I pray that this may be our blessing and the blessing of every soul that we can influence by lives of righteousness and worthy example, all of which I ask in the name of Jesus Christ, our Lord. Amen.

ELDER GEORGE F. RICHARDS

President of the Council of the Twelve Apostles

I feel very humble in undertaking to address this large congregation, but I have the assurance by your vote that you are my friends. If I have any enemies, I do not know of them. If I have done anything to injure any person, I am very sorry for it. If anybody has done anything in an effort to injure me, I cheerfully forgive him and pray God's blessings upon him. If any of us have done any wrong. I trust that we will discover it and repent of our sins and receive that Spirit from the Lord, the Holy Ghost, which brings peace to our souls, notwithstanding what may be going on about us.

EXPRESSIONS OF GRATITUDE

For thirty-nine and a half years, brethren and sisters, you have been sustaining me as a member of the Council of the Twelve in your semi-annual and annual general conferences and in your quarterly conferences in the stakes. I appreciate this, of course. Great kindness has been extended unto me and now today you have expressed your willingness still to sustain me as a member of the Council and President of the Council of the Twelve. I appreciate this greatly.

I am thankful with you for the gospel of the Lard Jesus Christ, for its restoration to the earth in these last days and for membership in the Church and for the blessings that we have received under the gospel. Everything is offered unto us that our Father in heaven has to give, if only we will be faithful as we have covenanted to do when we entered the waters of beptism into this Church.

TITHING A TEST OF FAITHFULNESS

I had thought that I might be privileged to speak at this conference, and I have thought to speak about a very important subject pertaining to the gospel of Jesus Christ, one that is dear to the hearts of faithful Latter-day Saints. I refer to the law of the tithe, which is the sevenue law of the Church. When a member of the Church pays a full tthing, he has the satisfaction of knowing that he is in the favor of the Lord. It is an opportunity to us, brethren and sisters, to show to the Lord that we are willing to make sacrifices for the accomplishment of his mighty purposes in the earth. the saving of the souls of the children of men, for the tithes of the Church are a potent means of accomplishing that end. Those of us who have paid our tithing in full have done our full share in all that has been accomplished by the use of the tithing of the Church. Tithing is a test of the faith of Friday, October 5

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the members of the Church. He is fortunate indeed whose faith has sustained him in meeting the obligatioin of the tithe. There are great blessings attached to the faithful observance of this law, and for neglect to pay tithing there are serious consequences attached.

THE WORD OF THE LORD

For I am the Lord, I change not; therefore ye sons of Jacob are not consumed

toom Boon from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unito me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return? Will a mar rob God? Yet ye have robbed me. But ye say, Wherein have we rokbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole

nation

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

And I will rebuke the devourer for your sakes, and he shall not de-stroy the fruits of your ground; neither shall your vine cast her fruit be-fore the time in the field, saith the Lord of hosts.

And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts. (Malachi 3:6-12.)

I, the Lord, stretched out the heavens, and built the earth, my very handiwork; and all things therein are mine.

And it is my purpose to provide for my saints, for all things are mine. But it must needs be done in mine own way; and behold this is the way that I, the Lord, have decreed to provide for my saints, that the poor shall be exalted, in that the rich are made low.

For the earth is full, and there is enough and to spare; yea, I prepared all things, and have given unto the children of men to be agents unto themselves.

Therefore, if any man shall take of the abundance which I have made, and impart not his portion, according to the law of my gospel, unto the poor and the needy, he shall, with the wicked, lift up his eyes in hell, being in torment, $(D, \& C, 10^{4:14}, 14.8)$.

The law of the tithe is as old, as just, and as true as any others of the laws of God. It has come to us by revelation as a part of the gospel restoration, and in fulfilment of the prophecies of the holy scriptures.

And he shall send Jesus Christ, which before was preached unto you: Whom the heaven must receive until the times of restitution of all things, which God hath spoken by the mouth of all his holy prophets since the world began. (Acts 3:20-21.)

A JUST LAW

It is God's own plan of distribution of the financial responsibilities of his Church. It exacts nothing that is unreasonable, unjust, or impossible, hence there can be no justification for non-compliance therewith. The law of tithing in the Church is regarded as being of such importance, as a test of faith, that a member who does not believe and practice it as a divine law is not accounted as being worthy of receiving the priesthood and temple blessings or occupying a position of presidency in any of the organizations.

The building up of the kingdom of God is a common cause in which we, as Latter-day Saints, are engaged. Each person anticipating an eternal inheritance therein should be willing to do his part according to his means. That is all the Lord has asked of us in giving to us the law of the tithe. A good member of any organization with which he may be affiliated will willingly bear his just proportion of the expense in its maintenance. We would not like to be known otherwise than as good members of the Church to which we belong.

In this connection, we might with profit be reminded of the experience of Ananias and his wife. Sapphira, of old, and not withhold any portion of our tithing from the Lord. If to do so would cause us to lose our faith and standing in the Church, it would be more serious than that which befell Ananias and Sapphira for a similar offense. In many instances the desire to get wealth militates against the payment of tithing.

The Lord understood that propensity in man and warned against it:

But seek ye first the kingdom of God, and his righteousness; and all these things shall be added unto you. (Matt. 6:33.)

Lay not up for yourselves treasures upon earth, where moth and rust doth corrupt, and where thieves break through and steal: But lay up for yourselves treasures in heaven, where neither moth

But lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal: For where your treasure is, there will your heart be also. (Matt. 6:19-21.)

The Lord requires our undivided affection, our whole heart.

