 Zadok 2005: 645f.
57 See Zadok 2005: 646 on the duplicate text. Zadok 2005: 646 also mentions a second text from the Rē‘i-alpi archive recording the payment of upijātu in Dar 15 (HSM 1899.2.145).
58 See Zadok 2005: 648 for a transcription of this text.
59 NBC 8371.
vision of the qīpu. Ebabbar had to provide and equip labourers to be put to work on the Great King’s projects in Elam as a kind of imposition (Bongenaar 1997: 37f.; MacGinnis 2002). Like in the Borsippa tax file, the terminology used to describe the tasks of these work gangs was not fixed:

ṣābu āpiš dulli ša qīpi ša ina Elam (Dar 06; Ebabbar; CT 56, 762)
ṣābu āpiš dulli ša Elam ša qāt qīpi (Dar 09; Ebabbar; CT 56, 193)
ṣābu āpiš dulli Elam (Dar 25+; Ebabbar; Dar 6) 60
ṣābu ša itti eleppi ša uṭṭatu ana Elam illikū (Dar 17; Ebabbar; Dar 442)
ṣābu ša Elam (Dar 17; Ebabbar; Dar 230)
ṣābu ša Elam (Dar 20; Ebabbar; Dar 516)
rikis qabli ša šāb-šarrī ša Šušan ša qātē qīpi (ca. Dar 26; MR; BM 74977)
ṣābu ša āpiš dulli ša Šušan u nīš [...] zēbil šidāti (Dar 29; Ebabbar; MacGinnis 2002 no. 1)
ṣābu āpiš dulli ša Šušan ša qīpi (Dar 34; Ebabbar; MacGinnis 1995 no. 72)

From Dar 26 onwards, the workgangs of Ebabbar were no longer just sent to Elam, but to Šušan. The organization of this workforce remained the same, and it also remained in the same hands (those of the qīpu). There can be no doubt that the destination of the labourers in the later years of Darius is Šušan in Elam (and not a Šušan in Babylonia). It is significant that the shift from Elam to Šušan in tax-related contexts happened approximately at the same time in Borsippa and Sippar. It tells us when Susa started to function and be perceived as a centre of imperial tax logistics.

I.3.2.3 CT 22 59. This letter reports on a workgang returning from Šušan. The report was sent to the qīpu of Esagil by Bēl-bullissu, the son of Marduk-rēmanni. Marduk-rēmanni had been engaged in organizing the workgang of the qīpu of Ebabbar himself (BM 74977, see I.3.2.2). This suggests that the workgang on which Bēl-bullissu reported, figured in the same corvée-related context; only, this time not the workers of Ebabbar, but those of Esagil, were concerned. By analogy, the destination of the Esagil workgangs must have been Šušan in Elam.

I.3.3 Conclusion

In total, 15 attestations of Šušan can be safely attributed to the Elamite city Susa. In these texts, the Achaemenid residence is mentioned as the destination of tax and labour flows, and as the destination of prominent Babylonian travelers. Two of these travelers (notably, MNA and Rēmūt-Nīnurta//

60 Collation Bongenaar 1997: 37.
Murašû) also visited the Šušan that modern authors wish to locate in Babylonia. It is hardly credible that two persons who lived as far removed in time and space from each other as they did, should accidentally have had business in the same two homonymous towns in Elam and Babylonia. It is time to review the arguments that have been put forward to locate one or more Šušans in Babylonia.

I.4 Review of the arguments against Šušan = Susa in Elam

I.4.1 Spelling of the place name

Many different spellings of the place name Šušan exist. Most authors see the spelling as an indication of the city’s location. Logographic spellings (using the combination ig-gur) are commonly assigned without reservations to Susa in Elam. These spellings are found in some tablets from the Egibi, Murašû and Gallábu archives (see tables 1 and 2 for references). As to the syllabic spellings, a distinction is usually made on the basis of the reading aides (“determinatives”). If URU precedes the place name, a small village in Babylonia is intended. If not, and especially if KUR is used instead, the large city in Elam is intended. The lack of URU in front of place names such as Babylon, Uruk, Borsippa, Nippur et cetera supports this “rule”. For many authors therefore, ṣunuš-šá-an in Murašû text BE 9 4 – to mention just one example – refers to a Babylonian village (Stolper 1992, Abraham 1997a).

This “rule” (URU = small town in Babylonia) does not work. To begin with, the logographic spelling of Šušan – which should refer to Susa – is also sometimes preceded by the URU sign. Second, even in the Murašû archive – where the lack of URU in front of names of large cities is the most convincing – there are exceptions (Stolper 1992: 73 n. 18). Third, the names of many medium-sized towns in Babylonia are written with the URU sign, including Sippar, Ur, Kish, Kutha, Larsa and Dilbat. Fourth, Achaemenid Susa was not much of a conventional town as it lacked a real urban area

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61 I will concentrate on two arguments: the spelling of the place name and travel time. Other considerations have already been discarded by others as being not compelling; for instance, the fact that no Elamite persons appear in the Murašû texts from Šušan (Stolper 1992: 71ff.), or the fact that persons known from Šušan texts sometimes re-appear in texts drafted in Babylonia (Stolper 1992, 72; Abraham 1997a: 65ff.).

62 The following syllabic spellings are attested: ṣunuš-šá-an, ṣunuš-šá-an, šu-šá-an, karsuš-šá-an, šu-šá-an, karsuš-šá-an, šu-šá-an, karsuš-šá-an, šu-šá-an, karsuš-šá-an, šu-šá-an, karsuš-šá-an. Logographic spellings include: ṣunuš-šá-an, šu-šá-an, karsuš-šá-an. Text references to be found in tables 1 and 2 in this article. Spellings of the place name Šušan have been discussed by most authors writing on the topic, especially Joannès 1988, Durand 1988, Stolper 1992: 70, 73, Abraham 1997a: 56, 59ff., 71.

