

Flaws in the System “B” Reconstruction

The system “B” reconstruction (which makes the period from Tishri [Sept./ Oct.], 68 until Tishri, 69 C.E.—the year before the fall of the Temple—a sabbath year)¹ is widely held today as legitimate because of the works of Zuckermann (1857) and Schürer (1901).² When scrutinized, their arguments are found to rest almost entirely upon a statement from the mid to late second century C.E. Jewish work entitled *Seder Olam* (chapter 30), written by the chronographer Rabbi Jose (Yose) ben Khalaphta. Jose comments that the year prior, both to the destruction of the first Temple and of the second Temple, was a sabbath year. The opinions voiced in Rabbi Jose’s text became the opinion of numerous Talmudic writers that followed him. It was the tradition of the Geonim,³ and it was the considered opinion of, among others, Moses Maimonides, a well-respected Talmudist of the twelfth century C.E.

Proof for this historical construction is believed found in a statement made by Josephus, while he was discussing the siege of Jerusalem by Herod the Great in 37 B.C.E. According to this view, Josephus would have this siege take place during a sabbath year. Another item of evidence which is offered comes from some documents produced during the Bar Kochba revolt. This war, the advocates of system “B” hold, continued from 132 to 135 C.E. for all of Judaea. A contract dated towards the end of the second year of this Judaeen revolt mentions that after the next five years of harvesting there would be another shemittah (rest), i.e. sabbath year. Having reasoned that the first year of the war for all Judaea began in the spring of 132 C.E., the year 138/139 C.E. (Tishri reckoning) is hailed as the oncoming sabbath year intended by the documents.

It is clear that the majority of the Talmudic writers believed that system “B” was valid, beginning with many of the Jewish rabbis from the early third century C.E. Authority has also been lent to this calendar system during the last 150 years due to the studies and concurrence made by more recent historians, beginning with Zuckermann. As Wacholder adds, “The prestige of Schürer’s agreement with this reckoning made Zuckermann’s calendar the mainstay of scholarship.”⁴

Nevertheless, as this study will show, a number of flaws exist in this popular view, flaws which should cause a great deal of hesitation before system “B” should be so eagerly accepted. These defects arise from the following points:

¹ Chart A.

² TSCJ; GJV; HJP.

³ The Geonim were the rectors of the great Rabbinic academies of Sura and Pumbeditha in pre-Mohammedan Babylonia. The “Geonic period” lasted from the end of the sixth until the first half of the eleventh centuries C.E. World Jewry recognized these men as their highest religious authorities.

⁴ HUCA, 54, p. 123.

Other Views

First, the opinion held by Rabbi Yose (Jose) in the *Seder Olam*, and subsequently by the majority of the Talmudic writers that followed him, was not the only view on the subject. Indeed, there were important exceptions which demonstrate that there was no universal Jewish understanding about the sabbath year cycle.

The Babylonian Talmudic work entitled *Arakin* reports one calculation, stating: “thus it is found that it (the destruction of the second Temple) happened during the last part of a septennate (seven year cycle).”⁵ That is, the second Temple, which had been enlarged and called Herod’s Temple, fell to the Romans during a sabbath year, not in the year after as system “B” requires.

The *Abodah Zarah* shows that the early third century C.E. rabbi named Hunna also calculated the sabbatical cycle based upon the fact that the second Temple was destroyed during a sabbath year.⁶

The *Arakin* on the other hand, points out that Rabbi Judah had argued that the destruction of the second Temple could not have happened in a sabbath year because the first Temple was destroyed in the third year of the cycle.⁷ Therefore, based upon a chronology agreed upon by the Talmudists, the second Temple was destroyed in the same third year of the cycle. The author of the *Arakin* adhered to the same chronology as Rabbi Judah and the others, but against them he mentions the argument that the first and second Temples were both destroyed during a sabbath year.

