



Every Penny Counts

The following letter was originally written in the English presented here. The Rebbe is addressing an accountant, stressing an important lesson from the work he does. Just as every penny must be accounted for, so too, every Mitzva is accounted and not a single one can be overlooked.

By the Grace of G-d
9th of Sivan, 5739 [June 4, 1979]
Brooklyn, N. Y.

Mr. [...]
Manchester, Eng.

Greeting and Blessing:

...Inasmuch as everything is by Divine Providence, and I note from your stationery that you are a chartered accountant, I want to call your attention to the well known teaching of our Sages, based on the principle of "Know Him in all your ways." In light of this, I trust that you are utilizing your professional contacts with Jews to encourage them in the matter of Cheshbon Tzedek [honest introspection], which every Jew is expected to make from time to time, in order to ensure that his everyday life and conduct is fully in keeping with the Torah and Mitzvoth [Divine commands].

There is the well known saying of the Baal Shem Tov [the founder of Chassidism] that everything in a Jew's life is instructive as to how to serve G-d. Thus, there is a special and basic instruction that one can derive from accountancy, namely, that where there is a discrepancy

even of only a penny, it indicates a basic error in the bookkeeping, as though it involved a very substantial amount, which is not the case in ordinary

business transactions, where a discrepancy of a penny would be of no consequence. This helps to understand better the imperative, "Be careful with a small Mitzvo [precept] as with a

stringent one." At first glance it is difficult to understand how one can compare a small Mitzvo with a string-

ent one, especially as the Torah itself terms one small and the other stringent. But in the light of the above, if one truly makes a Cheshbon Tzedek, one must realize that all Mitzvoth come from the same Source, and each one of them "sanctifies us with His commandments." Therefore, a transgression of even a "small" Mitzvo is basically as deplorable as transgressing a stringent one. There is surely no need to elaborate to you any further.

I trust you had a joyous and inspiring Yom Tov of Mattan Torah [holiday of Shavuot], and may the inspiration be with you and yours throughout the year.

With blessing,

M. Schneerson ■

