

Church of God History Series

History of the Second & Third Tithe Doctrines in the Worldwide Church God. A Compilation of Information

By Craig M. White

Version 1.2

Introduction

The First Tithe practice in the modern era can be traced back to the late nineteenth century in Church of God (Seventh Day) literature with ease, but the Second and Third Tithe historical development needs to be tracked due to the number of queries that arise.¹

This not an analysis nor a doctrinal paper. It is merely a list of old Worldwide Church of God articles on the subject with a few comments. Hopefully I can have a deep look in the future, but my preference is for someone else to do so.

Second Tithe in the Worldwide Church of God

The first references I am able to find on Second Tithe is in Herbert Armstrong's member letter in 1944:

“Consequently, when we read in God's Word you are to lay aside ONE TENTH of all you earn or receive, FOR YOU YOURSELF TO SPEND AT FEAST OF TABERNACLES AND PASSOVER TIME ON YOURSELF, that of necessity is a SECOND tithe, and not the same tithe you put in God's work!” (*The Good News Letter*, September 1944, p. 5)

You can read his further discussion of the doctrine over the next several paragraphs in that article.

He discusses the doctrine again in the 3 October 1945 *The Good News Letter*, 10 September 1948 *Co-Worker Letter*, 31 October 1948 *The Good News Letter*, 24 June 1952 *The Good News Letter*, 9 September 1953 *Co-Worker Letter* and many more times thereafter in these letters.

Below is a list of most Worldwide Church of God literature and articles on the subject.

From *Good News Magazine*

- “Here's How You Can Afford to Attend God's Festivals” (December 1951). This article was probably the first full explanation for this particular tithe.
- “Q: Should You Spend Your Second Tithe at Home? (October 1953). The answer was no – even if you had to keep the Feast at home due to circumstances.

¹ In terms of ancient Jewish practice, the apocryphal *Book of Tobit* (c. 350–170 BC) and Flavius Josephus' *Antiquities of the Jews* (c. 93–94 AD) in Book IV, Chapter 8, Section 2 both refer to these tithes.

- “Question: Should You Spend Your Second Tithe at Home? (October 1957). The same as the 1953 article.
- How to Use Your Second Tithe (June 1958) Explains the purpose of second tithe for festival expenses like transportation, lodging, food, and entertainment.
- “Q: Should You Spend Your Second Tithe at Home?” (August 1958). Similar to a previous article.
- Don't Cheat Yourself! (November 1959) Warns against neglecting or misusing second tithe, emphasizing blessings from proper use at festivals.
- Question Box (September 1960) Q&A on how new members can afford to attend the Feast of Tabernacles (answer: save second tithe as commanded).
- Here's How to Use Your Second Tithe (September 1963) Addresses common questions on proper use of second tithe for Feast expenses, with examples.
- ALL ABOUT - The Tithe of the Tithe (November 1964) Explains "tithe of the tithe" (10% of second tithe) for church festival administration costs.
- The Bible Answers Your Questions (August 1965) Q&A addressing whether it's permissible to borrow from second tithe for financial problems.
- REJOICE - But Rejoice SAFELY (September 1965) Practical advice on using second tithe wisely for safe and profitable festival attendance.
- “All About the Tithe of the Tithe,” *Good News*, September 1971. Similar to previous articles on the subject.
- MINISTUDY: God's Law of TITHING (December 1979) Mini-study covering all tithes, with section on second tithe for festivals.
- How to Use Your Second Tithe, (August 1980). The entire article can be found in the **Appendix. How to Use Your Second Tithe.**
- The Festival Tithe - Your Questions Answered (September 1981) Comprehensive Q&A on saving and using festival (second) tithe for fall festivals.
- MINISTUDY: The Forgotten Law of Financial Success (March 1984) The study includes second tithe as part of God's financial laws for blessings.

