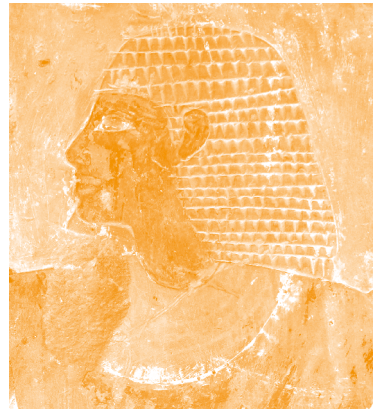


The incense distribution scene in TT 39 – redistribution of economic goods to Deir el-Bahari and other locations in Western Thebes



Abstract: Incense was an essential part of temple rituals during the New Kingdom. A relief scene of redistribution of this economic good, carved in the hall of the Theban tomb of Puimra (TT 39), a Second Priest of Amun in the early Eighteenth Dynasty, helps to understand how incense traveled from abroad to the royal treasury and temple estates to be then redistributed among the different temples in Amun's domain. The data is compared with evidence from other contemporary tombs, shedding light on the redistribution of goods in a centralized economy.

Keywords: redistribution, economy, incense, TT 39, Deir el-Bahari, Puimra

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REDISTRIBUTION OF ECONOMIC GOODS IN EGYPTIAN TEMPLES IN NEW KINGDOM TIMES

Large quantities of economic resources were required in Egypt's New Kingdom temples in order to service the cults of gods and deified kings, and among these incense—indispensable in temple rituals—was of fundamental importance. The economic model, according to which expensive economic goods¹ used in divine worship, such as incense, were imported, distributed and then redistributed in different quantities from the royal treasury and/or temple estates to the various places of worship, was introduced in the early years of the New Kingdom. The continuity of redistribution between different temples of millions of years that is attested in the sources² shows that the economic model as described functioned from the Thutmoside era through the end of the New Kingdom.

The redistribution was handled by high-ranking officials of the administration, who could hold offices in both state and temple administration. The theocratic values behind the organization of Egyptian society of the period make it practically impossible to distinguish between the two. Puimra,³ Second priest of Amun under Hatshepsut and Thutmose III, who had his

tomb (TT 39) decorated in the 15th century BC, choosing among others a scene of incense redistribution for the entrance hall [Fig. 1]. He held various titles in the civil sector, such as “Great Chief of High Egypt” (*hry tp 3 m šmꜥw*) and “The king's right-hand man in all jobs” (*mh-ib n nswt m k3t nb(t)*), but his titles also included religious ones. Standing out among the latter is the title of “Second Priest of Amun” (*hm-ntr snnw n Imn*), the second most important



Fig. 1. Image of Puimra from his tomb (TT 39) (Photo J. Trello)

- 1 We say that a good is economic when it is scarce and can have alternative uses.
- 2 Specifically, the delivery of myrrh and jasper to the temple of Thutmose III, cited in the Turin Papyrus (Cat. 1900 recto), which was found in the temple of Amenhotep III and dated to the reign of Ramses IX (Haring 1997: 274–275).
- 3 Transcribed as Pouiemrê, Puyemrê, Puyemre, Puimra or Puimra. Davies transcribes it as Puyemrê, noting however that while the most commonly accepted forms of the transcription are Puimrê and Puämrê, it is advisable to write the names in a way allowing readers (of English in this case) to pronounce it easily, but with approximate precision (Davies 1922: xvii, Note 1). Puimra (transliterated *pwimrꜥ*) is the variant used in Spanish by the team of TT 39 Project.

person in the religious hierarchy of the most powerful clergy in the New Kingdom. Puimra highlighted this title in the decoration of his tomb, as well as in the magnificent false-door stele installed in

the north chamber of TT 39 (now in the Egyptian Museum of Cairo, JE 34047). The title appeared also on his statue and ushabtis⁴ found in the subterranean part of his tomb.

INCENSE DISTRIBUTION SCENE FROM TT 39

The scene in question decorates the hall of Puimra's "house for eternity", tomb TT 39, which lies at the foot of the north face of el-Khokha hill in Asasif in the Deir el-Bahari valley in western Thebes [Fig. 2]. The architecture of this tomb, as well as parts of its decoration, appear to have been inspired by Hatshepsut's Chapel in the queen's *dsr-dsrw* temple at Deir el-Bahari, which is not surprising given that Puimra was involved in the construction of this sanctuary as noted by Anastasiia Stupko-Lubczyńska:

"... it seems not completely groundless to assume that Puyemre could be responsible for the design (and possibly execution) of the Hatshepsut Chapel decoration. The character of the scenes in TT 39 described in relation to their prototype in the Chapel indicate a creative approach, which was possible only provided that Puyemre had had access to certain sources that were then used by him (or applied by his order) for the decoration of his own tomb" (Stupko-Lubczyńska 2013: 662).



Fig. 2. Puimra's tomb (TT 39) at the foot of el-Khokha hill in Western Thebes (Photo J. Trello)

4 Text: "O thou *shawabti*-figure! If the second priest of Amon, Puyemrê, is called up for tasks to be performed in the underworld, as a man of means is to his property, to break up the fields, irrigate the banks, and transport by water the earth of the east and the west, say, 'Here am I!'" (Davies 1922: 14). For images of ushabtis see Davies 1923: Sheet 79 E and G.

The tomb differs in plan from other contemporary tombs that are T-shaped as a rule (see Engelmann-von Carnap 1999; 2014). Its location and orientation with respect to the path running from Hatshepsut's Temple of the Valley to the temple in the Deir el-Bahari circus, as well as its layout [Fig. 3 top], suggest that his tomb was for Puimra

more than just a simple burial place. The decoration provides a great deal of information about the tomb's history as well as its owner's activities (Trello and Arrache 2018: 209).

Images of Puimra both receiving and distributing economic goods, obviously reflecting his role as an admin-

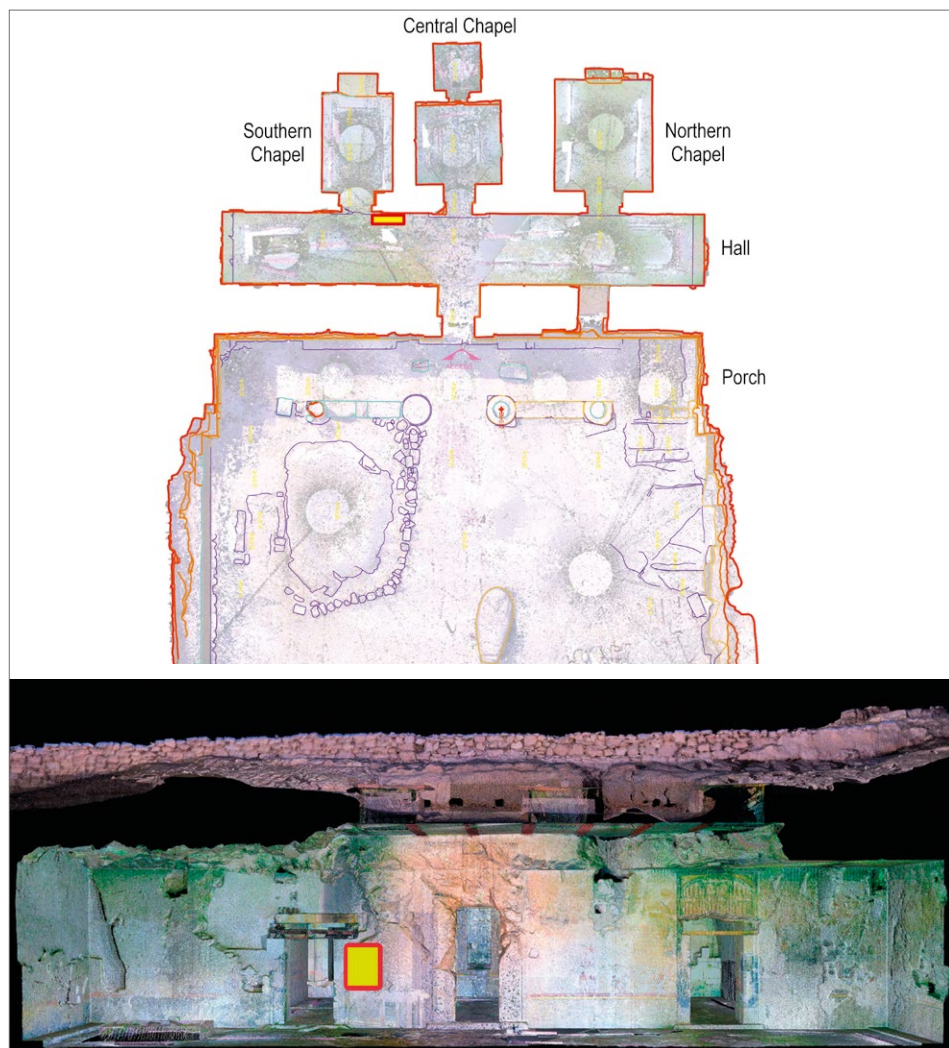


Fig. 3. Location of the incense distribution scene on the west wall of the transverse hall in tomb TT 39: plan and section model of the west wall (Source: M. Villarruel and architects from the Mexican expedition working in TT 39)

istrator of resources, decorate the hall of his tomb. The scene of incense distribution appears in the lower section of the west wall, between the passages to the central and southern chapels [Fig. 3 bottom]. It is composed of two registers—the upper one depicting the distribution of gold, the lower one of incense—dominated by Puimra's image on the right [Fig. 4]. In the incense distribution scene, Puimra is accompanied by scribes from the God's treasury [Fig. 5]: *sh htm (.w).t-ntr*, in other words, officials with the power to “seal” a document and therefore to sign it. Interestingly, these titles from the “religious” sphere reveal a hierarchy also among civil servants of secondary rank: the first Scribe and the second Scribe of the temple's treasury.

