At Phaedo 86b7-c2 Simmias puts forward the theory that the soul is an attunement of bodily elements. It has been a long scholarly debate whether the authorship of this theory is ascribed to the Pythagoreans, especially Philolaus. There are some later references which ascribe it to the Pythagoreans, but they are likely to derive from the *Phaedo*: the issue, therefore, boils down to how we read that dialogue. I do not deny the possibility that Philolaus actually held the view that the soul is an attunement, but hope to show that the Phaedo does not provide any evidence for his endorsement of it. I will discuss two points which have been overlooked by scholars. (A) It is generally thought that there is no direct evidence for transmigration or the immortality of the soul in Philolaus; and that although he is committed to the prohibition on suicide, it could coexist with the belief in the destruction of the soul after death. However, Socrates' remark at 61d10-e4 suggests, I argue, that the basic idea on the posthumous fate of the soul which appears in the myth was shared by Socrates and Philolaus. (B) At 92c11-d2 Simmias states that he accepted the attunement theory for the same reason that many people believe it: because of its plausibility and outward appeal. Much attention has been paid to the question who 'many people' are, but few scholars attempt to analyse the meaning of 'its plausibility and outward appeal'. I argue that this phrase implicitly refers to the type of method Socrates used in the affinity argument, and that the same thought process could give many ordinary people the grounds for believing the theory. Those two points show, I conclude, that Simmias is not depicted in the *Phaedo* as a representative of the Pythagoreans.