the debtor were set free.

If a man borrowed of his neighbor during the early part of the six years, he had more time which gave a better prospect of being able to pay before the seventh year arrived. If another wished to borrow during the sixth year, not having so much time to earn or make the pay, persons having money to lend would naturally feel that it was doubtful if they would get their money back.

Upon this peculiar feature of financial policy the Lord says, "If there be among you a poor man or one of thy brethren within any of thy gates in thy land which the Lord thy God giveth thee, thou shalt not harden thine heart, nor shut thine hand from thy poor brother: But thou shalt open thine hand wide unto him, and shalt surely lend unto him sufficient for his need, in that which he wanteth. Beware that there be not a thought in thy wicked heart, saying, The seventh year, the year of release is at hand; and thine eye be evil against thy poor brother, and thou givest him nought; and he cry unto the Lord against thee, and it be sin unto thee. Thou shalt surely give him, and thine heart shall not be grieved when thou givest unto him: because that for this thing the Lord thy God shall bless thee in all thy works, and in all that thou puttest thine hand unto."—Deut. 15:7-10.

How wonderfully the Lord in all his teachings seeks and works to do away with covetousness, that sin which is idolatry, from the midst of his people. If thy brother come to thee on the sixth year thou shalt not close thine hand against him, but thou shalt open wide thine hand unto him. Thou shalt not let thy wicked heart say, that the seventh year, the year of release is at hand and I perhaps will lose it all.

Brethren, since so exalted sentiments of charitable benevolence were given to the ancients, under the law, shall we to whom the fullness of the Gospel has come, let these precepts pass by unheeded without treasuring them up in good and honest hearts?

I have but just begun to open the door, just commenced to enter into some details that environ this great and vastly important subject. I have only aimed at the importance and general bearing of this law upon the Saints, as touching all that the Lord gives unto us, not dealing in the least with the administration of His law.

Let us consider—who is it that causes the grain to increase when we put it into the earth? Who makes our flocks and herds to increase? Who gives us the vitalizing air we breathe—the liberty we enjoy with all the hopes and promises of eternal life and glory through obedience to the Everlasting Gospel? God the giver of every good gift.

From the foregoing we learn that the law of tithing is a strict commandment, a law which if obeyed faithfully by God's people will bring blessing, plenty and sanctification of the land occupied by them unto God and His purposes, but if disobeyed the disobedient "shall not be found worthy to abide among the saints, and this land shall not be a land of Zion unto them."

That the difference between tithing and offering is that tithing is designated, meaning one-tenth, neither more nor less; while offerings are also required, the amount is left optional with the giver—the measure he metes will be measured to him again.

That the tithing of all that the