will be honest with ourselves and honest, with our God we must look at it in a very different light from what many do.

When the Bishop or his clerk goes round to settle up Tithing, he finds a class of persons who act as though they felt it their bounden duty to get the figure of their Tithing down to the lowest possible scratch; and when they have done this they feel thankful that they have got off with paying so little, without any regard whatever to the figure they should have paid. Well, it is not given to the Bishops exactly to tell a man-"You must pay so much." There is the greatest possible liberality manifested, so as to give every man an opportunity to act upon his own agency in saying what he has made and what he has done with the means which have been placed in his hands, and what he ought to pay as interest or Tithing, so that when the Lord brings these matters to adjudication, we shall be judged out of our own mouths.

The matter of Tithing is one that the churches of the world have taken up as well as the Saints, even the Church of England has an idea that its members should pay Tithing. They have learned this from the Church of the living God. The institution of Tithing is one which is emphatically binding upon us, and is as essential to our salvation and exaltation in the kingdom of God, so far as temporal things are concerned, as the ordinance of baptism for the remission of sins, and the laying on of hands for the gift of the Holy Ghost are in the spiritual part of the Gospel. Take it into account and consider it when and how you may, and you will find that the man or men, who consider Tithing of no moment, and who think they have obtained a blessing in shirking the payment thereof, will dry up and taper off in their faith, and before they know it they and their household will be suffering in the darkness of the world, in sin and transgression.

The law of Tithing is an obligation laid upon all the people of God. It has been so in every age, and we have no account of the prosperity and progress of God's people without Tithing being a standing law in their midst, which they continually observed. That is not all, my brethren. The Church of the Lord had this among them before ever the Gentiles knew what it was to assess and collect taxes, and it is from this that they learned to do so. The law of Tithing was in the household of faith, the Church of God on the earth, before the old Babylonish nations were founded, and they as well as the sectarians have learned pretty much all they know from the people of God at one time or another. Tithing is an institution which has prevailed from the beginning, and it looks to me as though it was the consideration required by the Lord—the Creator of the earth, from men who dwell upon it, as a material something by which they may acknowledge to him, in deed and in truth, that the earth is the Lord's and the fullness thereof, and by means of which they can restore to him, in the order of his appointment that which is his.

The brethren sometimes say—"I pay my Tithing. This is mine. I have *given* so much." Yours, is it? How is it yours? Was it not read here to us yesterday—"Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings." If we have withheld and kept back any portion of our Tithing, then have we robbed God,