63 See especially Stolper 1992 on this method and its downsides.

64 References can be easily found in RGTC 8 (Zadok 1985a).
Caroline Waerzeggers

(Boucharlat 1997). Perhaps in the eyes of Babylonian visitors from Borsippa or Babylon, Susa in Elam really was a medium-sized settlement, which would entirely justify their use of the URU sign in writing the place name.

In conclusion, Šušan can not be located on the basis of the spelling of the name. As Dandamayev 2003 already remarked, it does not matter how the name is written.

I.4.2 Travel time
The most important argument that favours the existence of one (or more) Šušan(s) in Babylonia has to do with travel time. In the archives of Babylonian visitors to Šušan, tablets have been preserved which are dated too closely to the Šušan trips in order to allow enough time to travel back to Babylonia from Elam. For instance, Dar 417 places Marduk-nāšir-apli in Šušan on the 21\textsuperscript{st} of addaru (XII) of the 25\textsuperscript{th} year of Darius, but Dar 418 – which is only dated four days later – places him in Borsippa. If Šušan is in Elam, this is impossible; therefore Šušan must be in Babylonia. Such problems with travel time occur in two archives, Egibi and Murašû. Abraham 1997a discussed the conflicting evidence in the Egibi texts, and concluded that at least some Šušan(s) in this archive must be located in Babylonia. In the addenda, however, she appended collations that were made after completion of the manuscript and these data change the picture completely. The evidence of the Murašû archive is also open for doubt.

I.4.2.1 Travel time in the Egibi archive. In her OLP 28 article on the Egibi trips to Šušan, Kathleen Abraham presented two groups of tablets that cause problems if Šušan is located in Elam:

Dar 417: Marduk-nāšir-apli is in Šušan on Dar 21–XII–15
Dar 418: Marduk-nāšir-apli is in Borsippa on Dar 25–XII–15

Biggs 1994: 301: if dated on Dar 21–II–25, Marduk-nāšir-apli was in Šušan only ten days before he re-appeared in Babylon (BM 30441, Bertin 2580; Dar 01–III–25); if dated on Dar 21–II–26, Marduk-nāšir-apli was in Šušan only three days after he had left Babylon (BM 31036, Bertin 2613; Dar 18–II–26).\textsuperscript{65}

The collations in the addenda to OLP 28 render the first of these two conflicting data sets useless in the present discussion. “Collation of Dar 417 and Dar 418 (…) has shown that the dates of these texts are far from certain” (Abraham 1997a: 81). Of the year of Dar 417 only one Winkelhaken (“10”) is visible. The tablet could thus date from any year between Dar 10 and Dar

\textsuperscript{65} I wish to thank R. Pirngruber for collating and confirming the dates of BM 31036 and BM 30441.
19 (and beyond) and does not necessarily interfere with Dar 418, which could actually date from Dar 05, 06, 15, 16, 25 or 26.

The date of Biggs 1994: 301 is also damaged. Abraham reads Dar 21–II–25 or Dar 21–II–26 (1997a: 62). Both of these dates conflict with other tablets of the Egibi archive (see above). Biggs, the editor of the text read Dar 27 – a date which does not cause any problems. However, the correct reading might still be otherwise. One of the persons who accompanied Marduk-nāšir-apli to Šušan at the occasion when the tablet was drafted, is Arad-Bābu / Mušēzib-Marduk / Ašlaku. This same person was also in Šušan with Marduk-nāšir-apli in BM 41441 at the beginning of Dar 24. This could suggest that Biggs 1994: 301 dates from that same trip, i.e. from Dar 21–II–24. Collation is desired, but the tablet is not available.

In conclusion, there is no evidence in the Egibi archive which requires the existence of a Babylonian Šušan.

I.4.2.2 Travel time in the Murašû archive. TuM 2/3 188 places Rēmūt-Ninurta in Babylon exactly on the same day when PBS 2/1 100+ places him in Šušan (Dar II 14–XI–06). This is clearly incompatible with an Elamite location of Šušan. Dandamayev 2003: 9 puts much weight on this evidence. Because PBS 2/1 100+ is part of a string of texts recorded in Šušan at the end of Dar II 06 (see table 1), he locates the other Šušans of the Murašû archive in Babylonia too, discarding Stolper’s earlier discussion of this problem which had given priority to Rēmūt-Ninurta’s presence in Šušan = Susa and minimized the importance of TuM 2/3 188 (Stolper 1992).

It cannot be denied that TuM 2/3 188 causes problems, but neither should we forget that it has a very modest place in the overall picture. Many attestations of Šušan could already be safely attributed to Elam (see section I.3 above). Much circumstantial evidence is in favor of systematically expanding this identification, as I will show in section I.5 below. Only TuM 2/3 188 stands in the way. Errors can have slipped into the text in various ways: the ancient scribe miswrote the date66 or neglected to mention the name of the proxy acting on Rēmūt-Ninurta’s behalf;67 the modern copyist misread the date or even the place name (en.lûli and ig.gur can be easily confused).

I.4.3 Conclusion

There are no compelling arguments to hold on to the existence of a Babylonian Šušan. The spelling of the place name cannot tell us anything about the actual location of the city and the conflicting evidence in the Egibi texts, which caused the same person to move too fast between Babylonia and

66 This happened more often than one would wish. Even in the small sample of texts used in this article, there is an example of this kind of writing mistake (see n. 7).
67 As suggested by Stolper 1992.
Šušan, is no longer valid. On the other hand, TuM 2/3 188 of the Murašû archive continues to cause problems. However, in the overall picture, this seems to be a minor problem and errors could have easily slipped into the text.

I.5 *Circumstantial evidence for the Elamite location of Šušan*

In this section I will adduce further arguments in favour of an overall identification of Šušan with the Achaemenid residence by drawing on circumstantial evidence.