Puimra's stance denotes both supervision of subordinates and the duties with which he was charged, implying inspection (Haring 1997: 135), a very common aspect of the pharaonic administration.

THE CHART

In the lower left corner of the scene is a chart consisting of several names of incense recipients. It has been suggested that the list evokes locations in Western Thebes visited by the statue of the god Amun during the Beautiful Feast of the Valley:

“L'évocation des temples funéraires de la rive ouest semble bien renvoyer à la belle fête de la vallée durant laquelle Amon se rend sur cette rive et dans ces temples”.

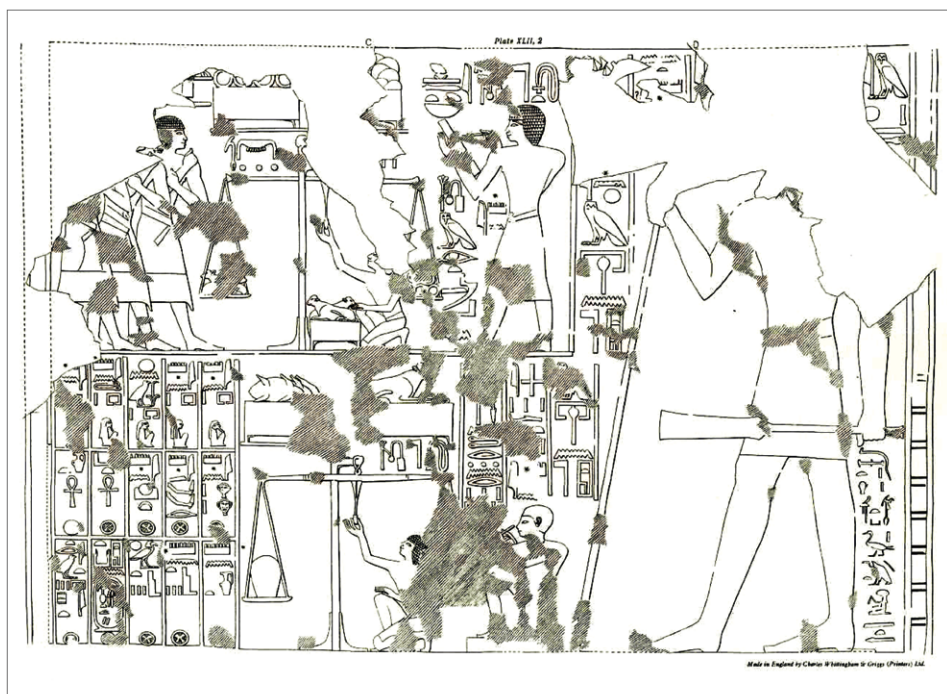


Fig. 4. Scene depicting Puimra supervising the distribution of gold and incense (After Davies 1922: Pl. XL)

But: “Aucun étendard n’a été ajouté, ce qui pourrait confirmer l’hypothèse développée plus haut: cette scène n’ayant pas de lien avec les reliefs de Deir el-Bahari, l’idée du cartouche royal n’a pas été appliquée ici” (Louant 2000: 74).

The list of recipients of incense [Fig. 6] comprises 15 items, arranged in five columns and three rows. It is to be read top-down and right to left. It is more complete, as well as better preserved, than another one listing less beneficiaries from a roughly same-period tomb (TT 81). The top five panels contain names of gods’ domains identified with the name of a divinity + *pr* + determinative of the god/goddess. The remaining

ten are place names followed the ideogram O49, a sign usually designating a village, city or inhabited region. This differentiation leads to the assumption that the top five names in the chart correspond to the gods’ domains, while the other ten to temples located in specific geographical locations.

The 15 locations are arranged in a harmonious way. It remains an open question whether the list is exhaustive, including all of the recipients of incense, or a select group chosen by the scribe to fill the available space. In other words, were all of the listed locations receiving redistributed goods, or was the list simply a generic indication of redistribution to several temples, as proposed by some researchers (e.g., Haring 1997: 139).



Fig. 5. First and Second Scribe of the Temple treasury depicted in the scene of incense redistribution from TT 39 (Photo J. Trello)



Fig. 6. Chart listing incense recipients from the incense redistribution scene in the tomb of Puimra (TT 39) (Photo J. Trello)

IDENTIFICATION OF PLACES

Despite the poor state of preservation of some parts of the inscription and the mistakes made by the artisans recarving the damaged texts in the Ramesside period, the original place names could be

identified [Fig. 7] based on a comparative study with other contemporary lists. One such list is that from the tomb of Ineni (TT 81), which Norman de Garis Davies compared with the list from TT 39 (Davies 1923: 82).⁵ Temple lists are also preserved

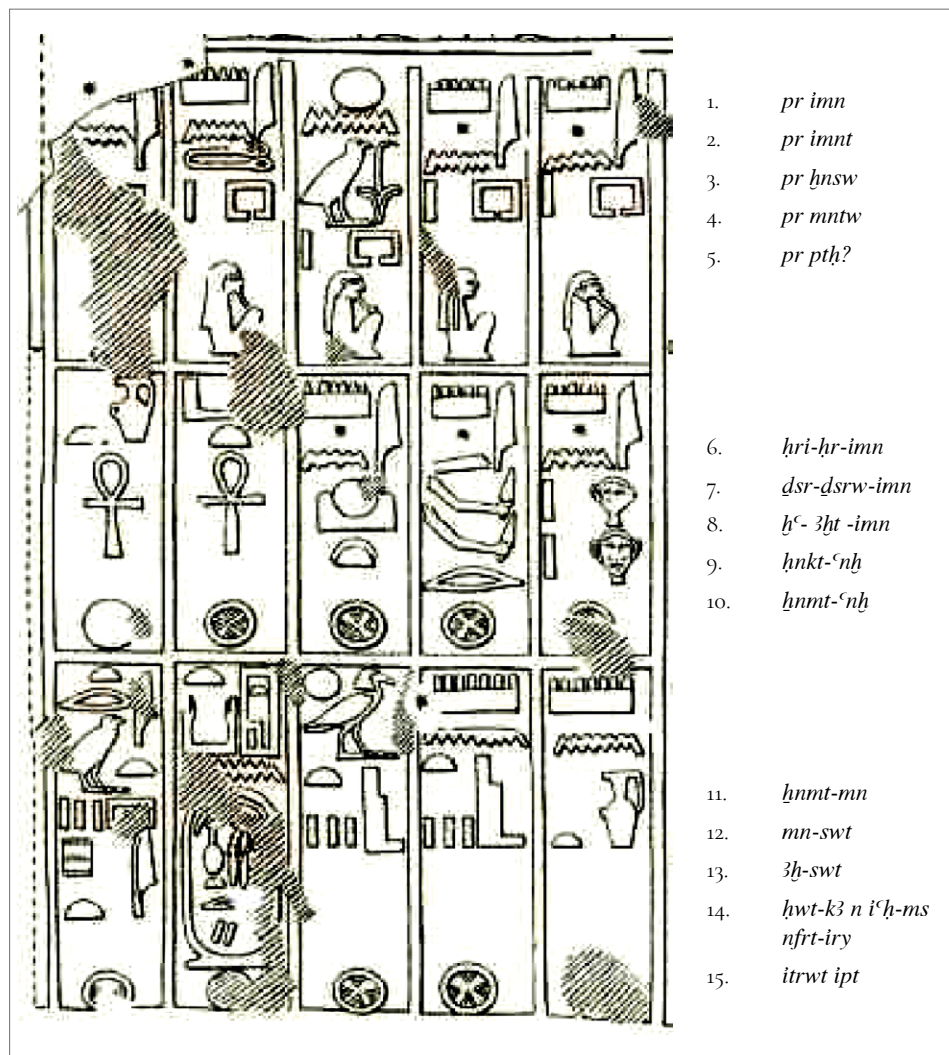


Fig. 7. Names of temples receiving incense, listed in the incense distribution scene from tomb TT 39 (After Davies 1922: Pl. XL, bottom)

5 Davies (1923: 82) also confirmed the identification of some locations against a list written on the Didiya statue (*dsr-dsr i3*).

in Hatshepsut's Red Chapel (Iwaszczuk 2017: 4), contemporary with TT 39 and TT 100 (Rekhmire's tomb). A comparison of the different lists led to the first approximate identification of the names of temples listed in Puimra's tomb [Table 1].