The *Seder Olam*, as well as Talmudic works like the *Taanith*,⁸ hold that both the first and second Temples were destroyed in a post-sabbath year. Yet, they too clung to the same chronological framework used by Rabbi Judah and the *Arakin* text.

An Error in Chronology

Second, all of the opinions held by Talmudic Jewish writers from the late second century C.E. and beyond are further colored by some flagrant and basic chronological errors. Using a distorted interpretation of the prophecy in Daniel, 9:24–27 (70 weeks being understood to mean 70 weeks of years—i.e. 490 years), their chronology was built upon the supposition that the second Temple stood for 420 years, being destroyed in the 421st year.⁹ Under this construction, the second Temple began to be erected in 351 B.C.E. (Chart B). It is obvious from reading the *Seder Olam* (29–30) that Rabbi Jose’s chronology is based entirely upon the rabbinical interpretation of this prophecy from Daniel and that he purposely makes the destruction of the temples built by Solomon and Herod (the first and second Temples) conform to this premise.

According to the prophecy in Daniel, 69 weeks (7 weeks plus 62 weeks) would pass before the appearance of the messiah, which was understood to

⁵ B. Arak., 12b. The Heb. term מוציא is utilized, meaning the “outgoing” or last part of a thing (HEL, pp. 141, 113). In this passage it refers to the last year of the septennate.

⁶ B. A.Zar., 9b.

⁷ B. Arak., 12b.

⁸ B. Taan., 29a.

⁹ E.g. B. Arak., 12b; B. Yom., 9a; J. Meg., 1:12; TSCJ, pp. 39–43; TRC, pp. 9f, n. 1.

mean 483 years; i.e. the messiah would appear in the 484th year. The 421st year of this chronology brings us to the destruction of the second Temple in 70 C.E., the 484th year becomes 133 C.E., the actual beginning of the Bar Kochba revolt.¹⁰ During this revolt some of the important rabbis of that period declared Simeon Bar Kochba to be the messiah. The drift of this evidence leads one to suspect that the chronology advocated by Rabbi Jose was in truth originally devised to support the claim of Bar Kochba as the messiah. After Bar Kochba failed, his claim as the messiah died, but the chronology which had been made popular at that time continued with a life of its own.

Unfortunately, Rabbi Jose's arrangement is impossible since the book of Ezra places the completion of the second Temple in the sixth year of King Darius of Persia (515 B.C.E.).¹¹ Ezra and Nehemiah, noted for their involvement in the activities of the second Temple, lived in the fifth century B.C.E., long before 351 B.C.E. Further, as history reveals, Bar Kochba was not the messiah, as many other rabbis of that time had themselves argued. Nevertheless, the chronology continued as if it had been valid.

Three divergent opinions were also expressed among the Jews as to what year represented the first celebration of a sabbath and Jubilee after the Israelites entered the land of Kanaan under Yahushua (Joshua) the son of Nun. These opinions colored their interpretation of chronology and their understanding of which years represented sabbaths.

- Most of the Talmudic writers claimed that the Israelites took seven years to conquer Kanaan and seven years to divide up the land. The fifteenth year in the land was a Jubilee.¹²

- The first century B.C.E. Jewish work entitled *The Book of Jubilees*, on the other hand, argued that the Jubilee was celebrated in the first year that the Israelites entered Kanaan.¹³

- The book of *Sepher Yashar* and the works of Josephus held a quite different position.¹⁴ Both calculated that the sixth year of the invasion into Kanaan was a year of rest (sabbath), implying that the Jubilee was in the fourteenth year: i.e. the seven years of conquest included a one year period prior to entering Kanaan—with the defeat of the Kanaani Emori (Amorites) located east of the Jordan—and then five years of conquest west of the Jordan before the sabbath year. During the sabbath year (year six in Kanaan) the land was distributed among the tribes of Israel. This sabbath year was followed by six

¹⁰ Not in 132 C.E. as popularly assumed. Bar Kochba was involved in a local revolt in 132 C.E. but he was not recognized by all Judaea until spring of 133 C.E. After formal recognition, coins and other documents for all Judaea began to be dated by the revolt (see Section V).