I.5.1 *Indications of distance between Šušan and central Babylonia*

There are indications that travels to Šušan took up a lot of time and demanded serious logistic organization and planning ahead. This favours a location at a fair distance of Babylonia. Travelers to Šušan stayed in that city for several weeks in a row. During these visits, they are not attested in Babylonia anymore, and if they occupied offices at home, these offices were left vacant during their period of absence. When Marduk-nāšir-apli of the Egibi family left for Šušan in Dar 12 and Dar 23, he delegated his affairs in Babylon to his younger brothers. If Šušan were located in central Babylonia, this measure would seem excessive. There are indications that travelers to Šušan followed a fixed itinerary which took them in a number of well-trodden stages to their destination whatever their starting point in Babylonia (see I.3.1.4). If Šušan were located close to home, this geographic information could not be integrated into the map; moreover, it would be very unusual to get so much travel information about a destination within Babylonia. The fact that there was a fixed itinerary to reach Šušan from anywhere in Babylonia suggests that it was a place of importance located outside of Babylonia proper.

I.5.2 *The king visited Šušan and Babylonians intended to meet him there*

I.5.2.1 *Dar 437, BM 30878 (Abraham 1997a: 78) and Dar 156. In Dar 156, dated in Dar 05, Bēl-iddin / Itti-Nabû-balātu / Ahu-bāni received silver from*

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68 Evidence from the Egibi archive: at least 4 weeks in Dar 12–13 (see also note 70 below), at least 6 weeks in Dar 16, at least 4 weeks in Dar 23–24. Evidence from the MR archive: at least 2 weeks in Dar 24, at least 6 weeks in Dar 30–31. Evidence from the Murašû archive: at least 5 weeks in Dar II 06. Text details of these trips can be found in table 1 above.

69 Marduk-rēmmanni, who was a college scribe of Ebabbar, is not found in office during his stay in Šušan at the end of Dar 24 (MacGinnis 1995 no. 41; Dar 05–XII–24).

70 For the trip in Dar 12: *Dar 338 and Dar 345 (see Abraham 2004: 408 for more about this occasion); for the trip in Dar 23: TCL 13 195 (see Abraham 1997a: 63 for more about this occasion).*

71 Other trips by MNA out of Babylon but close to home (i.e. to Šahrinu or Borsippa) did not warrant such precautions.
Marduk-nāṣir-apli to equip soldiers or labourers “to go to the king” (rikis qabli ana alāki ina pāni šarri); in Dar 437 (Dar 16) and BM 30878 (Dar 24) Bēl-iddin and Marduk-nāṣir-apli were in Šušan together. While there cannot be an immediate connection between these occasions in view of the time gap, these texts vaguely indicate that “going to the king” could have been an, or the, aim of the Šušan trips. The royal presence would be more appropriate for Susa in Elam, than for a Babylonian village. Note that Abraham 1997a: 66 also suggested that “going to the king” in Dar 156 may be interpreted as going to Susa in view of Bēl-iddin’s presence there later in the reign of Darius.

I.5.2.2 UET 4 48 and 49: In these texts a person is hired by the Gallābu family of Ur to bring a contribution or tax to Šušan “for the king’s entry” there (Joannès 1988).

I.5.3 Many high officials were present in Šušan

Abraham 1997a has argued that Šušan boasted far too many high dignitaries to be a small town in Babylonia (see also Zawadzki 2000: 731). It is important to stress this observation once again. High officials from all over Babylonia gathered in Šušan, not only once, but many times over.72 While most dignitaries were Babylonians, Iranians are mentioned too. Here follows an overview:73

From Babylon:
- qīpu of Esagil:74 Pāni-Bēl-adaggal (Liv 25//BM 33936)
- qīpu of Esagil: Hašdāya / Nabū-nādin-apli / Arad-Ea (VS 6 155; he is also the addressee of CT 22 59 about workers returning from Šušan)
- bēl-piqitti75 of Esagil (TCL 13 193)
- three šāpirus76 of Esagil (Dar 437)77
- ša-raēš šarri78 (TCL 13 193)

From Borsippa:
- šatammu79 of Ezida (BM 102293 and duplicates)
- a former šākin-tēmi80 of Borsippa (BM 85376)

72 Zawadzki discussed some of the evidence bearing on repeated visits (2000: 731), more follows below.
73 This is an expansion of the list by Abraham 1997a, which was based on the Egibi texts.
74 The qīpu is the highest royal official in a temple.
75 The bēl-piqitti is a lower ranking royal official in a temple.
76 The šāpiru is the overseer of a prebendary unit in a temple.
77 Note that a follow-up (Dar 455) to this text, written some months later in Babylon, was drafted in the presence of an official scribe who might have been connected to Esagil as well. See Abraham 2004: 428f. and 435f. on these two tablets and the connection between them.
78 Royal official or courtier.
79 “Bishop”, or “temple administrator”; head of a provincial cult centre.
the supervisor of archers (rab-qašti) of the “chariot domain” (bīt-narkabiti) of the qipu of Ezida (VS 6 155)

rab-miksi (tax collector) (VS 4 194)

From Nippur:

owners of bow-land (qaštu) (Donbaz 1989)

the foreman of a hatru (idem and PBS 2/1 100+)

From elsewhere in Babylonia

šākin-tēmi of Kish (Liv 25//BM 33936)

šangû of Bāṣ (TCL 13 193)

qīpu of Bāṣ (VS 6 155)

šangû of Sippar (BM 74542)

qīpu of Sippar (BM 74944 and MacGinnis 1995 no. 72)

ṭupšar Ebabbar81 (Marduk-rēmanni)

qīpu of Ekugina (VS 6 155)

šañū ša šušanē (VS 6 155)

rab-miksi (tax collector) of Opis (PBS 2/1 140 and PBS 2 / 1 100+)

From the satrap’s office and other royal administration in Babylonia

2 servants of Gobryas appear repeatedly in the Murašû texts drafted in Šušan in Dar II 0682

at least one, possibly more, Aramaic scribes (sepīru) in the service of Gobryas (Stolper 1992).

