they; *matāh*, are considered; to be *yukta-tamāh*, most perfect yogīs; *me*, according to Me, for they spend days and nights with their minds constantly fixed on Me. Therefore, it is proper to say with regard to them that they are the best yogīs.

'Is it that the others do not become the best yogīs?' 'No, but listen to what has to be said as regards them:'

ये त्वक्षरमनिर्देश्यमव्यक्तं पर्युपासते। सर्वत्रगमचिन्त्यं च कूटस्थमचलं ध्रुवम्॥३॥

3. Those, however, who meditate in every way on the Immutable, the Indefinable, the Unmanifest, which is all-pervading, incomprehensible, changeless, immovable and constant.—

Ye, those; tu, however; who, pari-upāsate, meditate in every way; aksaram, on the Immutable; anirdeśyam, the Indefinable—being unmanifest, It is beyond the range of words and hence cannot be defined; avyaktam, the Unmanifest—It is not comprehensible through any means of knowledge—.

Upāsanā, meditation, means approaching an object of meditation as presented by the scriptures, and making it an object of one's own thought and dwelling on it uniterruptedly for long by continuing the same current of thought with regard to it—like a line of pouring oil. This is what is called *upāsanā*.

The Bhagavān states the characteristics of the Immutable: (65) Sarvatragam, all-pervading, pervasive like space; and acintyam, incomprehensible—because of Its being unmanifest. For, whatever comes within the range of the organs can be thought of by the mind also. Being opposed to that, the Immutable is inconceivable. It is kūṭastham, changeless. Kūṭa means something apparently good, but evil inside. The word kūṭa (deceptive) is well known in the world in such phrases as, 'kūṭa-rūpam, deceptive in appearance,' 'kūṭa-sāksyam, false evidence', etc. Thus, kūṭa is that which, as ignorance etc., is the seed of many births, full of evil within, referred to by such words as māyā, the undifferentiated, etc., and well known from such