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The Lower East Side
Parshat HaShavua sheet

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Parshat Terumah /Shekalim

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ARK OF INCLUSION

By Rabbi Mordechai Kamenetzky

In this week's portion, Hashem commands the Jewish nation to build the Mishkan. Each one of the utensils is specified as to how it should be constructed, its width, its length, and its height. The type of material whether it was gold, silver, or copper, is enumerated and the details of its ornaments are provided.

The procedure for the construction of each vessel is preceded by a command stated in the singular form: "And you shall make" "And you shall make a show bread table." "And you shall make a Menorah." "And you shall make an Altar."

The command is directed toward Moshe to delegate the construction. The Aron Kodesh, the Holy Ark is different. Its command is not stated in the singular form, rather in the plural. The Torah does not say and you shall make a Holy Ark, it states, "And they shall make a Holy Ark." The commentaries ask, why was the command to build the Ark the only one that was given to a group?

In a small shul in Yerushalayim, a daily Daf HaYomi shiur (Talmudic folio class) was held each morning before Shacharis. An elderly Russian immigrant attended the shiur. Quiet as he was, his behavior in the shiur intrigued the lecturer. He would never ask a thing. Often he would nod off. Sometimes, when the Rabbi quoted a particular Talmudic sage, the old man's face would light up – especially when the Rabbi mentioned an opinion from an obscure Talmudic personality. This behavior continued throughout the summer. Always quiet, the man would sometimes nod off, and at other times he would perk up. Then winter came. The group of men would gather around the table in the frigid mornings huddled close as they would warm to the strains of the Talmud and the straining heater in the old synagogue. The old man never missed a class. One morning a rare snow blanketed Jerusalem. No one showed up to the shiur except the Rabbi and the elderly Russian Jew. Instead of giving his usual lecture, the Rabbi decided he would ask the old Jew a little bit about himself. "Tell me," he inquired, "I watch you as I say my shiur. Sometimes you look intrigued but at other times you seem totally disinterested. The trouble is I would like to make the shiur more interesting for you during its entirety, but I can't seem to make out what perks you up and makes you doze?" The old man smiled. "I never had a Jewish education. I can barely read Hebrew. I do not come to the shiur for the same reasons that the other men come." He paused as his eyes pondered his past. "You see, I was a soldier in the Red Army during World War II. Every day our commander would herd us into a room and put a gun to our heads. He commanded us to recite the names of every member of the Politburo. And we did. We learned those names backwards and forward. I come to this class to hear the names of every rabbi in the Talmud. If I cannot learn at least I will know the names of all the great sages! "That," he smiled "is my Daf HaYomi!"

Although the show bread table, the Menorah, and the Altar can be constructed by individuals — the Ark that holds the Torah is different. One man cannot make it alone. It must be a communal effort. Just as the Torah cannot be learned by one man alone, its Ark cannot be built by an individual either.

The Torah is given for everyone to learn and to experience – each one according to his or her own level and ability. Lighting a Menorah is a clear-cut ritual delegated to the Kohain. The Altar is used for the sacrifices brought by the kohanim. The Torah is for everybody. And each individual has his own Shas and Daf HaYomi. Each person has his share in Toras Yisrael. Everyone extracts something holy from the Torah. To some it may be extrapolative halachic theory, while for others it may be the refinement of character. And still for others it may be the names of Abayai and Rava.

Materials Listed In Descending Order Until They Mention the Expensive Stones

By Rabbi Yissocher Frand

When speaking about collecting the various materials used in building the Mishkan [Tabernacle], the Torah enumerates various materials in descending order of value (Gold, silver, copper...). However, at the end of the list, after having enumerated relatively inexpensive items (wood, oil, spices), the Torah lists the Shoham stones and the precious stones used in Ephod of the High Priest's breastplate (the Avnei Shoham and Avnei Miluim).

The Ohr HaChaim HaKadosh asks the obvious question — Why are the Avnei Shoham and Avnei Miluim out of order in this catalog of solicited items which is apparently arranged in descending order of value? The Ohr HaChaim HaKadosh suggests three reasons for this. We will briefly discuss the first reason, and then we will discuss the third reason more elaborately.

