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BUILD A POSITIVE ATTITUDE

Dear Brethren and Friends,

Enormous problems lie just ahead. As the society we have known all our lives begins to come apart, as the American and British-descended peoples are *truly humbled* through world events, we can expect much more anxiety and mental illness among our peoples and the traumatic *end-time* events will powerfully affect all nations. For Jesus Himself described the coming time of “...men’s hearts failing them from fear and the expectation of those things which are coming on the earth, for the powers of the heavens will be shaken” (Luke 21:26).

In this time of great distress, there will be more emotional and mental breakdowns, more broken homes, more suicides and more profound anguish than at any time in human history. Again, as Jesus Christ said, “For then there will be great tribulation, such as has not been since the beginning of the world until this time, no, nor ever shall be” (Matthew 24:21). Brethren, *how* can you and I keep our faith and live a balanced life in such times as this? How can we maintain and even increase our *mental health*?

We have had some fine sermons and articles on *physical* health. But we need to realize how *vital* it is to be constantly guarding our *mental health*. For thousands of doctors and health professionals have acknowledged that many, if not most, of our ailments originate *in our own minds*—in the emotional and spiritual *attitudes* and ways of thinking that we have developed.

In his very insightful and helpful book, *None of These Diseases*, Dr. S. I. McMillen, M.D., explains: “Peace does not come in capsules! This is regrettable because medical science recognizes that emotions such as fear, sorrow, envy, resentment and hatred are responsible for the majority of our sicknesses.

Estimates vary from 60 percent to nearly 100 percent. Emotional stress can cause high blood pressure, toxic goiter, migraine headaches, arthritis, apoplexy, heart trouble, gastrointestinal ulcers, and other serious diseases too numerous to mention. As physicians we can prescribe medicine for the symptoms of these diseases, but we cannot do much for the underlying cause—emotional turmoil. It is *lamentable that peace does not come in capsules.*”

And Dr. John A. Schindler, M.D., relates in his outstanding book, *How To Live 365 Days A Year*: “One of the outstanding things, for instance, about EII (emotionally induced illness) is that

over 50 per cent of those seeking medical aid today have it. Put it differently: If *you* become ill tomorrow, or if *you* are ill today, the chances are a little better than 50–50 that you are ill with EII. Or, still another way of putting it: A big textbook of medicine, such as medical students use, contains the account of roughly 1,000 different diseases that this human clay of ours is subject to. One of these diseases, emotionally induced illness, is as common as all the other 999 put together!” (p. 19).

Brethren, in my 62 years of full-time service in this Work, I have personally seen hundreds of people who were literally



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made “sick” because of their *attitudes* and their *emotions*. As the old saying goes, “It’s not what you are eating, it’s what is eating you!”

GOD’S ANSWER!

The Bible is absolutely filled with examples of people’s emotional state destroying them. It certainly shows that we should, with God’s help, powerfully *control* our minds and emotions. Remember how Saul, the king of Israel, was forcefully knocked down—partly because of the depth of his emotions? When God’s prophet Samuel warned him of his coming defeat and death in an upcoming battle, then “Immediately Saul fell full length on the ground, and was *dreadfully afraid* because of the words of Samuel” (1 Samuel 28:20).

Remember also the story of the beautiful Abigail. She was the wife of an extremely arrogant and wicked man named Nabal. He had been so hateful toward David and his warriors that they had determined to kill him—until Abigail intervened. When she told him of this the next morning, Nabal was so upset “that his heart died within him, and he became like a stone. Then it happened after about ten days, that the LORD struck Nabal, and he died” (1 Samuel 25:37–38). Certainly, there are many instances of people becoming totally upset and in such a *furious rage* that they do have a heart attack or some other tragedy—bringing on their death. *Emotions are powerful!*

In many different places, inspired Scripture directs us to guide our mind and emotions in a *positive direction*. Proverbs 17:22 tells us, “A merry heart does good, like medicine, but a broken spirit dries the bones.” If, *in spite* of trials and problems, we can learn to “see the positive” side of things—and have a reasonably positive and at times even a “merry” heart—we will live *longer*, accomplish more in the end and be a better servant of Almighty God.

Even though he was imprisoned and had to wear a “chain”—probably fastened between his ankles as a political

prisoner—the Apostle Paul wrote the Philippians: “*Rejoice* in the Lord always. Again I will say, *rejoice!*” (Philippians 4:4). A few verses later he instructed them, “Finally, brethren, whatever things are true, whatever things are noble, whatever things are just, whatever things are pure, whatever things are lovely, whatever things are of good report, if there is any virtue and if there is anything praiseworthy—meditate on these things” (v. 8).

God tells us again and again in Scripture that we should concentrate on the *positive*—on the “bright side of life.” He wants us to do so for our mental health—and *our physical* health as well! I well remember back during the Second World War as I was growing up in junior high and high school, how helpful and important it was that we had such a *positive* type of music coming over the radio on a regular basis. Songs such as, “I’m Looking Over a Four-Leaf Clover” and lyrics such as, “Accentuate the positive, eliminate the negative, latch on to the affirmative, and don’t mess with Mister In-Between” characterized the positive and optimistic attitudes conveyed to the American people over and over during the dark days of the Second World War. Perhaps those types of songs are looked on as a little “dated” or “sentimental” by the younger generation today. However, frankly, today’s young people may not realize how much *they need* this kind of attitude, imparting these kinds of emotions, in the trials they are going through now and even worse trials *we will all* go through within a few years! We certainly do need to “accentuate the positive.” As Christians, we need to meditate on Paul’s instruction in verse 13, “I can do all things through Christ who strengthens me.”

As Christians, we need to constantly remind ourselves of God’s promises, such as: “I will *never leave* you nor forsake you” (Hebrews 13:5). We need to regularly review and rehearse the inspired statement of Paul in Romans 8:28, “And we know that all things work together for good to those



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FEAR GOD, NOT MEN!

Perhaps once or twice a year, I look through old *Envoys*—yearbooks from Ambassador College. I note the leaders from my student years, and from the better part of the 35 years I spent as a teacher. Where have these “leaders” gone? What happened to most of the student body presidents and even many of the *evangelists* in the Church of God? For a few years after they graduated, I might see them at various Feast sites as I traveled. They had learned the same Truth that I learned—and taught. They were keeping the same Holy Days that I was keeping—including the “Fall” festivals that you and I are about to keep again this year.

But now, most of them are gone.

It is genuinely terrible to contemplate. Frankly, most of them fell away. In one way or another, the majority of these select individuals left the Work of God, left the Truth and left all that they apparently stood for when they were appointed or ordained as “leaders.”

Why?

Only God knows the complete answer in each individual case. However, as one who taught many of them, as one who was “Men’s Guidance Counselor” for many years, I have meditated about and prayed about this matter many times. When I look back on these young men and recall their attitudes and the words and phrases they sometimes used, one key issue keeps presenting itself. Even though these men often came from Church families, then enrolled at Ambassador College and were taught by Herbert W. Armstrong, Herman Hoeh, myself and others, they often lacked one single, yet profound, characteristic.

Most of these student leaders or evangelists had Bible knowledge, reasonably good personality and motivation, but they lacked the very *first* characteristic which God’s word tells us must come *before* true wisdom, understanding or spiritual knowledge.

The book of Proverbs tells us: “The **fear** of the LORD is the beginning of knowledge, but fools despise wisdom and instruction” (Proverbs 1:7). Again, God’s inspired word tells us: “The **fear** of the LORD is the beginning

of wisdom, and the knowledge of the Holy One is understanding” (Proverbs 9:10).

So *genuine* wisdom and understanding begin with our profound realization of how **real** and how **great** God truly is and how much we **need** Him. And *faith* also comes from this basic understanding of the **reality** of God and His power: “But without faith it is impossible to please Him, for he who comes to God must **believe** that He is, and that He is a rewarder of those who diligently seek Him” (Hebrews 11:6).

With this deep awareness of the reality of God and a genuine **awe** of God’s greatness and power, Abraham—the “father of the faithful”—was moved even to be willing to sacrifice his own son (Genesis 22). At the last moment, however, God stopped him from carrying out this act because Abraham had already proved that he did have the profound *awe*, the *reverence* and the “fear” of His Creator. God told Abraham, “Do not lay your hand on the lad, or do anything to him; for now I **know** that you **fear** God, since you have not withheld your son, your only son, from Me” (v. 12).



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THE REAL FEAR OF GOD

Sadly, many of the early ministers and student leaders in the Work did not have the real fear of God. Rather, as I contemplate their words and actions, I can now see clearly that they were simply trying to “play the game” and trying to “be successful” in the human *organization* that we called “the Work.” In fact, a few of them literally said in my presence, “You’ve got to learn how to please the fourth floor!” By this, they meant the highest floor of the administration building in Pasadena where Mr. Armstrong, and later Mr. Tkach and other top leaders, had their offices.

Within the context of their statements, I began to realize that these men were trying harder to please Mr. Armstrong and other human leaders than they were to please God. In their carnal reasoning, they forgot that the real **boss** of the true Work of God has His office **way above** the “fourth floor”—*or any other floor!*

Because God was not real to many of these men, they would often “play up” to, flatter, or go along with their superiors in the Work even *if* those supposed “leaders”

were forsaking the right way of doing things or even—as *happened later*—forsaking the **entire** Truth of Almighty God! Some were simply “afraid” that they would lose their incomes, their jobs, and their careers in the ministry—because the true God was not real to them! Others, in their utter carnality, were “playing the angles” to get ahead in the organization.

If you or I forsake the Truth—or the *faithful* leadership that Christ *always* has made available somewhere in His Church—will we find “security” in numbers in just “following the crowd”? Listen to God’s comment on this attitude: “Everyone proud in heart is an abomination to the LORD; though they join forces, none will go unpunished. In mercy and truth Atonement is provided for iniquity; and by the fear of the LORD one departs from evil” (Proverbs 16:5–6).

Clearly, even if seven million or even seven **billion** people would all “join forces” in opposing God, *it does not make any difference!* The man or woman who has the *genuine* fear of the Eternal God will triumph in the end.

Of course, once you prove where Christ is now working, you are commanded by God to show *deference* and *respect* to His true servants. “Remember those who rule over you, who have spoken the word of God to you, whose faith follow, considering the outcome of their conduct. Jesus Christ is the same yesterday, today, and forever” (Hebrews 13:7–8). And again, “Obey those who rule over you, and be submissive, for they watch out for your souls, as those who must give account. Let them do so with joy and not with grief, for that would be unprofitable for you” (v. 17).

Obviously, in all practical and administrative matters, be submissive to the ministry and leadership in the true Church of God. *Do not* always be the stubborn or recalcitrant individual with whom everyone has a “hard time.” But, on the other hand, in basic doctrine and Truth, remember the statement, “Jesus Christ is the **same** yesterday, today and forever.”

Most of the spiritually “weak” individuals who left the Truth—even during the days of Herbert W. Armstrong—were not walking in the fear of God. Therefore, some allowed themselves to get their “feelings hurt” and left the Work of the living Jesus Christ. Others, lacking the genuine awe of their Creator, simply slipped away into the morass of worldliness as Jesus warned: “Now he who received seed among the thorns is he who hears the word, and the cares of this world and the deceitfulness of riches choke the word, and he becomes unfruitful” (Matthew 13:22).

ENDURE TO THE END!

Think carefully: What is your “breaking point”? What will it take to get your eyes off God and on the “around”? As those

former ministers were concerned about the “fourth floor,” are *you* too concerned about just “getting ahead” in the Church organization as such? Do *you* get upset or resentful if *someone else* is ordained a deacon or deaconess, or given some other honor in the Church?

Are *you* too concerned about what *men* think? Remember the Apostle John’s pointed critique of the Pharisees: “Nevertheless even among the rulers many believed in Him, but because of the Pharisees they did not confess Him, lest they should be put out of the synagogue; **for they loved the praise of men more than the praise of God**” (John 12:42–43).

What are *you* doing to ensure that **nothing** will ever cause you to fall away? That, in spite of God using imperfect men and women to do His Work, *nothing* will ever cause *you* to become bitter, resentful, overly discouraged or even disoriented so that you would *turn away* from the “body” which Christ is using to preach His Truth and do His Work?

Listen to Isaiah’s inspired advice: “Seek the LORD while He may be found, call upon Him while He is near. Let the wicked forsake his way, and the unrighteous man his thoughts; let him return to the LORD, and He will have mercy on him; and to our God, for He will abundantly pardon” (Isaiah 55:6–7).

And again, “But on this one will I look: on him who is poor and of a contrite spirit, and who **trembles** at My word” (Isaiah 66:2).

One way we “tremble at His word” is by keeping the annual Festivals, which picture God’s wonderful plan for all of humanity. Brethren, you and I must be preparing diligently to become the “firstfruits” who will become God’s very literal sons at the return of His Son, as pictured by the Feast of Trumpets. As actual sons of God, younger brothers of our Savior, Jesus Christ, we will rule under Him for a thousand years while Satan will be bound, as pictured by the Day of Atonement. During this Millennium, pictured by the Feast of Tabernacles, the whole world will be called to live God’s way, without the contrary pulls of Satan and society, which we face today. Ultimately, in the Great White Throne Judgment, as pictured by the Last Great Day, we will be able to assist Him in ministering to the vast majority of human beings—never before exposed to the Truth—who will then have their first and only opportunity for salvation.

What a wonderful opportunity we have been given! How awful it would be to turn aside and miss out on this incredible reward God wants to give us—**if** we endure.

