people would be coming forward with their gifts in their hands, giving joyously, as Israel did for the tabernacle service (Exod. xxxvi. 5-7), instead of with regretful face, and with face that would indicate that a surgical operation was going on, instead of a mental process about a most reasonable consideration, viz., How much will I give for God who made me? and how much will I give for Christ who redeemed me? and how much will I give for my brother who has not had the same privileges that I have, so that he may have them ? Now. I say we want in all congregations parishioners who will give with cheerfulness, who will give generously, who will give freely, who will anticipate the want and save the mortification, which must be a mortification to a man of spirit and feeling to stand up and plead for money Sunday after Sunday; and there should he in every congregation persons who would say to the rector, "You have certain enterprises, you have certain organizations which require money. Will you come to my place of business on such a day, or shall I come to you on such an evening and discuss the financial question, and see how I can help you?"

(4) But again, we must give systematically, so much a year, so much a month, so much a week, and I do not see why we should not bring it down to so much a day. If we are in regular receipt of so much a day. If we are in why we should not say, "A portion of this day's earnings belongs to God, who gave me strength to earn to-day, belongs to God who created me, belongs to God who redeemed me, belongs to God who sanctifies me."

(5) Systematic and proportionate. You know what the apostle says, that a man's gifts are accepted, not according to what he hath not, but according to what he hath. (II. Cor. viii.12). And proportionate to what, I wouldask you. Proportionate to what Mr. A. or B. gives? Certainly not. Proportionate to the amount that
you yourself possess, proportionate to the amount that you yourself earn. As an early writer has said, "Let your gift be in proportion to what is left when you have given your offering."

(6) Then our gitt should be unobtrusive. "Take heed that ye do not your alms before men to be seen of them" (Matt. vi. 1). Remember that He who looked up and saw the rich men cast their gifts into the treasury and the certain poor widow casting in all that she had, He with the same divine eye looks at the offertory plate each morning and evening, and He knows what we are doing, and what we are giving, and whether it is in or is out of all proportion to what we ought to give, to what is left when the gift is made.

(7) Then, last of all, Christian giving must be 6. a giving up to the point of feeling the gitt, the 6. point of self-sacrifice, of self-denial, or else it is fice.

not worth, very much in the eyes of Him to whom we give. There are many ways of showing how people spend their money, and you will probably have seen a pyramid, great and large at the base, and gradually growing beautifully less until you come to the top, which is a tiny speck. When you look at the top it is "Christian giving," and you look at the bottom and it is the indulgence of some appetite or habit. In the scale of givers, there at the very summit stands the giver of His own life, Jesus Christ our Lord. Not far behind him is the poor widow who cast in all that she had. Then look down the scale and where are we going to appear? What line across a page is going to represent our gifts to God? There is the line that stretches from side to side, not the smallest hair's breadth of space on either side, representing the gift of Jesus to the world, Himself. What will be the length of the line that will describe our Christian gifts ? May we, finally, appreciate that beautiful beatitude of our blessed Lord and Saviour Jesus Christ, which you do not find in the Sermon on the Mount, but which the apostle, thanks be unto God, in Acts xx. 35, has recorded for us at the time of his departure from his friends at Miletus, the elders of the church at Ephesus, "Remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive," and may we ever remember also that you and I, that humanity in a word, stands in the place of the debtor of Matthew xviii. 24, who owed ten thousand talents unto his lord, so if we give, and give, and give, we never can pay back the debt. The law "of old time" could demand all for all, upon the principle of an "eye for an eye," "a tooth for a tooth," but the Gospel simply demands of us that we give proportionately and systematically, as God has blessed us, as in the sight of God, for God, and until we realize these things I do not think conscientiously that we ought to sing the words of the well-known hymn,

> "Were the whole realm of nature mine, That were an offering far too small. Love so amazing, so divine, Demands my life, my soul, my all."

SUMMARY OF RULES TREATED IN FOREGOING.

Christian giving must be

1. Liberal, if liberal reward is to be expected.

2. Not sorrowful, as of regret or compulsion,

but

3. Cheerful to the extent of joy and gladness (hilarity).

4. Systematic, weekly, at least.

5. Proportionate, to the balance.

6. Unobtrusive and without parade.

6. Up to the point of self-denial and sacrifice.