The names of the five recipients in the first row end with the expression *pr*, "house", followed by the god's determinative. The first three divinities correspond to the Theban Triad, comprising Amun, Amu-

net (the female counterpart of Amun) and Khonsu. After that there is Montu, a significant Theban god in the New Kingdom, and Ptah (although the reading is dubious), a Memphite god with a strong funerary personality, integrated into the pantheon of Western Thebes. In these five cases, the expression *pr* could be read as referring to a god's estate or domain rather than a physical place. That is to say, the intention could have been to redistribute the incense to different places associated with any one of the given divinities. This is in contrast with the remaining ten place names, which appear to designate specific temples.

Davies (1922: 94) is of a different opinion, considering the first five beneficiaries to be specific temples:

- 1) *pr imn*, Amun's temple in Karnak;
- 2) *pr imnt*, a temple dedicated to Amunet, in an unknown location, but from which two Second Priests of Amun are known;
- 3) *pr hnsu*, a temple built for Khonsu by Thutmose III in Karnak;
- 4) *pr mntw*, possibly the Medamud temple, a few kilometres north of Karnak;
- 5) *pr pth*, a temple built for Thutmose III in Karnak, on the foundations of another temple built by Ahmose.

The 15th temple on the list, *itrwt ipt*, could correspond to the chapels for the Opet Festival, which are currently located in the first courtyard of the Luxor temple, on the east bank of the Nile.

Incidentally, all of the 15 temples on Puimra's incense distribution list are on the west bank and relatively close to TT 39 [Fig. 8].

Moreover, one cannot but note that the Temple of Thutmose II (*šspt-nh*), Hatshepsut's husband and father of Thutmose III,

Table 1. Identification of incense recipients described in the chart

No.	NAME	IDENTIFICATION
1	<i>pr imn</i>	Amun's domain
2	<i>pr imnt</i>	Amunet's domain
3	<i>pr hnsu</i>	Khonsu's domain
4	<i>pr mntw</i>	Montu's domain
5	<i>pr pth?</i>	Ptah's domain?
6	<i>hri-hr-imn</i>	Unknown pharaonic temple in Western Thebes
7	<i>dsr-dsrw-imn</i>	Hatshepsut's memorial temple
8	<i>h^c-3ht-imn</i>	Hatshepsut's temple
9	<i>hnkt-nh</i>	Memorial temple of Thutmose III
10	<i>hnmt-nh</i>	Memorial temple of Thutmose I
11	<i>hnmt-mn</i>	Unknown pharaonic temple in Western Thebes
12	<i>mn-swt</i>	Temple of Amenophis I and his mother Ahmose Nefertari
13	<i>3h-swt</i>	Nebhepetre Mentuhotep's temple in Deir el-Bahari
14	<i>hwt-k3 n</i>	Ahmose Nefertari temple in Western Thebes
15	<i>itrwt ipt</i>	Opet chapels

does not appear on Puimra's list, and neither does the little temple of Medinet Habu (*dsr-st*). It is this circumstance that implies the incompleteness of the list from TT 39.

ECHOES OF AMARNA-AGE CONFLICT

Apart from the confusion between civil and religious authority in the theocratic government of Egyptian society in the New Kingdom, the incense redistribution scene with its charted designations of god's domains from Puimra's tomb testifies to the conflict between the king and the powerful clergy of Amun, during the reign of Akhenaten when the cult of Amun met with persecution and during the subsequent restitution of the god's

cult. The tension between the king and the clergy of Amun, the dominant divinity of the period, during Akhenaten's reign is commonly described as a religious crisis, but there could have been hidden economic reasons as well, due to the progressive patrimonial build-up of the domains of Amun, to the detriment of the royal patrimony, this because the flow of economic goods was always, cumulatively, toward the temple throughout the New Kingdom.

In Puimra's list, the beneficiaries described in the fourth and fifth positions were altered in ancient times when Amun's name was being systematically removed during the Amarna period.

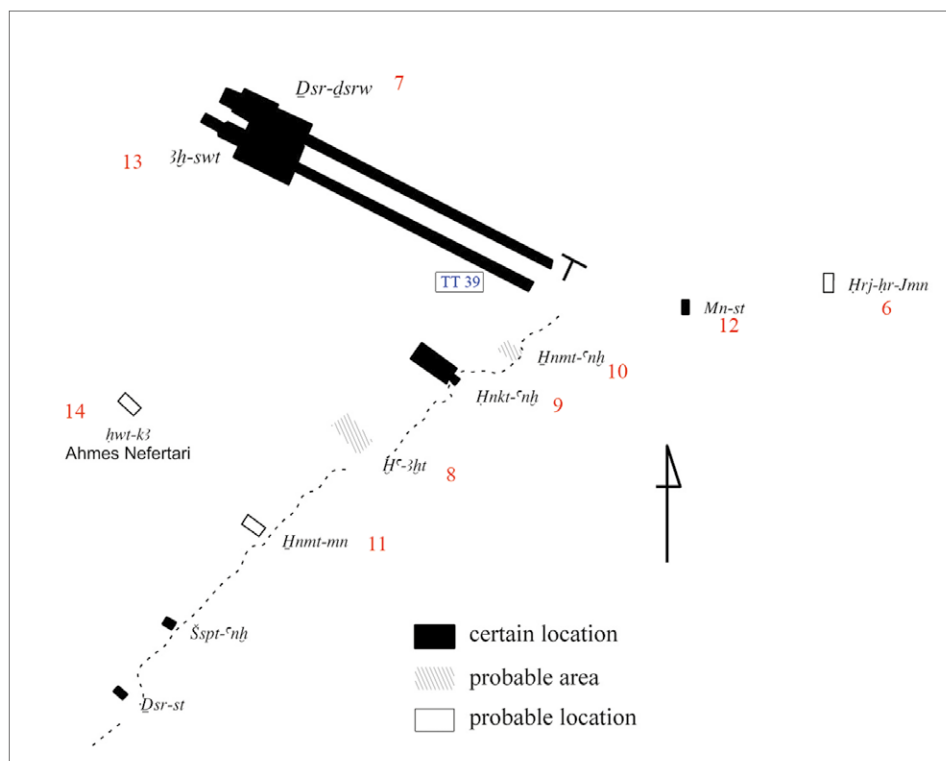


Fig. 8. Schematic plan showing the location on the Theban west bank of the 15 incense recipients from Puimra's redistribution list (Based on Iwaszczuk 2017: 212 [129], modification J. Trello)

Direct observation of the glyphs shows that the symbols forming the word *mntw* were apparently mistaken for the word *imn*: the symbols *mn* were destroyed while *t* was left practically unaltered [Fig. 9]. Those responsible for the restitution of the god Amun's name in the inscriptions from Puimra's tomb could have been misled by the altered spelling. In effect, the recarving of the symbol *i* (M17) overlapping the symbol *t* (V13) resulted in a meaningless group of symbols [see Fig. 9].

A similar situation occurred with regard to the name of the fifth recipient [Fig. 10]. The name of Amun, recarved during the restoration, is the only part that can be read, the earlier glyphs being very difficult, practically impossible to identify where the surface of the stone

is broken. The assumption that the place was originally in Ptah's domain is based on the reading of Ineni's list from TT 81, rather than an interpretation of the remains of the text from Puimra's tomb.

These alterations can be dated sometime after the reign of Thutmose III. The relationship between the Second Priest of Amun and the pharaoh was still truly good, as demonstrated by an inscription on the south wall (Davies 1922: 31). Puimra took part in the king's military campaign, "... I followed [my lord through] the remote valleys of Syria" (Davies 1922: 33), and was his trustee during these campaigns: "... to administer it, for I was a man ... a leader upright of heart, a chief citizen and man of affairs (*rhh?*)... the ritual chamber (*pr dw3.t?*)..." (Davies 1922: 33).