So, let us be sure that we always follow the Apostle Paul’s exhortation, “Watch, stand fast in the faith, be brave, be strong” (1 Corinthians 16:13). Let us be sure that we sincerely seek for and are motivated by the proper *awe*, *reverence* and *fear* of the Great God. Let us pray that everything we think, say and do will be governed by this, *the ultimate reality*. ■



WITH SHOUTING AND THE SOUND OF A TRUMPET!

By Peter Nathan

The Feast of Trumpets is not mentioned by that name in the New Testament, yet the New Testament abounds with imagery that is taken from an understanding of the Hebrew name for that day. Hence, understanding the Hebrew name used for this festival—and the way in which it is used throughout Scripture—enables us to also appreciate the importance of the day in our God’s plan, as did the early Church.

Many of the Trumpets-related sermons we have listened to over the years rely on New Testament allusions and imagery regarding the events we rightly understand are associated with that occasion. Critics who reject the keeping of the Holy Days point out that the Feast of Trumpets is not mentioned in the New Testament, and from this draw the mistaken conclusion that it is not binding on followers of Jesus Christ. However, the allusions and images the apostles were inspired to include in their writings provide a very powerful connection to this Feast—and, properly understood, become a powerful witness to the fact that the early church clearly understood the place and purpose of the Feast of Trumpets in God’s plan, just as we do today.

Jesus Christ described the time of His return as being accompanied by an angelic host and the sound of a trumpet to which the dead in Christ will respond through the first resurrection (Matthew 24:31). Paul spoke of the same event to the church in Thessalonica when he stated: “For the Lord Himself will descend from heaven with a shout, with the voice of an archangel, and with the trumpet of God. And the dead in Christ will rise first” (1 Thessalonians 4:16).

Both Jesus and Paul speak of two elements in that event—the angelic involvement and the sound of a trumpet. Paul added more detail in describing the angelic hosts being lead by an archangel. These elements are essential to the day of Trumpets. Surprisingly, the source of these comments hearkens to a Scripture we reference every time we celebrate this Feast: Leviticus 23:24. A careful reading of this verse highlights something upon which we seldom focus. In some modern translations, the word “trumpets” is written in italics, indicating that the term was added for understanding or else an alternative word is used instead. The *Tanakh*, a translation undertaken by the Jewish Publication Society, renders the verse most closely when it records “you shall observe complete rest, a sacred occasion commemorated with loud blasts” (Leviticus 23:24).

The Hebrew term translated as “trumpets” in the NKJV is the term *teruah*, which most appropriately refers to a loud shout, created either by human voices or by trumpets. The *Holman Christian Standard Bible* (HCSB), which prides itself



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on its literalness, reads: “you are to have a day of complete rest, commemoration, and joyful shouting—a sacred assembly.” *Young’s Literal Translation* (YLT), from the 19th century, provides this reading: “ye have a sabbath, a memorial of shouting, a holy convocation.” The *NET* provides a note to the verse, stating: “the term for ‘horn’ does not occur here, allowing for the possibility that vocal ‘shouts’ of acclamation are envisioned.”

What is most fascinating is the study of how this term *teruah* is used within the Scriptures and the association those usages have with our understanding of the Feast of Trumpets provided in the New Testament.

We know that trumpets were to be sounded on this day as on every new moon. Two silver trumpets were made for the priests to proclaim these events (Numbers 10:1–10). But only two priests could blow at a time. Trumpets alone could create *teruah* as in proclaiming the Jubilee year (1 Chronicles 13:12), but in most cases it relates to the human shout as well as trumpet blasts. The description given in Leviticus suggests that the shouting and noise was to be wider spread than provided by just two trumpets. The companion scripture relating to this day (Numbers 29:1) uses the same Hebrew term, which is translated as “acclamation” (NJB), or “a day of joyful shouting” (HCSB). (See also YLT).

The usages of the Hebrew *teruah* cover either shouting as a joyful expression or one of alarm. They are frequently coupled with the blowing of trumpets. What is most instructive is the use of this word within the Scriptures and the way in which the writers of the New Testament, although writing in Greek rather than Hebrew, were inspired to build on that imagery of shouting coupled with the blowing of trumpets to relate to the return of Jesus Christ as Lord of lords and King of kings. It is used as a war cry—either joyfully or in a state of alarm—while in its singularly joyful applications it relates to the coming of

a king, the bringing of the Ark of the Covenant, salvation, and the confirmation of the oath relating to the Covenant.

We can learn much by looking at each of these usages in turn to see how the apostles in writing the New Testament used this relationship.

WAR CRY

The first occasion for this term to be used was the shout that the children of Israel were to give on the seventh day of marching around the city of Jericho: “when you hear the sound of the trumpet, that all the people shall shout with a great shout; then the wall of the city will fall down flat” (Joshua 6:5, see also v. 20). Coupled with the trumpet blasts, the shouting—*teruah*—was the command for the walls of the city to collapse, enabling Israel to destroy the city and start to inherit the land. Jericho pictured the destruction of this world’s systems for the Kingdom of God to be established in all its glory.

Zephaniah was inspired to couple the destruction of the fortified cities of this world with the trumpet and the battle cry—*teruah*—when speaking of the day of the LORD (Zephaniah 1:14–16). Jeremiah likewise couples these two sounds—the trumpet and the alarm of war—with the necessity to speak out against the sins of his people (Jeremiah 4:19; 49:2).

The Apostle John used the trumpet and shouting in relation to the kingdoms of this world becoming the property of Jesus Christ at His return in lines that have been immortalized in Handel’s oratorio, *The Messiah*. “Then the seventh angel sounded [a trumpet]: And there were loud voices in heaven, saying, ‘The kingdoms of this world have become the kingdoms of our Lord and of His Christ, and He shall reign forever and ever!’” (Revelation 11:15).

Having revealed the seventh seal of Revelation—with the coming of the Day of the Lord—with seven angels “given seven trumpets” (Revelation 8:1–2), John subsequently describes this event coming with the “loud voice of a great multitude” (Revelation 19:1–6).

JUBILATION FOR THE KING

Balaam, in prophesying about Israel to Balak the king of Moab, noted that: “the shout [*teruah*] of a king is among them” (Numbers 23:21). Israel had no obvious king at that point. Rather, the Eternal—who became Jesus Christ—was their King. Balaam was given to understand that reality even though the Israelites did not.

The Psalmist appreciated the role of the Eternal God of Israel. Addressing a scene that we can understand as also relating to the return of Jesus Christ as the LORD, Ethan the Ezrahite blessed those “who know the joyful sound!”—*teruah*. The result was that those people walked in the light of the Eternal’s countenance (Psalm 89:15–16).

Speaking prophetically of the establishment of the Kingdom of God over all the earth, the Psalmist notes that “God has gone up with a shout”—*teruah*, while by the use of a parallel, the next line celebrates the LORD with the trumpet (Psalm 47:5–6). On another occasion, the Psalmist speaks of the enthronement of the King—the Eternal once again the focus—with voices, instruments and timbrels (Psalm 68:24–25; see also Psalm 150, especially v. 5).

Consider again the usage of shouting and trumpets in both Matthew’s and Paul’s accounts of the return of Jesus Christ. The triumphant tones of Revelation 11:15 once again use the combination of trumpets and shouting—proclaiming that the kingdoms of this world have become the kingdoms of Jesus Christ, as does Revelation 19:6. The Kingdom of God is to be established over all humanity and this earth. In light of this, consider as well the actions of the people when they saw Jesus coming into Jerusalem riding on a donkey (Matthew 21:5–6, 9).

ARK OF THE COVENANT

King David’s bringing of the Ark of the Covenant up to the City of David yields another usage of the term *teruah*—shouting, coupled with the blowing of trumpets. (2 Samuel 6:15; 1 Chronicles 15:28). Prior to the time of David, when the Israelites—under Eli as High Priest—took the Ark onto the battlefield against the Philistines, the army shouted for joy over its arrival and presence among them. Yet their joy became sadness due to the sins of the nation when the Philistines captured the Ark (1 Samuel 4:5–11).

Notice the scenario provided by John at the revealing of the Ark of the Covenant following the sounding of the seventh trumpet (Revelation 11:19). On this occasion it appears that the natural forces in the universe provide the shouting and acclamation to the reign of Jesus Christ.

FOUNDATION STONE OF THE TEMPLE

If *teruah* was used in relation to the Ark of the Covenant, it is only appropriate that it is used in relation to the building that was going to house that throne of the Eternal. Hence,

9558 תְּרוּעָה (*trû·ā(h)*): n.fem.; ≡ Str 8643; TWOT 2135b—1. LN 14.74–14.86 **blast**, i.e., the sound of an ancient trumpet as a signal (Lev 23:24; 25:9; Nu 10:5, 6; 29:1; 31:6; 2Ch 13:12; Job 39:25+); 2. LN 14.74–14.86 **cry of the voice**, loud sounds, i.e., the loud shout of the voice as a signal but no particular focus on content of the sounds (Nu 23:21; Jos 6:5, 20; 1Sa 4:5, 6; 2Sa 6:15; 1Ch 15:28; 2Ch 15:14; Ezr 3:13b; Jer 4:19; 20:16; 49:2; Eze 21:27[EB 22]; Am 1:14; 2:2; Zep 1:16+); 3. LN 33.69–33.108 **shouts of joyful acclaim**, i.e., loud, shouting sound, likely with some meaningful words of acclaim (Ezr 3:11, 12, 13a; Job 8:21; 33:26; Ps 27:6; 33:3; 47:6[EB 5]; 89:16[EB 15]+), note: in context usually joyful words; 4. LN 14.74–14.86 **clashing**, crashing, i.e., the resounding percussion sounds of large cymbals (Ps 150:5+)

—Swanson, J., 1997. *Dictionary of Biblical Languages with Semantic Domains : Hebrew (Old Testament)*.

we find that when the Jews who returned from Babylon re-laid the foundation stone for the temple, they shouted—*teruah*—for joy. In fact the term *teruah* is used three times in the three verses to describe the jubilant shouting of the people in seeing the foundation stone laid, despite the sadness of those who had seen the temple in its previous glory (Ezra 3:11–13).

While no apparent mention is made of the foundation stone of the temple in the imagery of the Feast of Trumpets, we are all aware that Jesus Christ Himself is the chief cornerstone of the spiritual temple. As the cornerstone, Jesus Christ is the Being around whom that temple is presently being constructed and from which it takes its form and shape (Ephesians 2:20–21). That in itself is cause for much rejoicing. His return enables the completion of that temple, a cause for enormous rejoicing.

SALVATION

The ultimate purpose of the Plan of God and of Christ's return is the salvation of humanity as the pinnacle of the God Family's creation. Hence it is not surprising that the term we have been examining is used in relation to this wonderful event. Elihu spoke to Job and his three companions about the wonders of the salvation offered to humanity. He talked about the state of joy that exists, once again *teruah*, when a person is made right before his Creator (Job 33:26). David, as the Psalmist also understood the way in which his God offered salvation, to whom the recipient offers songs of joy (*teruah*) in return (Psalm 27:5–6). Note as well this same idea is expressed in Psalm 33:1–3, where *teruah* is once again translated as joy.

The account of Jesus' entry into Jerusalem is instructive here as well. As Jesus entered Jerusalem immediately prior to the Passover in 31AD, the throngs of people were inspired to recognize something very special was happening. The New Testament writers record that the people were shouting "*Hosanna*"—a Hebrew expression not translated for us. The word is a plea or prayer that means, "please save us" (Matthew 21:9). Whether or not any of these people truly understood the role of Jesus Christ, they were inspired—for whatever reason—to acknowledge with a shout His role as Savior of humanity. The Pharisees were so embarrassed by the show of support for Jesus that they asked that He rebuke His followers. Jesus retorted that, if His followers were silent, the stones would cry out (Luke 19:39–40). John later records another vision he saw of a great multitude before the throne of God who were "crying out with a loud voice, saying, 'Salvation belongs to our God who sits on the throne, and to the Lamb!'" (Revelation 7:10). The return of Jesus Christ, with the binding of Satan following shortly thereafter, is when salvation can be made available to humanity on a broader scale than today, and whereby the transformation of this earth can occur to the glory of our Father.



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TAKING AN OATH

The last occasion for the usage of the Hebrew term is in relation to taking an oath before the Eternal, literally entering into a covenant relationship with Him. We find an example of this in the time of Asa, king of Judah. In the 15th year of his reign, he purged Jerusalem of its idols and called the nation together in the third month—most likely the feast of Pentecost. They entered into the covenant with the Eternal by taking an oath coupled with shouting and trumpets and rams' horns (2 Chronicles 15:10–14).

Oaths and covenants are essential to one other area associated with the return of Jesus Christ—the marriage of the Lamb to His bride. Once again, John provides the imagery for this event, describing the exultation in the heavenly court as "the voice of a great multitude, as the sound of many waters and as the sound of mighty thunderings, saying, 'Alleluia! For the Lord God Omnipotent reigns!'" (Revelation 19:6). This rejoicing introduces a covenant relationship—the marriage of the Lamb (Revelation 19:7–9).

The Hebrew word *teruah* is used in the Old Testament regarding a number of occasions also associated with the triumphant and glorious return of Jesus Christ. The noise level of shouting which the people were to accomplish on this day, together with the trumpets sounding will be greater than at any other event in human history, as on this occasion the shouting will also be performed by the heavenly angelic throngs who, like us, anticipate with eagerness the return of Jesus Christ.

And so it should be! The "last trumpet" (1 Corinthians 15:52) signals the great and glorious resurrection at which the saints, having received their salvation, will meet Christ "in the air" (1 Thessalonians 4:16–17).

