There are *imau*, these; *dvau*, two—grouped separately; *purusau*, persons, so called (169); *loke* in the world; the *ksarah*, mutable—one group consists of the perishable; the other person is the *aksarah*, immutable, opposite of the former, the power of Bhagavān called Māyā, which is the seed of the origin of the person called the mutable. That which is the receptacle of the impressions of desires, actions, etc., of countless transmigrating creatures is called the immutable person.

Who are those persons? The Bhagavān Himself gives the answer: *Ksarah*, the mutable; consists of *sarvāni*, all; *bhūtāni*, things, that is the totality of all mutable things. *Kūṭasthah* is the one existing as Māyā: *Kūṭa* means a heap; *kūṭasthah*, is that which exists like a heap. Or, *kūṭa* is *māyā*, deception, falsehood, crookedness, which are synonymous; that which exists in the diverse forms of *māyā* etc. is the *kūṭasthah*. It is *ucyate*, called; the *aksarah*, immutable, because, owing to the countless seeds of worldly existence, it does not perish.

उत्तम: पुरुषस्त्वन्य: परमात्मेत्युदाहृत:। यो लोकत्रयमाविश्य बिभर्त्यव्यय ईश्वर:॥१७॥

17. But different is the supreme Person who is spoken of as the transcendental Self, who, permeating the three worlds, upholds (them), and is the imperishable Bhagavān.

Tu, but; anyah, different, entirely contrary in characteristics from these; is the uttamah, supreme, most excellent; purusah, Person, who is different in characteristics from these—the mutable and the immutable—, untouched by the mutable and the immutable limiting adjuncts, and is by nature eternal, pure, conscious and free; udāhrtah, spoken of in the Upanisads; iti, as; the paramātmā, supreme Self; He is paramah, supreme, as compared with the selves like body etc. created by ignorance, and is the ātmā, Self, the inmost Consciousness of all beings. Hence, He is the supreme Self. He Himself is being specially described: yah, who, by dint of His own active power inhering in the energy that is Māyā; (170) āviśya,