that the people that came up—gathered with the Saints—should consecrate, not all their property, but all their surplus property, and after they had consecrated all their surplus property, there should be a certain portion, not called surplus, which they should retain; and out of this that is not called surplus property, they should try to make an income, and if they could make an income, they should consecrate one-tenth part of that income.

Now of you who have been in this Territory for twenty or twenty-six years, how many have complied with this law of Tithing? How many have had surplus property, over and above one-tenth part? How many would come here with fifteen or twenty thousand dollars' worth of property, and pay one-tenth, as though this was surplus. Is that the law of Tithing? If it is, I do not understand it. If I understand the law of Tithing, it requires a man who has fifteen, or twenty, or fifty thousand dollars, when he comes up to Zion, to go up to the Lord's agent, the Bishop, and say, "I have so much money, and so much of a family; now tell me, Bishop, how much of this is surplus property?" Oh, says one, that ought to be left to our own judgment. Our own judgment! Who in the world among all the Latter-day Saints would have any surplus property if it is left to his own judgment? How many in Ogden have given surplus property today? Go throughout all this town and ask them if they have surplus property. "Oh, no. I have not quite enough to carry on my business according to my own mind. I have a manufacturing establishment here, I wish I had a few thousand dollars more than I have to put in it. I want twenty thousand dollars more. I have no surplus property." Some man starts

another business, and he has no surplus property. And you may go through all the towns and villages and not find a man who has surplus property. He could not be found. Then I should judge, that the men to determine what is surplus property, and what is not, are those men whom God has ordained to this power, namely, the Bishops, who have a knowledge of these things by the power of the Holy Ghost, and by virtue of their calling. The President of this Church will be prepared to say whether a man has surplus property or not, and let him specify, and the man be satisfied. This is the law of Tithing, inferior to the full law of consecration, and also inferior to the law of Enoch.

Now for the other portion of the law of Tithing. Say a man comes here with fifty thousand dollars and it is judged by proper authority that forty thousand is surplus. He goes to work with the remaining ten thousand and gets him a farm and home, and enters into some other business, and makes not only a sufficiency for support, but finds at the year's end that he has made a thousand dollars: he has to pay one-tenth of that, that is a hundred dollars. This is really the meaning of the word Tithing. But the surplus property, the forty thousand dollars, are consecrated as is required in the former part of the first paragraph of the revelation on Tithing.

How many of the Latter-day Saints have complied with even the least thing that God has given in property matters? Perhaps a few, and no doubt many have done well; and others have been careless; not feeling to rebel against God, but a little too careless or indifferent about paying one-tenth of their income. Now is this right? Can we be prospered as a people? Ought we not to be