In Parshas Vayakhel, the Princes (of each Tribe) were the ones who brought the Avnei Shoham and Avnei Miluim donations. However, the word used there for Princes (Nesiim) is spelled defectively — without a yud. Our Sages explain that the Almighty was upset with them for delaying their donation until the end of the campaign. Although their motives were ostensibly good (they wanted to wait until the end to see where the shortfall was and they planned to make up the difference), Chazal tell us that this was not the correct attitude. They should have enthusiastically been among the first to give donations. Because of their lack of haste in making their donations, a letter was removed from their title.

So in his first explanation, the Ohr HaChaim explains why the Avnei Shoham and Avnei Miluim were listed last here in Terumah — because in fact they were the last things to be donated. This is to remind us of the foible on the part of the Princes in making that donation.

In the past, we have attempted to understand what exactly was wrong with what the Princes offered. In our experience, anyone who would make such a proposal to a fundraiser (you do the best you can and then come back to me — I will cover the deficit) would be a hero. I recently heard a new approach which helps explain the sentiment of Chazal from my good friend Dr. Marcel Reishcer. By assuming there would indeed be a deficit, the Princes were underestimating the generosity and the dedication of the Nation of Israel. They should have expected that everyone would give generously and that if they waited too long, they would have no contribution to make to enable them to have a share in the Mishkan. Who gave them the right to make such an assumption about the holy nation of Israel? They were in fact wrong. Everything WAS given to the extent that their contribution did not go for any part of the Mishkan — only for the stones of the garments of the High Priest. Be that as it may, according to the first answer of the Ohr HaChaim, the reason Avnei Shoham and Avnei Miluim were listed last in the sequence of materials was because they were the last things to be brought.

In his third interpretation, the Ohr HaChaim HaKodesh quotes a Gemara [Yoma 75a] that the Avnei Shoham and Avnei Miluim were brought to the Princes on clouds from Gan Eden. Since these were donations that in effect “came from Heaven” and did not represent blood, sweat, or tears — there was no toil involved — they were listed after the oils and spices, which, although they may have cost only pennies, did represent a gift that came from people's labor and efforts and in that way were superior to the much more “expensive” gifts of precious stones.

That which counts in the eyes of the Almighty is not the value of the gift received but what the gift represented for the person who brought the gift. A poor person's check of \$18, which may be something he had to scrape for, can very well mean more in the Eyes of Heaven than a six figure gift which is “pocket change” for the person who wrote the check. This is the lesson (according to the 3rd approach) of the Avnei Shoham and Avnei Miluim's sequence at the tail end of the list of materials donated.

Apropos to this, I would like to very briefly read an article that was published in a newspaper in Vilna called “Dem Vort”. This is a reporter's description of the dedication of the new building of the Yeshiva in Kletzk. [Rav Aharon Kotler, before he founded the Lakewood Yeshiva in Lakewood, New Jersey, was the Rosh Yeshiva of the Yeshiva in Kletzk.] The dedication was a major event. Rav Isser Zalman Meltzer came from Eretz Yisroel, Rav Elchanon Wasserman was also in attendance for this “Chanukas HaBayis” of the Kletzker Yeshiva, as was Rav Shimon Shkop, and all the leading Torah personalities of the pre-World War II Eastern Europe.

The reporter describes the massive parade through the town from the house of the Rosh Yeshiva to the new Yeshiva building. They entered the building and the Gabbaim (financial officers of the Yeshiva) went to the Bimah. People came up to the Bimah and gave their small donations to the Gabbaim. In the presence of all the Roshei Yeshiva, the Gabbaim made a blessing (Mi SheBerach) for each of the contributors. The reporter further writes (which may be startling to us) that the women too marched into the Beis Medrash. They took their ruble coins out of their purses and gave them to the Gabbaim so that they too could have a portion in the new Beis Medrash in Kletzk.

The reporter describes how a short old woman slowly and with difficulty made her way through the Beis Medrash towards the bimah. With a trembling hand she stretched out her very modest donation to give it to the Gabbai. Tears were rolling down her shriveled cheeks. "She was not just giving her few pennies; she was giving her very Jewish soul towards the building costs of that Yeshiva building." The reporter writes how inspired he was to see the joy and emotion that radiated from her face at having the privilege to participate in this historic event.

This is what the Ohr HaChaim HaKodosh means in the answer cited above. A donation of goat hairs given with self-sacrifice may be deserving of being listed ahead of the most magnificent gift of precious stones, which come about without any toil or labor on the part of the donors.

Will the Real Purpose of Creation Please Stand Up?

