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we reached a capital of fifty thousand dollars, sit down and tithe it? or when we reached a capital of one hundred thousand si, down and give even a tenth of this? "Of all that thou shalt give me I will surely give the tenth unto Thee." There were years in which many of you made ten thousand dollars, others fifteen, twenty, forty, fifty thousand. Who helped you to make it? And yet you kept nearly all of it! "Will a man rob God?" I will not throw such a slight on your intelligence and your conscience as to argue with you that a man with twenty thousand dollars a year contributing a tenth, does not give as much or in as Christian a proportion, as a man who out of an income of two thousand dollars gives two hundred. A tenth for the wealthier man, is no sufficient proportion, if a tenth is the true guage for the poorer man. Others, too, among you, can review the past. Your salaries increased from six dollars a month to eight or ten, or from five hundred dollars a year to six hundred, or from a thousand to fifteen hundred, and so on. Did you increase your giving ? I say not in amount, but in proportion to the increase in your income? If you used to give fifty dollars out of five hundred, the setting apart five hundred out of five thousand could not be called giving in sufficient proportion. Certainly it would not be laying by in store, as God prospered you.

These hints and principles I commend to the earnest and intelligent consideration of every member of St. Paul's Church. It is no light thing for any Christian communicant to neglect to do the will of God in this matter. Let every man do his duty—his Christ-commanded, self-sacrificing, Christ-like duty. I counsel the young, especially the young men who are entering or have lately entered upon life, to begin this work of faithful, proportionate giving. Be not ye of the number of those in the Church who "rob God." Listen rather to these words of ancient wisdom, "Honour the Lord with thy substance, and with the first fruits of all thine increase; so shall thy barns be filled with plenty, and thy presses shall burst out with new wine." Here is the command distinctly stated ! Here, too, is the promise ! Obey ye the one; and the God of all plenty will fulfil the other.—"The first-fruits of *all* thine