From *Worldwide News*

- Second Tithe: How to Save, Use It (5 August 1985) Review of financial commandments for festivals, focusing on saving and proper use of second tithe.
- The Commanded Blessing - Second Tithe: God's Perspective (2 September 1985). Emphasizes spiritual rewards of obeying second tithe for festival attendance.

From *Pastor General's Report (PGR)*

- Festival Tithe Assistance (21 August 1979) Report on handling second tithe assistance requests for members in need.
- Second Tithe Assistance (15 August 1980) Guidelines for pastors to handle member requests for second tithe aid before festivals.
- Report from the Treasurer's Office (4 April 1986) Discusses all tithes, including second tithe for festivals.
- Additional PGR reports (e.g., 25 June 1982; 2 April 1982) mention second tithe in financial updates or assistance guidelines but are not dedicated articles. See www.hwalibrary.org for full PGR archives (1977-1986).

Other Publications (Booklets, Letters, Studies)

- Doctrinal Outlines - The Blessing of Tithing (Study Tools, 1986/87) Outline including second tithe as part of financial blessings.
- Various Brethren & Co-Workers Letters (e.g., 21 March 1980; 10 September 1985) Mr Armstrong reminds members to save Second Tithe for festivals.

Third Tithe in the Worldwide Church God

What the old Worldwide Church of God taught after the eventually acknowledging the financial consequences for many members of applying Third Tithe, was that we have to be wise in how we observe God's commands today. Some people survived paying Third Tithe while others were crippled by it.

The crippling effect was not to do with their spiritual condition at all but rather not administering this (and some other) commandments in a way that works in a modern world.

The Church came to see that Third Tithe was *for* the poor and not *from* the poor. Nor was it to *make* you poor. So the command stayed, but the implementation policy changed (ie it was a church judgment).

From what can be made out, the doctrine was not formalised until the early 1950s. Here is the first statement on it that can be found at this time:

“Here's How You Can Afford to Attend God's Festivals” *Good News*, December 1951, p. 9:

Tithe for the Poor Now don't be shocked! **You probably haven't heard it before**, but God wants us to save still one more tithe every third year to help the poor and needy! This is God's way of providing money for charitable purposes. In Deuteronomy 14:28- 29 and Deut. 26: 12-15 we find this tithe commanded. It used to be set aside in every walled city, "within thy gates (Deut. 26: 12)." But now many poor are so far away that we simply send it wherever needed. This is to be saved only every third year and is the only other tithe commanded. It is especially for the poor brethren or poor and aged relatives. Any real Christian knows there is great wisdom in this command of God.” [emphasis mine]

Following are most of the articles the Church published on the subject:²

- Q: When Should Christians Begin Saving Third Tithe? *Good News*, May 1952.
- What You Should Know About Tithing, *Good News*, July 1959.
- Help The Poor, *Good News*, October 1961.
- *Co-worker Letter*, 15 January, 1962, p. 2.
- *Co-worker Letter*, 2 March 1967, p. 14.
- *Co-Worker Letter*, 1 September 1968, p. 2 and many more such letters.
- So This Is Your Third Tithe Year? *Good News*, November 1962.
- What Can A Widow Do In God's Church? *Good News*, April 1964.
- The Third Tithe And You! *Good News*, September 1966.
- How You Can Receive An Extra Blessing! *Good News*, January 1970.
- Q: What Is The Emergency Fund? *Good News*, September 1970.
- Remember The Widow! *Good News*, February 1976.
- Do You Understand God's Plan For Widows & Orphans? *Good News*, February 1984.
- A number of *Third Tithe Assistance Program* items (1981-84) and other articles are [available online](#).

² You can read more about Third Tithe in [chapter 3 of Henry Lansdell's book *The Tithe in Scripture* \(1908\)](#).

Below are gleanings from Rod Meredith's (the Director for the Ministry at that time) regular *Ministerial Letter* (predecessor to *The Bulletin*, *Pastor's Report* and *Pastor General's Report*):

1 March 1968:

Instructions for 2nd and 3rd Tithe (p. 4).