So, while in one sense it is correct to say that the Feast of Trumpets is not exactly specified or named in the New Testament in such a direct way as many of the other Holy Days, we can see from Scripture that the early Christians **did** have a deep understanding of the day, and of its application to the Church. The Holy Spirit inspired the New Testament writers to address this Holy Day not by **name**, but rather by its **function** within God's Plan. As such, it would be a mistake to claim that the Feast of Trumpets is "not mentioned" in the New Testament. ■

THE THIRD RESURRECTION: A MATTER OF LIFE AND DEATH!

By Dexter Wakefield

Throughout the centuries, God's people have faithfully endured difficult trials and persecutions. However, some in the Church of God who have had their minds opened to God's truth, received His Spirit and had a full opportunity for salvation have turned aside from it and rejected the gift of God. We know that this is true both from reading God's word and from what we have observed. God did not reject them. They rejected God!

The Apostle Peter described the phenomenon: "For if, after they have escaped the pollutions of the world through the knowledge of the Lord and Savior Jesus Christ, they are again entangled in them and overcome, the latter end is worse for them than the beginning. For it would have been better for them not to have known the way of righteousness, than having known it, to turn from the holy commandment delivered to them. But it has happened to them according to the true proverb: 'A dog returns to his own vomit,' and, 'a sow, having washed, to her wallowing in the mire'" (2 Peter 2:20–22).

To do this is a most grave mistake. "For if we sin willfully after we have received the knowledge of the truth, there no longer remains a sacrifice for sins, but a certain *fearful expectation of judgment*, and fiery indignation which will devour the adversaries" (Hebrews 10:26–27). Such people, having rejected God's Holy Spirit, will not be in the first resurrection, and having had their chance for salvation, will not be in the second resurrection. How then can they be judged and condemned?

When Christ returns, there will be a first resurrection—the *resurrection of life*—in which the saints receive an immortal spirit body. This is one of the great meanings of the Feast of Trumpets. There is also a second, physical resurrection. The Bible explains that this second resurrection is to allow all who have ever lived to have a full chance at salvation. At that time, those who were never called, or perhaps never even heard the name of Jesus Christ, will have their opportunity to be called, repent, be converted and receive the Holy Spirit—ultimately leading to eternal life. God is merciful and completely fair!

But what about this statement by Jesus in John 5? "Most assuredly, I say to you, the hour is coming, and now is, when the dead will hear the voice of the Son of God; and those who hear will live. For as the Father has life in Himself, so He has granted the Son to have life in Himself, and has given Him authority to execute judgment also, because He is the Son of Man. Do not marvel at this; for the hour is coming in which *all* who are in the graves will hear His voice and come forth—those who have done good, to the *resurrection of life*, and those who have done evil, to the *resurrection of condemnation*" (vv. 25–29).

Christ presents us with two very different resurrections: *the resurrection of life* and *the resurrection of condemnation*. What is this resurrection of condemnation? Is it the second resurrection? "Condemnation" does not sound like a merciful, fair chance at eternal life. The people in this resurrection Jesus described are brought back to life to be judged and condemned. How would you explain what Jesus said in John 5:25–29? Can you explain "The Resurrection of Condemnation"?

The answer is in the **third resurrection**, which is what Jesus was referring to in this scripture. In this season, it is good to remember this remarkable event and its meaning. All living in this age or in the millennium will, in fact, ultimately experience *either one or the other*—either the resurrection of life—or the resurrection of condemnation. Eternal life or eternal death—there is no other option.

QUESTIONS PEOPLE SOMETIMES ASK:

1. "The term, 'third resurrection,' isn't found in the Bible. How do we know that there is one?"
2. "The third resurrection is a physical resurrection—isn't it just a part of the second resurrection? Why say 'third resurrection' at all?"

The answer is that the third resurrection is *indeed* mentioned in multiple places in the Bible—using other names. And *there is a reason* why we call it the third resurrection. Someone may have questions about it because they misunderstand the *chronology* of the resurrections, or they misunderstand what is meant by the *numbering* of the resurrections.

There are two kinds—or *categories*—of resurrection: resurrection to immortality in a spirit body and the resurrection of one's physical body. We understand that we do not have an immortal soul that wafts off to heaven or hell when we die. If we are going to live again after we die, we must have either a spiritual or physical resurrection.

The Apostle Paul explained that we can exist in one of two kinds of bodies. He said, "It is sown a natural body, it is raised a spiritual body. *There is a natural body, and there is a spiritual body*. And so it is written, 'The first man Adam became a living being.' The last Adam became a life-giving spirit" (1 Corinthians 15:44–45). We are all physically descended from the first man, Adam, but Jesus Christ—a *life-giving Spirit being*—is the firstborn of a different kind and can give eternal life.

To be alive, you must have either a physical body or a spiritual body. The physical body is the one you were born with, and it can be resurrected for an additional period of temporary life. Someone with a spiritual body is a Son of God and is an immortal member of the holy God Family. Christ is the *Firstborn of many* (Romans 8:29).

Ancient Israel was a nation set apart by God for a purpose, but without His Holy Spirit. Physical Israel pictured, in type, *the Israel of God* to come. *Only* those who are *holy* to God—set apart by His Spirit in them—can have this inherent life forever. The Apostle Peter quoted God’s command to physical Israel when he wrote to spiritual Israel, “. . .but as He who called you is holy, you also be holy in all your conduct, because it is written, ‘Be holy, for I am holy’” (1 Peter 1:15–16; Leviticus 11:44; Leviticus 19:2). Those who are resurrected to this spiritual body enter the holy God Family and become the Holy Mountain of God. No one who is profaned by sin can enter. They can be resurrected to a physical body, but that body will inevitably die. *The wages of sin are truly death.*

The first resurrection occurs at the beginning of the 1,000-year period (Revelation 20:5–6). The second resurrection happens at the *end* of that millennium. Yet, there are a number of physical resurrections recorded in this present age, *prior* to the first resurrection. For instance, Lazarus was resurrected during Christ’s life (John 11). In Luke 7:11–15, a young man was resurrected, and in Luke 8:49–56, a synagogue ruler’s daughter was resurrected by Jesus. Other instances are recorded in the New and Old Testaments. Because of these events, some have erroneously concluded that “parts” of the second resurrection occur *before* the first resurrection—even before Christ’s resurrection.

And, because those who rise up in the second resurrection will then have their one chance for a spiritual birth and immortality, some erroneously conclude that “parts” of the *first* resurrection occur *after* the *second* resurrection. Does this sound a bit confused? That is because such reasoning is incorrect. God is not the author of confusion.

Those who reach these wrong conclusions are thinking *categorically* when they should be thinking *chronologically*. The first, second and third resurrections are not *categories* of resurrections—they are *events*. They are general resurrections—*events* at which the dead will be brought back to life. Yes, there are *two categories* of resurrection—physical and spiritual resurrection, but the first, second and third Resurrections are not different *categories*, they are different *events* of general resurrection.

The term “first resurrection” is found in the Bible in Revelation 20:5, and some are concerned that the term, “third

resurrection” is not mentioned. However, the term, “second resurrection,” is not found in the Bible either. You could call it by its biblical reference, the resurrection of “*the rest of the dead [that] did not live again until the thousand years were finished*” (Revelation 20:5). So why do we call it the “second resurrection”? **Because it occurs *after* the first resurrection.** And why do we use the term, “third resurrection”? You could call it by its biblical references of the “*resurrection to shame and everlasting contempt*” (Daniel 12:2) or “*the resurrection to condemnation*” (John 5:29). Or you could even use the term, “*the final resurrection.*” We say “third resurrection,” **because that event occurs *after* the second resurrection.** “First,” “second” and “third” refer to the *order* of the resurrections, *not their nature*. Having already set that order for His plan of salvation, God is not limited to those three occasions and may choose to do a physical or spiritual resurrection anytime He pleases.

We know that *the second resurrection is one of great hope and promise.* All who are in it will have their calling and a first, first actual opportunity for eternal life (Revelation 20:5). It is not a “second chance.” But there is another resurrection specifically mentioned that is *very different.*

But if the words “third resurrection” are not found in the Bible, where is this resurrection mentioned?

A VERY DIFFERENT RESURRECTION

The prophet Daniel mentioned this event. “At that time Michael shall stand up, the great prince who stands watch over the sons of your people; and there shall be a time of trouble, such as never was since there was a nation, even to that time. And at that time your people shall be delivered, everyone who is found written in the book. And many of those who sleep in the dust of the earth shall awake, some to everlasting life, some to **shame and everlasting contempt**. Those who are wise shall shine like the brightness of the firmament, and those who turn many to righteousness like the stars forever and ever” (Daniel 12:1–3). *Everlasting life or everlasting death!*

Everyone in this resurrection “to shame and everlasting contempt” has *an everlasting condemnation*. It is very different from the second resurrection, which is a resurrection of great hope and promise for all who have lived but have not yet been called.

Notice that it is not until after the White Throne Judgment that the wicked are burned up forever: “Then Death and Hades were cast into the lake of fire. This is the second death. And anyone not found written in the Book of Life was cast into the lake of fire” (Revelation 20:14–15).

The Greek word translated “condemnation” in John 5:29 is *krisis*, and is the same as is translated “condemnation” in



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Matthew 23:33 where Jesus said, “Serpents, brood of vipers! How can you escape the *condemnation of hell*?” The word translated as “hell” in the NKJV is “*Gehenna*” (Greek: *teés kríseos teés Geénnees*). *Gehenna* is the lake of fire.

Being resurrected “to shame and everlasting contempt” or to “condemnation” does not describe the second resurrection. Rather, it describes another resurrection to judgment.

In the end, either you are translated into immortality, or you die forever in the lake of fire. One or the other—there is no alternative. God’s plan for humanity provides for both mercy and judgment. *Either you live forever in God’s Kingdom—or you die forever.*

A MATTER OF LIFE OR DEATH

It is a major biblical theme. From Genesis to Revelation, we see this dramatic choice presented: *Life or death!* In Genesis, the first man and woman, Adam and Eve, were given the choice between the *Tree of Life* and the *Tree of the Knowledge of Good and Evil*. If they rebelled and ate of the latter, they would surely die. God had told them, “You shall not eat it, nor shall you touch it, *lest you die.*” Then the serpent [Satan] said to the woman, “You will not surely die” (Genesis 3:3–4). But that was a lie. Being profaned by sin, they could not receive immortality at that time. No flesh is immortal, and all flesh must die. God pronounced Adam’s condition and future when He said, “In the sweat of your face you shall eat bread till you return to the ground, for out of it you were taken; for dust you are, and *to dust you shall return*” (Genesis 3:19). His physical body would surely die.

Satan has a standard order of temptation. “For all that is in the world—the lust of the flesh, the lust of the eyes, and the pride of life—is not of the Father [life] but is of the world [death]. And the world [Satan’s kingdom] is passing away [death], and the lust of it; but he who does the will of God abides forever [eternal life]” (1 John 2:16–17). For Adam and Eve, the order of temptation was Satan’s standard tactic, “So when the woman saw that the tree was good for food [“lust of the flesh”], that it was pleasant to the eyes [“lust of the eyes”], and a tree desirable to make one wise [“pride of life”], she took of its fruit and ate” (Genesis 3:6). Eve sinned in deception and Adam sinned in temptation. The effect was the same.

Satan tried the same kinds of *temptation* on Christ when He was tempted in the wilderness. Jesus was presented with lusts of the flesh (turn stones into bread), lusts of the eyes (“all of the kingdoms of the world and their glory”) and pride of life (“if you are the Son of God” Matthew 4:1–11). But Christ, the *Second Adam* (1 Corinthians 15:45), did not sin. As with Eve, Satan’s assault on the *Bride* of the Second

Adam—the Church—often employs *deception*. Many have been deceived and, as a result, have left the Church. But ultimately, God’s “elect” who overcome to the end are not deceived. “For false christs and false prophets will rise and show great signs and wonders *to deceive, if possible, even the elect*” (Matthew 24:24).



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The elect will not be deceived, but if you are to remain among the elect, you must resist deception. Will it be possible to deceive you? Study and prayer are essential to “contend earnestly for the faith which was once for all delivered to the saints” (Jude 3). Christ told our Church era, “Hold fast what you have, that no one may take your crown” (Revelation 3:11). When the Adversary tries to take yours, it may be by deception. So it is possible to lose one’s crown, and Paul gave us a sobering reminder in the book of Hebrews. Those who have knowledge of God’s truth, yet reject it, are making a fateful choice. “For if we sin willfully after we have received the knowledge of the truth, there no longer remains a sacrifice for sins, but a certain fearful expectation of judgment, and fiery indignation which will devour the adversaries” (Hebrews 10:26–27). *Life or death.*

God told the ancient nation of Israel its true condition when He said, “I call heaven and earth as witnesses today against you, that I have set before you **life and death**, blessing and cursing; therefore **choose life**, that both you and your descendants may live” (Deuteronomy 30:19).

God gives spiritual Israel—the Israel of God—the same choice. “For when you were slaves of sin, you were free in regard to righteousness. What fruit did you have then in the things of which you are now ashamed? For the end of those things is death. But now having been set free from sin, and having become slaves of God, you have your fruit to **holiness**, and the end, **everlasting life**. For the wages of sin is **death**, but the gift of God is **eternal life** in Christ Jesus our Lord” (Romans 6:20–23). *Life forever or death forever—in the end of God’s plan, it’s one or the other.* This is a major theme in the Bible, repeated over and over, and it expresses the true condition of mankind.

FINALITY

This life or death choice is *finalized* in the third resurrection, *the resurrection to condemnation* (“to damnation,” KJV), and it is mentioned or alluded to in a number of places in God’s word—in addition to the references cited earlier in the article.

