

"By no means. They are all legally settled, and do not cost me a single thought."

"Now, then," said I, laying my hand upon his shoulder, "Will you tell me what is God's receipt to us for all that we as sinners ever owed to Him as a righteous Judge?"

He paused to consider, and then replied, "I suppose it is the grace of God in the heart."

"Nay; that would never do. God's grace in my heart is no receipt for all I ever owed Him."

My friend paused again, and then said, "It must be the knowledge of salvation."

"No; you have not laid hold of it yet. You cannot but see the difference between your knowledge that these bills are paid, and the receipts which you have on your file. You might know they were paid, and yet, if you had no receipt, your mind would not be at ease."

"Well," said he, "it must be faith."

"Not right yet," said I. "Faith is no receipt."

At length feeling assured that he had the true answer, he exclaimed,—

"It is the blood of Christ."

He seemed a good deal disappointed when I still demurred, and quite gave up the attempt at further reply.

"Now," said I, "it is most blessedly true that the blood of Christ has paid the debt which I, as a guilty sinner, owed to divine justice; yet you must admit there is a difference between the payment of a debt and the receipt. For, even though you had seen the full amount paid down, yet until you were in possession of the receipt, your mind would not be at ease, inasmuch as there was no legal settlement of the transaction. You must have a receipt. What, therefore, is God's receipt for that heavy debt which we owed him? Blessed be