2 ustārbaru officials83: idem

Finally, many judges were present in Šušan (Dar 417: 10, Dar 435, TCL 13 193, BM 74633, the Murašû texts from Dar II 06). Some of these judges are known from Babylon or bear Babylonian names,84 others were Iranians who may have been associated to the royal court.

I.5.4 The exchange rates of Šušan

Šušan was a city with its own market rate for barley (mihu; UET 4 98) and exchange rate for silver (nishu; BM 49650 and PBS 2/1 126). Stolper 1992: 73f. drew attention to this fact and argued that such rates can only have been set in a place of political and economic importance. Moreover, the returning reference to the exchange rate of Šušan in the penalty clause of debt notes indicates that rates were expected to be higher there than at home.

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80 City-governor. For Nabû-zēru-ušebši / Nabû-ēṭir-napšāti / Iliya’s tenure as šākin-tēmi of Borsippa, see Zadok 2005.
81 College scribe of the Ebabbar temple.
82 For references see Stolper 1992: 71.
83 See on this Iranian official Stolper 1985: 63.
84 Abraham 1997a: 66.
I.5.5 The Šušan documents as homogenous group

The Šušan texts form a coherent group even though they have different archival backgrounds. The most obvious kind of tie between these texts is prosopographic. There is evidence that members of one travel party to Šušan joined another years later. Co-visitors to Šušan had ties which brought them together in Babylonia as well. Such connections transcend archival boundaries. This indicates that travelers to Šušan were part of a distinct social group which ramified throughout the satrapy. This circle was relatively closed: sons followed into the footsteps of their fathers, the same travelers made the trips several times over, and sometimes the same person is found in different Šušan-related contexts (i.e. Bēl-bullissu and the workgangs of the qišu). In the second part of the paper I will investigate how we should envisage the context of the trips by members of this group. I will also show that affairs in Šušan were conducted in a very stable economic climate which gave rise to the same kind of transactions under the same conditions for decades.

The coherency of the sources is important for the present investigation into Šušan’s location. In part I.3, a considerable number of attestations were identified as references to the Elamite capital. In view of the over-all coherency of the sources, all the other attestations should also be identified as references to that city.

85 Bēl-rēmanni / Nabū-šumu-ukīn / Rab-bani-Marduk, an official of Esagil, was in Šušan with a delegation from Babylon in Dar 16 (Dar 437) and with a delegation from Sippar in Dar 30 (BM 74632). Similarly, the qišu of Esagil was part of a travel party from Borsippa in VS 6 155, while in CT 22 59 he was addressed about Šušan matters by an inhabitant of Sippar.

86 Dar 437, ArOr 33 no. 1, BM 63806, and BM 41440 (Abraham 1997a: 75): Bēl-aplu-iddin / Niqūdu / Aṣgandu is witness of Dar 437, an Egibi tablet written in Šušan at the end of Dar 16. He had a brother, Sin-ili, who appears in ArOr 33 no. 1, a tablet of Tabnēa/Šangū-Šamaš – an inhabitant of Sippar – written in Babylon in Dar 27. Tabnēa in turn traveled to Šušan with Marduk-rēmanni in Dar 17 (BM 63806). This connection is partly repeated years later by Nišintu / Bēl-zēru-ibni / Egibi, who is a witness of BM 41440 (an Egibi tablet written in Šušan in Dar 23) and wrote the tablet ArOr 33 no. 1 of the aforementioned Tabnēa.

87 Marduk-bēl-napsāti / Itti-Bēl-lummir / Šangū-Šamaš (BM 63806 Dar 17) and his son (BM 74632 Dar 30); MR and his son Bēl-bullissu (see table 1 and 2 for details); BM 63806 Dar 17 (father and son present in Šušan).

88 I.e. MNA, MR and his son, Rēmūt-Ninurta (see table 1 for details); n. 86; other persons who traveled more than once include: Bēl-iddin / Balātu / Ahu-bāni (Dar 437; BM 30878), Haṣdaya qišu of Esagil (VS 6 155 and CT 22 59) and probably Mannukiya (he was in Šušan in Dar II 06 in PBS 2/1 100+ and Donbaz 1989; some years earlier he is found traveling on the Nār-Kabari, which was the usual way to reach Šušan).
I.6 Conclusion
This lengthy exposition on Šušan in Babylonian sources was necessary because no research can be undertaken on these sources as long as its location continues to be put in doubt. I have tried to show that there is not only no need to hold on to the existence of a Babylonian Šušan, but that it is also possible to positively prove the actual Elamite location of the city in a large number of attestations. In view of the coherency of the sources at the prosopographic, chronological and economic level, this identification of Šušan with Susa can be expanded to all attestations of the place name in the Babylonian records. In conclusion: cuneiform texts from this era refer to only one Šušan – Susa in Elam.

Part II. Why did Babylonians travel to Susa?
The question why Babylonians traveled to Šušan has yet to receive a satisfying answer. K. Abraham noted that Marduk-nāšir-apli of the Egibi family was actively involved in business transactions when he was in Susa, but she did not study the nature of these transactions (1997a: 61). Business and politics is M.W. Stolper’s answer to the question why Rēmūt-Ninurta of the Murašû family travelled to Susa: “The occasion that brought these men from Nippur to Susa is not vouchsafed, but they came at a time of year when the king and court might have been in residence, and when it would have been appropriate for men of affairs whose welfare depended on good political connections to come there too. Such men may have had their business interests concentrated in the hinterlands of their home cities, but they could and did travel freely and perhaps frequently (…) to the imperial capitals (…)” (1992: 74–5).

In this second part of my paper, I will examine the motivations behind the Susa trips more closely. There seems to be no evidence that these were business trips undertaken freely by local entrepreneurial elites eager to meet the king. Everything about the trips was regulated: time of travel, travel route, credit conditions in Susa (see below). I will argue that the trips were part and parcel of Darius’ taxation policy, on the basis of the subject matter of the texts and the business profiles of the travelers.

