

74. *El-Dhahir*—The Substance.

75. *El-Bātin*—The Essence. These four divine titles are known by the technical appellation of “The mothers of the attributes,” being regarded as fundamental and all-comprehensive. All four occur together in Surah 57:3. This verse is a great favorite among the Mystics of Islam.

76. *El-Wali*—The Governor. (Surah 13:12.)

77. *El-Muta’ali*—The Lofty One; better, He-who-tries-to-be-the-Highest. (Surah 13:10.)

78. *El-Bārr*—The Beneficent. (Surah 52:27.) The word used for *Righteous* is *El Bār* and does not occur in the Koran. Once only is this name used.

79. *Et-Tawwāb*—The Relenting—one who turns frequently. Used four times in Surah 2d and twice in the 9th Surah. Also, beautifully, in Surah 4:119: “He has also turned in mercy unto the three who were left behind, so that the earth, spacious as it is, became too strait for them; and their souls became so straitened within them that there was no refuge from God, but unto Himself. Then was He turned to them that they might turn to Him. Verily, God is He that turneth (*At-Tawwāb*) the merciful.”

80. *El-Muntakim*—The Avenger. (Surah 32:22.) Also Surahs 43:40 and 44:15.

81. *El-Afuw*—The Pardoner. Literally, the Eraser or Cancellor. (Surah 4:51.)

82. *Er-Ra’oof*—The Kind or Indulgent. Frequently used. (Surah 2:138.)