¹¹ Ezra, 6:14–16.

¹² TSCJ, pp. 25–28.

¹³ Jub., 50:1–4.

¹⁴ Yashar, 89:54–90:1; Jos., *Antiq.*, 5:1:19 (cf. Joshua, 14:1–15). The Hebrew work of *Sepher Yashar* (also called *Jasher*) must not be confused with *The Book of Jasher* by Alcuin, which is a fraudulent work. In the citations from the Hebrew Yashar we utilize the numbering system of M. M. Noah's English translation; but, in as much as this edition has several flaws, we remind our reader to rely on the Hebrew text (e.g. SHJ).

years of planting and harvesting in order to produce enough store for the next sabbath and following Jubilee.

Next, beginning in the latter part of the second century C.E., Jewish writers incorrectly established the first of Tishri of the seventh month in the sixth year of the sabbath cycle as the start of the sabbath year. In doing so, they abandoned the first of Abib (called "Nisan" by the Babylonians and postexilic Jews), being the first month (March/April) in the calendar originally used among the Israelites.¹⁵ This arrangement was the outgrowth of centuries of tradition intent upon building "a fence around the Law."¹⁶ By putting into place sabbath year precepts during the months just prior to the actual start of the sabbath year, the religious leaders of Judaea believed they were preventing their followers from inadvertently breaking the Law. This interpretation at first created a sabbath year that extended from Tishri of year six until the last day of Adar, the twelfth month (Feb./March), of year seven. In the second century C.E., even this was shortened so that the year ended with the arrival of Tishri in the seventh year. The eighth year (or first year of the next cycle) was, in turn, made to begin on the first day of Tishri of year seven.¹⁷

Modern day chronologists have assumed that this first of Tishri beginning was used as the official start of the sabbath year not only from the time of the Mishnah, when the oral laws of the Talmudists were first put into writing (about 200 C.E. forward) but in the Halakoth (oral laws) period, which started in about the mid-second century B.C.E. and continued until around 200 C.E. Indeed, many apply it not only to the sabbath year but for every year in the post-exile period. Yet, as this investigation will demonstrate, evidence from the pre-destruction era (i.e. before Jerusalem was destroyed in 70 C.E.) and even as late as the Bar Kochba revolt (133–135 B.C.E.) proves that the early Jews of Judaea observed an Abib (Nisan) 1 beginning for all of their years, including the sabbath year.

We will have more to say on these particular subjects in our next chapter and throughout our study. The point to be considered here is that the shifting of the beginning of the year from the spring to the fall by the Jews in the post-Halakoth period added to the confusion already in process.

It is evident that even before the Bar Kochba revolt, which for all intents and purposes ended with the fall of Jerusalem and Beth Thera in Ab (July/Aug.), 135 C.E., there had arisen various opinions about chronology among the different Jewish factions. These opinions became divisive after the chronological works of Demetrius were published (third century B.C.E.), who established the notion that the Israelite sojourn in Egypt lasted only 215 years rather than 400 years.¹⁸ A simple comparison between Josephus, the book of Jubilees and later Jewish works makes this point. This debate and the subsequent confusion it caused was further exacerbated by the fall of Jerusalem in 70 C.E., after which the Jews came to believe that the messiah must surely

¹⁵ See for example R.Sh., 1:1, and B. A.Zar., 10a.

¹⁶ Ab., 1:1–5. As C. K. Barrett points out, the Jews understood that by this fence making they were to, "Make additional commandments in order to safeguard the original commandments; for example, certain acts should be avoided towards the approach of evening on Friday lest one should forget and inadvertently continue to do them on the Sabbath" (TNTB, p. 149).

¹⁷ E.g. Sot., 7:8.

¹⁸ ESJ, pp. 98–104.

come now to recover their city and to rebuild the Temple. This messianic dream found its expression in the Bar Kochba revolt of 133–135 C.E.