Check may be made if a member is not tithing, in certain circumstances (p. 5).

4 June 1968:

Local Elders not in WCG employ will no longer have to pay 3rd Tithe.

6 Nov 1968:

Instructions on 3rd Tithe policy (pp. 3-4). Widows are not to send in 3rd Tithe.

17 April 1969:

Widows should not give their insurance settlements etc to the Church and then have to live off 3rd tithe (p. 4). Ministers must stop encouraging them to do so.

Notice this extract from the tape transcripts from the *Ministerial Conference* (1973):

“The Third Tithe Exemption for all Full-Time Employees. A special benefit for employees who have sacrificed in many ways. This gives employees an increase in wages without an actual increase in dollar outlay from the work. Employees are paid from the first tithe of others just like the ministers are and it is not necessary to take first tithe and turn it into third tithe.”

On 10 September 1985, a letter was issued (see the **Appendix. Paying Third Tithe When there is State Welfare**) explaining how the welfare system has, in effect, taken on Third Tithe responsibilities. Further information is contained in the memo to all ministers 10 September 1984.³

If one were to do a deep dive into the articles mentioned above, analysed and collated them all, one would see a gradual change in perspective and thus practice of Third Tithe.

Concluding Remarks

Given that we need to apply the various commandments of God in the modern world, the Church has had to make changes.

Over time the Church modified its rules in many areas of life and how to apply God's commandments. In the case of Second and Third Tithes, they were to be self-administered but not policed or enforced. The Church provided guidelines and the ministry were there to answer questions and counsel, but not to act like police or priests.

³ As evangelist Ron Dart wrote: “The third tithe was, in fact, the welfare, or social security system of ancient Israel. The ministry of the Church of God, while affirming the first and second tithe, decided long ago that the governments of most modern nations have taken over the third tithe... But the third tithe, as such, is not applicable in any society with a tax based program to help the poor. It has not been abolished or repealed, it is just that the government is doing it, however badly.” (*Second and Third Tithes*, November 2001).

Most of the groups that emanated from the old Worldwide Church of God practice Second Tithe and some Third Tithe or approach the latter in a similar fashion to the change policy issued by Herbert W Armstrong.⁴

NB: No record can be found for any Sabbatarian group practicing Second or Third Tithe prior to the 1940s.

⁴ An example of that would be the United Church of God. Refer to their *Approved Statement on Third Tithe* (September 1996) and associated personal correspondence standard letter.

Appendix. How to Use Your Second Tithe⁵

How to Use Your Second Tithe

Leslie L McCullough

The Good News, August 1980, pp. 28-30

What is "second tithe"? What is it for? How, when and for what should it be spent? Here are the answers to these often asked questions.

God's true Church keeps His tithing laws! And we are the only group in the world, as far as we know, doing so. God revealed to us "His people, a special system of money management that honors Him and produces abundant blessings for us. As we enter the Feast of Tabernacles season, we should review an important aspect of God's commandments concerning our finances — second tithe.

Notice Deuteronomy 14:22-23: "Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year-by-year. And thou shalt eat before the Lord thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always."

For your own use

Here God tells the people they are to eat of the tithe of their corn, wine and oil. This then is a different tithe from the one used to carry out the work of the ministry. The first tithe, since the crucifixion of Christ, is given to the Melchisedec priesthood for the carrying out of the Work of God. It is absolutely forbidden for people to take of that tithe for their own personal use.

But this second tithe is for your use. Why? So "thou mayest learn to fear the Lord thy God always" — so you might learn to properly stand in awe of, revere, respect and worship your Creator God at His festivals.

Some rob themselves

God commands that you keep this tithe strictly for your benefit. It is to provide for your Feast expenses — for your transportation, lodging, food, entertainment and pleasure during these days.

