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The presence of the material cause in the effect can be cited as an example.

- 37. This shall be known by all scholars and Gods of unsullied knowledge. If you realise this, you will not be seeing the cause of difference.
- 38-39. I think that we all should see the from of Siva as the basic material. Myself, you, Brahmā and Rudra who will be manifesting himself are of the same form. There is no difference. If there had been difference that would have been bondage. Yet the eternal Siva-form is mine alone.
- 40. That pure form is spoken of as the main root, the Truth, the Knowledge, the Endless. Realising this too, it must be meditated upon in the true manner in your mind.
- 41. O Brahmā, another secret which I am going to unfold to you may be listened to. You two are born of Prakṛti but not this one (Rudra).
- 42-43. My command is carried to that place through Brahmā's eyebrows. I am therefore spoken of as Tāmasa and Prākṛta, Hara in respect to the Guṇas alone and shall be known as Vaikārika too which is actually the Ahamkāra (the Ego). That is called Tāmasa only in name and not in reality.
- 44. For this reason, O Brahmā, this shall be carried out by you. O Brahmā, you shall be the creator and Hari the protector.
- 45. My would-be part shall be the cause of dissolution. This goddess Umā, Parameśvarī is the Prakṛti.
- 46. Her Śakti, the goddess of speech, shall resort to Brahmā. Another Śakti also will be arising out of the Prakṛti.
- 47. That Śakti will resort to Viṣṇu in the form of Lakṣmī. Another Śakti Kālī will surely share my part.
- 48. She will be born in the form of Brilliance for effective work. Thus I have told you of the great auspicious Saktis of the Goddess.
- 49. Their activities are respectively creation, maintenance and dissolution. O foremost among Gods, they are the parts of Prakṛti, my beloved.
- 50-53. O Viṣṇu, you shall carry on your activities with the co-operation of Lakṣmī. O Brahmā, with the co-