Other Factors

The destruction of Jewish records by the Romans created a situation where only partial documentation was able to survive. Indeed, the Romans were notorious for destroying the records and culture of the people whom they hated and conquered (e.g. they even went so far as to salt the earth of Carthage after their victory over that city to prevent a future return of those people to their homeland). The decimation of Jewish documents especially took its toll with the burning and the ruination of both the second Temple and the city of Jerusalem in 70 C.E. and again with the conquest and destruction of Jerusalem by the Romans after the Bar Kochba revolt in 135 C.E.

The extreme anti-Jewish sentiment that had developed in the Roman attitude, due to the Jewish revolt of 66–70 C.E., led to the suppression of the practice of keeping the sabbath years. The observance of a sabbath year during the Bar Kochba revolt was only a momentary interlude in this suppression. There can be little doubt, as North observes,¹⁹ that the rabbinical ruling in the *Mishnah*, which allowed for cultivation during sabbath years when such sowing was commanded by foreign conquerors, came into existence during this post-second Temple period. It is also known that during the third century C.E. greedy Roman proconsuls used force and threats of severe punishment to extract land-taxes from the Jews in the sabbath years. These conditions led Yannai (called Rabbah), a chief Rabbinic authority of that time, to issue a proclamation abrogating the sabbath year laws.²⁰

The loss of records and other sources of documentation for keeping the sabbath year was further complicated by the dispersion of the Judaeen population after the demise of Jerusalem in 70 C.E. It was further aggravated by a permanent ban against all Jews—preventing them from coming near the region surrounding the city of Jerusalem—which took effect after the collapse of the Bar Kochba revolt in August of 135 C.E. This ban came about in the reign of emperor Hadrian (first half of the second century C.E.). At that time, the Romans began to build a temple dedicated to Jupiter on the site of the ancient Temple of Yahweh. As Dio points out, this sacrilege "brought on a war of no slight importance nor of brief duration."²¹

The Jews, deeming it intolerable that a foreign people should be settled in their holy city and worship a pagan deity there, looked for a messianic deliverance from the evil. They believed they found one in Bar Kochba. The prophecy of 70 weeks found in the book of Daniel was interpreted by the followers of Bar Kochba to mean 70 weeks of years (490 years); and the sabbath year arriving in 133 B.C.E.²²—which was followed by a Jubilee—was set forth as the time of deliverance per this prophecy. Records from the time of the Bar Kochba revolt reveal that the Jews had once again re-established the practice of keeping the sabbath year.²³

¹⁹ Bib., 34, pp. 512f.

²⁰ BJK, p. 382.

²¹ Dio, 69:12.

²² For the evidence of this sabbath year see Section V, Chaps. XXVI–XXIX.

²³ See Chap. XXVI.

In 135 C.E. the revolt in Jerusalem was crushed. At the time of this last revolt, the Roman government made “a legal decree and ordinances” that “the whole nation (of the Jews) should be absolutely prevented from entering from thenceforth even the district around Jerusalem,”²⁴ “the whole of Judaea was made desolate,”²⁵ and for the most part the Jews were scattered throughout the world. Once again Jewish practices, including the sabbath year, were suppressed and important records destroyed. This condition opened the door for minority opinions and misinformation to flourish.

With the forced non-observance of the sabbath year, combined with the lapse of time, Jewish scholars, beginning with the mid-second century C.E., were left to determine the sabbath and Jubilee cycle by chronographical considerations, largely derived out of their own devices. The school that rose to dominance was one which calculated that the sabbath and Jubilee were the fourteenth and fifteenth year after the Israelites entered into the land of Kanaan. Also remaining in their possession were the calculations used by the supporters of Bar Kochba.