In spite of all this, some complain about having to save this tithe for their own use. Some save only part of it. Others wait until it's time to leave for the Feast and take their last check or two, pile the children into the car and start out for the Feast, hoping against hope they will have sufficient cash to keep from running up a bill they can't afford to pay.

Perhaps this is the very reason some of you are not blessed financially. If you are not paying God His full tithe, as well as faithfully saving your second tithe, you are under a curse. You definitely will not be blessed until you begin to keep all of God's commandments.

Managing your second tithe

Ancient Israel, a farming nation, was to bring the second tithe of their corn, wine and oil to the place where God set His name (Deut. 14:24-25). If the distance was too great and the produce too bulky, they could sell this tithe and use the money to provide transportation to the Feast and purchase food there.

Some of you reading this article are farmers by occupation. You could certainly bring a part of your second tithe in the form of canned or frozen fruits, vegetables or meats, even today. This produce could then be used to provide your meals at the Feast. Others of you work at some trade or occupation to earn your living. You are not paid in produce but with a salary check. A 10th of that check should be laid aside each payday to provide for your expenses to, from and during the Feast.

Your second tithe should generally be placed in a bank for safekeeping. Money stuck away in a

⁵ Refer also to the chapter "[God's Second Tithe](#)" in *Biblical Holy Days* by Richard Nickels (2000).

drawer could be easily stolen.

It is usually better to keep this second tithe in a completely separate account from your regular account. That way you will not be as likely to "borrow" (steal) from your second tithe and find yourself in serious trouble. Don't rationalize that you can "borrow" from your second tithe and repay it later. This method usually doesn't work, and you are not being honest with yourself or God. Tithes are to be paid first. Don't miss the Feast and lose out spiritually.

Also, by putting your second tithe in a savings account, you can earn a small amount of interest on your account.

God expects you to use your second tithe properly and not just "blow it." Anyone can throw money away. In Deuteronomy 14:24-27, God tells you some of the ways in which you are to use your second tithe.

Use — don't abuse — your tithe

One of the chief items, of course, is food. But here the principle is also revealed that transportation to, from and during the Feast, lodging and any Feast-related expense is also included. Let's notice how you should properly use your second tithe.

Can you use a portion of your second tithe for automobile repairs to go to the Feast? Can you buy tires or a battery, for instance?

Under these circumstances, ask yourself, "Is this expense necessary in order to attend God's commanded Feast, or is it simply work the car needs and this would be an easy way to pay for it?"

If your car needs repairs for you to attend the Feast, you may pay a certain portion of the cost from second tithe. Figure the number of miles you drive each year. Then figure what percentage of those miles is driven in attending God's Feasts. If you drive an average of 10,000 miles a year and the mileage driven to attend God's Feast is 2,000 miles, you could pay one fifth of the annual upkeep of your automobile from your second tithe. This principle would apply to tires or any other necessary upkeep of your car.

But the most important thing to remember is that you need to attend God's Feast. That is God's command (Ex. 12:17, Deut. 16:16). You could spend the bulk of your second tithe fixing your car and then not have enough money left to pay for your Feast expenses. Obviously this would not be the thing to do.

What about buying clothing with second tithe? Normally, you should not plan to buy clothing with your second tithe, except for special types of clothing that would be needed at the Feast but would not normally be a part of your wardrobe. Brethren from warmer climates who travel to the Feast in Calgary, Alta., or Glens Falls, N.Y., have to buy heavier and warmer clothing than they normally need at home. It is all right to use second tithe for clothing under such special circumstances.

Rarely should you buy an integral part of your wardrobe with second tithe. However, such an exception might arise in the case of an individual who simply does not have proper clothing to wear to attend God's Feast and could not otherwise afford it. We should all appear before God well groomed and nicely dressed.

Looking to the Millennium

People have asked whether they could buy slipcovers for their furniture, tricycles for their children and a gun or fishing equipment for Dad. Even though these items would not be used primarily at the Feast, they reason that the scripture says you are to buy "whatsoever your soul desires," and their soul certainly desires slipcovers, tricycles and a gun or fishing equipment. This is erroneous reasoning.