II.1 Sources
With Šušan safely identified as Susa, we can now use tables 1 and 2 to study the motivations behind the trips more closely. As to subject matter, we can discern three subgroups:
a. “travel texts”: tablets written during the visits of prominent Babylonians in Susa (see table 1)
b. “labour files”: tablets documenting the organization, dispatch and sustenance of Babylonian labour gangs for construction projects in Elam, later in Susa, exacted as tax (table 2)

c. tablets documenting the collection, haulage and delivery of *upijātu* to Elam, later to Susa (table 2)

Authors writing on the Babylonian “business trips” to Susa / Šušan have traditionally concentrated on texts of type a. Authors writing on institutional connections between Babylonia and Elam have traditionally concentrated on texts of types b and c. I think that all three text types should be integrated into one source pool because of the prosopographic overlap: the Susa travelers (the actors of type a texts) were the organizers of the tax and labour flows at stake in type b and c texts. In other words, the tax files (b, c) form the background to understand the travel texts (a). The different text types pertain to the different stages of the same phenomenon and should be studied together.

II.2 Time of travel in the “travel texts”

Babylonians traveled to Susa at the end of the year and returned home in early spring. This seasonal rhythm is constant and many authors have drawn attention to it. The trips are in evidence from the 13th year of Darius I until the reign of Darius II, with a break in the reign of Xerxes after the revolts of 484 BCE. Evidence is best for the period between Dar 13 and Xer 01. In this time span, Babylonians traveled to Susa in nine seasons at least, 89, 90

90 Joannès 2005; Bongenaar 1997; MacGinnis 2002. Dandamayev 1972 combined texts from all subgroups but misinterpreted the direction of the labour flow between Elam and Babylonia.
91 I will explain this further below (II.4).
92 The large majority of texts written in Susa are dated in months XI–XII–I: 11 texts date from month XII or XIIb, 6 from month I and 5 from month XI. Only two texts were written in months X and II. Babylonians expected to be back home in months II, III, or IV (see the discussion of debt note structure, below). In other months of the year Babylonian presence in Susa was very rare: one tablet is dated in month V and one in month VIII. See table 1 for text references.
93 See in particular Stolper 1992: 75; Abraham 1997a: 69 and Zawadzki 2000: 731, who have drawn attention to the seasonal pattern in the trips, and who linked this pattern with the Greek reports on the migration of the Achaemenid court. More on this comparison follows below. Note that the new material in table 1 confirms the observations of Stolper, Abraham and Zawadzki.
94 Dar 12–13, Dar 15–16, Dar 16–17, Dar 23–24, Dar 24–25, Dar 27–28, Dar 29–20, Dar 30–31, Xer 00–01. Details can be found in table 1 above. Some trips may have been left undocumented. This can very well be the case in the Dar 13–14 season, when MNA’s brother took care of business at home (Dar 369; Dar 15–I–14). Similarly in the Dar 17–18 season, when MNA’s slave operated in Babylonia (Dar 459). We know that MNA delegated his affairs in Babylonia to representatives at the occasion of some Susa trips (see n. 91).
sometimes in two consecutive years. This makes one wonder whether the Susa trips were an annually returning event. There is unfortunately no way to confirm this. We do know that not all participants in the Susa trips went every year. Even so, it is still possible that Babylonian delegations arrived in Susa every season, but from different parts of the satrapy. This could account for the patchy reflection in the individual archives. At present, we can only say that Babylonians traveled often to Susa (at least in 9 out of 24 well documented years).

It is generally assumed that the king was in Susa when the Babylonians visited the place (i.e. Stolper 1992, Zawadzki 2000). Though this seems likely, there is no hard proof of this in the Babylonian records, only indications (I.5.2 above). We can get one step further if we compare the time schedule of the Babylonian visits to Susa with (a) the Greek reports on the seasonal migration of Achaemenid kings, and (b) the travel texts of the Persepolis Fortification archive. The first comparison can yield results as to the general season of royal presence in Susa, the second may tell us something about actual royal visits to Susa in specific years between Dar 17 and Dar 28.

II.2.1 Season of travel according to Greek sources

Babylonians visited Susa in the new year season – between months XI and I. According to Greek sources, the king resided in Susa either in spring (the “Xenophon variant”, Tuplin 1998: 66) or in winter (the “Athenaeus variant”, Tuplin 1998: 66) during his – supposedly but probably only ideally – annual grand tour of the various residences. The Babylonian records fit with both variants, as the Babylonians arrived in late winter and left in early spring. This is an awkward, but perhaps also a fortunate situation.

70 above). There is however no information about MNA’s whereabouts in these periods.
95 At least three travelers made the trips in two consecutive years: MNA, MR and Rēmūt-Ninurta / Murašû (see table 1 for details).
96 E.g. MR did (probably) not travel in the Dar 16–17 season (he was in Sippar on Dar 23–XIIb–16; BM 74583). His son did probably not go in the Dar 33–34 season (BM 74571, Dar 01–I–34, Sippar) nor in the years Dar 35–Xer 02 (BM 74609, Dar 02–XIIb–35, Sippar; BM 62363, Xer 27–XII–00, Sippar; BM 62406, Xer 13–I–02, Sippar). MNA of the Egibi family definitely did not travel in the Dar 26–27 season, and probably not in the Dar 25–26 and Dar 31–32 seasons (see Abraham 2004: 198–201 for text references; however, Joannès 2005: 187 n. 14 and 193 seems to suggest that MNA was on his way to Susa in Dar XII–25 via Šābilu and Lahiru – if this is correct, his return to Babylon (BM 30235; Dar 05–I–26) was too fast). Note that at least in one of these cases, others did make a trip to Susa in that season (MNA was in Susa in the Dar 16–17 season, MR probably not).
97 Both sets of data have been presented and discussed by Tuplin 1998. On the annual migration of the court between the various Achaemenid residences, see also Briant 1988 and Briant 1996: 199ff.
98 My discussion is entirely based on the evidence assembled by Tuplin 1998.
Another problem is the place of Babylon in the seasonal pattern. Xenophon put Babylon (winter) before Susa (spring) in the annual schedule, Athenaeus did it the other way around. The Babylonian texts do not help us out here. AD no. –346 says that somebody, perhaps the king, went from Babylon to Susa in month XI. This is the same direction and time of travel as those of the trips by Babylonians in Darius’ I reign. If we deduce a rule from these scanty facts, it would be that the king traveled from Babylon to Susa at the end of winter (thus favouring the Xenophon variant) and that affluent Babylonians escorted him to his spring residence in Elam, where they remained until after the new year. This is an attractive idea, but perhaps Zawadzki’s idea (2000: 731) is even more so: the Babylonians traveled to Susa in years when the king did not take up residence in Babylon. If this is correct, the Babylonian sources will never be able to shed light on the direction of travel between Babylon and Susa in the theoretic pattern of royal migration. Whether such a strict pattern ever really existed in one time and place has of course also been doubted (Tuplin 1998: passim).