For example, this final death is mentioned in Revelation. “And I saw the dead, small and great, standing before God, and books were opened.... Then Death and Hades [the grave]

were cast into the lake of fire. This is the second death. And anyone not found written in the Book of Life was cast into the lake of fire [eternal death]” (Revelation 20:12–15). “I am He who lives, and was dead, and behold, I am alive forevermore. Amen. And I have the keys of Hades [opening the grave in resurrection] and of [eternal] Death” (Revelation 1:18).

THE END IS A NEW BEGINNING

After the resurrections and final judgment are accomplished, God completes His plan for mankind and the earth. The works of the earth are to be burned up, but the earth itself will remain—in a completely new state. The Apostle Peter briefly summarized events in the seventh “millennial day” of God’s 7,000 year “millennial week” in which He completes His plan of salvation. Just as God completed His restoration of the earth and rested on the seventh day, at the end of the millennial Sabbath, He will complete the restoration of the new earth and His divine family. That family has eternal life. All the rest are dead forever. Peter first commented, “But the heavens and the earth which are now preserved by the same word, are reserved for fire until the day of judgment and perdition of ungodly men. But, beloved, do not forget this one thing, *that with the Lord one day is as a thousand years, and a thousand years as one day*” (2 Peter 3:7–8). What day is like a thousand year period? The Sabbath day pictures the millennial rule of Christ. Then he said, “But the day of the Lord [the millennial Sabbath of 1,000 years] will come as a thief in the night [when it begins], in which the heavens will pass away with a great noise, and the elements will melt with fervent heat [at its end]; both the earth and the works that are in it will be burned up. Therefore, since all these things will be dissolved, what manner of persons ought you to be in holy conduct and godliness, looking for and hastening the coming of the day of God, because of which the heavens will be dissolved, being on fire, and the elements will melt with fervent heat? Nevertheless we, according to His promise, look for *new heavens and a new earth* in which righteousness dwells” (2 Peter 3:10–13). That righteousness is the immortal God Family dwelling in the City of God, the New Jerusalem.

ABRAHAM FORESAW THE CITY OF GOD

Because Abraham was looking through the eyes of faith, he was able to see what would come long after his time. “By faith Abraham obeyed when he was called to go out to the place which he would receive as an inheritance... for he waited for the city which has foundations, whose builder and maker is God” (Hebrews 11:8–10). “These all died in faith, not having received the promises, but *having seen them afar off* were assured of them, embraced them and confessed that they were strangers and pilgrims on the earth... But now they desire a better, that is,

a heavenly country. Therefore God is not ashamed to be called their God, for *He has prepared a city for them*” (vv. 13, 16).

The holy city will be the New Jerusalem, which comes down from heaven:

“Now I saw a new heaven and a new earth, for the first heaven and the first earth had passed away. Also there was no more sea. Then I, John, saw the **holy city, New Jerusalem**, coming down out of heaven from God, prepared as a bride adorned for her husband. And I heard a loud voice from heaven saying, ‘Behold, the tabernacle of God is with men, and He will dwell with them, and they shall be His people. God Himself will be with them and be their God. And God will wipe away every tear from their eyes; there shall be no more death, nor sorrow, nor crying. There shall be no more pain, for the former things have passed away.’

Then He who sat on the throne said, ‘Behold, I make all things new.’ And He said to me, ‘Write, for these words are true and faithful.’ And He said to me, “It is done! I am the Alpha and the Omega, the Beginning and the End. I will give of the fountain of the water of life freely to him who thirsts. He who overcomes shall inherit all things [eternal life], and I will be his God and he shall be My son. But the cowardly, unbelieving, abominable, murderers, sexually immoral, sorcerers, idolaters, and all liars shall have their part in the lake which burns with fire and brimstone, which is the second death [eternal death]” (Revelation 21:1–8).

THE NEW JERUSALEM

The night before He was crucified, Christ made a most important request to the Father. He prayed, “And now, O Father, glorify Me together with Yourself, with the *glory* which I had with You before the world was” (John 17:5). “And the *glory* which You gave Me I have given them, that *they may be one just as We are one*” (v. 22). The oneness of God is the oneness of a divine Family, which we can enter.

That request will be fulfilled for us. “Then one of the seven angels who had the seven bowls filled with the seven last plagues came to me and talked with me, saying, ‘Come, I will show you the bride, the Lamb’s wife.’ And he carried me away in the Spirit to a great and high mountain, and showed me the great city, the holy Jerusalem, descending out of heaven from God, **having the glory of God**” (Revelation 21:9–11). Christ will give His Bride, the New Jerusalem, the same glory that Christ and the Father had “before the world was.” A glorious future!

When this glorious prophecy is fulfilled, God will have completed the beginning of His plan for us, and His immortal Family will stand at the threshold of eternity! ■

What Does It Mean To “Hallow” God’s Name?

By John H. Ogwyn (1949–2005)

The man sitting across the table seemed very sincere. “I believe that it is just as important to keep the third commandment as it is to keep the fourth one,” he said. Of course, he was absolutely right. It is vital to keep the third commandment. The Apostle James reminds us that if we break one point of the law, we have broken the entire law (James 2:10). The question that we must then ask is: exactly what does the third commandment enjoin us to do? Does hallowing the name of the Creator mean that we should use only certain Hebrew names? This is an issue that has arisen from time to time over the years and has confused a number of people.

To begin, look carefully at the third commandment itself: “You shall not take the name of the LORD your God in vain” (Exodus 20:7). Many proponents of the so-called “sacred names” believe that when we do not pronounce God’s Hebrew name, His name is rendered empty and thus the third commandment is broken.

The *Theological Wordbook of the Old Testament* (Archer, Waltke and Harris, Moody Press, 1980) gives a thorough exposition of the wording of this commandment. Demonstrating that the term translated “in vain” comes from the Hebrew *shaw’*, the authors go on to explain that a literal rendering would be that you shall not “lift up the name” of the LORD your God thoughtlessly. “That the primary meaning of *shaw’* is ‘emptiness, vanity’ no one can challenge. It designates anything that is unsubstantial, unreal, worthless, either materially or morally” (Archer, vol. 2, p. 908). Let us examine the way the Hebrew term rendered “in vain” is used in the Old Testament, and let the Bible interpret itself.

Notice some examples from the book of Jeremiah. Here the word is used in its adverbial form, just as it is used in Exodus 20:7 and Deuteronomy 5:11. In Jeremiah 2:30, God states: “In vain I have chastened your children; they received no correction.” Jeremiah 4:30 states: “in vain you will make yourself fair, your lovers will despise you...” In Jeremiah 46:11 the prophet declares: “in vain you will use many medicines; you shall not be cured.” Clearly, in all of these examples, the term “in vain” means something that is used in an empty and useless way that accomplishes nothing of real value.

The commandment clearly instructs us that we must not use the Creator’s name in a way that is empty or thoughtless. We are not to lift up His name in a way that is useless, but rather we are to show deep reverence and respect at all times.

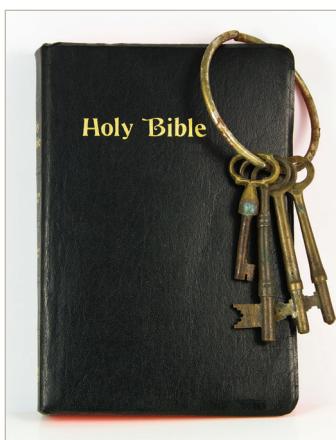
WHAT IS A NAME?

Can or should names ever be translated? What is the importance of names? Why is it so important to honor the name of the Creator, and what actually is that name? What, exactly, do names in the Bible encompass?

The Hebrew word for name is *shem*. “This noun appears 864 times, but less than 90 times in the plural... The concept of personal names in the OT often included existence, character, and reputation (1 Samuel 25:25)” (*Theological Wordbook of the Old Testament*, vol. 2, p. 934). For instance, Proverbs 22:1 informs us that a good name is to be chosen rather than great riches. Clearly, “name” is used in the sense of reputation.

Notice what God said about “making Himself a name.” Nehemiah 9:9–10 explains that God “...saw the affliction of our fathers in Egypt, and heard their cry by the Red Sea. You showed signs and wonders against Pharaoh, against all his servants, and against all the people of his land. For You knew that they acted proudly against them. So You **made a name for Yourself**, as it is this day.” In Jeremiah 32:20, the prophet writes of God: “You have set signs and wonders in the land of Egypt, to this day, and in Israel and among other men; and You have **made Yourself a name**, as it is this day.” How did God make Himself a name during the time when Israel was freed from Egypt? Clearly, He did so by establishing a reputation. The important lesson that the Egyptians and all of the surrounding peoples learned was not the exact phonetic pronunciation of God’s name in Hebrew; rather it was His greatness and His power. They learned that the God of Israel was far above everything and anything else that was worshipped. God said that He got for Himself a name at the time of the Exodus, in that **He built a reputation** in the eyes of the nations.

Name clearly involves reputation, but there is also another important aspect. We find, for instance, that God changed Abram’s name to Abraham at the time of the circumcision covenant in Genesis 17. Names have meanings. Because of God’s promise that he was to be the father of many nations, Abram was now to have a new name that meant “father of a multitude.” Many years later, the Almighty changed the name of Abraham’s grandson from Jacob to Israel, meaning “prevailer” or “overcomer with God.” These names had clear meanings in the language in which they were given. God did not change these names because He wanted to obtain a particular sound, but rather to reflect a different meaning.



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The most important feature of a name, from a Biblical standpoint, is its meaning!

Some contend that names are not translated from one language to another. This is certainly not the case. Notice some examples from the New Testament. Two primary languages were common among the early church. Among most of the Jews in the area of Judea and Galilee the everyday language was Aramaic. Christ and His disciples, and most of the early church, were native Aramaic speakers, though most probably spoke Greek as a second language. Later converts, outside of Palestine, commonly spoke Greek, but not Aramaic. The New Testament has come down to us in Greek.

Simon Peter was one of Christ's earliest disciples. Notice the account of his meeting with Jesus: "One of the two who heard John speak, and followed Him, was Andrew, Simon Peter's brother. He first found his own brother Simon, and said to him, 'We have found the Messiah' (which is translated, the Christ). And he brought him to Jesus. Now when Jesus looked at him, He said, 'You are Simon the son of Jonah. You shall be called Cephas' (which is translated, A Stone)" (John 1:40–42). Notice two of the names given here: Messiah and Cephas. These were words that would have been unfamiliar

laid it at the apostles' feet." Matthew interprets the Hebrew name Immanuel for his readers in Matthew 1:23 when he explains that it means "God with us." Mark explains to his readers the meaning of Golgotha, the name of the hill where Christ was crucified, by giving the Greek translation as "place of a skull" (Mark 15:22). John translates the name of the Pool of Siloam into Greek by explaining that it means "sent" (John 9:7). The Apostle Paul translated the Hebrew name Melchizedek in Hebrews 7:2 by explaining that it meant "King of Righteousness." The point is, there is ample illustration of the fact that names were often translated in Scripture to make their meanings evident to readers who did not understand the original language.

WHAT IS THE CREATOR'S NAME?

Those who adhere to the Hebrew names doctrine argue that the true name of God is the tetragrammaton, YHVH. Because Hebrew was originally written without vowels, there is sometimes disagreement over how words should be pronounced. Such is the case here. The various factions of the "Sacred Names" movement disagree among themselves over

Names have meanings. Because of God's promise that he was to be the father of many nations, Abram was now to have a new name that meant "father of a multitude." Many years later, the Almighty changed the name of Abraham's grandson from Jacob to Israel, meaning "prevailer" or "overcomer with God."

to Greek speakers. Therefore, the Apostle John gave the original word as it was spoken and then he gave the Greek translation. The most important aspect of the new name that Jesus gave to Simon was its meaning. Throughout most of the New Testament, this Apostle is commonly referred to as Peter, the Greek equivalent of his Aramaic name Cephas. Peter is our English form of the Greek word for "stone"—*petros*. John also translates the Hebrew title Messiah, which means the Anointed One, to the Greek term carrying the same meaning—Christ. Additionally, John also translated the Hebrew title "Rabbi" for his readers by explaining in John 1:38 that it meant "teacher."

There are many other examples as well. Acts 9:36 records: "At Joppa there was a certain disciple named Tabitha, which is translated Dorcas. This woman was full of good works and charitable deeds which she did." She was known by both her Aramaic name and its Greek equivalent. Both names had the same meaning, "gazelle." Notice another similar example in Acts 13:8: "But Elymas the sorcerer (for so his name is translated) withstood them, seeking to turn the proconsul away from the faith." Again, it was the meaning of the name that the author wished to stress. There are other examples. In Acts 4:36–37 we read: "And Joses, who was also named Barnabas by the apostles (which is translated Son of Encouragement), a Levite of the country of Cyprus, having land, sold it, and brought the money and

the proper pronunciation. While most argue for Yahweh, others favor Yahveh, while yet others use slight variations. Scholars disagree as to the proper pronunciation since, after the close of the Old Testament period, the Jews, out of a superstitious reverence, ceased to pronounce the name. They became so obsessed with the worry that they might somehow take the name of God in vain, that they avoided using it altogether. The result was that over time the exact pronunciation became unclear. The form "Yahweh" has come down to us today from the early Catholic fathers who reconstructed the pronunciation from the Greek transliteration used by the Samaritans! To rely on what the early Catholics got from the Samaritans is clearly dubious. In fact, Christ made it plain that the Samaritans did not even know what they worshipped (John 4:22). **If this were essential knowledge required for salvation, this is clearly not how God would have preserved it!**

In fact, based upon the rhythm of certain poetic passages which use the name YHVH, and upon the musical notation preserved in the Hebrew text, it is most likely that the name was actually pronounced with three syllables, not two as many "Sacred Names" adherents use. Aside from the issue of pronunciation, however, what does the Bible reveal about the Creator's name?