God is talking about buying whatever you might desire to be used at the Feast — primarily food, drink and good-quality housing.

The whole reason for spending your tithe this way is that you may rejoice and look forward to the wonderful time of the Millennium.

Then is it wrong to buy gifts for the children and family? No. But use wisdom. You should not

buy your child expensive gifts simply because it is from your second tithe. Suitable toys, books or games that will help make the Feast enjoyable for your child are perfectly all right. But do: not buy the year's supply of toys on the way to the Feast.

In the meantime, you should teach your child the principles of tithing the year around. If your child is old enough to have a small income from mowing lawns or doing odd jobs around the neighborhood, teach him to pay God's first tithe and to save a second tithe. Regardless of your child's age, teach him how to use money properly by giving him a small amount and guiding him in spending it during the Feast.

And before you go to the Feast, think about another explicit command God has given His people:

"Three times in a year shall all thy males appear before the Lord thy God in the place which he shall choose; in the feast of unleavened bread, and in the feast of weeks, and in the feast of tabernacles: and they shall not appear before the Lord empty: Every man shall give as he is able, according to the blessing of the Lord thy God which he hath given thee" ([Deut. 16:16-17](#)).

God instructs us to show our respect for Him and appreciation for His blessings by giving Him offerings during the Holy Day seasons.

When it comes time in services to take up an offering, you should not throw into the basket whatever you think you can spare at the moment. You should consider and prepare for the offering long before you get to services — perhaps even before you go to the Feast. Plan your offerings "according to the blessing" God has given you throughout the year. And remember that "God loveth a cheerful giver" (II Cor. 9:7).

Is it right to plan your trip to the Feast so that one or two natural wonders and scenic spots might be included on the way? Since these wonders help us realize the glory of our God, the answer is yes.

These side trips might take you slightly off your regular route. But when the trips begin to entail additional hundreds of miles in the opposite direction of the Feast, they should not be taken on second tithe.

Some have wanted to detour several hundred miles to see relatives and haven't been too pleased when a minister advised against it. Sometimes it may be all right to plan to see your family before or after the Feast. But such a visit must not be allowed to detract from the main reason for the trip — the observance of God's Holy Days that picture His plan of salvation. If the reason for the trip is to see the family — and, incidentally, you are going to one of God's Festivals — that is wrong.

Use the tithe at home?

What about those who do not have sufficient second tithe to go to the Feast? Can they stay home and use what they have there? Deuteronomy 12:17-18 declares: "Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil... But thou must eat them before the Lord thy God in the place which the Lord thy God shall choose..."

God says we must use our second tithe only in going to and from the Feast and for expenses there.

During the Feast of Unleavened Bread and the other Holy Days, services may be held right in your own area. In that case, you could use a small amount of your second tithe for expenses of those feasts because that is where God has put His name for those feasts.

However, remember that the Feast of Tabernacles is the time when God's Church all gathers together to keep a feast. Never cut yourself short by spending too much money at the other feasts so that you cannot be with God's people at the great Feast in the fall.

Proper use at the Feast

Just how should you use your second tithe in going to the Feast and while you are there?

Some families in the past have journeyed to the Feast by sleeping each night in their car. In the morning, they stop at a supermarket, buy some fruit and cereal and eat in the car. At nightfall they once more curl up in the car for a few short hours of uncomfortable, cramped sleep.

It wasn't that these people didn't have sufficient second tithe to eat in restaurants and sleep in motels. They simply denied themselves so they could turn in a large amount of excess second tithe after the Feast.

They unwittingly disobeyed one of the major commands concerning the Feast. They weren't able to rejoice before God. They stoically deprived themselves of the enjoyable, pleasant time they should have been having.