II.2.2 Persepolis texts
Tuplin 1998 used the Persepolis Fortification texts to track the king’s movements in specific years between Dar 17 and Dar 28. Not every year yielded results and often the results were negative (meaning that we only know that the king was not present at a certain place), but there are useful data for some years. There is less overlap with the Babylonian sources than one would wish, but the results are nonetheless significant.
- The Persepolis texts start to yield accurate results in Dar 21. In this period, we do not have evidence for visits by Babylonians. Nonetheless Darius sojourned in Susa in the new year season of Dar 21–22 (months XI, XII, I, II, III) and of Dar 22–23 (months IX–X–XI–XII and the full year Dar 23) according to the Persepolis texts (Tuplin 1998: 92–4), which is of course entirely consistent with the travel season of the Babylonians.
- In Dar 23, both Darius and the Babylonians were in Susa. Darius stayed nearly the entire year in Susa (Tuplin 1998: 83) and a Babylonian delegation visited in the twelfth month of that year.
- For Dar 24, a year well documented on the Babylonian part, there is no useful Persepolis evidence.
- On the basis of the scarcity of texts for the years Dar 25–26, Tuplin has argued that the king was in an entirely different part of the empire (1998: 83–4). This is confirmed by the Babylonian sources in so far that no trips

99 Documentation picks up again in Dar 23, see table 1.
to Susa were undertaken by Babylonians in these years (see table 1 and note 96).

– For Dar 28, there is no solid evidence in the Persepolis texts. The Egibis were in Susa in the first month (OECT 10 152). There is no evidence in the Persepolis texts that speaks against the king’s presence there in that month.

II.2.3 Conclusion

The Babylonian sources suggest that the court held a new year sojourn in Susa in at least nine years between Dar 12–Xer 01. The two major Greek traditions about the migration of Achaemenid kings both fit into this pattern. This flexibility has to do with the fact that the Greeks divided the annual tour of the Persian kings along climatic / seasonal lines, while the Babylonian sources rather suggest a calendrical axis. Most valuable is the evidence about the king’s whereabouts given by the Persepolis texts. This evidence enables us to relate the Babylonian visits to Susa at least once to actual royal presence there (in Dar 23). It also adds extra weight to the idea that the king held new year sojourns in Susa in this period.

II.3 Travel routes

Travelers heading for Susa followed a fixed itinerary using the river Nár-Kabari (see I.3.1.4 above). A town located at its mound (Bāb-Nār-Kabari) functioned as some kind of station. At this place, boats were changed (Abraham 2004 no. 27),\(^{101}\) perhaps in preparation of different navigational conditions ahead. The location of the Nār-Kabari is not known. It must be the same river as the Biblical Kebar, where Ezekiel had his vision. The Babylonian texts indicate that it connected directly onto the Babylonian waterway system; it could be reached from Seleucia-on-the-Tigris (A.D. no. –140), Babylon (YOS 3 111, Abraham 2004 no. 25),\(^{102}\) and Nippur (BE 9 84//TuM 2 / 3 202). A northerly location on the river Tigris is suggested by the astronomical diary as well as by YOS 3 111, a letter to the Eanna administration in Uruk about a person who went to Bāb-Nār-Kabari after spending the night in Babylon. In addition to the Kebar river, the city of Lahiru seems to have been located on the way to Susa (Joannès 2005: 193). More evidence on travel routes is probably to come out of the Egibi archive.\(^{103}\)

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101 See also VS 6 302 (boats hauled from Bāb-Nār-Kabari to Susa), BE 9 84 // TuM 2/3 202 (boats hauled from Nippur to Nār-Kabari), Abraham 2004 no. 25 (boat rent from Babylon (?) to Nār-Kabari).
102 The river name in l.9 is id kab-bar-ra contra Abraham 2004: 247 (id libir?.ra).
103 A study of the travels of the Egibis to Iran is presently being prepared by F. Joannès and C. Wunsch (see Joannès 2005: 190 n. 22).
II.4 The Susa trips in the context of taxes

In the reign of Darius I, three regular “flows” of people and goods were in operation from Babylonia to Elam. The first one consisted of rich Babylonian citizens who traveled to Susa in the new year season of at least some years (see II.2.). The second stream consisted of soldiers and labourers who were exacted from Babylonia as a kind of tax and put to work in Elam on the king’s projects. This stream was financed by various Babylonian institutions and tax pools, and was accompanied by the means necessary to run the operations in Elam (overseers, food rations, silver, boats). The third flow consisted of food provisions for the court in Susa. This flow too was accompanied by the logistics necessary to get the provisions to the court: boats, manpower to tow and steer the boats, overseers and soldiers to protect the convoy.

