Here the whole may have different parts but that is not to be noticed. Another kind of whole, e.g. 'both Deva and man', draws attention to the distinction in the form of Devas (heavenly beings) and men. When the whole is expressed by words then it may be spoken of in two ways like 'a collection of Brahmins' and 'a Brahmin-collection'. In the first the distinction is mentioned while in the second it is not. Body, tree etc. are wholes where the parts are not separable, while 'forest', 'an assemblage' etc. are wholes of which the parts are separable. In the first the parts are intimately connected with each other, while in the second the parts are conventionally associated for convenience of expression. Thus a whole in which the parts are inseparable is called an object.

(2) The subtle form of Bhūta is Tanmātra. Tanmātra has been explained previously in II-19. Tanmatra has no constituent part, only because it is an atom, the minutest particle or the limit of diminutiveness, its division in parts is not knowable. Through force of Samādhi, the minutest form in which properties like sound etc. become perceivable, is Tanmatra or the subtlest form of sound etc. That is why it is said to consist of one part only, i.e. of no parts. The knowledge of that minute particle does not relate to space but takes place in time, because spatial existence is noticeable only if there is external dimension. Sequence of knowledge of minute particles is a knowledge of its mutation. Minute particle is in itself general and affords material for particulars. That is why it is both general and particular, and because it is a special modified form of the 'I'-sense it is itself a particular. Atom or minute particle has therefore been defined as something whose different parts are not knowable and therefore inexplicable. The fourth form of Bhūtas is its manifestation (knowability), activity and retentiveness. 'I'-sense gives rise to Tanmatra. 'I'-sense again is sentient, active and retentive. All these three qualities are present in Bhūtas; so they are called the constituent qualities of the Bhūtas. In other words, all things made of Bhūtas like body etc. are Sāttwika, Rājasika and Tamasika. That is how all Bhūtas become knowable, active and retentible.

The fifth form of Bhūta is its objectivity inasmuch as it can be the object of experiences and of salvation (by renunciation).