

performance. We should give "with simplicity," but at the same time we should give with faithfulness. System in giving will be a guide to us. Only in this way, can we give to each object in the fair proportion of its claims upon us and our ability; otherwise our giving will be fitful, uncertain, irregular. In a word, our benefactions, as all our other acts of worship, should be performed in such a way as to be a blessing to ourselves, as well as beneficial to the cause we desire to advance. The first and highest end, is blessing to the individual soul. "It is more blessed to give than to receive." It enlarges the heart, develops the affections, strengthens the soul. God is always giving: He would have His children like unto Himself.

But some will say: "It is impossible for a man to give a certain proportion of his income, when he does not know what that income will be—as the farmer and the merchant." Where there is a will there is a way. It is easy for the assessment commissioner to estimate the income of each citizen. A Christian man can be as honest with his God as he is with the tax-gatherer, and he has this advantage: the Lord will return him the over-plus, if there is any. Many of us, however, would have to send in at the end of the year, in the form of conscience-money, the balance due! In this way only, can we know when and how to respond to appeals for aid. As it is, the most earnest and persistent appeal receives, not only the largest, but a disproportionate share. Like the unjust judge, we give to get rid of the importunate pleader.

### Universal in its Application.

System ought to be applied to every department of our expenditure, to outlay for rent, for food, for clothing, for recreations, to our savings against sickness and old age. If