The first verse in the Bible informs us: "In the beginning God [*Elohim*] created the heavens and the earth." This name is descriptive, as are all of God's names. It has reference to

God's might and power. The word is plural in form, though normally singular in usage, the "im" ending in Hebrew being a plural form. Genesis 1:26 gives one of the clear indications that more than one Being constitute God (*Elohim*), when we are told: "Let us make man in our image." The full implications of this verse are made clear in John 1 and Colossians 1 where we learn that Jesus Christ was the actual instrument of creation, fulfilling the instructions of the Father. Together, the Ones that we know as Christ and the Father constitute God.

In Exodus 3:13–15 we learn that when God spoke to Moses out of the burning bush and told him that he was to go back to Egypt to lead the people out, Moses asked His name. "And God said unto Moses: 'I AM THAT I AM'; and He said: 'Thus shalt thou say unto the children of Israel: I AM hath sent me unto you.' And God said moreover unto Moses: 'Thus shalt thou say unto the children of Israel: The LORD [YHVH], the God of your fathers, the God of Abraham, the God of Isaac, and the God of Jacob, hath sent me unto you; this is My name for ever, and this is My memorial unto all generations'" (*JPS* version). "I AM" is translated from the Hebrew verb for "to be," *haya*. It is from this root that the name YHVH is formed. The *Hebrew*

and *English Lexicon of the Old Testament* (Brown, Driver and Briggs) defines the meaning of YHVH as "the one who is; i.e. the absolute and unchangeable one... the existing, ever-living" (p. 218).

Theological Wordbook of the Old Testament makes the important point: "God's name identifies his nature, so that a request for his 'name' is equivalent to asking about his character... Critical speculation about the origin and meaning of 'Yahweh' seems endless... but the Bible's own explanation in Exodus 3:14 is that it represents the simple (Qal) imperfect of *hawa* 'to be, I am [is] what I am. The precise name Yahweh results when others speak of him in the third person, *yahweh* 'He is'" (vol. 1, p. 211).

The Creator identified Himself as the One who is everliving, the Eternal. Notice how He identified Himself to the Apostle John in the book of Revelation. "I am the Alpha and the Omega, the Beginning and the End," says the Lord, "who is and who was and who is to come, the Almighty" (Revelation 1:8). Here, writing in the Greek language to Greek-speaking churches in Asia Minor, John uses the name by which the Creator revealed Himself to Moses, but He did so by **translating** it, not by reproducing the phonetic sounds of the Hebrew original in the Greek language. The vital

From time to time, individuals speaking at weekly Sabbath services or during the annual Festivals may use the proper name called the Tetragrammaton [Hebrew (יהוה)] when speaking of God. When so doing, they sometimes pronounce *Yahweh*, adhering to the present academic consensus, and sometimes *Yahveh* after the Israeli Hebrew dialect. Sometimes, speakers will pronounce the Hebrew letters in English.

Most often, however, they will say "the Eternal" where the translation indicates "LORD" or "GOD"—or they may simply use the English "Lord" or "God."

Does it matter how we read and hear the name of God in Scripture? What should we consider when we hear (or consider using) the Tetragrammaton at Sabbath services?

Referring to the Tetragrammaton (יהוה), Exodus 3:15 tells us plainly, "This is My name forever, and this is My memorial to all generations." The *RSV* puts it perhaps more plainly: "This is my name for ever, and thus I am to be remembered throughout all generations." But is it the *sound* or the *spelling* on which God wants us to focus—or is it the *meaning*?

Clearly, as explained by Mr. John Ogwyn in his article reprinted on page 12 of this issue, it would be a serious mistake to insist on pronouncing a supposed name of God in Hebrew as if it were a uniquely sacred rendering of God's actual name. In fact, whether in any

of the original biblical languages, or in transliteration or translation into another language, God's name *always* carries the *same* holiness. In any human language, sounds and symbols serve meanings—not the other way around. So it is with God's name.

Indeed, Scripture itself emphasizes that when we speak in a foreign language, we should try to be sure that translation is available so all who hear may be edified (cf. 1 Corinthians 14). Translation is meant to convey meaning first, sound second. This principle applies to the citation of God's name in any of the biblical languages. This includes the Tetragrammaton ("the Eternal"), but also applies to other names such as the Hebrew *Elohim*, the Aramaic *Elahh* and the Greek *Theos*—all of which translate into English as "God."

The use of Hebrew words—such as "*Shalom!*" as a greeting—can convey a potentially edifying "cultural flavor" among brethren who understand the context. This is not so different from English speakers using "*Dieu*" and "*Bonjour!*" to fellow English-speakers who appreciate French culture. Also, it may be natural and understandable for an English-speaker to have some affinity for Hebrew, and for other aspects of the culture of Judah. After all, Judah, Ephraim and Manasseh are tribes of Israel. Then again, so is Reuben. No one would seriously insist that Ephraim or Manasseh must use the modern language or customs of Reuben in place

of their own. Similarly, English speakers should not feel inadequate or incomplete if they prefer not to use Hebrew language or custom.

The Tetragrammaton is no exception to these principles. Furthermore, scholars have good reason to doubt both the pronunciation *Yahweh* and the various pronunciations offered by so many "sacred names" proponents. Even the notion that the original pronunciation had just two syllables is highly questionable, as Mr. Ogwyn notes in his article.

Sadly, some English-speakers fall victim to the idea that the use of Hebrew is required, and is especially applicable to the names of God—above all to the Tetragrammaton—so they make an attempt to use the Hebrew even though God makes no such requirement. Indeed, we make a serious mistake if we use a Hebrew name while thinking that the sound, spelling or even language of that name—rather than what it means—is what makes that name holy in God's sight!

Thankfully, as followers of Jesus Christ, we know that the "name" of God goes beyond sounds and symbols to meaning, one which encompasses His authority and power. When we pray in the "name" of God, we are praying under His authority, not uttering a particular sound as if it were a "mantra." Let us be sure to honor that name properly, in all that we think, say and do!

—LCG Personal Correspondence Department

significance of God's name is what it reveals about Him, not a particular phonetic sound.

God revealed Himself to His people through many combinations of names used in the Old Testament. He was *El Shadai* (Almighty God), *YHVH Sabaot* (Eternal of Hosts), *YHVH Ropheka* (Eternal our Healer) and had many other names as well. The term *adonai*—which means “lord”—is also frequently used for God. After all, He is Lord of all, the possessor and owner of everything that exists. The Greek equivalent, *kurios*, is commonly used in the New Testament and carries exactly the same meaning. When the Messiah returns to this earth we are told that: “He has on His robe and on His thigh a name written: KING OF KINGS AND LORD OF LORDS” (Revelation 19:16).

In the New Testament, how did Christ teach His disciples to address the Most High God? Matthew 6:9 and numerous other scriptures show that we are to address Him as Father, not by the tetragrammaton (YHVH).

Now notice the warnings about false teachers that Christ gave to His disciples. Did He say that some would come using false names? No! He said: “Many will come in My name” and would deceive many people (Matthew 24:5). The deception would involve a message of lawlessness, that obedience to God's law is no longer required (cf. Matthew 7:21–23). The problem is the message, not the name!

Revelation 13 describes the Beast who received a deadly wound that was later healed. This refers historically to the Roman Empire that fell in 476AD and was revived by Justinian in 554. Revelation 13:5 informs us that the revived empire, now known as the Holy Roman Empire, would continue for 42 prophetic months (i.e., 1,260 “days” from the Imperial Restoration in 554 until the fall of Napoleon in 1814) speaking blasphemies. In verse six we are told that the Beast proclaims blasphemies against God's name. Here is clear evidence that God's name includes much more than the Hebrew word YHVH alone. The Holy Roman Empire and the apostate Christian church never used the Hebrew name for the Creator, yet they blasphemed His name! How did they do it?

We despise and blaspheme the name of God not by mispronouncing a Hebrew word or using modern language translations of ancient Hebrew names and titles. Rather, Malachi 1:6–14 makes plain that God's name is despised and profaned by the actions of those who claim to be His people, yet serve Him in a careless and begrudging manner.

In Romans 2:24, Paul states that the name of God was blasphemed among the Gentiles because of the poor example of many of the Jews. Clearly, blaspheming the name of God was not simply a matter of using the tetragrammaton improperly, because the Gentiles would not even have known the Hebrew pronunciation of YHVH. After all, the Jews of the first century never used the sacred name, even among themselves. Rather, what the Gentiles did know was that those who professed to worship the one true Creator God, the God of Israel, were not much different than anyone else in their personal lives. The

poor example of many Jews led many Gentiles to disrespect the God of Israel.

The Apostles and others of the New Testament period used the language of their listeners to make known to them the Creator and His plan of salvation. From Acts 17:23, we learn that when Paul was in Athens, he saw an altar inscribed *Agnosto Theo* (the Unknown God). On Mars Hill, he told his Greek listeners about the God that was unknown to them, the sovereign Creator. Paul was addressing Greek speakers in the Greek language—and he used Greek terms to describe the Living God. There was nothing inherently pagan in the Greek words that signified God, even though the Greeks used those same words to describe “gods” that are not gods. Jeremiah 31:32 quotes the Creator saying that He had been a husband (*ba'al*) to Israel. The word *ba'al* meant “master” and is translated as “husband” (signifying master of the house) several times in the Old Testament. It was also used by pagans as a name for their false god, but that did not keep the inspired prophet Jeremiah from using the word properly to describe the Creator.

Nowhere in the New Testament do we read of the Apostles instructing their non-Hebrew and Aramaic-speaking audiences that they must exclusively use Hebrew names in the worship of the true God. Clearly, we see the Apostle Paul using Greek names for God when preaching the gospel in Athens. The disciples were first called Christians, derived from the Greek equivalent of Messiah—the Anointed One—in Greek-speaking Antioch (Acts 11:26). This can only mean that among Greek speakers they used Greek names, just as they would have used Aramaic and Hebrew in Judea. Further, the New Testament has come down to us in Greek and this is exactly what we should expect as **most of it was written to exclusively Greek-speaking audiences**. Those who teach exclusive use of Hebrew names for God must conclude that **every single New Testament manuscript** has been corrupted. Yet Jesus Christ said in Mark 13:31 that though heaven and earth would pass away, His words never would.

Rendering God's names, which describe His attributes and character, into a language understood by our audience is important. It enables listeners to understand who the true God and Savior of mankind really is. In Matthew 6:9, Christ taught us to pray to our Father in Heaven “hallowed be Your name.” To hallow is to sanctify, dedicate or set apart. How then do we truly hallow the name of our Creator? We do so through our words and our deeds. We are to show love, honor and reverence in every aspect of our lives for our Maker who is bringing us into His very family.

Instead of being superstitious about the Hebrew sound of the Creator's name, we should truly honor Him and live for Him. We should focus on the **meaning** of His names and titles and what they reveal about the One that we worship. In so doing we will please and honor our Father and our Elder Brother and prepare to bear their name forever (Revelation 3:12). ■

SELF-RULE



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Across the Middle East, thousands of soldiers are taking up arms against their own nations' governments, seeking a new government over which their sect or nationality will be in charge. This desire for independence—for self-rule—is nothing new. We remember that, as recently as the first half of the 20th century, self-rule was sought and obtained by millions of people living in colonies first established by European powers.

But what has been the record of self-rule? How have the newly independent countries fared? In many if not most cases, these former colonies have demonstrated the great difficulty of successful self-rule. Rhodesia was the “breadbasket of Africa,” yet is now a “basket-case” as Zimbabwe. British India is now three struggling nations—Pakistan, Bangladesh and India—beset by internal civil war and external strife with their neighbors. But what about the colonizers themselves? Britain and the United States are facing economic troubles that can be traced directly to their peoples' unwillingness to live within their means.

Clearly, a nation must acquire a certain level of national discipline in order to succeed. But so, too, must we as individuals. We know that as Christians in this present age, we contend against Satan, and against the ungodly pulls of carnal society. But we also war against self. Until we develop self-rule in our own lives—the self-discipline that spurs us to do the right thing, even when we may be tempted to do otherwise—we cannot expect to succeed.

The world's top athletes understand this principle. To compete at the highest levels, perhaps as a soccer player in the World Cup, or as a representative of one's nation at the Olympic Games, requires many years of focus, discipline and self-control. Without total commitment and dedication to the goal, an athlete can be sure that someone else will be ready to take his or her place on the team. And, just as the character of a nation is only as strong as that of its citizens, a team is only as strong as its individual members.

As he neared the end of his life's struggle, the Apostle Paul used an athletic example to describe his efforts in pursuit of his eternal reward. “I have fought the good fight, I

have finished the race, I have kept the faith. Finally, there is laid up for me the crown of righteousness, which the Lord, the righteous Judge, will give to me on that Day, and not to me only but also to all who have loved His appearing” (2 Timothy 4:7–8).

We need to understand—we cannot earn eternal life through our works. Salvation is a gift that God gives us (Acts 8:20; Romans 6:23). However, our reward is another matter! Our good works—and the effort we put into overcoming—will determine how we will serve in the Kingdom of God. We cannot “buy our way” into the family of God by our works, but we can disqualify ourselves through rebellion or neglect—if we fail to strive with all our might, in love, to do good works toward God and to those around us.

