

These are the reckonings of the Mishkan, the Mishkan of testimony. (38:21)

The *Midrash* relates that Hashem told *Klal Yisrael*, "When you made the *eigel ha'zahav*, Golden Calf, you angered Me by saying, '*Eilah elohecha Yisrael*,' 'This is your god, Yisrael.' Now that you made the Mishkan using the words, '*Eilah pikudei HaMishkan*,' 'These are the reckonings of the Mishkan,' I have reconciled with you." We must endeavor to understand the significance of the word, "*eilah*," particularly its role in the sin of the Golden Calf and its role in the reconciliation *vis a vis* the *Mishkan*. It seems that the primary sin of the *eigal* was the proclamation of, "This is your god." Similarly, the actual construction of the *Mishkan* did not seem to effect the response of forgiveness until its completion, with the expression "*These are the reckonings*."

Horav Chizkiyahu Cohen, zl, cites the *Midrash* at the beginning of *Parashas Mishpatim*, which distinguishes between the word "*eilah*" and "*v'eilah*." Apparently, "*eilah*" negates the preceding, while "*v'eilah*" with the prefix "*vav*" - "and" - includes the preceding. In other words, when the word "*eilah*" is used, it implies a total rejection of any previous relationship to the present. When *Klal Yisrael* said, "*Eilah elohecha*," "This is your god," they were really saying, "This is our god - and nothing else. We reject any past commitments and renege any previous relationship with Hashem." A new dawn is rising, which brings with it a new god - a golden calf. This was the ultimate *chutzpah*! They did not merely create an idol, they felt the need to emphasize their rejection of the Almighty.

Horav Leib Chasman, zl, makes a similar point regarding Lot. Avraham *Avinu*'s nephew, student and protege, achieved an exalted plateau of spirituality. There was one major difference between Avraham and Lot - the origin of their calling. Avraham *Avinu* heard Hashem's command through a prophetic vision from the Almighty Himself. Lot heard it from Avraham. His exposure was limited. Thus, Avraham's level of commitment was greater than Lot's. How did this disparity subsequently take effect? We are well aware of Lot's separation from Avraham. Lot went to Sodom, with its evil environment, because he hoped to benefit from a material standpoint. What about the spiritual dangers he would encounter? Lot did not care. The *Midrash* tells us that he said, "I do not want Avraham or his G-d." Lot rejected Hashem. Why? What characterized the distinction between Avraham and Lot? Avraham rejected all alien beliefs. He denigrated every idol and pagan deity. He sublimated himself totally to Hashem. In contrast, Lot did not. He followed Avraham, studied from him, but took along his prior baggage. He did not reject his past. Thus, he ultimately rejected the Almighty.

Sur meira va'asei tov, turn away from evil and do good. Before one's positive behavior can have a lasting effect, he must first purge himself of the *ra*, evil, within him. Lot did not. Is it any wonder that the *tov*, good, to which he had committed himself was temporary?

When *Klal Yisrael* created the Golden Calf, they did not consider their action to be an open

rebellion against Hashem. Perhaps there was a vestige of pure intention in their minds. They sought a "supplement" to their religion. When they proclaimed, "*Eilah elohecha Yisrael*," "*This is your god, Yisrael*," they were rejecting the past, they were spurning the Almighty. This sin was intolerable. When they completed the *Mishkan* and declared, "*Eilah pikudei haMishkan*," "*These are the reckonings of the Mishkan*," citing the word "*eilah*" which negated their previous heresy, their attachment to the Golden Calf, Hashem could now forgive them.

In an alternative exposition, *Horav* Cohen cites the *Maharzav*, who explains the word *eilah*, as an expression which praises one's actions. "Look at what I have accomplished; I take pride in what I have done," is the underlying meaning of "*eilah*." We now understand the gravity of *Klal Yisrael's* sin. In the *Talmud Berachos 19a*, *Chazal* state, "If you see a *Torah* scholar sin in the evening, you can be sure that by the next day he has already performed *teshuvah*." We are not infallible. Everybody errs once in a while. The scholar, which is a term that is applied to one who is virtuous and committed, is filled with regret, immediately repenting his misdeed. The sinners who encircled the golden calf proudly proclaimed, "This is your god! *Eilah*, we are excited about our idol." The arrogance that spewed forth with the word "*eilah*," was unforgiveable, unless they would react in a similar manner towards another structure, a structure dedicated to holiness, a sanctuary - the *Mishkan*. The second "*eilah*" expiated the first "*eilah*."

In reality, both answers express the same idea. *Klal Yisrael's teshuvah*, repentance, could not be accepted until there was a total reversal, a complete recanting of their past attitude. This was accomplished through an emphatic rejection of the past, through a sense of pride in their future commitment. We cannot continue to proclaim our allegiance to the Sanctuary as long as we pay lip-service to the Golden Calf!