Fig. 9. Recarving of the name of Montu's domain (Photo J. Trello)



Fig. 10. Recarving of the name of the hypothetical Ptah domain in the upper left part (Photo J. Trello)

WEIGHING THE INCENSE

A figure with scales, measuring out the quantity of incense for each recipient, is depicted in the lower register of the redistribution scene [see Fig. 4]. The text on the scales identifies “A scribe of god who is bearer of the seal”, in other words, a scribe of the temple treasury. Two boxes and weights are also represented. Three columns of text to the right of the scales describe the process of weighing incense depicted in the scene [Fig. 11].

The text, poorly preserved in some parts, reads top down and from left to right.

First column: [...] *sntr n rw*

Beginning of the text column illegible due to damages. However, the activity depicted in the representation [see Fig. 4] suggests the verb “to weigh, distribute or register”, without any further specification.



Fig. 11. Hieroglyphic text describing incense-weighing from the incense redistribution scene in TT39 (Photo J. Trello)

Second column: *imy-[h]t [pr] Imn*

The symbol *h* (*3^c1*) should be reconstructed here in order to complete the word *imy-h_t*. Moreover, the ideogram of a house (*O₁*) is needed to complete the word *pr*.

Third column: *m pr-h_d n hwt-ntr*

Perfectly legible as is.

Thus, the text as a whole can be transliterated as follows:

[...] *sn ntr n rw imy-[h]t [pr] Imn
m pr-h_d n hwt-ntr*

[Weighing] incense for the temples which are in Amun's retinue, in the temple treasury.⁶

Therefore, the text clearly describes the depicted operations. The inscription does not specify the quantity of incense allocated to each of these locations.

COMPARING INCENSE DISTRIBUTION LISTS

As already indicated, a list of places receiving the redistributed incense appears in at least one other tomb in the Theban necropolis, that of Ineni (TT 81).⁷

Ineni and Puimra were roughly contemporaries and both lived during a high period in the history of the Egyptian state. Ineni's long professional career developed under Amenophis I, Thutmose I, Thutmose II, Thutmose III and Hatshepsut (he died before the end of her reign). Puimra's professional career started during Hatshepsut's reign and continued in the times of Thutmose III's sole reign (Haring 1997: 134). Therefore, it must be assumed that the execution and decoration of Ineni's tomb preceded that of Puimra's. It is also quite probable that the process of incense distribution changed over time, accommodating to the situation and explaining, in part, the differences between the lists that appear in the two tombs. Ineni and Puimra both

held high honorary titles, while discharging also important duties as indicated by their other titles [Table 2]. One of the titles they share is the honorary title, *rp^c h₃ty^c*, that is to say, that of a high noble or prince, a title quite common among high-ranking civil servants. For the purposes of this study, it is of greater interest that, based on an interpretation of their titles, both of them seem to have been charged with high responsibility for the proper distribution of economic goods.⁸

Looking at the titles attributed to Puimra (Davies 1922: 26–31) and Ineni (Armijo, Pino, and Sánchez 2006: 63–66) [see Table 2], we see that both officials were charged with the duty of distributing incense. The importance of this function is borne out by the fact that they both had scenes of incense distribution, including a chart of incense distribution to different recipients, depicted in their respective tombs, in places that were

6 Davies (1922: 93, Note 1) suggests the following translation for this text: “[enregistering] the incense for the temples of the associated-gods of Amon in the treasury of the temple”.

7 For the tomb of Ineni see Armijo, Pino, and Sánchez 2006: 57.

8 Some authors doubt that the titles recorded in the inscription were exercised in fact; they consider them as “echoes of a dead foretime” (see Davies 1923: 26–27).

readily accessible to the “public”, meaning the hall: on the west wall in Puimra’s tomb and on the eastern side in Ineni’s [see *Figs 3, 12*]. Like Puimra’s list, that of Ineni is also written top down and from right to left [*Fig. 13*]. However, Ineni’s list has one element that is missing from Puimra’s, namely, the quantities of incense, measured in *deben*, to be delivered in each case.

Ineni’s list is also shorter: nine recipients of incense compared to Puimra’s 15. This led Davies to conclude that Ineni’s list was incomplete (Davies 1922: 94, Note 1). The nine places described had assigned quantities: *deben of incense*

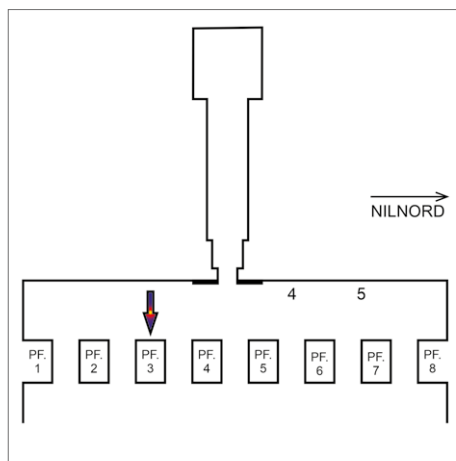


Fig. 12. Location of the incense distribution list in Ineni’s tomb (TT 81) (arrow) (After Dziobek 1992: 40)

Table 2. The titles of Ineni and Puimra

INENI’S TITLES		PUIMRA’S TITLES	
<i>imy-r šnwt</i>	Supervisor of the granary (of Amun)	<i>imy-r k3w n imn</i>	Supervisor of Amun’s cattle
<i>imy-r k3(w)t m ipt-swt</i>	Supervisor of the works in Ipetsut (Karnak)	<i>imy-r k3t nw hwt nt imn</i>	Supervisor of work at the temple of Amun
<i>imy-r htm nbt m pr imn</i>	Supervisor of the contracts (with seals) in Amun’s domain	<i>imy-r m pr n hwt</i>	Supervisor of the temple’s house
<i>irm-r i3t nbt m pr imn</i>	Supervisor of offices in Amun’s domain	<i>imy-r 3htw n imn</i>	Supervisor of Amun’s land
<i>imy-r k3(w)t ni hrt nt nswt</i>	Supervisor of the work in the king’s tomb	<i>imy-r šmꜥw</i>	Supervisor of High Egypt
<i>imy-r hry hrt f</i>	Supervisor-chief of the tomb		
<i>hꜣp k3wt</i>	Director of the works	<i>sd3wty bity</i>	Treasurer of the King of Lower Egypt
<i>hꜣp k3wt m hrt nt nswt</i>	Director of the work in the king’s tomb	<i>nḥn hry tp</i>	Chief of the city of Nejeb (El-Kab)
<i>hꜣp k3(w)t nbt m ipt-swt</i>	Director of all works in (Karnak)	<i>hry tp 3 m šmꜥw</i>	Great chief of Upper Egypt
<i>r-hry n k3(w)t nbt</i>	Master of all works	<i>mḥ-ib n nswt m k3t nb(t)</i>	The King’s right-hand man in all works
<i>sh</i>	Scribe	<i>s3w nḥn</i>	The one who belongs to the Nekhen temple
<i>sꜥb</i>	Dignitary of unknown rank	<i>sꜥb ʿd mr dp</i>	Dignitary administrator of the Dep city

(*dbn m sntr*) [Fig. 13 center]. According to Davies, the numbers were damaged and he reconstructed them, correcting the figures given by Kurt Sethe (Davies 1922: 93, Note 4) [Fig. 13 bottom]. The amount of incense would thus total 611 *deben*. Based on Davies’s reconstruction, 6.5 *deben* was the most common redistributive unit with regard to incense. Five centers received this much, while double the amount

