one performs in any field of activity. "*Tapas*" means all self-denial and practices of self-control which the ego undertakes in order to integrate and revive its own capacities to seek its real identity with the Eternal.

The Self is certainly the "Maheshwara" --- the Lord of all lords, the God of all gods. Here the Ishwara is to be understood as the controller of all fields of activities: activities of perception and expression. Each one of them is considered as presided over by various faculties, and they are termed as devas, meaning "illuminators." The faculty of seeing illumines the field of the eyes and thus gives the knowledge of forms and colours; the faculty of hearing illumines the field of the ears and thus provides the knowledge of sound, and so on. The Self is in fact the Lord of all these individual lords governing, controlling and ruling over the various fields. Therefore, Lord Krishna as the Self confers upon Himself the title of "Sarva-Loka-Maheshwarah."

In our ordinary experiences in the world, a man who has kingly powers is very difficult to approach, and the King of kings, a personality striking awe and reverence in the heart of the ordinary man, becomes almost unapproachable to the ordinary people. Therefore, the Lord has to qualify his title of "Sarva Loka Maheshwarah" with the epithet that he is at the same time "A FRIEND OF ALL LIVING CREATURES."