The following is the Talmudic chronology that became popular and was assumed to be correct:

Exodus to building the Temple	480 years
Existence of first Temple	410
Babylonian Exile	70
Existence of second Temple	420
Exodus to end of second Temple	1380

Except for the figure of 480 years,²⁶ the remaining calculations are all spurious. For example, from the end of the first Temple, destroyed in 587 B.C.E., until the destruction of the second Temple (Herod’s Temple) in 70 C.E. is 658 years not 490 (70 plus 420) years as given. The error was further complicated by the formula that 483 years had passed from the rebuilding of the Temple to the appearance of Bar Kochba as the messiah.

With this error in hand, the rabbis, based upon their incorrect date for the Exodus, calculated what they believed were the sabbath year cycle and first Jubilee practiced by the Israelites upon their entering Kanaan. This cycle was then extended down until their own time. The rabbis simply subtracted from their figures 40 years for the wilderness sojourn. From here, one school determined that the fifteenth year of entry into Kanaan was the first Jubilee. Those who held to a complete 50 year Jubilee cycle before a new 50 year cycle started, as a result, found that there were 850 years from the Israelite entrance into Kanaan until the end of the first Temple.²⁷ Therefore, the first Temple, they argued, was destroyed on a sabbath year.

²⁴ Eusebius, H.E., 4:6.

²⁵ Dio, 69:14.

²⁶ 1 Kings, 6:1. The existence of the first Temple was actually 372 years; the period of the Babylonian exile, beginning the year after the destruction of the first Temple, was 49 years; and from the time that the Jews returned from their Babylonian captivity in 538 B.C.E., until the destruction of the second Temple in 70 C.E. was 608 years. For details see our forthcoming text entitled *Israelite Chronology*.

²⁷ TSCJ, p. 32.

Rabbi Judah and those of his school, meanwhile, who believed in a 49 year Jubilee cycle, the 50th year being the first year in the next 49 year cycle, found that the 850th year was the third year in the sabbath cycle. Herein lies the source for the differences between these two systems (as mentioned above).

There is yet one other method of calculation that appears to have been used. Almost without a doubt, the rabbis in the mid-second century C.E. knew what years had been celebrated as a sabbath and a Jubilee during the Bar Kochba revolt. These dates, as shall be proven later on, were 133/134 and 134/135 B.C.E., Nisan reckoning. Yet, no exact record was known for the observance of the sabbath year around the time of the destruction of the second Temple in 70 C.E.

The debate over the exact cycle (whether it was 50 years or 49 years) was very strong during the late Halakoth and early post-Halakoth period, as their records show. Those who adhered to a 50 year cycle were also those who voiced the opinion that the first sabbath and Jubilee observed by the Israelites in Kanaan took place in the fourteenth and fifteenth years upon their coming into that land.

Many Jews, meanwhile, continued to observe the Jubilee years long after the fall of Jerusalem in 70 C.E. (a fact clearly indicated by the Babylonian Rosh ha-Shanah,²⁸ which not only gives opinions on how the Jubilee should be kept but argues that "it must be kept even outside of Palestine"). This view, by the way, did not interfere with the opinion, held by many of the rabbis since the latter part of the second century B.C.E., that after the fall of Samaria, until the destruction of the Temple in 70 C.E., the Jubilee was not required.²⁹

²⁸ B. R.Sh., 8b–9b.

²⁹ It was the opinion of the rabbis, who were dominated by the sect of the Pharisees, that after the fall of Samaria the Jubilee was no longer observed or required (B. Arak., 32; HUCA, 44, p. 154, ns. 4, 6). For two reasons this interpretation is manifestly an error. First, the leadership of the post-exile Jews, up until the mid-fifth century B.C.E., was in the hands of leading Yahwehists, like Ezra the scribe, Nehemiah the governor, and the high priest Yahushua, as well as important prophets of Yahweh, e.g. Haggai and Zechariah. The people during this period even formally agreed to observe the sabbath years (Neh., 10:31). It is extremely unlikely that during a period of restoration and strong adherence to the Torah that these Jews would, in contradiction to their purpose, find a reason to avoid the Jubilee, itself a sabbath year. Second, exemption was argued only by the Pharisees and the agreement to set aside the Jubilee was certainly not universal among the Jews. This fact is demonstrated by the book of Jubilees, which was composed in the latter half of the second century B.C.E. by a non-Pharisee (OTP, 2, pp. 43f). It goes to great lengths to promote the Jubilee cycle. This text clearly reflects the debate, then raging, over whether or not the Jews were still required to continue their observance of the Jubilee cycle. Later on, the Qumran Community bewailed the fact that Israel had in their time turned "a blind eye" to the issues of the Jubilee and sabbath years and that men should return to the Torah of Moses (DR, 16:2–4).