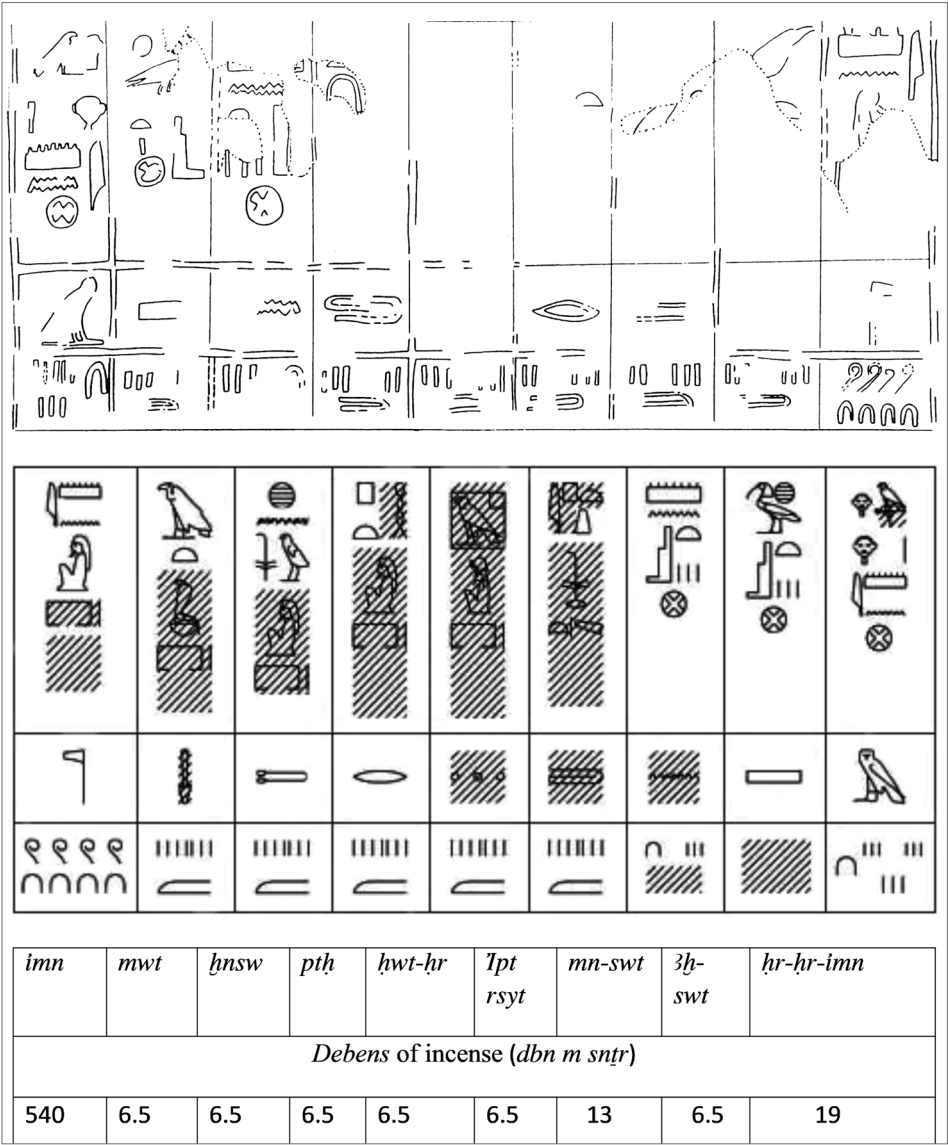


Fig. 13. Incense distribution list from the tomb of Ineni (TT 81): top and center, tracing from the wall; bottom, reconstruction (Top: after Dziobek 1992: 39; center: after Armijo, Pino, and Sánchez 2006: 100; bottom, according to Davies 1922: 93, Note 4))

was assigned to Mensut (*mn-swt*) and triple that to Horheramun (*hri-hr-imn*), this presumably because the latter two centers comprised two and three places of worship, respectively (Davies 1922: 94, Note 1). There is no doubt that the House of Amun received the biggest share, that is, nearly 90%.

A comparison of the two lists in terms of the place names reveals certain similarities and some discrepancies and [Table 3]. Of the nine places listed by Ineni, eight were still there on Puimra's list, assuming that the 4th and 5th locations on the latter list are hypothetically indeed the Domain of Montu and the Domain of Ptah, respectively. It should be pointed out that the translation of "Domain of Ptah" is doubtful due to the damage to this part of the wall. The *itrwt ipt* and *ipt rsyt* could refer to the temple in modern Luxor. Moreover, Ineni's

list includes an important temple on the east bank in Thebes—the temple of Mut—which does not appear in Puimra's list, perhaps because in Puimra's time it was already being supplied with incense by the Domain of Amun. It is also possible that Puimra's responsibilities differed from those of Ineni. These differences in Puimra's responsibilities toward Ineni could have occurred even during the period between the beginning of Hatshepsut's reign and the sole reign of Thutmose III. One should also keep in mind that Ineni could not have listed the Temple of Hatshepsut at Deir el-Bahari (*dsr-dsrw-imn*) among the recipients because it was yet to be built. In any case, it does not seem plausible for the differences between the two lists of incense distribution recipients to be due merely to the whim of the artists decorating the two tombs (Haring 1997: 139).

Table 3. Comparison of incense recipients in TT 39 and TT 81

No.	TT 39	TT 81
1	<i>pr imn</i>	<i>pr imn</i>
2	<i>pr imnt</i>	—
3	<i>pr hnsu</i>	<i>pr hnsu</i>
4	<i>pr mntw</i>	<i>pr mntw</i>
5	<i>pr pth?</i>	<i>pr pth?</i>
6	<i>hri-hr-imn</i>	<i>hri-hr-imn</i>
7	<i>dsr-dsrw-imn</i>	—
8	<i>h'- 3ht -imn</i>	—
9	<i>hnkt-^cnh</i>	—
10	<i>hnmt-^cnh</i>	—
11	<i>hnmt-mn</i>	—
12	<i>mn-swt</i>	<i>mn-swt</i>
13	<i>3ht-swt</i>	<i>3ht-swt</i>
14	<i>hwt-k3 n i'h-ms nfrt-iry</i>	—
15	<i>itrwt ipt</i>	<i>ipt rsyt</i>
—	—	<i>mwt</i>

Apart from the quantities involved, Ineni's list also gives information on the periodicity of the incense distribution process:

ḥ3t sntr n hr (t) 3bd [...] n psdt [...] r

The weighing of incense for the requirements of the **month** [...] for the Ennead of the gods [...]

(for the translation see Armijo, Pino, and Sánchez 2006: 99–100).

The list in Puimra's tomb mentions neither quantities nor periodicity, and insufficient space on the wall or design issues could be an obvious reason. However, uncertain supply quotas, which could have affected the overall amounts of incense available for redistribution, could be envisioned as another possible reason. Everchanging quantities would have discouraged annotations of a timeless nature, such as depictions carved inside a funerary monument. And it is entirely possible that the continuous military campaigns of Thutmose III, especially in the region of Syro-Palestine, could have affected the regularity of goods flow from the south, making it more unstable than during the regency and reign of Hatshepsut. In the time when Ineni was responsible for distributing the incense, Egypt under Hatshepsut was relatively calm and commerce, especially with the Land of Punt, was in full swing. Therefore, Ineni could distribute specific quantities of incense with a regularity that Puimra could no longer guarantee.

While comparable information on quantities and periodicity in TT 39

would have been a valuable contribution to knowledge about the economy of the later period, there is still a way to consider the data from Ineni's list, regarding the quantities delivered to temples on the Theban western bank during the Eighteenth Dynasty, in light of the demand for this product in a Temple of Millions of Years at the end of the New Kingdom. As indicated earlier, a standard amount sent to a regular temple at any given time is 8.5 *deben*. Assuming that one *deben* is 91 g (Grandet 1994: CIX/II: 66, Note 238), the annual allocation for a standard temple in Ineni's time would be an average 9.3 kg of incense (8.5 *deben* x 91 g x 12 months) per year. This figure can be compared with the annual supplies of incense to the Temple of Millions of Years of Ramesses III, built three centuries later in Medinet Habu, which required an annual amount of at least 140 *deben* (plus 3580 baskets, *dni.t*, of incense; Haring 1997: 140), meaning at least 12.7 kg (140 *deben* x 91 g) annually. The two sets of figures appear to be in proportion, considering that the needs (and demands) of temple cult in the sphere of the god Amun could have grown between the respective reigns of Thutmose III and Ramesses III.

There would have been other locations (temples, chapels, etc.) needing incense for cult purposes. The selection of places for incense to be redistributed to is explained in Puimra's list, where it is stated that the temples were: *imy-[ḥ]t pr imn*, this is to say, "in the retinue of Amun's domain". Therefore, the process of redistribution of economic goods, at least with regard to incense,

involves religious centers in Amun's domain. A comparison with the list of Ineni reveals an evident growth of the number of locations supplied with incense within the frame of the central

redistribution process. This implies an increase in state spending on the temples, considering that incense was an imported good, brought either wholly or partly from abroad.

PROVENANCE OF THE INCENSE

In the scene on the west wall of the entrance hall of his tomb, Puimra is depicted as a figure of authority receiving goods from abroad and redistributing them to the temples. But he also took care to indicate where the incense for redistribution came from. This information appears in a large scene located in the northern part of the same wall. Puimra is shown as a large-scale figure presiding over a set of vertical and horizontal registers. In the lower scene [Fig. 16B], a text next to the image of Puimra, partly recarved to inscribe a large banner with the *ka* of Thutmose III, indicates that the goods Puimra is receiving here are special goods from Punt:⁹

“[Puyemrê ...] looking on at the measuring of three(?) great heaps of frankincense;¹⁰ receiving the specialties of Punt, viz., tusks, ebony, electrum of Amu-land, and all manner of fragrant herbs of To-nuter (*t3 ntr*); and enregistering the captives of war which His Majesty brought away from his victorious campaigns” (Davies 1922: 79–80).

The text here contains the word ‘*ntyw*, myrrh,¹¹ which Davies translates as frankincense [Fig. 16A].

