The situation in front of Babylon, of which the writer gives information, is not identical with the one in front of Jerusalem that is described in the book of Kings. It does not appear that besieging of Babylon was immediately imminent. However, it is here concerned with the situation that the king of Assyria wished to establish in a city which looked upon him as a foreign conqueror. The two officials of the Assyrians took their position in front of the Marduk gate and spoke with various people not only from the rulers of the city or representatives to whom they had given authority. They tried thus to influence in the inhabitants of the city in their direction similarly to the way that/the biblical account Rabshaka behaved in front of Jerusalem. The end of the letter after line 39 does not have anything to do with the principal subject quite obviously.

It shows a familiarity with the political practices of the Assyrians. which they were accustomed to usem as support to their military activities. This valuable evidence strongly suggesting that this account goes back to a report that was put together as early as the Assyrian times. Similar evidence is furnished by the references to the punishments that the Assyrians laid upon enemy cities, in the message of Sennacherib to Hezekiah, as we read in 2 Kings 19:10-13. It is true that we find here various names of cities that are badly corrupted and can no longer be identified. But the reference to the overthrow of an insurrection in Gusana in 758, and to the three year siege of Arpad in 740 with the rightful punishment that followed, and to the conquest of Hamath in 720 are historical. They must come from an older source for after the time of the Assyriansm the memory of these occurrences would hardly still be preserved in people's minds. The same is true of the account of certain designated high officials in Assyria. Even though the naming of the Assyrian Thirhaka in 19:9 is an anachronism.