Tefillin is from east to west. For the four-headed "shin" is chochmah and Binah, chesed and Pahad, this is by day; and the three-headed "shin" is to the right of the person who lays tefillin, which is east when he stands in the south, and the four-headed 'shin' in the west. By night, these four are to the south, namely Netzach, Hod, Tiferet, Hesed, and the three-headed "shin" to the north: Zaddik, *Atarah, Pahad. One who prays to the west has his left to the south and his right to the north, where the three-headed "shin" is. The three-headed "shin" represents Tiferet, Nezah, Hod.

At night there seems to be a general shift downward in terms of which sefirot are represented by the letters Sin--E, all the left-handed sefirot of rigor are grouped together with the three-headed Sin to the north; the seven "heads" of the two letters refer only to the lower seven sefirot. The wearing of tefillin at night is cited in Menahot 36b as permissible according to the opinion of R. Ashi, but is classified as a precept which should not be divulged. This position was endorsed by R. Abraham b. Yitzchak of Narbonne, Sefer ba-Eskol. The glorification of the right hand refers to tefillin by day,