Welcome back. I’d like to switch gears now and move from the story of the historical Buddha to tax preparation. :-)

I just started my business this year, and I’m now getting all my receipts and invoices together to send to my accountant. I’m not very organized when it comes to spreadsheets and stuff, so I have pretty much been going by what’s in the bank account to determine how I’m doing business-wise. So let’s look at my bank account. (Show zip-lock bag full of green and white brain flake shapes). The green flakes represent money that’s come into my bank account, and the white ones are money I’ve paid out. (By the way, this is not representative of my real financial situation!). How confidently can you tell whether or not my business made a profit last year, from looking at this bag? You might be able to hazard a guess, but you can’t be very certain. Let’s do what I’ve been doing myself recently: take each transaction and enter it into a spreadsheet by categories. (Separate green shapes from white shapes into two coordinated lines. There are five white shapes and six green shapes). Now it is easy to see. Which side has more: money coming in, or money going out? (Money coming in). So now we can say with confidence that there is more money in my bank account now than there was when I started my business. That’s good, right? Now let’s break these pieces down a little further. These long green sticks are money that I earned from doing my business. These green round shapes represent money that I invested from my savings account to get my business started. I didn’t earn it. I already had it, and spent it on the business to get it going. (Divide into two coordinated green lines, next to the white line). Now that we’ve broken it down further, what can we see? (There are four green lines and two green round shapes). You can see that if you don’t count the money I invested from my savings, I didn’t actually make more income than I spent. In other words, I didn’t make a profit. I just have money left in the account because of the initial investment I made. That’s helpful to know. Now I can make plans to increase what I do to earn money, so that I don’t have to add more money from my savings in the coming year. (Put brain flakes away).
By taking something that was hard to see clearly and breaking it down into easily visible parts, I am able to learn about how my business is doing, and with that knowledge take appropriate actions to maintain a healthy bank account. I gain insights, and from those insights can respond appropriately to the actual situation. In other words, I see the situation as it really is.

We do this sort of analysis all the time. I want to bake a cake, so we look in my cupboard to first see if I have each of the ingredients I’ll need, and then look further to see if I have enough of each one. From this analysis, I know what I need to go shopping for. If I want to take a trip to New York, first I look at different ways of getting there: I could drive, take the train, or fly. I look at the details of each of these methods and with that insight I decide to fly. Then I look at the different flight options, and break them down by time, cost, convenience, and so on. We do this sort of analysis often, frequently without even thinking about it. (“Analysis: the process of separating something into it’s constituent elements.”)

What the Buddha figured out was that you can apply this same sort of analysis to internal, subjective experience. We can break down any moment of the experience of being into its constituent parts, and not only gain insight, but loosen the knots that the unclarity had us in.

How do we do this? With a skill called sensory clarity. Remember that I said that concentration can be used to reach deep pleasant states of calm, but it can also be used to develop your sensory clarity skills? What we’re going to do is create some categories (like I did with my bank account), and then concentrate on a moment of experience in order to divide it up and classify each part.

There are many different groups of categories we could use. Some styles of meditation use things like sitting, standing, remembering, planning. Or breathing in, breathing out, and distractions. The system that I teaches uses these three categories: seeing, hearing, and feeling.

(Use bag of brain flakes of three different colors). Let’s say Blue is for Seeing. Look around you. You see things, right? You could probably give most things a name, like chair or Pez or window. In this set of categories, you don’t need to name what you see, you just need to know that you are seeing something. Every time you notice that you are seeing something, you pay attention to that thing for a moment, and put that experience into the See category. (Put blue chip down). (See a few more things). Now close your eyes, and imagine something you just looked at, say, the chair. You can see it in your mind’s eye, right? Maybe it’s not a photographic representation, though. It might even be so vague that you can’t really describe what you’re seeing in any detail, but you still know that you’re internally “looking” at an image of a chair. Right? That’s a See. (Place a blue flake in the See pile.)
Now stop thinking about the chair and see if any other images pop up in your mind. Maybe the chair comes right back, because you’re trying not to think about it. Well, that’s ok. It came back as an image, so you can have a look at that image, as much as you are able, and put it into the See category. (Add another blue brain flake to the See pile.) If something else comes to mind, look closely at that for as long as it lasts, and put it in the See category also.

OK, you can open your eyes again. Now let’s say that green is for Hearing. Right now you can hear my voice. When meditating, it doesn’t matter what I’m actually talking about, you just want to notice that you can hear me talking. Pay attention to the experience of hearing for a moment, and put that experience into the Hear category. (Place a green brain flake into a second pile.) I’ll be quiet for a moment, and see whether you hear anything else. If you do, pay attention to it, if it lingers long enough to pay attention to, and call it Hear. If some other sound else comes up, notice that, and call it Hear. If you don’t hear anything, that’s ok, just enjoy the silence. Now shut your eyes again, and remember what I’m about to say. Here it is: This is Hearing, too. I just said it, but now I want you to remember me saying it. Listen to my words in your memory. (pause) What do you call it when you hear my voice in your head? That’s right. Call it Hear, and put it into the Hear category. (Put a green brain flake into the green pile.) Anything you “hear” in your mind counts. It could be sound effects, like thinking about a barking dog, or the song that you can’t get out of your head. If you’d describe it more as hearing than as seeing, then it goes into the Hear category.

The last category is Feel, and I’m using pink brain flakes for Feel. With your eyes open or closed, notice if you can feel any physical sensations in your body. Maybe your legs are falling asleep, or your back hurts or you have to go to the bathroom. Are you hot or cold? Or have an itch? Anything that you feel in your physical body you can pay attention to for a moment and put it into the Feel category. (Put pink brain flakes into the Feel pile.) There might be a lot of Feels all at once, but just pick one at a time, and really get into it for a few seconds. By examining it directly, you might be able to see even smaller parts, breaking it down even further. Just call each of those Feel, and watch them closely for a moment. Maybe you are feeling some emotional sensations. You might be impatient or curious or excited. Can you feel that in your body? It could be a fluttering in your chest, or a clenching of your jaw, or something like that, rooted in emotion. If you feel a physical sensation like that, that’s also goes into the Feel category. Name it Feel, and pay attention to it for a while.
Now you’ve got three simple categories: seeing, hearing, and feeling. Anything you experience can be put into one of those categories. If you have a thought, it might have one part seeing (in the form of a mental image) and one part hearing, (in the form of some internal conversation, or a sound). If you feel an itch in your body, you might just feel it, and you can put it into the *Feel* category, or you might also see an image of the body part that is itching. Then you have both *Feel* and *See*.

You see how we are breaking down our moment-by-moment experience into it’s constituent parts? *This* is what the Buddha discovered, and the way he put an end to his own suffering. Once we become proficient at analyzing experience into its constituent parts, we can then start looking at how these parts interact and get tangled up into what we previously thought was a single experience of, say an emotion or a pain, and it’s consequent suffering. This technique enables us to untangle the mess, clarify the confusion, and free ourselves from the suffering that the tangle causes. *Divide and conquer*, you might call it, or *Untangle and be free*.

Now I’ll lead you in a period of Untangling. Actually, the commonly used name for this technique is *noting* (and when you use the optional tool of actually naming something *See*, *Hear*, or *Feel*, that’s called *labeling*). So let’s do some noting and labeling. I will guide you for the first few minutes and then I’ll be mostly quiet and let you do it on your own.