The Pharisees were unable to press their interpretation until they had gained great influence among the masses, which circumstance did not become evident until the reign of Hyrcanus (134/133–105/104 B.C.E.), see Jos., *Antiq.*, 13:10:5. During the reign of Queen Alexandra (76/75–68/67 B.C.E.), they even gained political power (see Jos., *Antiq.*, 13:16:1–3, *Wars*, 1:5:2). The influence of the Pharisees over the masses, beginning in the latter half of the second century B.C.E., became so great that it made the more conservative sect of the Sadducees "submit unwillingly and perforce, yet submit they do to the formulas of the Pharisees, since otherwise the masses would not tolerate them" (Jos., *Antiq.*, 18:1:4). It may very well be that the severity of the famine suffered during the Jubilee of the 151st Seleucid (161/160 B.C.E.), see 1 Macc., 9:23f, cf. 9:1–18, served to convince these rabbis and the masses that continual observance of the Jubilee was unnecessary, since it resulted more in divine punishment than in a national blessing. With the attainment of political power for the Pharisees in the early part of the first century B.C.E., the setting aside of the observance of the Jubilee year became a *fait accompli*.

This abstinence was allowed, so they claimed, by “rabbinical” rather than “scriptural” ordinance;³⁰ i.e. the rabbis had no scriptural authority but had invested themselves with the power to make such a decision.

In accordance with this view, these rabbis counted 50 years back from the last known Jubilee in 134/135 C.E. = 84/85 C.E. (Nisan reckoning). The year 84/85 C.E., therefore, was determined to be a Jubilee and the year prior, 83/84 C.E., a sabbath year. Continuing the seven year cycle back from 83/84 C.E., they arrived at 69/70 C.E., Nisan reckoning, as a sabbath year. When the calendar using a Tishri beginning for the sabbath year was applied, this year was moved back 6 months, beginning in Tishri 68 and ending before the first of Tishri of 69 C.E. The result of this calculation is the system “B” cycle.

What then of those Jews who claimed that the year in which the second Temple was destroyed was a sabbath year? This conclusion is certainly not explained by popular Talmudic chronology. It is suggested by the evidence that this lesser known understanding was based either upon some actual piece of data about the destruction or, as is more likely the case, upon the correct calculation of the sabbath cycle (i.e. a 49 year cycle wherein the 50th year represents the first year of the next 49 year period; a calculation deemed accurate even by Zuckermann).³¹ Using a correct calculation they could easily count back from 133/134 B.C.E., when the sabbath was observed during the Bar Kochba revolt, to the year that Jerusalem fell. From this method they could easily conclude that the city’s demise occurred during a sabbath year.

Unfortunately, the Talmudists of this minority view continued to use the same flawed chronology as their brothers and when they calculated backwards from their date for the destruction of the second Temple their figures showed that the first Temple would also have been destroyed in a sabbath year (which is impossible as any accurate chronology for this period will demonstrate).

It is the charge of this study that the underlying reason that the Talmudic Jews, from the time of the mid-second century C.E., expounded system “B” is the fact that they calculated their answers from flawed and misinformed chronological data developed just prior to or during the outbreak of the Bar Kochba war and as expanded upon in later centuries.