The Bible—God's mind, or His will, revealed in print—establishes for us a standard of proper conduct, even in a matter so simple as the administrative matter of adding a widow to the Church's-third tithe roll. “Do not let a widow under sixty years old be taken into the number, and not unless she has been the wife of one man, well reported for good works: if she has brought up children, if she has lodged strangers, if she has washed the saints' feet, if she has relieved the afflicted, if she has diligently followed every good work” (1 Timothy 5:9–10). Younger women, and those who might otherwise have been eligible, were to be refused if their conduct did not meet a level of right behavior expected of a Christian (1 Timothy 5:11–15).

“BUT MY SIN ISN'T HURTING ANYONE ELSE!”

Can one individual's lack of Christ-like character damage the prospects of an entire group of people? In the book of Joshua, we read about an inferior force defeating a detachment of Israelite soldiers. How this came about demonstrates that one person's disobedience can cause a larger group to lose the blessings and protection of God.

Achan, the son of Carmi of the tribe of Judah, coveted and stole valuables he found during the conquest of Jericho (Joshua 7:1). God had commanded that all the city's plunder

was to be dedicated to the treasury of the Lord (Joshua 6). Achan's disobedience caused the death of a number of his brethren, and caused the army to be driven back in ignominious defeat from the gates of a little town nearby. "So about three thousand men went up there from the people, but they fled before the men of Ai. And the men of Ai struck down about thirty-six men, for they chased them from before the gate as far as Shebarim, and struck them down on the descent; therefore the hearts of the people melted and became like water" (Joshua 7:4–5).

EVEN KING DAVID GREW CARELESS

Though he was called a man after God's own heart, King David at one point grew careless in his relationship to God, and sinned by committing adultery with Bathsheba, then murdering her husband and the king's faithful soldier Uriah (2 Samuel 11).

Even though God removed the penalty of death, the son of Jesse paid a terrible personal price, bringing on his own house grief and pain that lasted the rest of his physical life. The prophet Nathan pronounced God's sentence and the punishment David would suffer: "Now therefore, the sword shall never depart from your house, because you have despised Me, and have taken the wife of Uriah the Hittite to be your wife.' Thus says the LORD: 'Behold, I will raise up adversity against you from your own house; and I will take your wives before your eyes and give them to your neighbor, and he shall lie with your wives in the sight of this sun. For you did it secretly, but I will do this thing before all Israel, before the sun'" (2 Samuel 12:10–12).

What Nathan prophesied, God brought to pass. David's child by Bathsheba died. Then, a chain of events—from Amnon's rape of his half-sister Tamar, to her brother Absalom's vengeful murder of his half-brother Amnon—ultimately cost tens of thousands of Israelites their lives in the civil war that broke out when Absalom tried to depose his father David and seize the throne for himself.

Could David have prevented much of the carnage that came upon his people? What might have been avoided if David had not lusted for Bathsheba, and had forced Amnon to marry Tamar for his crime of raping her, as God's law had required (Deuteronomy 22:28–29)? What if David had ordered Absalom's execution for murdering his brother (Exodus 21:14)?

David made another mistake near the end of his reign. This time, however, it was also the fault of the people who were straying from the worship of the true God. "Again the anger of the LORD was aroused against Israel, and He moved

David against them to say, 'Go, number Israel and Judah'" (2 Samuel 24:1). The census showed that David commanded an army of mammoth size. "Then Joab gave the sum of the number of the people to the king. And there were in Israel eight hundred thousand valiant men who drew the sword, and the men of Judah were five hundred thousand men" (v. 9). As punishment for David's pride and the sins of the nation, many suffered a severe penalty. "So the LORD sent a plague upon Israel from the morning till the appointed time. From Dan to Beersheba seventy thousand men of the people died" (v. 15).

David's greatest attribute as a ruler—and as a man—was his willingness to repent of his sins and accept responsibility before his Creator when he was at fault. Read 2 Samuel 24:10–25 to gain some appreciation of why God called this son of Jesse a man after His own heart (Acts 13:22).

As the people God has called, are we individually or collectively responsible for holding back the blessings Christ would otherwise pour out, because we lack the character to keep His commandments, statutes and ordinances? (Genesis 26:3–5). Are we failing to do all His will by neglecting to

David's greatest attribute as a ruler—and as a man—was his willingness to repent of his sins and accept responsibility before his Creator when he was at fault. Read 2 Samuel 24:10–25 to gain some appreciation of why God called this son of Jesse a man after His own heart (Acts 13:22).

perform good works? What would be the result if we all truly began to strive with diligence and faithfulness to obey every word that has proceeded from the mouth of our Creator? Imagine how the Church and the Work would prosper spiritually and physically, if we all set our minds fully on the things of God! "Blessed is the man who endures temptation; for when he has been approved, he will receive the crown of life which the Lord has promised to those who love Him" (James 1:12).

We look forward each year to observing the Feast of Trumpets, which pictures the day when Jesus Christ will return to this earth, with the sound of a trumpet, to gather the firstfruits who will become His bride, ruling with Him in the Kingdom of God. But He will not give us this honor, or the responsibility of ruling others, unless we have first learned to discipline our own minds, hearts and bodies. We cannot be allowed to rule over other people if we cannot **rule ourselves**. "He who is slow to anger is better than the mighty, and he who rules his spirit than he who takes a city" (Proverbs 16:32). Let us all be careful to **rule our spirit** with Christian wisdom and discipline, as we prepare to rule. Now is the time for us all to repent and to "go for the gold"—the crown of eternal life!

—LCG Editorial Staff

Woman to Woman

By Faye League

GENUINENESS: THINGS ARE NOT ALWAYS AS THEY SEEM TO BE

No matter how one may plan for the future, certain events can sometimes occur to hinder the plans or derail them completely. Then one must either alter the ones or start all over with new ones. Such is the case when things, situations and people are not what or whom they seem to be. For example, I am sure that most mothers desire to see their children succeed in life, and some mothers make many sacrifices in order to achieve this goal. It is especially rewarding to a mother who has taught her children true values and high ethical and moral standards to see them continue on this course as they grow into adulthood and become successful in life.

Sadly, however, this is not always the way things turn out, because some children as they grow older (particularly teens and young adults) tend to go astray from these basic teachings due to temptations and peer pressure from their worldly friends—especially if the child attends a public school. Some few even resort to a hypocritical, double-life type of behavior—they may play the role of the trustworthy, respectful, obedient child at home, but when around their worldly peers in certain situations, they give in to temptations and peer pressure and just “go along with the crowd.” Then when this type of behavior is discovered or exposed, it can be very traumatic and sometimes devastating for all concerned, especially if the child has gotten into some type of serious trouble.

HIDDEN HABITS?

My husband, as a minister, has had to counsel with people in these types of situations, whose plans were altered and lives changed because things were not as they seemed to be. This old saying is certainly true, that “a child gone wrong can break a mother’s heart.” Case in point: Many years ago I was acquainted with a widow (now deceased) who had two young adult sons. On the surface these sons

seemed to be fine upstanding young men. However, they had one habit that caused their mother much grief. On the weekends, they would frequent the bars and nightclubs and party until the wee hours of the morning, and quite often would get into arguments and altercations with other patrons. This weekend party habit was a carryover from their stint in the military when they would receive weekend passes. They, like most recruits, would then travel to the nearest city, which was usually wide open to the military for their entertainment, and they would party to their hearts’ content. This became an enjoyable habit.

I was told that on the nights these sons were out partying, their mother would walk the floors worrying herself sick over them. I heard her say on more than one occasion, “Sometimes I wish I had never had any children. Then maybe I could have some peace.” In retrospect, I wish I could have found some way to comfort her, but being young myself at the time, I just did not know what to say or do. Scripture says, “A foolish son is a grief to his father, and bitterness to her who bore him” (Proverbs 17:25). This was certainly true for this dear lady. Thankfully, the situation did get better later on as the sons matured.

During the early years of my husband’s ministry, a young Ambassador College graduate was sent to our church area as a ministerial trainee. He had been dating a young lady who was also a graduate. He was so enamored with her that he was thinking along the lines that if he were ever a minister, she would make an excellent minister’s wife. She just seemed to “fit the bill.” This would then fulfill his aspirations of serving God in the ministry with a loyal, dedicated wife by his side.

They continued to date as much as time and distance would allow. Then, on one of his visits to see her, he received the shock of his life. She informed him in no uncertain terms by her words and actions that she did



not have the same goals and aspirations as he did. She said that she desired to pursue her own career (which of course is not wrong), which would take her in a different direction. He marveled that he had not picked up on her feelings sooner. Apparently he had either been looking at her through rose-colored glasses (where everything looks and seems to be very rosy) or she had somehow given him the wrong impression along the way. Things were definitely not what they seemed to be. Of course he was disappointed, but once he woke up to reality, he realized that it was best for both of them to go their separate ways.

Later on he became interested in a young lady in the local congregation who came from a staunch Church family. They began to date and eventually were married, with both having the same goals in life—to serve God side-by-side.

TWO VISITORS

Many things, situations and people are not what or whom they seem to be, and all the different forms this can take are far too numerous to even begin to mention here. That is why it is so important to be genuine (authentic, real, honest) in everything we say or do.

Going back further in time before becoming members of the Church, my husband had written in and requested a visit from one of the Church's representatives. We had been taking the Church literature for some time. So after a few weeks, two young men came to our door dressed very nicely in suits and ties. I excitedly told my husband, "They are here!" They asked if they could come in. I replied, "Absolutely. We are so glad to see you." We all sat down, my husband and I on the edge of our seats eagerly waiting to hear what they had to say. A few minutes into the conversation, we realized that they were not who we thought they were. These two young men were selling funeral plots and headstones. We had made a wrong assumption—again, things were not as they seemed to be! Looking back on the scene, I have to laugh—even though it was not funny at the time.

During the early years of our membership in the Church, a young man, a stranger, came to our local congregation's services one Sabbath. He said he was very poor and was having difficulty getting back on his feet financially. His sad story tugged at our heartstrings. So, obeying Christ's word to be kind to strangers, we took him home with us and he spent the night. We helped him in every way we could and even gave him money as he left our home the next day. Later on we found out that this young man had been going around to different congregations, telling his sad story and taking

advantage of the brethren's kindness and generosity. He had certainly taken advantage of us. Things were not as they seemed to be at all. We learned a valuable lesson, however—to continue to be kind to strangers—but very cautious as well.

SHINE A TRUE LIGHT

Many things, situations and people are not what or whom they seem to be, and all the different forms this can take are far too numerous to even begin to mention here. That is why it is so important to be genuine (authentic, real, honest) in everything we say or do. Christ instructs us: "You are the salt of the earth; but if the salt loses its flavor, how shall it be seasoned? It is then good for nothing but to be thrown out and trampled underfoot by men. You are the light of the world. A city that is set on a hill cannot be hidden. Nor do they light a lamp and put it under a basket, but on a lampstand, and it gives light to all who are in the house. Let your



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light so shine before men, that they may see your good works and glorify your Father in heaven" (Matthew 5:13–16).

Over the years I have quite often heard of one who is truly genuine being described as "The Real Deal." Scripture shows Christ speaking of Nathanael in this manner. "Philip found Nathanael and said to him, 'We have found Him of whom Moses in the law, and also the prophets, wrote—Jesus of Nazareth, the son of Joseph.' And Nathanael said to him, 'Can anything good come out of Nazareth?' Philip said to him, 'Come and see.' Jesus saw Nathanael coming, and said of him, 'Behold, an Israelite indeed, in whom is no deceit!'" (John 1:45–47). Nathanael was the "Real Deal."

God allowed Deborah the prophetess to judge Israel. "Now Deborah, a prophetess, the wife of Lapidoth, was judging Israel at that time. And she would sit under the palm tree of Deborah between Ramah and Bethel in the mountains of Ephraim. And the children of Israel came up to her for judgment" (Judges 4:4–5). She was the "Real Deal"—if she were not, God would not have used her to judge His people!

So as we continue to grow in God's holy, righteous character, let us remember always to be genuine—to the core through and through—the "Real Deal"! ■

AUDIT 2013: The Year in Review

By Jerry Ruddlesden

The Work marches forward! When we consider the continuing economic downturn, and the uncertain employment prospects that directly affect many Church members, the fact that the Work of God continues to grow in reach and power is a direct testament to God's promise: "So shall My word be that goes forth from My mouth; it shall not return to Me void, but it shall accomplish what I please, and it shall prosper *in the thing* for which I sent it" (Isaiah 55:11).

As Financial Controller for the Church, in my particular job as part of the Finance team here at Headquarters in Charlotte, I have witnessed—time after time—how God directs and blesses us even in the smallest details when we have our hearts and purpose set to go through the open doors He has set before us.

Truly, God does make for us a lighted path when we ask with faith!

On the following pages, you will find the 2013 audit report for Living Church of God (International), Inc. and its United States affiliate, Living University. These financial figures are for the U.S. only; they do not include our growing Work outside the United States.

For many years, the Church has had an independent audit performed each year. For the past few years, we have been audited by Cherry Bekaert LLP, a large Certified Public Accounting firm serving the Southeast United States. This audit is helpful not just to prospective donors; it is also a tool that lets our vendors, suppliers, banks and others doing business with the Church know that the financial information we are presenting is accurate, and that we take seriously our duty to be good stewards of our finances and to present our financial information honestly and transparently.

And, once again, we are pleased to be able to report that the independent auditor made as its opinion on our finances the following statement: "In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Living Church of God (International), Inc. and Affiliates as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America."

ANOTHER RECORD YEAR

As you will see depicted on the financial statements on the following pages, 2013 was once again a record year for Church income. Our overall income for 2013 was \$20,321,997—which represented a 18.06 percent increase over 2012. One major factor in this increase was that the Church received notice of several estate gifts, which, although not yet fully received, were required by accounting principles to be included in our statement of income.

