

Pekuday

Perceptions • Adar 29 5785 • March 29 2025 • Issue #2090

It is interesting that accounting should be a part of Torah. Torah is the word of God, our instructions for living. It is so holy that if a Torah falls to the ground, *God forbid*, the congregation has to fast. It has seventy “faces” and four levels of *Pardes* built into it. What does accounting have to do with any of this?

Obviously, a person has to have good accounting practices just to make it through life. We need them just to be able to answer to our governments who demand to know what we’re making, what we’re spending, so they can know how much tax money they can take from us. Businesses live and die based upon their accounting practices.

There is a religious angle as well. Everything we have is a blessing from God, and we show our appreciation by caring about all of it. This means keeping track of what we have, so we can take care of and maintain it. How many times have we needed something, forgotten we already had it, and mistakenly bought a new one with money we could have used for something else we actually did need? How many times have we neglected something (or someone) only to regret it later when we needed it (or them)?

The Torah is the word of God, every last letter and punctuation. He dictated all of it to Moshe *Rabbeinu*. If accounting is important to the Torah, then it is important to God. As Rashi explains at the beginning of *Sefer Bamidbar*, God counts the Jewish people like a shepherd counts his sheep. People value money so much that they’re constantly counting it or checking their bank account.

This is why we’re also the only people to have been counted so precisely by another nation, who even had our numbers indelibly tattooed on our skin. The Nazi’s obviously did it out of cruelty and for their own records. But it was God Who had them do it unbeknownst to them, for His own purposes, *as an act of love, tough love*.

That’s a tough sell. It’s hard to convince people that an enemy’s hateful counting of prisoners is really just God’s counting of them out of love. They would rather God not “love” them at all, or at least not “so much.”

How can something so positive be manifested so negatively? The answer is, of course, *kabbalistic*. But the thing about *Kabbalah* is that it is becoming “easier” to understand as time goes on because of something as everyday basic as technology. Seeing how it works often provides insight into how the spiritual world works.

For example, take the Internet. There are many people who wish you *would* . . . to another universe altogether. Why would people want to get rid of something so useful as the Internet? The answer is obvious: abuse, a level of which has cost decent people so much good and, on some occasions, even their lives. Good technology in bad hands results in terrible evil.

This has been true ever since man ate from the *Aitz HaDa’as Tov v’Ra*, the Tree of Knowledge of Good and Evil. Because Adam ate without God’s permission, he abused Creation and actualized evil for the first time in history. He accessed knowledge meant for good and ended up using it for bad, even though he had intended for the opposite.

It works similarly in relationships. Sometimes people love the wrong people, people not worthy of their love. Love is not blind, but it can be overly forgiving and choose to overlook warning signs of relationship failure. How many people have maintained abusive relationships for years out of a distorted sense of love? Good things in the wrong hands become wrong things.

Like the love of God for the Jewish people. God’s love is a spiritual energy that He shares with us to allow us to flourish as a nation. When we remain worthy of that love, it flows to us, and we are capable of great things, as individuals and as a nation. We feed off it whether we realize it or not.

If we don’t remain worthy of that love “energy,” it doesn’t necessarily stop flowing into Creation. Rather, it still comes down into the world, but like good technology in the hands of evil people, the energy is hijacked by the *Klipos*, the spiritual root of all evil in Creation. They are the antithesis of the Jewish People who threaten their existence, and when it is manifested in our enemies, human or otherwise, they use that same positive energy for an evil purpose. Rather than using that “love” for the benefit of *Klal Yisroel*, they use it to try to destroy us instead.

Thus, rather than be ingathered to *Eretz Yisroel* as promised, we were ingathered to concentration camps instead. Rather than choose unification by ignoring our differences, it was imposed upon us, and the differences were forcibly removed. And rather than be counted so that no Jew was left out or left behind, we were counted for the opposite reason.

Because both good and evil use the same energy to accomplish their goals. Who

gets that energy and succeeds depends upon who accesses it first and, more importantly, when it “counts” the most. The accounting of the *Mishkan* makes that point because, as the *Midrash* points out, the gold and silver used for the golden calf instead became gold and silver used to make a House of God. *Chazak!*

Pesach is fast coming, so order your new Haggadah Shel Pesach while there is still time to receive it before the Seder, b”H.

Web sites: www.thirty-six.org, www.shaarnunproductions.org, and now @Shaarnun-ProductionsInc (YouTube).