1. The second Āḻvār, Bhūtan, is important in so far as he forged ahead of Poygai Āḻvār with the transcendent knowledge (Para-Jñāna) towards the transcendent devotion to the Lord. The transcendent knowledge does not remain at the level of mere intellectual perception. It is not content to think of Divine as the cause, as the Being of marvellous power, omniscience and transcendence. The reasoning, however accentuated by logical discussion when it thrusts forward to apprehend the thing-in-itself, the Divine who is the Causa sui, and enjoyer of all things and destiner of all things and beings, cannot but culminate in the knowledge suffused with trust and devotion in its being the means to our salvation. Devotion is the knowledge that nothing else is the way and the means and the goal of our endeavour. It is this torch of devotion that the second Āḻvār lights and with it seeks to apprehend the Divine nature. In the first Āḻvār, we are not aware of his saying as the second Āḻvār does, "I saw the Divine.' 'I know the divine Lord' is something very much less than the 'I saw the Divine Lord'. But even so, without the first, the intuitive non-sensory experience of the Divine is something impossible. That is the reason why the second Āḻvār cannot be thought of apart from the first Āḻvār.

2. Almost similar to the import of the first verse of Poygai Āḻvār is the first verse of Bhūtattāḻvār:

"Devotion as the lamp bowl,  
aspiration as ghee,  
the mind that has melted out of delight as the wick,  
with melting soal have I lighted the bright flame of devotion to Nārāyaṇa in the revealed Tamil language in verse.

Devotion is indeed wisdom. The highest knowledge is knowledge of the Highest. Thus it is that thought that has devoted itself to the highest culminated in love and devotion to that object. In one sense we find that the second Āḻvār enters more deeply into the inner portals of religious experience. Love of God in fullest measure, contemplation on the attributes of the Lord constantly through His names which indicate them, "will make us equal to the immortals who are the ornaments of the Vaikuṇṭha" the Kingdom of God above. Service is the corollary of all devotion. And thus we find that the contemplation of the Divine is also service of the Lord. "They also serve who only stand and pray."

3. The second Āḻvār is said to have revealed the supremacy of the Lord over all
others, and to have determined that the Supreme Lord of all is Nārāyaṇa. This is, in other words, an attempt to fix the object of highest devotion. Speaking, then, in philosophical terminology, if the first Āḻvār showed the object of highest knowledge, the second Āḻvār shows the object of highest devotion. This second object is bound to be personal and not impersonal, more personal, than the philosophic Absolute. It is, of course, not possible to make such a clear distinction in the two collections before us, but suffice it to say, that here there is greater stress on this aspect of the attitude towards the Object. God is to be approached from the stand-point of veneration, or rather submission, than of knowledge that merely inspects, ratiocinates. If men with knowledge, think of the names of Nārāyaṇa who is full of attributes of the highest kind, it is said that, then men will become gods. There can be no difference then between celestials and seers and men.

"There is no difference between them (gods) and the souls.
Who is there who does not praise the feet of the Lord resting on the serpent?
Has not the lotus-born Who has the radiance of the Sun,
Whose rays are spread out closely everywhere, and has not the Fore-eyed the habit of daily going to Him seeking refuge?

v. 12

4. Bhūtattāḻvār enumerates even like the previous Āḻvār the exploits of Vāmana-Trivikrama (5 v), the incident of Pūtana (9, 28, 49, v) the Varāha-Avatār (31 v), the incident of the wood-apple (19, 23)² the Śaṅkataśurā episode (10, 19 v)³ the Narasiṁha-avatār (18, 47 v) and thus we find that early enough the identification of the Avatārs with Nārāyaṇa has been accepted, and the enumeration of these exploits is for revealing the nature and attributes of the Divine as He Himself makes them known. The famous episode of Śrī Kṛṣṇa getting down the chariot to slay Bhīṣma in contravention of his own vow not to take up arms during the battle, is also mentioned (v. 7). It reveals the nature of Divine Lord to be such as to set at naught even His own vows for the sake of protecting those who seek refuge in Him.

The dream about Nārāyaṇa by the Āḻvār is indeed very important.

" I have dreamt the form of Kṛṣṇa in my dream;
Then I saw the flaming discuss in His hand,
Which abolishes good and evil alike;
I enjoy the strength of the Lord who gets rid of the tendencies which cause sorrow that returns against and again." (67. v)

² cf. BHĀGAVATA X.6
³ cf. BHĀGAVATA X.7
But lest this should be considered to be a dream only, and as such mere imagination, he says

‘By day-time I saw Him;
I saw the all-pervading Lord; even more clearly than in dream, did I see Him. (81.v)

5. Thus those who know Him well through knowledge with maturing devotion receive the gift of divine vision. Once that is had, there is enjoyment unending of the Divine nature. For it is but proper that one should know the Object of knowledge and the purpose of attaining that Object. Devotion to the Lord necessitates utter abandonment of the wrong way consciously and unconsciously too. Once that is done, then the path of the right leads to the final state of bliss of the Divine. Thus says the Āḻvār

Those who have renounced
doing evil unconsciously and consciously and are
enjoying thee according to the way, and those who
incessantly repeat the names of Nārāyaṇa knowing well
the reason for praising Him, will with us enjoy Him.

(v.20)

This last clearly knows that there is necessary perfect purification of the psychical and physical nature which does not permit one to commit evil or sin even unconsciously. The seeker must know the reasons or causes of his own struggle, and search and fix his mind on the nature of the Deity which fulfills the criterion of the Highest Object, at once the most harmonious, (Sāttvika), the most illustrious, the most ancient and causal Being, in whom there is the power to destroy evil, root and branch.