By Sheldon Stern

Given that the Torah is called the "Five Books of Moses" (Moshe if you will) it's appropriate to view each Sefer as a separate entity. To that point, we can look at the chapters before Vayeshev as preparatory to Genesis' ultimate denouement, the Jews ending up in the "iron furnace" Kur Barzel known as Egypt wherein our ancestors were forged into a nation. Similarly, the Parshas preceding Trumah are merely preliminaries for the greater goal of building the Mishkan, the prototype for the Bes Hamikdosh. And we can support this thesis. For many, the highlight of the Seder is singing Dayeinu. If we consider the lyrics it's Hashem bringing us to the Bes Hamikdosh that's the final climactic stage. This said we have an apparent difficulty. When the Torah recounts the six days of Creation, it's the last one that stands out as Yom Hashishi and this alludes to the 6th of Sivan when we received the Torah. And Chazal teach that had our progenitors not said, "Naaseh V'Nishma", Hashem would've returned the Universe to utter chaos. If we follow this line of reasoning Sefer Shemos should've ended with Yisro and perhaps Mishpatim which would provide an elaboration of the Ten Commandments. The Torah's 3rd book would then begin with Trumah and after telling us how the Mishkan was built we'd be taught the laws of sacrifices. So Hollywood can we get a rewrite?

It's a popular convention of Shas to pit two Braisos against each other. Braisa A says "X, Y, Z" while Braisa B says "Q, R, S." They seem irreconcilable but then the Gemara says "Lo Kasha." Braisa A is talking about when the Temple stood and Braisa B is when it no longer stood, or Braisa A is before the decree and Braisa B is after the decree, or some other way to resolve the contradiction. Similarly, we can say that the Revelation at Sinai was the seminal event for Hashem, while building the Mishkan was "This Magic Moment" (thank you Jay Black and the Americans) for His Chosen People.

But why would Hashem set aside His choice? The Gemara in Megillah says that wherever you see Hashem's greatness you see His humility. It, therefore, follows that He would give center stage to the Mishkan which was built by His children, as opposed to the giving of the Torah in which Hashem was the chief protagonist. But it goes deeper than that. The Midrash tells us that the Ribono Shel Olam had an ongoing dispute with the angels. They argued that the Omniscient One made a "mistake" when He created humans since they are prone to sin. So yes the Jewish people accepted the Torah, but as the Gemara tells us, they were basically coerced into doing so and so it would be difficult for Hashem to give them their props at that time. In contrast, we consider the Mishkan. When the Jews left Egypt they were loaded with gold and precious stones, courtesy of the promise Hashem made to Avraham Avinu at the Bris Bein Habesarim. Each of them could have taken leave of the Kahal and with a single one of those diamonds lived off the fat of the land for perpetuity. But no one did so. Instead, they followed Moshe into the foreboding Wilderness and when the time arrived they willingly gave up their largesse to build their G-d a home. Can you imagine the pride this instilled in the Creator? He could finally shut the angels up. Yes, humans have weaknesses, but this time they rose to the occasion. Hashem became the doting father who was shepping Nachas from His devoted children.

So what does this teach us? I spent Shabbos Yisro on the Lower East Side. A wonderful Rabbi named Daniel Rapp was the scholar-in-residence. At Shalosh Seudos he gave a fascinating Droshe as to how AI will factor in as an adjunct during Yemos Hamoshiach. There seems to be growing momentum as to the belief that Moshiach's arrival is imminent, but the question is, "Will he be universally accepted?" So let's ask a simple question to those who are still reading this, "Why do you want Moshiach?" If you've thought about this you can probably answer it immediately, but if you haven't take a moment to think about it. Invariably, we'll get standard responses like "no more war", no more sickness." There are various other possibilities and they're all good, but there is only one right answer. The reason we want Moshiach is, to borrow from President Trump, "To Make Hashem Great Again." And how is this done? By making His Torah great again. Presently, we can only keep about a third of the Mitzvos, but when the Temple is rebuilt, and the Jewish people are in Eretz Yisrael, the whole playbook opens up. If we understand, appreciate, and most important, look forward to this, it won't make the slightest difference whether Moshiach is Ashkenaz or Sefard, MO, BT, or any of the other labels du jour. It's all about giving Hashem a home in this "Dirah Tachton" so He can supervise our lives and allow us to achieve true nirvana. To borrow from John's paean to atheism, "You may say I'm a dreamer, but I'm not the only one. I hope someday you'll join up and Hashem will be the only One."