. . . Thou shalt love the Lord thy God with all thy heart, and with all thy soul, and with all thy mind. (Matt. 22:37.)

QUOTATIONS FROM MANY SOURCES

Quoting from "Gems of Thought" by George W. Brown, Rev. Dr. John Wesley Duncan says:

If the tithe is not a present obligation, not in force, then we reply the scriptures are meaningless in their teaching on the subject; and furthermore, if this be not God's plan for financing his kingdom, he has no plan.

Rev. E. M. Runyon says:

The man who religiously tithes his income is a doubly converted man. Tithing weans him away from covetousness, which in scripture is classed along with stealing, adultery and drunkenness, in its power to alienate a man from God. (p. 12.)

John H. Holliday says:

One of the plainest teachings of the word of God is the obligation of stewardship. Over and over again it is enjoined upon man as a duty under Friday, October 5

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all circumstances. We are to give not only our substance, but our time, and our talents. God chins all. They are his glift to us. What he entrusts to us is to be used for his kingdom and his glory. With these commandments go promises of rich reverse that are received by those who obey, compels is full of blessing. It gives one the ability to have somehing always for a 'desrving object. It cuts out the roots of selfahness. It nourtabes the virtues of brotherly love and helpfulness. It realizes the privilege of being a coworker with God, and it creates that cheerfulness in means to the most of the selfavor of the selfavor of the selfavor in the set of the selfavor of the selfavor of the selfavor in the set of the set of the selfavor of the set of the selfavor is we do not. (p. 23.)

Harry Whitcomb says:

While the tithe would fill a long-felt want, and abundantly finance all the great enterprises of the church, that is not why we should thite. The reason why we must *tithe* is because the word of God clearly commands it, ... God might have anniheld the law, but to fulfill it," but instead of him who came "Not to destroy the law, but to fulfill it," but instead the old law, when he staid that mon ought to the. How that productous "ought" from Jesus' lips should thunder in our ears, and in our hearts, and in our consciences. (p. 56)

I quote from The Deseret News of September 23, 1915:

The Baptist state convention concludes its annual assions this evening, after an eventful and pleasant meeting with an attendance cratifying to those in charge. A leature of today was an address by the Rev. Dr. Thithing, the Minimum Basis of Giving." He attrongly advocated the ten percent tithing system, as it obtained in the Mormon Church, remarking, incidentally, We ought to be salily religious at the Mormons." Since the days of Abraham, a thousand years before Moses was kern," and precedence of the Mossici awa," meas an ungureted, and so took the precedence of the Mossici awa," meas an ungureted, and so took the

The speaker traced the history of the tithing system through the Old Testament, and showed its indorement in the New Testament, closing his address by showing the promises of God to the individual and the nation who paid their tithing to this service and for his cause, that they should prosper in the end not only in the goods of this world, but as receiptents of spiritual blessings. Dr. Bowerman's address was very well received and was considered one of the most scholarly addresses of the convention.

Rev. A. N. Fisher of Pasadena, California, said that:

While the Methodist Church has not adopted the tithing system to raise funds for its support, the plan was sanctioned at the national convention of Methodists which was recently held in Indianapolis. Mr. Faher soil bat this system was right and successful inasmuch as a be church now employing it (L.D.S.) is in most satisfactory financial circumstances. The plan, he declared, appealed to the 3/300 delogates to the convention. It was, he stated, the most representative gathering ever held in the intrests of the Methodist Church.

LATTER-DAY TEACHINGS AS TO TITHING

The Church of Christ is destined to bless the whole world by reforming it. It will eventually correct all the great evils of society and lift mankind to a higher level, physically, morally, and spiritually. It is a worthy cause in which to be engaged and for which to spend our means and talents. It is the greatest reform movement of the age. It is bound to succeed, for it is founded upon true principles revealed anew from heaven. Those who aid in its establishment and growth shall surely share in the happiness and satisfaction, as well as the honor and glory of such a mighty work.

The poor receive assistance from the tithes, and to withhold the tithing defeats that part of God's plan.

Therefore to him that knoweth to do good, and doeth it not, to him it is sin. (James 4:17.)

But he that doeth not anything until he is commanded, and receiveth a commandment with doubtful heart, and keepeth it with slothfulness, the same is damned.

Who am I that made man, saith the Lord, that will hold him guiltless that obeys not my commandments? (D. & C. 58:29-30.) Behold, now it is called today until the coming of the Son of Man,

and verify it is a day of matchine, and it my formula think of my people for be that is think of any constraint of the second o

But unto you that fear my name shall the Sun of righteousness arise with healing in his wings; and ye shall go forth, and grow up as calves of the stall. (Malachi 4:1-2.)

President Joseph F. Smith said:

There are other books which not only credit what has been paid, but show what ought to have been paid. (Temple Historical Record, p. 47.)

Does our tithing account balance?

President Heber J. Grant made this statement:

I desire the resignation of every man presiding over the people who does not believe in the law of tithing.

He that receiveth my law and doeth it, the same is my disciple; and he that saith he receiveth it and doeth it not, the same is not my disciple, and shall be cast out from among you. (D. & C. 41:5.)

And I give unto you a commandment . . . that ye shall live by every word which proceedeth forth out of the mouth of God. (D. & C. 98:11.)

Be diligent in keeping all my commandments, lest judgments come upon you, and your faith fail you, and your enemies triumph over you (D. & C. 136:42.)

May the Lord bless you, my brethren and sisters, and all of us, with faith to pay our tithing honestly, to give our offerings generously, and to maintain our integrity to the truth and help carry on the work to the end. I pray in the name of Jesus Christ. Amen.