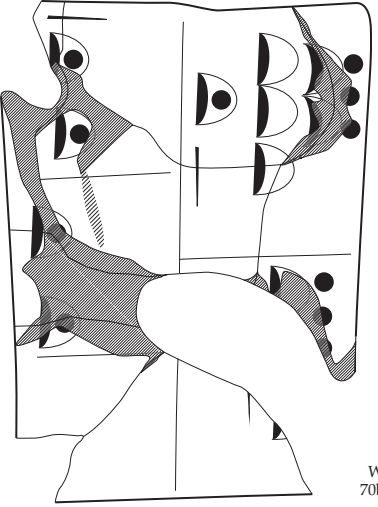
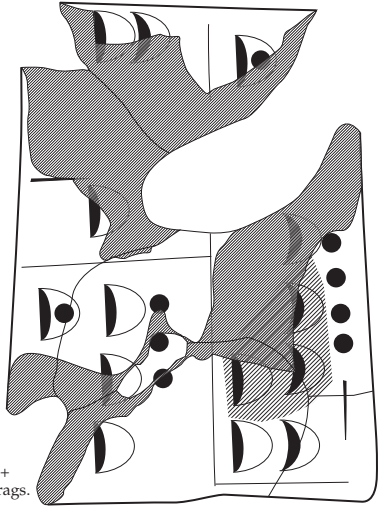
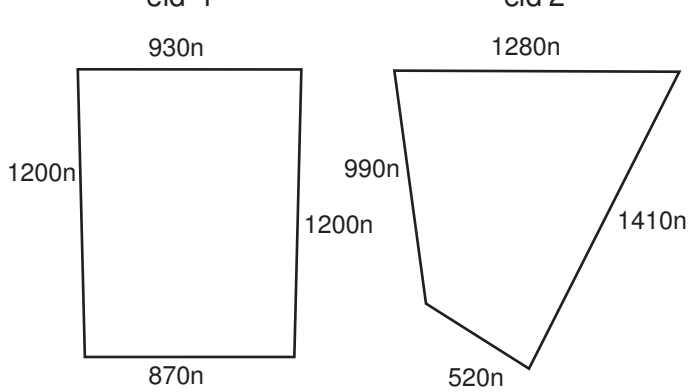




W 19408,76+
70b + unn. frags.

obverse reverse

obverse: $\frac{1200 + 1200}{2} \times \frac{930 + 870}{2}$ = 1,200 x 900 (ninda) = 10,800 iku = 10 šar$_2$

reverse: $\frac{990 + 1410}{2} \times \frac{1280 + 520}{2}$ = 1,200 x 900 (ninda) = 10,800 iku = 10 šar$_2$

W 19408,76+ represents the earliest known accountants' school text. e unrealistic practice ex on both surfaces of the tablet, based on slight variations of the multiplication of 1200 x 900 n in an implicit eld area of approximately 39 km^2 or about 11,500 acres. P. Damerow was the rst to nize the importance of this text.