“They shall make Me a sanctuary and I will dwell in their midst” (25:8)

Why does the Torah spend so many chapters describing the construction of the Mishkan in great detail? We also find a similar level of detail and repetition in the Torah’s description of the journey undertaken by Avraham’s servant to find a wife for Yitzchak. With regard to that story, Chazal say that “the conversation of the servants of the forefathers is more beloved to Hashem than the Torah of their children.” This is because the way in which the servants of our ancestors spoke conveys how they lived with trust and faith in Hashem on a daily basis. Perhaps we can apply the same reason to the Torah’s focus on the details of the Mishkan, since it was designed to be a place where the people could absorb these fundamental values of emunah and bitachon. Additionally, the Torah foresaw a future time when there would be no Mishkan or Mikdash and it would be up to the people to build their own sacred places, such as shuls and batei midrash, where people could find inspiration and connect to Hashem. To make sure that Jews would always strive to create such spaces, the Torah emphasizes the Mishkan and its construction to remind us of the need for a spiritual place in every Jewish community where people can go to focus on prayer and devotion to Hashem.

“They shall make an ark of acacia wood, two and a half cubits its length, a cubit and a half its width, and a cubit and a half its height” (25:10)

The dimensions of the Aron were different than the dimensions of the other items in the Mishkan in that all of its measurements were in half-amos. Why was this so? The Baal HaTurim cites a Gemara (Eruvin 54a) which says that these measurements teach us that one who studies Torah needs to lower himself and never consider himself complete. This is an important attitude because as soon as a person feels like he knows everything, he will stop applying himself to his studies. There is always something missing, always more to learn, always room to grow. The Aron, which contained the luchos and represented the study of Torah, was measured in halves to remind us to always strive for further growth. Kli Yakar has a similar explanation: “All the amos of the Aron were partial to teach that every person should consider himself to be lacking complete wisdom.” He cites the posuk in Iyov (28:12) which says “wisdom is found from nothingness,” meaning one who considers himself to be deficient. True wisdom is not found in a person who thinks he knows everything, but in the person who is humble enough to realize that there are things which he still does not understand.

“You shall make a table of acacia wood, two cubits its length, one cubit its width, and one and a half cubits its height” (25:23)

Rabbeinu Bachya cites a Midrash which says that the type of wood used for the Mishkan, is an acronym for the Hebrew words for , “peace, goodness, salvation, forgiveness.” These were the blessings that the Jewish people received through the Divine Presence that rested on the shittim wood in the Mishkan. Even the Shulchan brought atonement, as Chazal teach that a person’s table is like the altar in the Mishkan and the bread upon the table is like a korban. This is why we put salt on our table, reminding us of the salt that was added to every korban. When does a person achieve atonement through the meals at his table? When he is generous and shares his food with the poor. In fact, Rabbeinu Bachya mentions an ancient custom dating back to the pious people who lived in France many centuries ago that the wood of a person’s table was used to make his coffin after he died. This illustrated the idea that at the end of one’s life, all that he takes with him are the merits of his good deeds. This also explains the teaching of Chazal (Berachos 55a) that one who spends a long time at his table (sharing his food with others) will merit a long life. The posuk in Mishlei teaches us to honor Hashem from that which He gives us much of. When we have enough food to eat, we should thank Hashem by sharing it with those who are in need.

“You shall place the Table outside the Partition, and the Menorah opposite the Table on the south side of the Tabernacle, and the Table you shall place on the north side” (26:35)

The Menorah represents the light of Torah, showing us the way throughout our lives. The Shulchan symbolizes our food, the everyday sustenance that we need. The Menorah was intentionally placed directly opposite the Shulchan because one always has to ensure that his finances are kosher. The light of Torah must always be facing one’s business matters to ensure their compliance with Torah values. Religion and business do interact. A person has to conduct himself in business honestly and appropriately. There is a full section of Shulchan Aruch that deals with business issues and other money matters because the Torah also shows us how to act in business.

by Rabbi Mayer Friedman

Parshas Shekalim – The Doorway into our Spring Cycle of Yomim Tovim

By Rabbi Yitzchak Sztyf

Our calendar has two unique groups of holidays, each with its own full month—an “Elul”—of preparation: We enter the “fall cycle” of *Yomim Tovim* in the month of Elul as our focus turns to *teshuvah*. From the addition of “*l’dovid*” and the blowing of the shofar, to the regular recitation of *selichos* and the changing of the *paroches* to white, the preparation process of Elul is clearly evident in our shuls. This fall cycle takes us through the *Yomim Tovim* of Tishei, and reaches its peak on Shemini Atzeres/Simchas Torah. According to many Chassidic writings, this holiday period continues into Chanukah and reaches its peak on *Zos Chanukah*.