The scene in front of this image of Puimra shows in three registers the goods from the Land of Punt being received by the temple scribes [Fig. 16B]. Regarding the origin of aromatic resins, there is no doubt that they came from the Land of Punt (*pwnt*), a name which generally appears next to the Land of God (*t3 ntr*). The word *sntr*, which would be expected here as a designation of goods for redistribution by Puimra to the various recipients, is not found anywhere on the northern part of the wall. Instead, there are descriptions of aromatic substances from Punt [see Fig. 16B: red box]. ‘*ntyw*, that is, myrrh, is cited on three occasions (framed in green) [see Fig. 16A,B], and there is also a drawing of two obelisks (framed in yellow) [see Fig. 16B], alluding to an aromatic gum resin. Most evidently, there is nothing like *sntr* among the goods received by Puimra from Punt or any other foreign land.

According to Margaret Serpico (2000: 456, 458), “[C]ertain terms, particularly *sntr* and ‘*ntyw*, are mentioned in nu-

9 For a discussion of the localization of Punt see Diego Espinel 2003.

10 Frankincense is a type of aromatic resin used in incense (Lucas and Harris 1989: 92).

11 ‘*ntyw* is translated as “myrrh” also by Lesko (2002/I: 71). According to Lucas and Harris (1989: 94), “[m]yrrh, like frankincense, is a fragrant gum-resin and is obtained from the same countries as frankincense, namely, Somaliland and southern Arabia. It is derived from various species of *Balsamodauiron* and *Cormniphora*”.

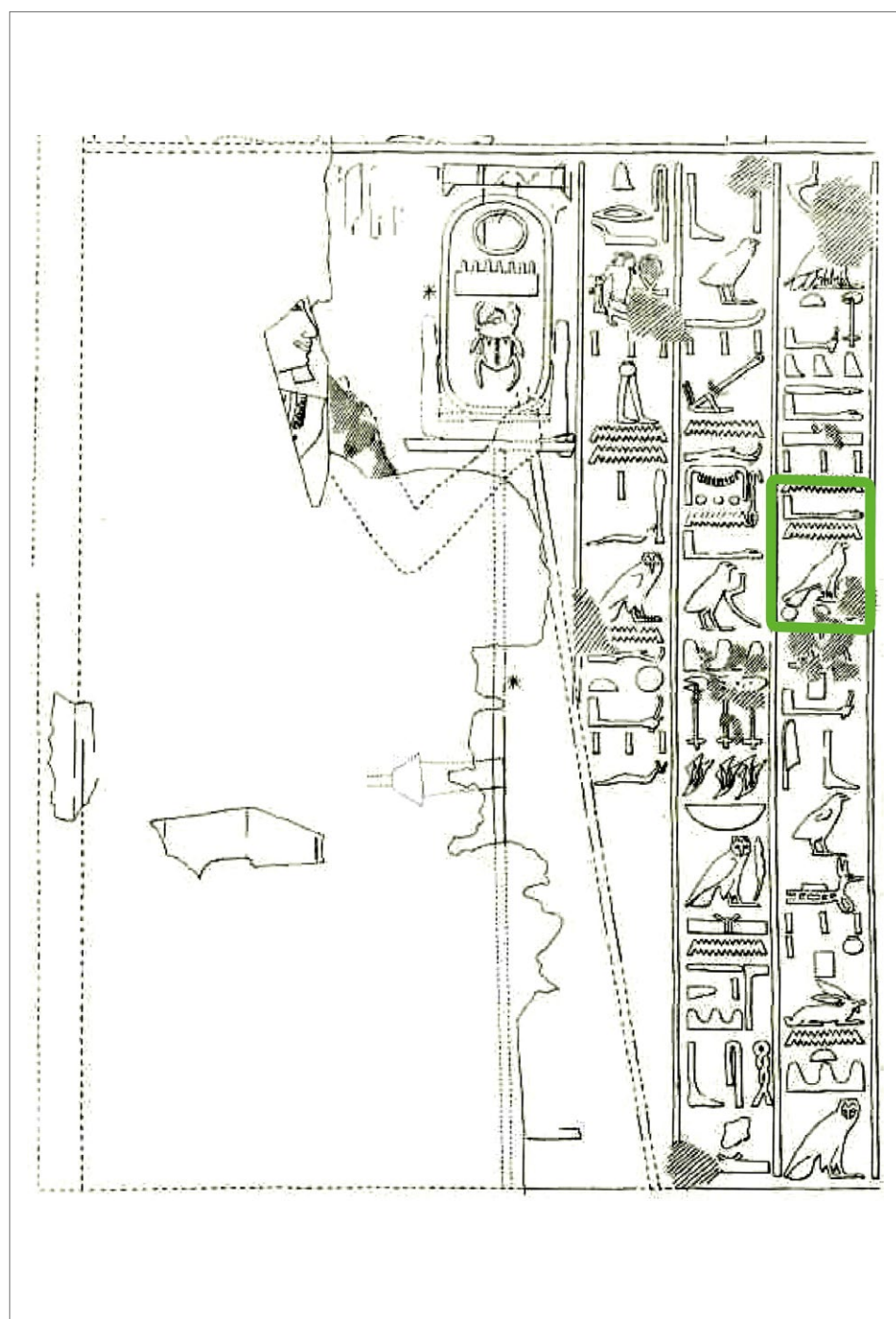


Fig. 16A. Puimra receiving goods from the north and the oases, and from the Land of Punt, among others (After Davies 1922: Pl. XXX, top)

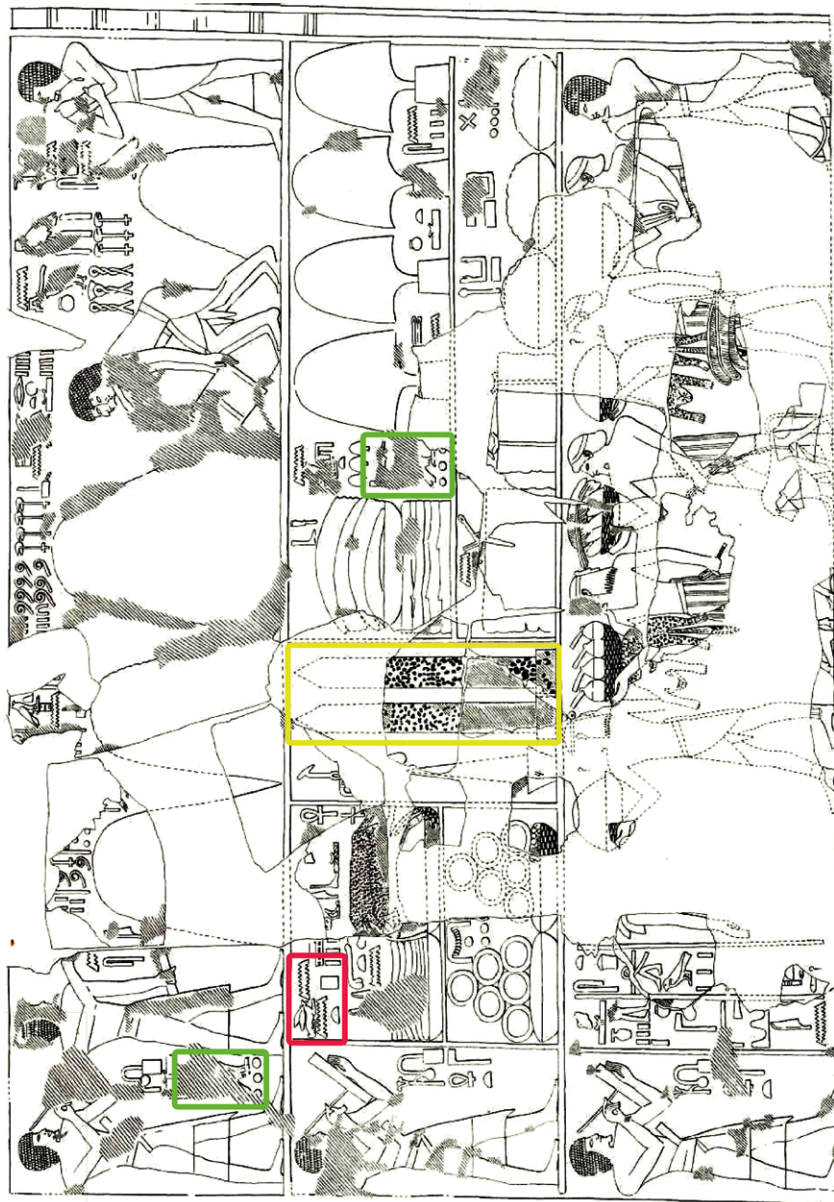


Fig. 16B. Scribes receiving goods from the Land of Punt (After Davies 1922: Pl. XXXII, bottom)

merous texts from Old Kingdom times onward and these are believed to refer to resins or resinous products”, but progress has been limited in determining the botanical identity of these sources, while earlier identifications of species have in some cases been disputed and there has also been some confusion due to taxonomic problems (Serpico 2000: 440). Serpico (2000: 438) goes on to say that confusion between frankincense and myrrh trees cannot be excluded also in antiquity. To further complicate this issue, Serpico (2003: 227) observes a puzzling issue: *sntr* was also used sometimes on the inner walls of coffins and different elements of funerary furniture. Accordingly, Serpico suggests that the definition of *sntr* as incense is too restrictive and could instead be translated literally as a “substance ‘to make divine’”. It was burned as incense to make offerings suitable to the gods and it was placed on funerary goods for the deceased to confer divinity” (Serpico 2003: 227).