The largest and most complex of these flows is the second one, involving forced labour. Various institutions and population groups had to contribute to it, each with its own organizational structure. The temples supplied manpower both from their dependent and from their independent employees. Dependent workers were organized in gangs of fifty and put under general supervision of the qîpu and his representatives (Bongenaar 1997: 37f.). These gangs were equipped and paid with temple funds. The priestly classes organized themselves according to profession (or prebend) into units of ten headed by their usual “overseers” (šāpiru). They paid the costs themselves out of their prebendary “salary” and were probably allowed to send a substitute although this was not always done. In addition to men supplied by the temples of Babylonia, substantial labour gangs were organized and dispatched by the various governors (šākin-ṣēmi) of the satrapy. To this end taxes were levied among the urban elites, on what basis we do not know precisely, but perhaps we should not draw too sharp a line between these gangs and those of the temples, as prebendaries have been known to contribute to the costs of governors’ gangs. Tax collection was rented out to entrepreneurs, who sometimes created veritable “pyramids of farms” among themselves. A final contribution to the labour flow to Elam was provided by the age-old land-for-service system, which included the large farmlands of

104 This is an elaboration of the analysis of Babylonian-Elamite economic relations under Darius I by Joannès 2005: 193ff. My discussion is general, as a much deeper, yet to be undertaken, study into Achaemenid taxation is necessary to get to the details.

105 The best evidence comes from the Bêliya’u archive (Borsippa), which will be edited in the near future by Joanna Wojciechowska (Poznan). Pertinent tablets include BM 29400 (Dar 05?), BM 96231 (Dar 06), BM 29040 (Dar 09), BM 96301 (Dar 09), BM 96226 (date lost). Note also BM 95856 (Dar 15; Iššu-abūšu) and the evidence from the Bēl-rēmanni archive from Sippar (Jursa 1999).

106 Urban property, has been suggested by Jursa 1999.

107 BM 42352 (Jursa 1999: 151).


$qipus$ (i.e. VS 6 155) and $\text{sakin-$\text{t}$emis}$ (i.e. $\text{Dar}$ 154) as well as the villages and farms of conscripted population groups. In this area too, entrepreneurs operated widely (Stolper 1985).

The food provisions for the court in Susa were financed at least in part by the urban elites. The Borsippa tax files inform us on these during the reign of Darius I, but the system was most certainly more widespread than that. The word used to describe these dispatches was $upijatu$, an Iranian word of uncertain etymology (Stolper 1977: 254f.). One of the translations proposed is “feast, provisions for a royal visit”. Perhaps this meaning is too specific (as Stolper suggested), but it would establish a neat parallel to the $baru$ provided by inhabitants of Ur for the king’s entry in Susa in a later period (UET 4 48 and 49; Joannès 1988). What is certain, is that the tax-payers of Borsippa not only financed the $upijatu$ as such, but also the costs for towing it by boat to Susa ($\text{sadadu}$).\(^{108}\)

The Babylonians who traveled to Susa in the new year season were the organizers of these labour and tax flows. This can be illustrated both by the general profile of the travelers, and by the careers of some of the individuals. In general, we find high-ranking temple officials ($qipu$, $\text{shangi}$, $\text{satammu}$, $\text{bel-piqitti}$, $\text{safari}$), city-governors ($\text{sakin-temi}$), tax collectors ($\text{rab-qa\text{\-}st}, \text{rab-miksi}$) and tax farmers among the travelers.\(^{109}\) The $qipu$ supervised the workgangs of dependent temple personnel financed by their local institutions. The $\text{shangi}$s and $\text{satammus}$ were leaders of these institutions recruited from the traditional priestly elites, and the $\text{bel-piqittis}$ were recruited from the royal establishment. Temple scribes like Marduk-$\text{\-}nammanni$ organized the financial side of the labour dispatches (BM 74977). The $\text{safari}$ led delegations of independent temple personnel (prebendaries) into Elam. And the $\text{sakin-temi}$s were responsible for the organization of large-scale building operations in Elam. Tax farmers like Marduk-$\text{n\-}sir-apli$ worked under contract for the $\text{sakin-temi}$.\(^{110}\)

The individual careers of the Susa travelers are much more telling. Marduk-$\text{n\-}sir-apli$, one of the most frequent travelers, was a tax farmer of the $\text{sakin-temi}$ of Babylon. Although the actual tax farm contract has not been preserved, it was probably in this capacity that he financed and organized the labour gangs dispatched to Elam on behalf of the governor. He paid wages and rations of the workmen to their overseers ($\text{Dar}$ 572, $\text{Dar}$ 573, $\text{Dar}$ 569), he hired and fitted out boats destined for Susa (Abraham 2004 nos. 25 and 27), he enlisted and hired towers to bring the boats from Babylon to Susa via Bîb-Nâr-Kabari (Abraham 2004 no. 27; probably also nos. 70, 12, 39), he hired captains (Abraham 2004 no. 5), bought towing cables (Abraham 2004

\(^{108}\) Text details can be found in I.3.2.1.

\(^{109}\) For text references see I.5.3. above.

\(^{110}\) This aspect of Marduk-$\text{n\-}sir-apli$’s career has been studied in detail by Abraham 2004.
no. 27) and acquired the stores (Abraham 2004). He was even present at the construction of a canal in Elam where the governor's men were doubtlessly employed together with gangs of other Babylonian governors (e.g. of Kish, Dar 441). A similar, though less impressive portfolio can be written for Ubār / Bēl-iqiša / Isinnāya from Sippar – a traveler to Susa (BM 74548) who collected taxes on behalf of the governor to equip workers for the same canal project in Elam (BM 42352 Jursa 1999: 151). He was probably a tax farmer of the governor of Babylon like Marduk-nāṣir-apli. Marduk-rēmanni on the other hand was differently involved in the process of labour conscription. He had to help organize the work gangs of the qīpu, finance and equip them (BM 74977), because it was part of his duties as a college scribe of Ebabbar. His son, who also traveled to Susa, supervised the work gangs of the qīpu of Esagil (CT 22 59). Rēmūt-Ninurta / Murašû was a large-scale agricultural tax farmer, whose clients belonged to the land-for-service system described above (Stolper 1985). All the legal cases he litigated in Susa involved taxes due from such properties (table 1).