The “spring cycle” is similarly preceded by a month of preparation, the month of Adar. Some have even referred to those special days of Adar as “ימי האלול של פסח”. This spring cycle takes us through Purim, Pesach, the days of the Omer, and into the climax of Shavuot. But to reach Pesach and the stages that follow, we must make four unique “stops” along the route—two before Purim and two between Purim and Pesach—which mark four steps of preparation. These stops are known as the “Four Parshiyos”.

The first step of preparation happens each year either on Rosh Chodesh Adar itself (if it falls on a Shabbos), or more commonly (when Rosh Chodesh falls during the week) on the Shabbos that precedes it (*Shabbos Mevorchim*). On this Shabbos, the preparation for the spring cycle of *Yomim Tovim* is felt in all shuls: A second Torah is taken out and the special verses of Parshas Shekalim (from the beginning of Parshas Ki Sisa) are read, followed by a *Haftarah* that discusses the *shekalim* raised for the *Beis Hamikdash*. In some shuls, the liturgy itself is transformed, both in *Shacharis* and *Mussaf* with the addition of beautiful *piyutim*, commonly referred to as “*yotzros*”. It is clear to all that a new period in the Jewish calendar is now beginning.

What is so special about the message of the *shekalim* that allows them to play the key role of opening the entire spring cycle of *Yomim Tovim*? The *Sfas Emes* explains that while the first of Nissan and the first of Tishrei are both “New Years”, and are both preceded by their respective preparation months, which are designated as times for *teshuvah*, there is a key difference: The *teshuvah* in Elul is “*teshuva me’yirah*” (repentance out of fear) and the *teshuvah* of Adar is “*teshuva me’ahava*” (repentance out of love). The *shekalim* and the idea of “giving” is the first step in showing true *ahavah* (love). When one loves, one gives! The message of giving portrayed by the *shekalim* is meant to inspire an overall abundance of generosity during this time, and this generosity among people leads to true *simcha*. Adar is thus naturally a month of *simcha*. The generosity toward each other must of course be complemented by a generosity toward Hashem. The *Sfas Emes* explains that the idea of “giving money to Hashem” reflects more than just giving money. It represents our ability to dedicate our innermost self to our Creator. This leads us into renewing our bond with Hashem as we enter Nissan, the month of renewal, and get closer to Pesach.

But the *shekalim* do not only help us strengthen our *future* relationship, they also help to repair the past so that our future can be built on a sound foundation. In fact, the first idea mentioned in the *yotzros* of Parshas Shekalim is the role that the *shekalim* play in serving as a *kaparah* (atonement) for the sin of the Golden Calf. The *piyut*, written by Rabbi Elazar Hakalir, says as follows:

העל המירו כבוד רע בבעל / וזה ללא זה פצחו במעל
ונחו בחרון אף ונגף נגעל / חל בעדם חקר והצרי תעל
...
פי' מת לאמים משאת / לנטלם לנשואם בכי תשא את כפרם

*Because they betrayed the honor of their Friend [G-D] in favor of the Golden Calf,
And brazenly declared, [“This is your god”]
They were set aside for punishment and disdain by G-D’s wrath.*

Moshe prayed and brought a cure....

*As a redemption You said the other nations would be Israel’s servants. And that Israel would be uplifted through giving the
[Shekels].*

What’s the connection with the golden calf and why would the half-*shekel* play a key role in redemption from that sin?

First of all, the idea of the half-*shekel* serving as a *kaparah* of some sort is hinted to in the *pesukim* in Ki Sisa, which say that the half-*shekel* can serve to “*lechaper al nafshoseichem*”. The simple meaning is that it serves as a general *kaparah* from sin since it is used to buy *korbanos* which help bring *kaparah*, but those words can equally hint to the actual *process* of giving the half-*shekel* serving as a *kaparah*. If that is the case, it is logical that the *kaparah* would apply to the major sin that is discussed just a few verses later (in the same parsha of Ki Sisa), the *chet ha’egel*.

