

**RaYBaSH's Torah Thoughts for Kids**  
**Parashah # 23: Pekudei "The Accounts"**  
**Shemot / Exodus 38:21-40:38**  
**By: Yehudah ben Shomeyr**

**Ex. 38:21-22 This is the sum of the tabernacle, even of the tabernacle of testimony, as it was counted, according to the commandment of Moses, for the service of the Levites, by the hand of Ithamar, son to Aaron the priest. And Bezaleel the son Uri, the son of Hur, of the tribe of Judah, made all that the LORD commanded Moses.**

The Torah Portion talks about the building of the Tabernacle and how when we do things or make things for God, they become Holy, or set apart just for God and His use. It's almost like if you had a special suit or dress and you only wore it to synagogue, church, weddings and holidays and other special occasions, that outfit has become "set apart" which is what the word "holy" means. Because it's our best and it shows how much we love God when we save our best for Him. Things like Kippah's, Tallits, Tefillin, and Mezzuzah do not become holy just lying around. They only become holy when we pick them up, say the proper blessing and use them to glorify God.

Shabbat Shalom and Shavauah Tov!  
-- Rabbi Yehudah