"All that Hashem has spoken we will do." (19:8)

In *Parashas Mishpatim (24:7), Bnei Yisrael* reaffirm their acceptance of the *Torah* with the famous words, "Na'ase V'nishma," "we will do and we will listen." *Chazal* explain that when *Bnei Yisrael* proclaimed *Na'ase V'nishma*, they pledged themselves first "to do," to observe and practice and then to try to understand. When they acceded to first perform and execute and later speculate and rationalize, Hashem sent down one angel for each Jew. The angel placed two crowns on the head of each Jew. One represented *Na'ase*, we will do, and one represented *Nishma*, we will listen.

We must endeavor to understand the need for two distinct crowns. The reason the Jews received the crowns was that they committed to "na'ase" before "nishma." They should have, therefore, received only one crown. Why should they receive a separate crown for listening? Is not "listening" included in mitzvah performance?

Horav Boruch Sorotzkin z.l., responds with a profound thought. When Bnei Yisrael declared Na'ase before Nishma, they literally transformed the essential character and spirit of the Nishma! There is no comparison between that which is performed based upon man's comprehension and that which is executed in a manner where man defers his perception to that of Hashem. Bnei Yisrael accepted the Torah on "Hashem's terms," according to His demands, acceding to His will. By elevating the Nishma they merited two crowns.

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