The procedure of making Tefillin is a long and precise process that needs continuous, meticulous observance of the Halakha (Jewish Law) at every stage of the procedure. There are different types of Batei Tefillin and each of the types demand different levels of Halakha observance.

It is important to state that some of the Halakha observed is to make sure the Tefillin are Kosher, while the rest of the Halakha observed gives the Tefillin a higher status of K’dusha (sanctity), by making it better quality.

The Tefillin are made from the pelt of a kosher animal. Even though Tefillin can be made from the pelts of deer or goats, the Tefillin are actually made from the pelts of animals that were slaughtered for the purpose of eating, which is why the Tefillin are usually made from the skins of sheep or cows. Tefillin that are made from the skin of sheep are called Tefillin from Dakot (literally - small cattle) and Tefillin that are made from cows are called Tefillin Gassot (literally - large cattle).

The Tefillin are made from cows are more Mehudar, meaning they have a higher status Halakhic wise. They are prepared with a stricter observance of the Halakha, compared to the Tefillin Dakot. The housing of Tefillin Gassot is made from one whole skin, as opposed to the Tefillin Dakot that are made by gluing a few skins together. It is also important to say that Tefillin Dakot are extremely hard to repair, since the skin is very thin, and any attempt at repair may result with a hole in the housing of the Tefillin. Housing of Tefillin Dakot are very sensitive to moisture, caused by sweat or wet hair. Tefillin Gassot are much more resistant, and will only lose their square shape if there is constant moisture for a long time. Another problem with Tefillin Dakot is that the parchments placed in them are low quality, because the higher quality parchments are placed in the Tefillin Gassot.

The making of Tefillin begins with a flat piece of animal skin that is pressed to receive a square shape. There is a long excess piece of skin that is folded under the house to form its wide base. As opposed to the arm Tefillin, in the head Tefillin four square shapes are made in the skin and are pushed together to one house with four different compartments. After a square shape is received, the Tefillin are polished so any excess flakes of skin fall off. Next the Tefillin are painted black, making sure that the color is completely smooth and without flaws, completing the look of the Tefillin (it is important to remember that the Tefillin are made from leather, a material that is not smooth. At the beginning of the process the leather will have small folds or cracks, and when the Tefillin are polished and painted it is important to make sure they are completely smooth).

On the head Tefillin, the Hebrew letter SHIN is formed on both sides of the Tefillin. The SHIN on the right side is written like it appears in the Hebrew alphabet and the SHIN appearing on the left has another four “heads” as opposed to the normal three (It is written that this hints to the way the SHIN looked on the stone tables of the covenant Moses received from G-d). Even though it is possible to form the SHIN by pressing on the Tefillin itself with a pattern of the letter, the Halakha states that it is better if the letter was pulled out and from the leather outwards (i.e. not pressing on the leather of the Tefillin) which is why anyone that wants to be meticulous has to pull the letter out with his hand, then use a clamp to perfect the shape of the letter.

After the housing of the Tefillin is ready the parchments are placed inside. The parchments are written by the strictest Halakha observation, when even the smallest mistake can Passul (Disqualify) the Tefillin. Even putting the parchments into the Tefillin requires special precision and knowledge of the Halakha. When the parchments are safely placed in the Tefillin, the Tefillin are sewn using the tendon of a kosher animal. After being sewn the Tefillin are polished and repainted, so no cracks remain from opening the Tefillin to put in the parchments.

The last stage of preparing the Tefillin is tying the straps. The straps are also made from the leather of a kosher animal. In the Tefillin factory a large, whole piece of skin of a cow is taken. After tanning and painting the leather, it is cut in a circular motion inwards, making thin straps of leather. This makes a skin that is a meter and a half long become 90 to 100 meters long (!).

The straps are then tied in special knots; the knot of the head Tefillin resembles the Hebrew letter DALET and the knot of the arm Tefillin resembles the Hebrew letter YAD. Together with the SHIN on the head Tefillin, they form God’s name: SHIN - DALET - YAD