

Late-Babylonian *ušru* – *Uš-ru-ú*, a late-Babylonian equivalent of Akkadian *ešrû* «tithe» has the same base as Aramaic ‘*wšr*’ (*qutl*). It is not recorded in Akkadian texts before the Achaemenid period. The earliest occurrence is from 509/8 B.C. (Babylon, *Dar.* 351, 7: *uš-re-e-ti*, cf. *AHW.* 258a, s.v, *ešrû*, 3; the logographic spellings can render either *ešrû* or *ušrû*). The later occurrences are discussed by M.W. Stolper (*Late Achaemenid, early Macedonian and early Seleucid records of deposit and related texts*, Naples 1993, e.g., 14 ad 12, 2 [277/6 B.C.]; A 2-4, 1 and A-2, 10, 2 [402/1 or 356/5 B.C.]).

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