us to be laid out for His glory; if He has permitted us to use a portion of what He bestows for surrounding ourselves with the comfortable, useful and beautiful things of life, while He requires the rest to be spent in feeding the hungry, in clothing the naked. in supporting the gespel at home, and in sending it abroad, we will readily perceive that the question. What proportion of his substance should a christian man devote to religious and benevolent purposes? must be one fraught with the gravest importance. To my mind it is one which seems to demand a far more elaborate discussion than can possibly be given to it in such a series of articles as can be pressed within the limits required by a periodical like the Record.

The fact is, that the claims of our Great Creator. Preserver. Benefactor, and Redeemer are overwhelming. It is an imporant truth too, that by the Church's instrumentality the gospel is to be universally diffused. Her loyal sons must fill the world with Churches, support the necessary teachers and preachers, and, to a large extent, furnish the requisite religious literature.-Ever since the ascension of her exalted King she has been toiling under the weight of that comprehensive commission, "Go ye into all the world and preach the gospel to every creature." Now it does seem that it might have been fairly anticipated, that, if the Church had recognized her obligations to her God and Redeemer; if she had realized something of the magnitude of the mighty work which had been committed to her trust; if she had grasped the lofty purpose for which she had been instituted; if she had felt that she was breathing the pure and exhilarating_atmesphere of the most glorious of all the dispensations of grace, the dispensation of the Spirit; if she had remembered that under the partriarchal economy believers devoted to God the tenth of their substance, while under the clearer light of the Mosaic dispensation they advanced to the fifth if not to the third; if she had not forgotten the high eulogiums which generosity to her Saviour and His, cause elicited from His own lips while He dwelt among men; and how frequently

among primitive christians "the abundance of their joy and deep poverty abounded unto the riches of their liberality": she would have risen to the sublime conception of her high mission, poured into the treasurv of the Lord contributions as much larger than those offered by the ancient saints, as her privileges and responsibilities exceed and outweigh theirs. But, sad to tell, this very natural anticipation has not been at all realized. Probably there are individuals now, as there always have been, who clearly discern their duty and are striving faithfully to discharge it. But the Church as a whole has not discovered, and does not acknowledge her obligations. Consequently she is lamentably failing in meeting them. In making this statement. I neither ignore her past or present efforts, nor forget that it is dutiful to exercise gratitude for what has been achieved. I know that the evangelical Churches of the United States of America, in their places for public worship, own property to the value of \$150,000,000, and that with a munificence probably unsurpassed anywhere, they are giving of their immense wealth to support and spread the gospel. I have not forgotten that the magnificent project of the late Bishop of London, now the Archbishop of Canterbury, to raise £1,000,000 sterling within ten years, for ecclesiastical purposes in the capital of the British Empire, has already, to a considerable extent, been realized; and that at the close of 1868, when just half the allotted time had expired, nearly one-third of the whole amount had been paid to the Treasurer and expended as proposed. Far be it from me either to think or to speak slightingly of the noble efforts of the devoted Moravians, or of the generous contributions of the zealons Weslevans I do not forget that last year the U. P. Church of Scotland, with her 600 congregations, contributed for all purposes, congregational and missionary, the munificent sum of nearly \$1,500,000, while the Free Church, during the same year for similar purposes, raised upwards of \$2,000,000. Nor am I unmindful of the fact that the English Presbyterian Church, with her 120 congregations, collected for carrying on her