

ing such a record: "I keep this memorandum lest I should think I give more than I do." This law of stated and frequent appropriation cuts up by the roots the common practice of giving large sums, and then for a long time nothing, and also that of giving only or chiefly at death. It also repudiates the practice of *waiting to be solicited*. Like the impoverished but liberal Macedonians, we should be "willing of ourselves." The giver, and not the receiver, should be the soliciting party, as Paul describes the Macedonians, "praying us with much entreaty that we should receive the gift, and take upon us the fellowship of ministering to the saints." This will be the inevitable result of stated and frequent giving.

3. Donations should be increased with the increase of *ability* to give. "*As God hath prospered him.*" Increasing wealth requires us to increase our donations, even though we must give thousands of dollars, where before we gave but one. And the large donations of the rich man are not to be regarded as more praiseworthy than the small donations of the poor man, for they require no greater sacrifice. To illustrate: A man whose income is \$80,000 a year is under as much obligation to give \$8,000 a year for benevolence as he was to give \$100, when his income was only \$1,000; and the present large donation is no more praiseworthy than his former small one, because it requires no greater sacrifice. In both cases the giver has but done what it was his duty to do.

4. The rich must give a larger proportion of their income than the poor. A poor widow with a helpless family cannot give a tenth without taking bread out of her children's mouths. Will any one claim that a proportion that is just and right for her, is just and right for a man of means? The proportion must be gauged by the amount of the income. Zaccheus gave half of his goods to the poor, besides restoring four fold his unjust gains. The first converts at Jerusalem, to meet the peculiar circumstances, sold their possessions and made distribution of the avails, as each one had need. Paul repeatedly intimates that he had suffered all things for Christ's sake. "When John Wesley's income was £30 a year, he lived on £28 and gave away £2; the next year his income was £60 and still living on £28, he had £32 to give. The fourth year raised his income to £120, and, steadfast to his plan, the poor got £92." Mr. N. R. Cobb, a merchant of Boston, adopted a covenant to this effect: "to give from the outset *one quarter* of the net profits of his business; should he ever be worth \$20,000, to give *one half* of the net profits; if worth \$30,000, to give *three quarters*; and if ever worth \$50,000, to give *all* the profits. This covenant he kept till his death at the age of 36, when he had already acquired \$50,000, and was giving all his profits." Christ certainly expects returns proportional to men's means: five talents from those that have received five, ten talents from those that have received ten. Remember Christ's words: "thou owest unto me, even thine own self." All that men are and have, they owe to be used as Christ's service demands. And should this fundamental principle be accepted, and the New Testament law of giving, which is based upon it, be adopted, the church would avail herself of one of the most powerful means of grace; she would bring down such a flood of temporal and spiritual blessings that there would not be room enough to receive it. She would