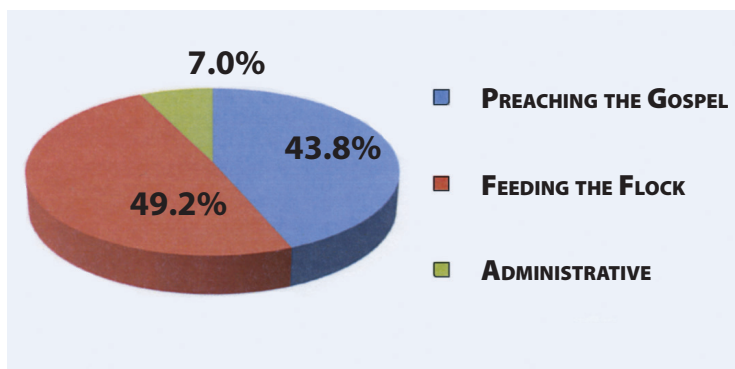
We are very grateful for such bequests, which allow the Work to plan and to fund a variety of one-time capital investment costs over and above daily income levels—including vital new equipment and special efforts toward expansion of our media outreach.

One exciting part of this planning is a project we are internally calling the "Media Campaign." Certainly, common sense makes it plain that we cannot use a "one-time" bequest to pay for an ongoing expense that will over time exceed the size of the gift. We know that, unlike donation income which comes at relatively more predictable levels, one-time estate gifts

cannot be expected at the same level from year to year. Yet we have a commission to preach the Gospel to the world, using the resources God provides.

If you examine the way most non-profit organizations—including churches—spend larger offerings, you will see that these are generally used to acquire property or to fund a special project. And, certainly,

the Living Church of God may at some future point need to lease or purchase additional office space to accommodate future growth as the Work continues to expand. However, we also need to keep in mind our overall mission, as given by Jesus Christ. So, we have long wanted to expand a more or less permanent fund for media—airing *Tomorrow's World* on television, publishing our literature, and using the Internet more and more powerfully. We have always had a media fund into which some donors contribute directly, which designates those donations specifically for preaching the Gospel. Now, however, in addition to those directed donations, we are setting up a special media campaign fund that will receive a designated portion of every extraordinary estate or one-time special offering, to



Continued on page 28



Report of Independent Auditor

To the Board of Directors
Living Church of God (International), Inc. and Affiliates
Charlotte, North Carolina

Report on Financial Statements

We have audited the consolidated accompanying financial statements of Living Church of God (International), Inc. and Affiliates (the "Church") (a nonprofit organization), which comprise the consolidated statements of financial position as of December 31, 2013 and 2012, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Living Church of God (International), Inc. and Affiliates as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The information contained in the consolidating statements of financial position and activities (“Accompanying Information”) is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information in the Accompanying Information has been subjected to the auditing procedures applied in the audits of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information in the Accompanying Information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Cherry Bekaert LLP

Charlotte, North Carolina
April 11, 2014

LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2013 AND 2012

	December 31,	
	2013	2012
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,720,319	\$ 2,021,035
Investments	217,261	315,389
Receivables, net	2,030,150	655,229
Inventory	371,076	507,512
Prepaid expenses	312,762	362,307
Deposits	12,070	14,820
Total current assets	<u>6,663,638</u>	<u>3,876,292</u>
Property and equipment, net	3,627,456	3,689,909
Other assets, net	<u>-</u>	<u>682</u>
Total Assets	<u><u>\$ 10,291,094</u></u>	<u><u>\$ 7,566,883</u></u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 884,230	\$ 565,491
Accrued wages and other liabilities	344,677	334,522
Notes payable, current portion	129,342	95,088
Line of credit	299,267	-
Capital lease obligations, current portion	36,247	48,942
Total current liabilities	<u>1,693,763</u>	<u>1,044,043</u>
Noncurrent liabilities		
Notes payable	1,681,815	1,831,153
Capital lease obligations	36,452	16,151
Total noncurrent liabilities	<u>1,718,267</u>	<u>1,847,304</u>
Total Liabilities	<u><u>3,412,030</u></u>	<u><u>2,891,347</u></u>
Net assets		
Unrestricted net assets	6,702,829	4,540,985
Temporarily restricted net assets	176,235	134,551
Total Net Assets	<u><u>6,879,064</u></u>	<u><u>4,675,536</u></u>
Total Liabilities and Net Assets	<u><u>\$ 10,291,094</u></u>	<u><u>\$ 7,566,883</u></u>

**LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES
CONSOLIDATED STATEMENTS OF ACTIVITIES**

YEARS ENDED DECEMBER 31, 2013 AND 2012

	Year Ended December 31, 2013			Year Ended December 31, 2012		
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
Revenue and support						
Tithes and contributions	\$ 12,663,571	\$ -	\$ 12,663,571	\$ 13,696,783	\$ -	\$ 13,696,783
Holy Day offerings	3,005,202	-	3,005,202	2,992,456	-	2,992,456
Investment return	(90,539)	-	(90,539)	2,469	-	2,469
Estate gifts	4,301,040	-	4,301,040	126,464	-	126,464
Other revenue	256,068	-	256,068	277,931	-	277,931
Special project donations	-	100,733	100,733	-	49,304	49,304
Tuition and fees	85,922	-	85,922	68,535	-	68,535
Net assets released from restrictions due to satisfaction of restricted purpose	20,221,264	100,733	20,321,997	17,164,638	49,304	17,213,942
Total revenue and support	<u>59,049</u>	<u>(59,049)</u>	<u>-</u>	<u>42,441</u>	<u>(42,441)</u>	<u>-</u>
Expenses						
Feeding the Flock:						
Support of local congregations	6,291,742	-	6,291,742	6,391,074	-	6,391,074
Assistance to the needy	1,964,609	-	1,964,609	1,418,469	-	1,418,469
Living University	649,474	-	649,474	482,821	-	482,821
Preaching the Gospel:						
Television and radio	4,958,465	-	4,958,465	5,159,312	-	5,159,312
Publishing and editorial	1,381,939	-	1,381,939	1,156,897	-	1,156,897
Mail processing and distribution	1,600,758	-	1,600,758	1,463,980	-	1,463,980
General and administrative:						
Support services and other	1,271,482	-	1,271,482	1,164,225	-	1,164,225
Total expenses	<u>18,118,469</u>	<u>-</u>	<u>18,118,469</u>	<u>17,236,778</u>	<u>-</u>	<u>17,236,778</u>
Change in net assets	2,161,844	41,684	2,203,528	(29,699)	6,863	(22,836)
Net assets						
Beginning of year	4,540,985	134,551	4,675,536	4,570,684	127,688	4,698,372
End of year	<u>\$ 6,702,829</u>	<u>\$ 176,235</u>	<u>\$ 6,879,064</u>	<u>\$ 4,540,985</u>	<u>\$ 134,551</u>	<u>\$ 4,675,536</u>

The accompanying notes to the consolidated financial statements are an integral part of these statements.

LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES
CONSOLIDATED STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2013 AND 2012

	Years Ended December 31,	
	2013	2012
Cash flows from operating activities		
Change in net assets	\$ 2,203,528	\$ (22,836)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	505,031	411,252
Net unrealized/realized losses on investments	91,630	5,189
Gain on disposal of property and equipment	(9,753)	(8,230)
Change in operating assets and liabilities:		
Receivables	(1,374,921)	(153,720)
Inventory	136,436	(143,491)
Prepaid expenses	49,545	(130,281)
Deposits	2,750	(1,240)
Accounts payable	318,739	149,544
Accrued wages and other liabilities	10,155	63,154
Net cash provided by operating activities	<u>1,933,140</u>	<u>169,341</u>
Cash flows from investing activities		
Purchases of property and equipment	(508,490)	(732,066)
Disposals of property and equipment	76,347	65,695
Proceeds from sale of investments	14,001	-
Purchases of investments	(7,503)	(28,827)
Net cash used in investing activities	<u>(425,645)</u>	<u>(695,198)</u>
Cash flow from financing activities		
Principal payments on notes	(115,084)	(102,991)
Draws from line of credit	300,000	-
Payments on line of credit	(733)	-
Principal payments on capital lease obligations	7,606	(54,584)
Net cash provided by (used in) financing activities	<u>191,789</u>	<u>(157,575)</u>
Increase in cash and cash equivalents	1,699,284	683,432
Cash and cash equivalents		
Beginning of year	<u>2,021,035</u>	<u>2,704,467</u>
End of year	<u>\$ 3,720,319</u>	<u>\$ 2,021,035</u>
Supplemental disclosure of cash flow information		
Interest paid during the year	<u>\$ 70,308</u>	<u>\$ 67,092</u>

The accompanying notes to the consolidated financial statements are an integral part of these statements.

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LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 1—Organization and summary of significant accounting policies

Organization and Nature of Activities—Living Church of God (International), Inc. and Affiliates (the "Church"), a North Carolina nonprofit religious corporation, is involved in preaching the Gospel of the Kingdom of God and providing for the spiritual and material needs of its members. The Church is primarily funded by unrestricted tithes and offerings. Its headquarters are in Charlotte, North Carolina.

Consideration of Reporting Entity—The Church is comprised of various legal entities in the United States. Entities affiliated with the Church have been included in the accompanying consolidated financial statements. These entities include El Mundo De Mañana, LLC, Heads Up, LLC, Le Monde de Demain, LLC, Living Church of God, Inc., Living Youth Programs, LLC, Tomorrow's World, Inc., and Tomorrow's World, LLC. Pursuant to an opinion regarding indirect control and economic dependence, Living University is also included in the accompanying consolidated financial statements.

Living University (the "University") was established in 2007 to offer online course work for the development of the whole person by educating men and women in the skills, concepts, and values that lead to success in life, while helping them prepare for leadership and worthwhile service to God and humanity. The University is a separate nonprofit educational corporation, with Regents appointed by the University Board and ratified by the Church. While several Board of Regents members are also members of the Church's Board, the Church does not have direct control in the University and has no powers or duties over the affairs of the University. All transactions between the Church and the University, including facility rental and shared personnel are arms-length in nature. The Church provided 78% of the financial support to the University in 2013. Because of this economic dependence and indirect control in ratifying Board of Regents members, the University has been consolidated with the Church in these financial statements.

The operations of foreign affiliates are not included in the accompanying consolidated financial statements as they are independent entities in which the Church does not hold a controlling interest.

All significant intercompany balances and transactions have been eliminated in consolidation.

Basis of Presentation—The accompanying consolidated financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Unrestricted Net Assets - Net assets that are both undesignated and designated in nature. Undesignated unrestricted net assets are those currently available for use in the day-to-day operations of the Church and those resources invested in property and equipment. The Church may designate certain amounts to be utilized/invested to meet specific objectives of the Church.

Temporarily Restricted Net Assets - Net assets subject to donor-imposed restrictions that may or will be met by specific actions of the Church and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Consolidated Statement of Activities as net assets released from restriction.

Permanently Restricted Net Assets - Net assets that are subject to donor-imposed stipulations that they be maintained permanently by the Church. Generally, the donors of these assets permit the Church to use all or part of the income earned on any related investments for general or specific purposes. As of December 31, 2013 and 2012, the Church had no permanently restricted net assets.

LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 1—Organization and summary of significant accounting policies (continued)

Property and Equipment—Property and equipment is stated at cost. Depreciation of property is computed on the straight-line method over the estimated useful lives of 30 years for buildings and improvements and 3 to 5 years for office furniture and equipment. The costs of major improvements are capitalized, while the costs of maintenance and repairs, which do not improve or extend the life of the respective properties, are expensed when incurred. The cost and accumulated depreciation of property are eliminated from the accounts upon disposal, and any resulting gain or loss is included in the Consolidated Statements of Activities.

Accrued Wages and Other Liabilities—Accrued liabilities primarily pertain to amounts accrued for compensated absences, salaries and wages.

Income Taxes—The Church and the University are exempt from income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code and applicable state statutes. The Church's controlled entities are non-profit organizations with no taxable activity. The Church and the University are liable for federal and state taxes on any unrelated business income, as defined in the Code. The Church's policy is to record a liability for any tax position taken that is beneficial to the Church, including any related interest and penalties, when it is more likely than not the position taken by management with respect to a transaction or class of transactions will be overturned by a taxing authority upon examination. Management believes there are no such positions as of December 31, 2013 and 2012 and, accordingly, no liability has been accrued. Tax returns filed subsequent to the year ended December 31, 2010 are subject to examination by the tax authorities.

Donated Services—No amounts have been reflected in the consolidated financial statements for donated services. The Church pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that include assisting the Church with specific programs and service on various committees. Such donated services have not been quantified and do not meet the criteria for recognition in consolidated financial statements.

Tuition and Fees—The University charges tuition and fees for online study courses. Revenue is recognized pro-rata over the time that the online course is offered. Payments received for future study courses are reported as other liabilities in the consolidated statements of financial position.

Programs and Support Services—The Church sponsors a number of programs and support services. Those programs and services consist of the following:

Support of Local Congregations - Represents the cost incurred and paid by the Church at the local congregation level to provide for the spiritual needs of its members. Included are pastoral expenses such as salaries, health care, vehicles and other travel related costs; as well as weekly meeting hall rentals, mailing of DVD sermons, expenses to conduct the annual Holy Days, youth programs, the direct support of foreign affiliates and other support.

Assistance to the Needy - Provides for the material needs of Church members primarily as assistance for widows, orphans and the poor; including assistance to enable some members to attend the annual Holy Days. Assistance to foreign affiliates in need is also included.

