But as to the practical application of this duty, as to the meacause. sure or proportion of their substance that ought to be devcted to such purposes, the greatest diversity of opinion prevails. There is no definite proportion enjoined either in the Old or New Testament. It is no doubt true, that both under the Patriarchal and Jewish dispensations, a tenth of all was strictly enjoined to be devoted to religious purposes .----But this exact proportion was evidently imposed by reason of the circumstances in which the Church was then placed, and abolished when these circumstances were removed. And are we then really left, without any scriptural rule or guide in this important matter? Quite the reverse. Here, as in other departments of christian obligation, there is a grand leading principle laid down, sufficient for the guidance and direction of any simple-minded and honest-heartod Christian; and that principle plainly is, that every one is to give according to his ability .--This was the principle recognised and acted upon in the Old Testament times. At the three annual solemnitics of the Jews, for example, when all the males were required to go up to Jerusalem, it was strictly enjcined that none should appear empty. And what was the amount of the offering that was to be cast into the Treasury of the Lord? "Every man," says Moscs, "shall give according as he is able, according to the blessing of the Lord thy God, which he hath given thee." The same principle is laid down and enforced in the New Testament. Take a sample-" Upon the first day of the week," saith Paul to the Church at Corinth, "every one of you shall lay by him in store, as the Lord hath prospered him, that there be no gatherings when I come." "For if there be first a willing mind, it is accepted according to that he hath, and not according to that he hath not." And more generally, "For I mean not that other men be eased and you burdened, but by an equality, that now at this time your abundance may be a supply for their want, that their abundance may also be a supply for your want, that there may be equalty." Thus, it is clear, there is no prescribed positive proportion of our substance that we are commanded to give unto the Lord, neither a fifth, nor a tenth, nor a fifteenth, nor a twentieth. Each is to give according to his ability, according as the Lord hath prospered him.

And what a glorious principle this! Is not it in full keeping with the whole spirit and genius of Christianity—even the making of the outward conduct the vehicle or the expression of the internal emotion? Is not it illustrative of the righteousness and grace of God, while it constitutes an admirable touchstone for testing the validity of our faith, and the genuineness of our love? Is it notpre-eminently fitted to subserve the interests of Immanuel's kingdom,

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