This study examines how Rabbi Nethaneal Ben Yaacov’s work *Bustan al-Uqul* both continues and alters the trends of thinkers who preceded him, Jews and non-Jews alike. The discussion will take place on two different levels: The first investigates what material R. Nethaneal kept and what he changed with regard to several specific subjects. The second examines the adequacy measurement – to the extent that it exists – between the different subjects. Naturally, an examination of this question necessitates that we discern not only the direction of the continuity or change but also its intensity. In summarizing the findings of the various chapters, I will attempt to characterize R. Nethaneal as a writer who, in addition to serving as a Jewish communal leader in a period of crisis, demonstrates impressive knowledge of contemporaneous esoteric philosophy .

The first chapter presents the philosophical problem of relating attributes to God. Afterwards, I discuss the methods employed in this regard by Dawud Al-Muqamas, Sa'adya Gaon, and Bahya ibn Pakuda. After exploring R. Nethaneal’s approach to this topic, I suggest for the first time the possibility that *Bustan Al-Uqul* incorporates an esoteric layer. In my opinion, this possibility is supported by all the chapters of this study.

The second chapter contends with the problem of the relation between God and the universe. Among the diverse names for this relationship, the following are conspicuous: *Amr*, *Mashia*, and *Irada* (which have been translated by Rabbi Yosef Kappah as: *Ma'amar*, *Hefetz*, and *Ratzon*). In this chapter, I discuss the tension involved in defining the relationship between God and the Universe, as described in the Quran and the Long Theology. Consequently, this chapter presents the positions of Sijistani (d. 971) and Kirmani (d. 1021) concerning the *Ibda* question. Following the position of the Brethren of Purity, R. Nethaneal’s attitude will be presented.

The third chapter explores the different *Inbia'th* methods, i.e., the different emanation theories (after the first mind) advanced by the Brethren of Purity and Kirmani. As R. Nethaneal’s position synthesized both of these theories, I will seek to explain his motivation in combining the two.

In the fourth chapter, I discuss the microcosmic image or the perception of man as “a small world.” This chapter primarily focuses on contemplation as described by thinkers who preceded R. Nethaneal and some who followed him. The discussion approaches contemplation from several different angles, attempting to identify the essence, aim, and object of contemplation according to the various thinkers. Following the comparative analysis, I present R. Nethaneal’s method.

The fifth chapter offers, for the first time, a different reading of the second chapter of *Bustun Al-Uqul*, the longest chapter in the work. This chapter contains many parallels (264 parallels) between humanity, the Torah, and the Universe. In an innocent reading, it is unclear why R. Nethaneal chose to use many parallels in certain cases while avoiding them on other occasions. In this chapter I present Kirmani's “Three Worlds Model” and show how R. Nethaneal built his own version of Kirmani’s paradigm. The literary layer that he created in the chapter and the number of parallels that he employed enabled the esoteric composition of a particularist message, in contrast to the universalist message evident in *Bustan Al-Uqul*. Another hint at this particularist message can be found in R. Nethaneal’s reference to Moshe as the “Illuminating Master,” an expression that is analyzed separately in this chapter.

As I will propose in the conclusion, the chapters display a coherent trend identifying *Bustan Al-Uqul* as a dialectic book with an esoteric level. Unfortunately, the concealed messages did not reach the Yemenite Jews, and the deterioration in their status eventually led R. Nethaneal Ben R. Yaacov to appeal to Maimonides for assistance.