³⁰ HUCA, 44, p. 154, ns. 4, 6.

³¹ Zuckermann correctly notes that, “The fiftieth year forms no part of the past period of the Jubilee, but opens a new series of a Jubilee-cycle of 49 years. This Jubilee-year appears to be independent, but is really included in the subsequent period. This has been correctly conceived by R. Jehudah, who maintains that ‘the Jubilee-year is reckoned to the following Sabbatical cycle and to the following period of the Jubilee.’ The year of Jubilee, moreover, is not celebrated as the conclusion of a period, but as the commencement of a new series of years” (TSCJ, p. 23.). This fifty year calculation holds the same relationship to sabbath years that the Feast of Weeks holds to sabbath days. The Feast of Weeks is calculated by counting seven weeks of days (49 days) from the weekly sabbath that falls during Passover, and celebrating the next day, the 50th day, which is the first day of the week (cf. Jos., *Antiq.*, 13:8:4), as a feast and high sabbath (Lev., 23:9–21). The normal cycle of a seven day week never changes because of the Feast of Weeks. Neither does the normal cycle of the sabbath years.

Conclusion

The system "B" calculations were based upon a flawed chronological system which must have been created several years after the First Revolt and (based upon their interpretation of the prophecy in Daniel, 9:24–27) seems to have served as an added impetus for the Second Revolt. The rabbis relied far too heavily upon their religious traditions and scribal interpretations and did not adequately utilize sound historical documentation. Later, the calculations left over from the rabbis during the Bar Kochba revolt were combined with a Tishri (Sept./Oct.) beginning for the sabbath year to create a new interpretation—far different, for example, than the chronology found in Josephus (c. 90 C.E.).

For those who believed in a full 50 years for each Jubilee cycle, the second Temple was destroyed in a post-sabbath year. For some of those who adhered to a 49 year cycle (e.g. Rabbi Judah), it occurred in the third year of a sabbath cycle. Those who opposed these views and contended that Jerusalem and the Temple fell during a sabbath year did so because they either had retained some vague tradition that such had been the case or correctly calculated the cycle, which achieved for them the correct answer. They simply adjusted their chronology to reflect this solution.

In time and despite the fact that the debate as to whether the Jubilee cycle had originally been a complete 50 year unit or one of 49 years (with the 50th year also being the first of the next cycle), the arguments that the second Temple had been destroyed in the third year of a sabbath cycle or in a sabbath year itself were eventually suppressed by the rabbinical view of system "B."

The problem was made even more acute when the rabbis changed the New Year date. This date had previously been Abib, later called Nisan (March/April), 1 but sometime after the conquest of Jerusalem in 135 C.E. and before 200 C.E., as reflected in the Mishnah, officially became Tishri 1—at least for the sabbath year and the first year of the next cycle. This change, though, was by no means immediate and had been in the process over a long, drawn out period of time. At first, apparently beginning in the last part of the second century B.C.E., Tishri 1 was introduced as a *de facto* beginning only for the practice of not planting or sowing crops in the last part of the year before the sabbath year. Shortly before the Mishnah was written (about 200 C.E. or soon after) every sabbath year officially started with Tishri 1.

The background of the system "B" scenario is suspect and its arrangement is flawed. Therefore, it would be unwise to simply accept its premise as valid without a thorough and close examination of earlier and much more reliable records. A judicious approach is to set aside the Talmudic speculations of Rabbi Jose and others who followed his lead and to examine the records from the period prior to the composition of the Seder Olam (about 160 C.E.). These earlier records should first be judged on their own merits. Only then, if these earlier records agree with the conclusions of system "B," should we bring the Talmudic documents into the picture as added support.

Yet what our study has discovered is quite to the contrary. The earlier records actually disagree with Rabbi Jose and the Talmudic writers who followed him. The evidence clearly establishes a cycle of its own and, accordingly, it is time to dismiss the calculations set forth by the advocates of system "B" and return to this original understanding.