The *pesukim* also say “*veloh yihyeh vahem negef*” (“so that there will not be a plague among them”). The simple understanding of the concept of *negef* (plague) in this context relates to the “negef” that can occur if one were to directly count the people. The verse thus highlights the role of the *shekalim* in facilitating an indirect count and thereby averting such a “negef”. Again, however, it can also be understood as a reference to the plague that resulted from the *chet ha’egel* and the ability of the *shekalim* to limit that and prevent future ones.

We see that we have possible references within the verses themselves of the ability of the half-*shekel* to serve as a *kaparah* for a sin as well as to prevent plagues, both very relevant to its role as a counterpoint to the *chet ha’egel*. But beyond the possible hints described above, there must be a stronger connection between the half-*shekel* and the *chet ha’egel* for R’ Elazar Hakalir to make such an explicit point related to the *chet ha’egel* in the *piyutim* he composed. Where did he find such an explicit connection?

It is likely from the Jerusalem Talmud. The Jerusalem Talmud directly connects the *half-shekel* and the golden calf when it explains that the half-*shekel* signifies the fact that they sinned in the middle of the day. The Jerusalem Talmud says that since they sinned in the “half point of the day”, they should offer half a *shekel* (as a redemption). [This is also discussed in *Pesikta de Rav Kahana* and *Midrash Tanchuma*. It is in fact very common for R’ Elazar Hakalir to highlight ideas from sources such as these, since he lived in Israel and was strongly influenced by the Jerusalem Talmud and the Israeli *midrashim*.]

If the half-*shekel* in fact serves as a *kaparah* for the *chet ha’egel*, we can understand why its commandment is placed within the same *parsha* (Ki Sisa) of, and just shortly prior to, the discussion of the *chet ha’egel*, even though it does not belong there chronologically. In fact, this would be a classic example of *kadma refuah lamaka*, of the Torah introducing the antidote to a problem before the problem transpires. Even though the *shekalim* were not needed until the *mishkan* was built, the Torah presents them here before the description of the sin (which of course happened before the commandment of the *mishkan*), to show that Hashem had already prepared the *shekalim* to be an antidote.

But conceptually, why would giving a relatively small amount of money, a half-*shekel*, serve as a *kaparah* for the terrible sin of the golden calf?

The answer likely has to do with what the sin, and the redemption, represent. A key part of the sin of the golden calf was the fact that the people kept throwing in all of their valuables (jewelry, gold, silver, etc.) for a worthless cause. Rashi explains that Aharon, in fact, could not believe that they would actually do that, and thought that he would be able to delay the entire process if he were to suggest that they pour their own wealth into the fire. The fact that the people were able to part from so many of their valuables shows how dedicated they were to the cause. The best *takanah* (fix) for such a sin is to properly use money, and refocus our dedication toward Hashem. People are known to spend money on things they are most passionate about. The donation of the half-*shekel* for the purpose of purchasing public offerings in the *mishkan/Beis Hamikdash* clearly signifies the importance of properly using one’s wealth for valuable causes, and this annual *machatzis hashekel* process provides a continual atonement for the *chet ha’egel*.

As discussed above in the name of the Sfas Emes, Adar is a month of *teshuvah m’ahavah* (repentance out of love) and the concept of giving the half-*shekel* (which represents the concept of giving in general) is a key aspect of that *teshuvah* process. But as discussed here in this first *piyut* of the *yotzros*, the *shekalim* also serve as an atonement for the *chet ha’egel* because they represent a “fix” in one of the core problems leading to that sin. Instead of spilling our wealth on foolishness as in the case of the golden calf, our money can be used to strengthen our connection with Hashem and with each other. This is a key element in any *teshuvah* process (ie: being in the same situation, or having a similar tool, and using it to correct the wrong, in this case our relationship with Hashem).

This dual power of the mitzvah of *chatzi shekel* (ie: to symbolically “give” to Hashem and thereby strengthen our love for Him, as well as to repair our relationship with Him by fixing our past sins that involved an improper use of our money and resources) is particularly relevant as we embark on *teshuvah m’ahavah* and prepare for the months of Nissan, Iyar, and Sivan, which are the months in which our relationship with Hashem reaches its peak.