Traveling to and from the Feast, and during the Feast, you should use second tithe in order to eat in good restaurants and stay in nice motels. You should learn to appreciate the finer things that you are not able to afford at other times of the year. In this way, you will learn to appreciate quality; this has a spiritual application for eternity.

God expects us to live balanced lives. It is right to use your second tithe to eat in good restaurants and to stay in fine motels. But it isn't right to squander and throwaway second tithe just to get rid of it. God isn't a waster. He doesn't want anyone of us to be, either.

Since the Feast is observed in many different locations around the earth, many of you have only short distances to travel to attend. Many with good-paying jobs find they have an abundance of second tithe even after they pay all their expenses.

Because of this superabundance, some few bring reproach and ridicule on the Church of God by unthinkingly squandering their money just to get rid of it. They feel they must spend it all on themselves lest they be deprived of what is rightfully theirs.

Excess second tithe

What if you are one of those who was abundantly blessed by God and have an excess of second tithe? You paid your tithe of the tithe, took care of all your needs and still have money left over. What are you supposed to do with it?

God's way is the way of giving, sharing and outgoing concern. Jesus said, "... freely ye have received, freely give" and "It is more blessed to give than to receive" (Matt. 10:8, Acts 20:35).

God repeatedly exhorts us to remember the Levite, the widow, the fatherless, the poor and the stranger within our gates. The Levitical priesthood was replaced by Christ's ministry today. God's ministers do not save a second tithe, even as the Levites didn't. Your excess second tithe helps pay their way to the Feast so they might teach you the plan of salvation.

Your extra second tithe also is used by the Church to help some of the elderly or widows who have no second tithe to attend the Feast. God will bless you for allowing someone else to share in your abundance.

Let's all look forward to the most marvelous Feast ever by determining right now to be there rejoicing before God. Really enjoy the abundance God gives you. Drive carefully. Pray for the safety of your brethren around the world, and don't forget to thank the loving God who makes your rejoicing at the Feast possible through the second tithe He gives to you.

Appendix. Paying Third Tithe When there is State Welfare

WORLDWIDE CHURCH OF GOD

P.O. BOX 202, BURLEIGH HEADS, QLD., 4220, AUSTRALIA

HERBERT W. ARMSTRONG	ROBERT G. MORTON
PRESIDENT and PASTOR	REGIONAL DIRECTOR

September 10, 1985

Dear Brethren in God's Church,

Greetings from the regional office of God's Work in Australia. This letter is to communicate to you recent decisions that have been made based on principles given by God's Apostle.

Mr. Armstrong takes a personal interest in every facet and area of God's Church and has for some time been concerned about the extreme financial hardship being experienced by members as a result of excessive taxation on their incomes. He has taught us that this is Satan's world and it is in a terrible mess! Australia has been a nation blessed by the promises given to our father Abraham, yet it is under a curse due to disobedience to God's Law. The fruit of the "get" way of life can be seen in excessive taxation, increasing inflation, tragic unemployment, poverty and unsolvable economic problems. In spite of man's best efforts, these problems are getting worse and not better.

Unfortunately, we must live in Satan's world and we cannot totally avoid suffering along with it. The hardships caused by heavy taxes and wrong economic policies are things we all have to live with.

Brethren, we are about to keep the Feast of Tabernacles which pictures the glorious World Tomorrow in which we will not have these problems. Nor will we have the myriad of rules and regulations concerning taxation and the economic ideas of men that place such a great burden on people. Instead, God's Law will bring abundant blessings to mankind. God's way will be demonstrated to be the only way for mankind to follow if he wants to experience happiness, security and prosperity. God's Law if properly followed with a right attitude will always bring blessings -- it never brings unhappiness, suffering or poverty. Man's ways, contrary to God's Law, bring these penalties.