Unfortunately, deliverers of upijātu – possibly a contribution to a festive occasion at court – cannot be recognized among the Babylonians visiting Susa around the new year. In Borsippa, this kind of tax was levied by the gugallu from prebendary families. There are no gugallu (nor mašennus who would have been their superiors) in Susa. From Borsippa, we only have the archives of the payers of the upijītu-tax (Rēʾi-alpi, Ea-iliṭū-bānī), not those of the collectors. It is possible that some of the boat transports to Susa organized by travelers like Marduk-nāṣir-apli and Enlil-šumu-iddin / Murašû figure in this context. The boats were loaded with different commodities: beer, flour, barley, wine and textiles.111 We do not know whether these products were destined for the labour gangs working in Elam (as rations) or for consumption by the court in Susa.

II.5 Transactions concluded by Babylonians in Susa

Visitors to Susa most often conducted credit operations there. These were recorded in debt notes written by Babylonian scribes in customary Babylonian style and in the presence of mostly Babylonian witnesses. Usually the scribes belonged to the travel parties of those for whom the tablets were drafted.112 As always, these debt notes are not explicit about the background of the transactions but some useful observations can be made.

111 Texts: Abraham 2004 no. 5 and 27, Dar 442, Dar 569, BE 9 84//TuM 2/3 202, YOS 3 111. Textiles are only mentioned in Dar 569 and Joannès 2005: 194 reads qē-me (flour) instead of tūg.me.
It is striking that almost all the credits were contracted under similar conditions.\textsuperscript{113} Credits were extended in silver\textsuperscript{114} and the amounts involved were always considerable and sometimes extremely large.\textsuperscript{115} Most striking is the fact that none of the credits, except of one,\textsuperscript{116} was interest bearing. The debt notes stipulate that the “principal amount” (\textit{ina qaqqadišu}) must be paid on a fixed date and place. The date mostly lies two or three months ahead (in the second, third or fourth month of the year) and the place of payment is Babylon.\textsuperscript{117} The debtors, in other words, were expected to pay upon return in Babylonia. It is remarkable how persistent these credit conditions are (large amounts, no interest, fixed time of payment after return from Susa) especially in view of the fact that the archival context of the debt notes and the year of their recording do not affect this pattern. It is more difficult to interpret this observation. In a very general sense, one can say that economic conditions in Susa tended to be the same for all visitors to the place, that these conditions gave rise to a certain type of economic behavior which translated itself rigidly in a certain type of debt note. The fact that these conditions did not result in interest bearing loans speaks against a purely entrepreneurial background to the transactions, as has been suggested before.

In view of the profiles of the travelers (see above, II.4) it is plausible that the credit transactions had their origins in tax operations. Only in one text is this explicitly the case,\textsuperscript{118} in another it is quite certain.\textsuperscript{119} In the other cases it can only be guessed. The presence of judges (Iranian and Babylonian) in some of these debt notes is striking (\textit{Liv} 25, \textit{Dar} 417, TCL 13 193). It implies that some pressure from above was needed to persuade the debtors to acknowledge their debts. The occasional sale of property gives the same impression (\textit{Dar} 435; BM 102293, PBS 2/1 113). We should probably take

\textsuperscript{113} The following debt notes do not follow the pattern that I will describe in this paragraph: BM 49650, BM 63806, VS 6 155, BM 74632.

\textsuperscript{114} Only BM 74542 records a debt of 50 \textit{kur} of barley.

\textsuperscript{115} 1 m (\textit{Dar} 497, OECT 10 152), 1 m 14 š (OLP 28, 78), 1 m 15 š (Biggs, Fs. De Meyer, 301), 1 \frac{1}{2} m (\textit{Dar} 346; BM 79644; BM 74532), 2 \frac{1}{2} m (\textit{Dar} 437), 2 m 4 \frac{1}{2} š (\textit{Dar} 417), 3 m (BM 74548), 23 m (\textit{Liv} 25//BM 33936), 45 m (TCL 13 193). Note also BM 85376 (55 minas of silver credited in Susa), Abraham 2004 no. 77 (settlement of a debt of over 50 minas of silver in Susa), BM 29069 (payment of 27 \frac{1}{2} minas of silver in Susa), PBS 2/1 126 (3 minas of silver credited in Susa), and especially VS 6 194 which mentions the staggering sum of 83 \frac{1}{2} minas of silver transacted in Susa.

\textsuperscript{116} BM 74632.

\textsuperscript{117} BM 74542, from the archive of Marduk-rēmanni, calls for delivery (of the barley in this case) in Sippar, Marduk-rēmanni’s city of residence.

\textsuperscript{118} VS 6 155: a \textit{rab-qašti} took out credit in order to pay corvée resting on the domain in his hands.

\textsuperscript{119} \textit{Liv} 25: Marduk-nāṣir-apli took out credit in order to pay the governor of Kish who was involved in the same canal project in Elam as Marduk-nāṣir-apli himself, as seen in \textit{Dar} 441.
the court cases fought by Rēmūt-Ninurta / Murašû in Susa as a model; they were all disputes about the payment of taxes (see table 1).

II.6 Conclusion

In the course of Darius’ I reign, Susa became a node of regional tax flows originating from Babylonia. Both labour and commodities were transferred from local tax pools to Elam. This transfer needed extensive logistic support. Digging of canals and boat transports are two aspects of this support that are clearly visible in the sources. Representatives of the various institutions involved in organizing these taxes regularly traveled to Susa from Dar 13 onwards. These visits usually took place in the new year season, between months XI and I. There are indications that the visits were tax-related, not just because this was the kind of business these people were involved in, but also because they contracted debts in Susa that originated at least in some clear cases in tax payments. In combination with the seasonal rhythm of the trips, these tax payments may indicate that in some years Darius organized a kind of new year celebration in Susa in which the local Babylonian tax authorities were made to participate. Solid proof of such a celebration is however not available. At the very least, it is safe to postulate that arrears of tax payments and other problems that had locally arisen in the tax system were addressed during these visits.
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