The quantifiers associated with the heaps [see Fig. 16:B] are high: 4717, 4718 and 4719 *hekats*.¹² They could correspond to the expedition in the eighth year of Hatshepsut. Since the decoration of TT 39 is clearly inspired by Deir el-Bahari (see Stupko-Lubczyńska 2013: 654–662; also Davies 1922: 84), it is justified to examine scenes appearing in a portico on the middle terrace of the temple. The expedition to the Land of Punt was extensively represented in inscriptions at Deir el-Bahari during Hatshepsut’s reign.

The reliefs from the Deir el-Bahari temple represent the cargo of ships sent by Hatshepsut upon their return to Egypt. Naville (1898: 12) believed the inscriptions identified the trees as “frankincense”, but a careful examination of the images and texts reveals references to a type of resinous tree and its product, myrrh (*‘ntyw*) rather than incense (*sntr*), as a rule. The translation of the Punt expedition texts, published by Breasted in 1906, a few years after Naville’s publication, are also in need of revision. The following is a review of the texts, in which myrrh and incense are mentioned.

1) In images where trees are represented, the text runs as follows: “... Prosperity be with us; ... for the sake of the **myrrh tree** in the midst of God’s-Land, for the house of Amon; there is the place where it shall be made to grow for Makere, in his temple, according to command” (Breasted 1962: 109 § 264).

2) A text above the vessels transporting trees mentions resin again: “The loading of the ships very heavily with marvels of the country of Punt; all goodly fragrant woods of God’s-Land, heaps of **myrrh-resin**, with fresh **myrrh trees**, with ebony and pure ivory, with Green gold of Emu, (*‘mw*) with cinnamon wood, with khesyt wood, with **ihmut-incense** (*ihmwt*), **sonter-incense** (*sntr*), eye-cosmetic, with apes, monkeys, dogs, and with skins of the southern panther, with natives and their children. Never was brought the like of this for any King who has been since the beginning” (Breasted 1962: 109 § 265).

12 By comparison, the import from Punt in year 23 of Thutmose III amounted to 1685 *hekats*, a significantly lower figure (Davies 1922: 84, Note 5).

3) Both *ihmwt*, a gum-resin, and *sntr*, generally identified with incense, can be read in the text above the ships [Fig. 17: framed in yellow and red, respectively].

4) Indications of quantity appear next to the images of the trees: “Thirty-one fresh **myrrh trees**, brought as marvels of Punt for the majesty of this god, Amon, lord of Thebes; never was seen the like since the beginning” (Breasted 1962: 112 § 272).

5) And they returned happily from the Land of God: “... They took myrrh as they wished, they loaded the vessels to their hearts’ content, with fresh myrrh trees ...” (Breasted 1962: 117 § 288).

6) Finally, they arrived at their destination with the valuable cargo: “They have brought all the marvels, every beautiful thing of God’s-Land, for which thy majesty sent them: heaps of gum of myrrh, and enduring trees bearing fresh myrrh, united in the festival-hall, to be seen of the lord of the gods. May thy majesty cause them to grow. ----- my temple, in order to delight my heart among them. My name is before the gods, thy name is before all the living, forever. Heaven and earth are flooded with incense; odors are in the Great House. Mayest thou offer them to me, pure and cleansed, in order to express the ointment for the divine limbs, to offer **myrrh**, to make ointment, to make festive my statue with necklaces, while I am making libations for thee. My heart is glad because of seeing thee ...” (Breasted 1962: 118 § 288).

7) Hatshepsut announces to the court the success of her expedition to the myrrh terraces: “They were brought bearing **myrrh**...” (Breasted 1962: 121 § 294).

8) Declaring the queen to the goddess Hathor, in her invocation of Lady of Myrrh: “Hathor, **mistress of myrrh**; she hath opened to thee (fem.) her two arms with resin ---” (Breasted 1962: 121–122 § 295).

9) According to Breasted’s translation, *sntr* is referenced only once, above the vessels transporting trees. There is just one other mention, but it was made in the context of the temples [Fig. 18] rather than the provisioning or transfer of the material from the Land of Punt: “... Heaven and earth are flooded with incense; odors are in the Great House ...” (Breasted 1962: 118 § 288). However, the word *sntr* [see Fig. 18, framed in red] is written here with the sign R7, a smoking brazier, which refers to the action of burning incense rather than incense as raw material. And the action takes place in a palace.

All in all, there is a considerable disproportion in citations—few *sntr* and a great deal of *ntyw*—of goods imported from Punt. However, Puimra distributes *sntr*, not *ntyw* (myrrh), to the temples. Nowhere in the examined sources is there mention of incense (*sntr*) from Punt in the quantities apparently required for cult purposes. Therefore, it is possible that *sntr*, the incense mentioned in Puimra’s deliveries, could have been a product made in the temple treasury from imported gum resins. In other words, not in all cases is *sntr* an imported product; it could have been a product made in Egyptian workshops using imported raw material. Thus, a tentative conclusion to be considered, subject to further study, is that most of the product referred to as *sntr*, (re)distributed by Puimra, could have been made in Egypt from imported

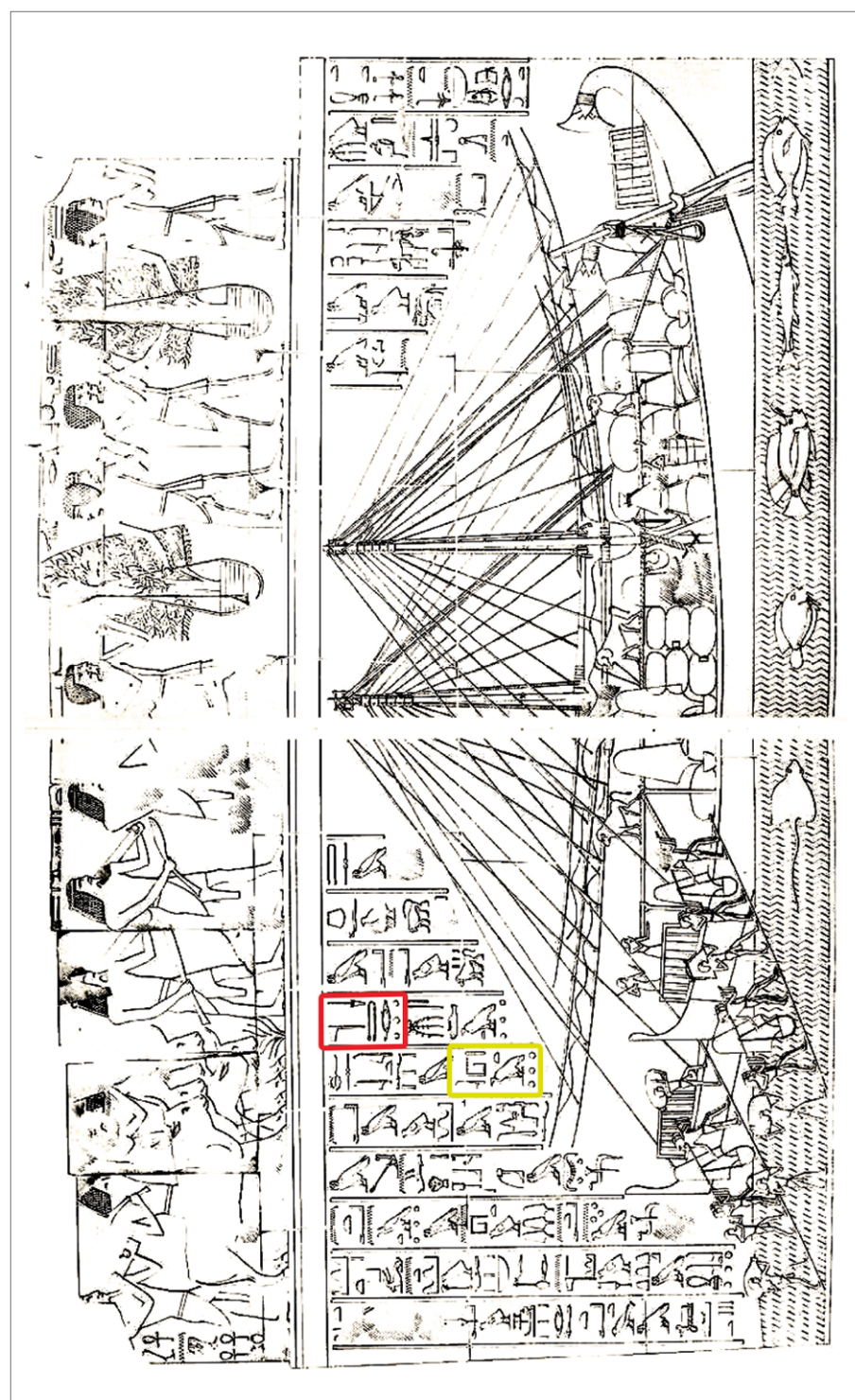


Fig. 17. Loading boats with products from Punt (After Naville 1898: Pl. LXXIV)

