b. The Levites numbered and the duties of their various families assigned (iii.14-39)
The command is given that all Levite males over a month old be numbered according
to their families (15). Levi's three sons are named (17), and the families descended
from each son are listed (18-20). Next the three main divisions of the Levites,
mentioned in verse 17, are taken up in turn, their numbers given, and their duties
assigned. The sons of Gershon are treated first (21-26), next the sons of Kohath
(27-32), then the sons of Merari (33-37).

In each case, the first verse (21,27 and 33) repeats the names of the subdivisions, corresponding to the family names already listed (18-20). The next verse defines the age limit of the present census (one month and upward, already stated in the command in verse 15), and gives the number in each main division: Gershon 7,500 (22), Kohath 8,600 (28), Merari 6,200 (34); the third verse states where each is to encamp; Gershon to the west of the tabernacle (23), Kohath to the south (29), Merari to the north (35b). Then the chief of each division is named (24, 30 and 35a). Finally there is a general description of the duties of each division. Gershon has charge of the externals of the tabernacle (25-26), Kohath of the sacred vessels (31), and Merari of the boards, pillars, sockets, etc. (36-37). In connection with the Kohathites it is stated that one from this division, Eleazar, the son of Aaron the priest, is to be over all the chiefs of the Levites.(32).

The area near the tabernacle on three sides having been allocated to the three great divisions of the Levites (23,29,35b), Moses and the Aaronic priests are directed to encamp east of the tabernacle (38), since they have charge of the sanctuary.

Verse 39 concludes this secton by giving the total number of Levites as 22,000. At first sight this appears to be a round number, since the three divisions, 7,500, 8,600, 6,200, give total of 22,300. It is clear, however, that 22,000 is not a round number, but the exact number, since verse 46 states that the total number of firstborn, namely 22,273 (given in 43), is 273 more than the total number of the Levites. This presents a serious problem. Probably the best solution is that of Keil, who suggests