but you turn to the Old Testament and you will find that these two subjects run parallel one with the other, and where one exists the other follows as a matter of course. I might ask a question here as to what our Savior meant when he said, "The first shall be last; and the last shall be first." If the first order of things is to lap over on to us who are engaged in forming the last and closing scenes of God's work on earth pertaining to this dispensation, the last may turn back; and if the former dispensation forms the field of our last labors or under its shadows we bring things to a close, by and by the reality, the substance may come. I do not know that we can charge the Savior with folly when he said, "The first shall be last, and the last shall be first."

Do I want a mansion in yonder world that is glorious? Then I must comply with the law of Heaven and pay my tithes and bring my offerings and prove to the Heavens that I am a friend of his government; and that I am willing to sacrifice anything to please him and to secure the desired treasure. You no doubt recollect reading in the New Testament of a certain man who found a treasure which was hid in a field, and he went and sold all he had to purchase the entire field. It was but a little portion of ground that contained the treasure, but he was so bent on securing it that he purchased the entire field. What was that treasure? It was the kingdom of God. Some say the gifts of God are not purchased with money, and again some will contend that they are. I will speak a word or two upon this subject, by way of illustration. I suppose that in former days they had speculators among them, somewhat similar to those we have in these days. Once on a time the inspired Apostle laid

his hands upon some who had been baptized for the remission of their sins, and they received the Holy Ghost. One Simon Magus saw the operation and he asked the Apostle to give him that gift, saying to him, "I will give you money for it." Probably Simon said to himself, "I see money in it," as much as some of you do in that mine; "just give me that gift, that upon whomsoever I lay my hands they may receive the Holy Ghost, and thus I will accumulate a fortune." Said Peter, "Be it known unto you that the gifts of God are not purchased with money; thy money perish with thee," etc. But then again, read in another part of the Scriptures about a certain steward who had charge of his master's goods. He was accused unto his lord of wasting these goods, or of making an improper use of them, and he was called to an account, and informed by his master that he could no longer be steward. Said the steward, "What shall I do? I am bound to lose my place, and to dig I cannot, I am not used to it; and to beg I am ashamed; what shall I do to sustain myself?" This happy thought occurred to his mind—I will go round now to all my lord's debtors, and I will say to this one, "How much owest thou to my lord?" "One hundred measures of wheat." Said the steward, "I will forgive you fifty. I am yet in power, I am not yet displaced, take thy bill and sit down quickly, and write fifty." So he went and did to all his lord's debtors. His lord saw what he was doing and called him to account, and he commended the unjust steward for his wisdom and shrewdness—he had acted wisely for himself. And now says the Savior, as if predicating a principle upon this transaction, "I say unto you, Make unto yourself friends with the mammon of unrighteousness; that, when you fail, you may

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