The doctrine of tithing is based upon God's Law and is therefore unchangeable. As we're told in Leviticus 27:30-33 and Deuteronomy 14:22, we are to tithe on the increase we receive as a result of our productive effort. Under normal circumstances, this would mean that a person working for wages would tithe one-tenth of the total amount of his pay, before income tax and other deductions are removed. Where circumstances are not normal the Church does have the authority to make certain decisions regarding the administration of tithing from country to country.

Mr. Armstrong has decided that where a member is suffering extreme financial hardship due to excessive taxation on his income and where he has no control over this excessive taxation and derives only minimal benefits from it, it need not be considered increase. He has pointed out, however, that where a member does derive specific benefits from payments made to the government, he should consider this to be part of his increase.

Since we have no control over the deduction of income tax and derive only minimal benefits from it, income tax in this country need not be considered increase. This means that tithes can be calculated on the basis of net income after taxes, but before the Medicare levy is deducted, since we do receive direct benefits from this.

Mr. Armstrong has further decided that where the social welfare state has largely assumed the Church's responsibility in saving third tithe, a member should not be required to keep it. This means Church members in Australia need not be required to pay third tithe to the Church.

Mr. Armstrong would like us to remind you that there will still be needs for third tithe in those areas not covered by the government. For this reason, members of the Church should make offerings to the third tithe fund **when they are able**. Also, those who wish to do so can certainly continue to pay third tithe in the normal manner.

You can calculate your second tithe in the same manner as the first and you should continue to send in the tithe of your second tithe to help those who lack sufficient funds to keep the Feast of Tabernacles. Also any excess second tithe you have remaining after the Feast should be sent in to help pay the administrative costs not covered by the tithe of the tithe.

Mr. Armstrong has asked us to stress that these decisions do not change God's Law of tithing. They are administrative decisions involving the definition of what should be considered increase in the difficult circumstances in which we find ourselves living in Satan's society. As God's chosen Apostle in these end times, Mr. Armstrong has the authority to administer God's Laws of tithing in a changing world.

If you are unclear as to how these decisions apply to you personally, then please don't hesitate to contact your local minister.

Naturally, brethren, you can clearly see that implementing these decisions may well affect the income of the Church. We strongly urge those who can to contribute generously in their offerings that Christ's Gospel may continue to be preached in the powerful way it has been over the past few years. As we come closer to the return of Jesus Christ, it is imperative that we continue to do His Work with as much urgency and zeal as possible.

Brethren, let's rejoice and be thankful to God that Jesus Christ is leading His Church through His dedicated end-time Apostle. Please remember to pray daily for him and that Christ will continue to keep open before him the doors to preach the Gospel to this sin-sick and suffering world. Mr. Armstrong sends you all his love and we wish you a profitable and happy Feast of Tabernacles.

Sincerely, in Christ's service,
Robert G. Morton

Appendix. Waldensian Church and Three Tithes

"The three-part division of tithes paid the Waldensian Church is significant. Even in the 1500's the same division continued. "The money given us by the people is carried to the aforesaid general council, and is delivered in the presence of all, and there it is received by the most ancients (the elders), and part thereof is given to those that are wayfaring men, according to their necessities, and part unto the poor" (George Morel, Waldensian elder, quoted by Lennard, "History of the Waldenses"). 1. Compare this practice with Num. 18:21 and Deut. 14:22-25, 28-29. Isn't it exactly what the Bible commands?...

Most authors have ASSUMED the "wayfaring men" were the traveling "barbel." But THEIR expenses would have been paid from the money given the elders, at EVERY time of year, for the direct conduct of the Work — "first" tithe and offerings. Notice that in Numbers 18:21. What Morel then mentions is a "second" tithe, for those traveling to and from the festivals — wayfaring men; and following it, the "third" to the poor. See the explanation in Deut. 14. Feast goers who had more "second tithe" than they needed shared their excess with those who had need, even as they do today!

(Ambassador College Bible Correspondence Course, Lesson 51 (1968), "And the woman fled into the wilderness, where she hath a place ..." Rev. 12:6).

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