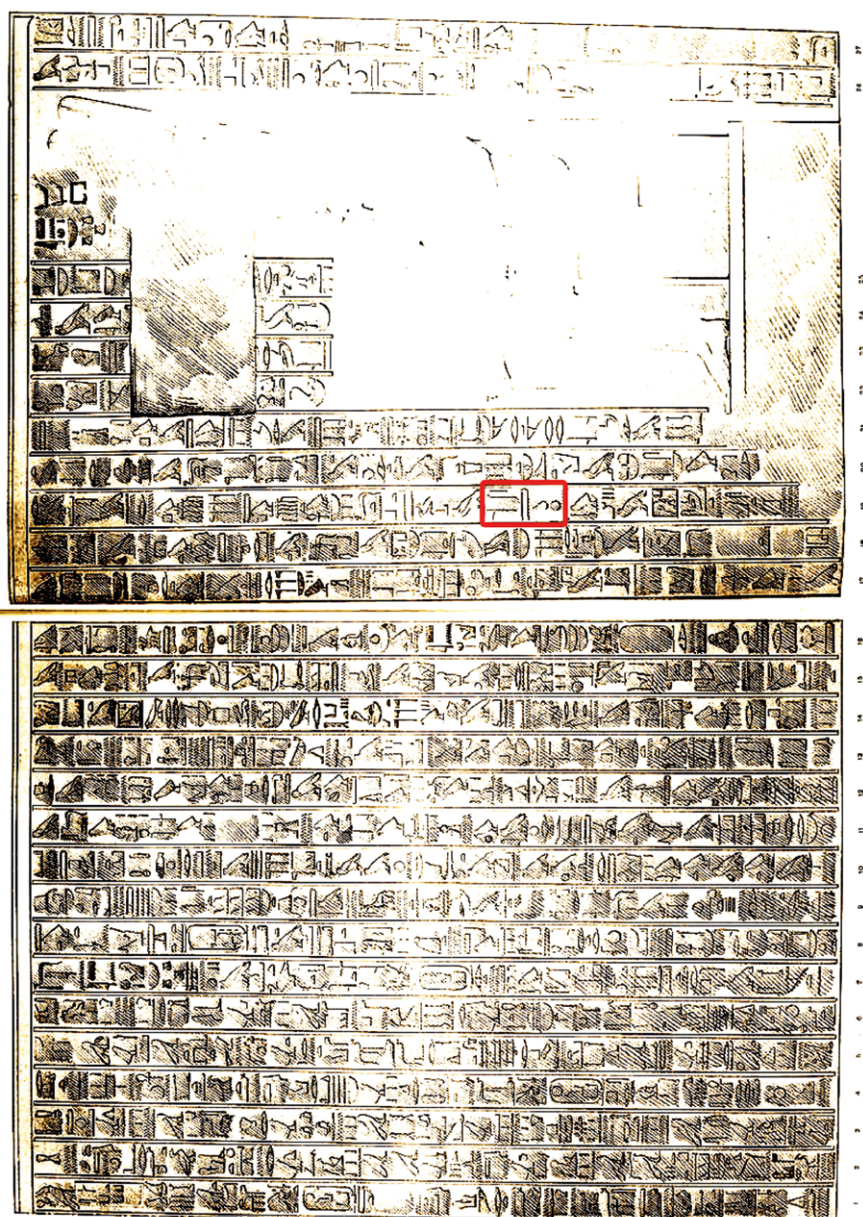


Fig. 18. Announcement of the success of the expedition to Punt (After Naville 1898: Pl. LXXXIV)

gum resins. The present remarks are not intended as a study of incense in the New Kingdom; their role is to provide background for understanding the redistri-

bution of incense presented in Puimra's tomb. However, the concept of *sntr* in the New Kingdom is a topic for further investigation.

FINAL INCENSE RECIPIENTS

The inscription from TT 39 states that the goods for redistribution came from the treasury of the Amun Temple in Karnak. Therefore, it is to be concluded that the raw material for the production of *sntr* was brought by the Royal Treasury to the storehouses of the Temple of Amun at Karnak. From there, deliveries (*in.w*) from the State to the temples were made via the Karnak treasury. However, this temple kept the greater share of the incense that was intended for the Amun domain.

Based on the representations from TT 39, one can also conclude that the incense redistributed to the different temples in the Karnak orbit was brought from Punt and was first placed in central storage under Puimra's responsibility as Second Priest of

Amun. From the royal treasury it would then be redistributed to the different temples or places of worship grouped in the domains of the principal Theban gods.

The incense distribution flow within the orbit of the god Amun that is diagrammed here [Fig. 19] does not necessarily mean that there were two different storage units: that of the King and that of Amun's clergy, requiring two different product movement tracks. In view of the fact that the King had already assigned these goods to the god Amun, such separate tracks would not have been essential. This economic model, applying exchange and reciprocity, matches the "redistribution" model in Polanyi's terminology (for a discussion of economic models see Polanyi 1976: 285–315).

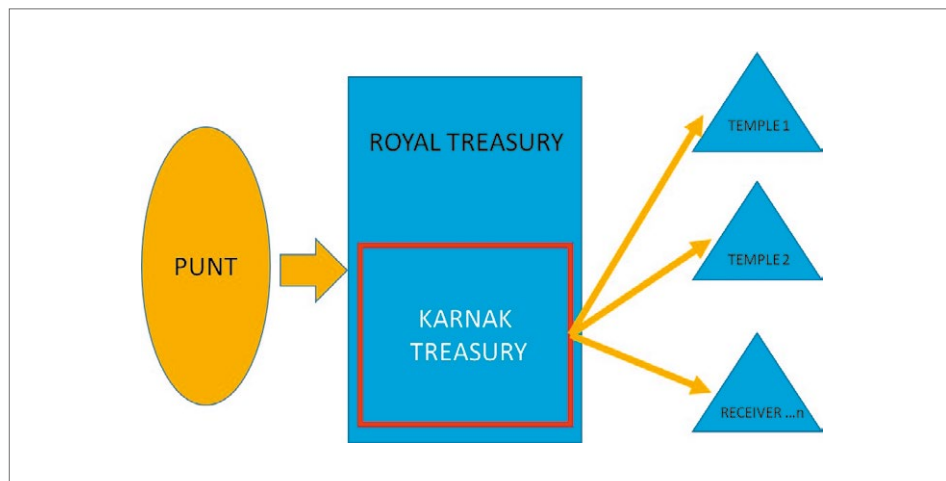


Fig. 19. Incense distribution to temples associated with Amun in the times of Puimra (in the reigns of Hatshepsut–Thutmose III) (J. Trello)

CONCLUSION

A relief scene from the tomb of Puimra in Western Thebes (TT 39), presenting the distribution of *sntr*, an essential product used in the worship of the gods, helps in understanding complex economic relationships in the New Kingdom. Incense was an economic good that was redistributed to various elite groups, among which the clergy of the god Amun stood out in this period.

The texts on the walls of the tombs are not documents for administrative purposes, yet they could reflect the content of other formats, such as texts on papyrus written with administrative purposes in mind. They are definitely a representation of everyday activities of the officials involved, thus providing details from the

tomb owner's biography. Puimra's numerous titles as represented in his tomb show that an individual could represent both the King and the Temple, highlighting thus the difficulty of separating civil and religious roles in the beginnings of the New Kingdom.

Regarding incense, it was the king's responsibility to procure the raw material for its production from abroad. As Second Priest of Amun, Puimra was charged with receiving these goods from abroad and distributing *sntr* to several recipients (including the temple of Amun in Karnak), a process supervised by Puimra. And in this task he was assisted by hierarchical groups of scribes from the temple's treasury.

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