Living University - Includes direct financial support, allocated facility costs, studio time and church employee personnel costs associated with operating the University.

Television and Radio - Primarily represents the cost of purchasing air time for the Church's weekly television program, *Tomorrow's World*. Also included are the production costs associated with creating the program and costs for video tape and answering service.

LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 1—Organization and summary of significant accounting policies (continued)

Contribution Revenue—Tithes and offerings are recorded as revenue in the year the contribution is paid. Members of the Church practice tithing, the donation of ten percent of one's income for the Church's unrestricted use. These tithes (known as first tithes), plus unrestricted offerings given at each of seven annual Holy Days, comprise the majority of Church support and revenue.

In addition to first tithes and offerings, members save a second tithe for personal use to be able to attend the annual Holy Days. Those who are able give ten percent of this personal second tithe and/or excess second tithe to the Church. The Church uses these funds to help pay for expenses incurred by the Church to conduct the Holy Days and assist the needy members to be able to attend the Church festivals.

Members, who are financially able, also contribute a third tithe in the third and sixth years of every seven year cycle. These contributions are used first to assist widows, orphans and the poor; and secondly, for retirees and missionary support.

Restricted donations are received primarily for disaster relief and assistance to foreign affiliates in need and are recorded as special project donations in the accompanying consolidated statements of activities.

Cash and Cash Equivalents—The Church considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Investments—Investments consist of equities, including precious metal equities, preferred stock and mutual funds stated at fair value. Realized and unrealized gains and losses are included as investment return in the consolidated statements of activities.

Receivables—Receivables consist of contributions receivable, estates receivable, amounts due from foreign affiliates, employees, the state of North Carolina for sales tax paid and vendor receivables. Management's determination of the allowance for doubtful accounts is based on an evaluation of the receivable, past experience, current economic conditions, and other risks. Accounts receivable are written off when, in the opinion of management, such receivables are deemed to be uncollectible.

Inventories—Inventories consist of various books and publications and are stated at the lower of cost (first-in, first-out method) or market. A physical inventory of the publications is taken semi-annually (mid-year and year-end).

Prepaid Expenses and Deposits—Prepaid expenses consist of television time, publications, vehicle leases, Church meeting hall rentals, insurance and other, which includes postage paid in advance. Deposits include funds to secure hall rentals, youth camp and festival sites.

Programming costs of television time are paid in advance of the scheduled air date. The expense is recognized in the month that the program is aired.

Prepaid church meeting hall rentals are expensed in the month the meeting is held. The majority of the church hall rentals are on a month-to-month basis.

Prepaid vehicle lease costs are paid at the inception of the lease and amortized over the term of the original lease, usually 12 to 48 months.

DECEMBER 31, 2013 AND 2012

Note 1—Organization and summary of significant accounting policies (continued)

Publishing and Editorial - Includes editorial and publishing costs of the Church's bi-monthly magazine, *Tomorrow's World*, and an array of booklets, primarily intended for non-members. Also included are costs of printing all other Church materials.

Mail Processing and Distribution - Represents the costs of fulfilling literature, audiotape and compact disc requests generated by preaching the Gospel of the Kingdom of God through television, radio and publishing. Computer support of mailing lists is also included.

Support Services and Other - Includes administrative expenses not directly attributable to specific programs. This includes the full cost of all finance, accounting, purchasing, human resources and legal support. It also includes general insurance and other miscellaneous expenses.

Functional Expenses—The costs of providing programs and other activities have been summarized on a functional basis in the consolidated statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising Expense—Advertising costs are expensed as incurred. Total advertising expense for the years ended December 31, 2013 and 2012 was \$356,670 and \$371,221, respectively.

Use of Estimates—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2—Investments

The fair value of investments at December 31 is summarized below:

	2013	2012
US equities	\$ 8,594	\$ 7,850
International equities	2,644	16,647
US mutual funds	747	1,443
Platinum coins	8,093	8,466
Silver shares	33,973	45,959
Gold shares	163,210	235,024
Total investments	<u>\$ 217,261</u>	<u>\$ 315,389</u>

Investment return on the accompanying consolidated statement of activities consists of the following at December 31:

	2013	2012
Interest and dividends	\$ 1,091	\$ 7,658
Unrealized and realized losses	(91,630)	(5,189)
Total	<u>\$ (90,539)</u>	<u>\$ 2,469</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 3—Receivables

Receivables at December 31 are as follows:

	2013	2012
Contributions receivable	\$ 321,919	\$ 475,681
Estates receivable	1,597,342	-
Due from affiliated entities	25,312	24,988
Other receivables	99,577	168,560
	<u>2,044,150</u>	<u>669,229</u>
Less allowance for uncollectible receivables	(14,000)	(14,000)
Total receivables	<u>\$ 2,030,150</u>	<u>\$ 655,229</u>

Note 4—Prepaid expenses

Prepaid expenses at December 31 consist of the following:

	2013	2012
Insurance	\$ 10,400	\$ 13,639
Vehicle lease	4,117	8,797
Church hall rent	72,821	65,046
Television	180,357	228,280
Postage	32,027	36,500
Other	13,040	10,045
Total prepaid expenses	<u>\$ 312,762</u>	<u>\$ 362,307</u>

Note 5—Property and equipment

The following is a summary of property and equipment at December 31:

	2013	2012
Land	\$ 517,100	\$ 517,100
Land improvements	10,670	10,670
Building and improvements	3,429,803	3,179,538
Equipment, furniture and software	2,301,403	1,991,346
Vehicles	400,532	425,664
Construction in progress	44,975	170,153
	<u>6,704,483</u>	<u>6,294,471</u>
Less accumulated depreciation	(3,077,027)	(2,604,562)
Property and equipment, net	<u>\$ 3,627,456</u>	<u>\$ 3,689,909</u>

Depreciation expense, including amortization on equipment and vehicles under capital lease, was \$504,349 and \$410,509 for the years ended December 31, 2013 and 2012, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 8—Mortgage payable

The Church has a mortgage outstanding which is summarized below:

	December 31,	
	2013	2012
Mortgage payable - bank; variable interest rate based on 7/8% below the bank's prime rate to a maximum fixed rate of 6.375% and a minimum fixed rate of 3.375%. First year was an interest only loan with a payment of \$6,521. Starting in April of 2013, escalating fixed principal and accrued interest is payable in monthly installments through February 2023 with the final payment of the balance plus accrued interest, if any, due April 2023. The mortgage is collateralized by the Church's headquarters and studio located in Charlotte, North Carolina.	\$ 1,811,157	\$ 1,926,241
Less current portion	(129,342)	(95,088)
	<u>\$ 1,681,815</u>	<u>\$ 1,831,153</u>

Future maturities of the notes payable are as follows:

2014	\$ 129,342
2015	134,544
2016	139,956
2017	145,585
2018	151,441
2019 and thereafter	<u>1,110,289</u>
	<u>\$ 1,811,157</u>

In 2012, the Church entered into an interest rate swap on a bank note. The economic substance of the swap agreement was to effectively convert the variable interest rate on this debt to a fixed rate of 5.03%. The notional amount outstanding under the swap agreement equals the scheduled principal amount outstanding under the debt, through the expiration of the swap agreement. Any payments made or received under the swap agreement are recognized when due as an increase or decrease in the related interest expense. At December 31, 2013, the fair value of the interest rate swap was considered immaterial to the financial statements.

Total interest expense for the years ended December 31, 2013 and 2012 was \$70,157 and \$67,092, respectively. The Church is subject to certain financial covenants under terms of this agreement and was in compliance with all such covenants as of December 31, 2013.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 6—Other assets

Other assets include "The World Ahead" trademark and "Global Church of God" copyrights, other trademarks, trade names and all intellectual property rights. The intellectual property rights are amortized over 7 years. The costs and respective accumulated amortization follows:

	2013	2012
Copyrights and trademarks	\$ 34,601	\$ 34,601
Less accumulated amortization	(34,601)	(33,919)
	<u>\$ -</u>	<u>\$ 682</u>

Amortization expense for the years ended December 31, 2013 and 2012 amounted to \$682 and \$743, respectively.

Note 7—Capital lease obligations

The Church leases certain equipment and vehicles under agreements that are classified as capital leases. These obligations require monthly payments varying from \$390 to \$1,259 and extend through June 2016. The cost of equipment and vehicles under capital leases is included as property and equipment and is summarized at December 31, as follows:

	2013	2012
Vehicles and equipment	\$ 322,717	\$ 251,716
Less accumulated amortization	(250,018)	(191,674)
	<u>\$ 72,699</u>	<u>\$ 60,042</u>

Required minimum lease payments as of December 31, 2013 are as follows:

2014	\$ 36,247
2015	23,464
2016	<u>12,988</u>
	72,699
Less current maturity	<u>(36,247)</u>
	<u>\$ 36,452</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 9—Temporarily restricted net assets

Temporarily restricted net assets are restricted for the following purposes at December 31:

	2013	2012
Disaster relief	\$ 172,953	\$ 118,065
International assistance	2,938	16,486
Other	344	-
	<u>\$ 176,235</u>	<u>\$ 134,551</u>

Note 10—Commitments

The Church leases fleet vehicles and equipment under various non-cancelable operating leases. These leases require monthly payments varying from \$27 to \$833 and extend through 2016. Lease expense for vehicles and equipment under various operating leases amount to \$161,347 and \$139,200 at December 31, 2013 and 2012, respectively.

Required minimum lease payments on items under operating leases as of December 31, 2013 are as follows:

2014	\$ 228,209
2015	154,721
2016	<u>47,833</u>
	<u>\$ 430,763</u>

Note 11—Benefit plan

The Church has a 403(b) Tax Deferred Annuity Plan for all eligible employees. Eligible employees may elect to exclude up to the maximum contribution permitted by the Internal Revenue Code. The Church does not contribute to this plan.

The Church has a Simplified Employee Pension Plan (SEP) covering all eligible employees. Matching contributions have been at the discretion of the Church and have been 2.5% of eligible participants' compensation. There were no contributions made by the Church for the years ended December 31, 2013 and 2012.

Note 12—Contingencies

The Church provides discretionary post-employment retirement payments and healthcare benefits to select ministers' widows and retired employees that meet certain objective and subjective criteria. Although one of the criteria includes an employee's years of service (with the Church and its predecessors), an accrual for these future benefits has not been recorded due to the Church's ability to deny payments at its sole discretion. For the years ended December 31, 2013 and 2012, the Church expensed payments for this purpose totaling approximately \$343,000 and \$349,000, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

Note 13—Concentration of credit risk

The Church places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation (“FDIC”) covers \$250,000 for substantially all depository accounts. The Church from time to time may have amounts on deposit in excess of the insured limits.

Note 14—Related party

The Church has affiliated entities throughout the world that are related by some common board members. For the years ended December 31, 2013 and 2012, the Church expended \$1,123,135 and \$617,437, respectively, related to these affiliates. The Church also had accounts receivables of \$25,312 and \$24,988 due from affiliated entities at December 31, 2013 and 2012 as well as due to affiliated entities of \$453,900 and \$130,679 at December 31, 2013 and 2012, respectively.

Note 15—Fair value measurements of assets and liabilities

The Church utilizes fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. Under the fair value guidance, the Church groups assets and liabilities at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

- Level 1: Financial instruments with unadjusted, quoted prices listed on active market exchanges. The Church has Level 1 assets of \$217,261 and \$315,389 shown as investments in the accompanying Consolidated Statements of Financial Position at December 31, 2013 and 2012, respectively (see Note 2).
- Level 2: Financial instruments valued using inputs that include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. The Church has no Level 2 assets or liabilities at December 31, 2013 or 2012.
- Level 3: Financial instruments that are not actively traded on a market exchange and require using significant unobservable inputs in determining fair value. The Church has no assets or liabilities subject to Level 3 valuations at December 31, 2013 or 2012.

Note 16—Subsequent events

The Church has evaluated subsequent events through April 11, 2014, in connection with the preparation of these consolidated financial statements which is the date the consolidated financial statements were available to be issued.

Continued from page 20

help us further expand our preaching of the Gospel to the world. (On this note, if you have any questions about how to go about setting up an estate donation of your own, you can go to the “Planned Giving” page on the *LCG.org* Web site (www.LCG.org/planned-giving.shtml).

Several estates were bequeathed to the Church in 2013, but only a portion of one of them was actually received during 2013. This allowed us to plan for 2014–15, and has already allowed us to walk through the open door of a better time-slot for our WGN airing (8:30 a.m. on Sundays on WGN America nationwide, supplemented by an additional early morning slot for Chicago viewers “over the air”). Because of these donations, we have also moved to new times on CW-Plus and Angel One, and we have been able to retain the pricey-but-effective airing on BET.

Those of you who use the Internet will likely also have noticed that our income has allowed us to retain and refine our Internet advertising campaigns at a relatively high level. And, as of July-

SIGNIFICANT 2013 ASSET PURCHASES

REMODEL, OFFICE EXPANSION, CARPET	\$241,765
TV CAMERAS	\$94,246
TV SET DESIGN	\$24,323
OTHER TV EQUIPMENT	\$37,559
STAFF DORMS FOR LYC	\$8,500
CAPITAL LEASE: TWO COPIERS	\$71,001
REPLACE COMPUTER EQUIPMENT	\$31,096
	<hr/>
	\$508,490

August 2014, we have achieved a long-held goal of Dr. Meredith’s, of expanding the *Tomorrow’s World* magazine to 36 pages, even as magazine circulation approaches a half-million subscribers.

In short, the new “Media Campaign” designated funds allow us to make the best use of extraordinary one-time donations, while smoothing out the “peaks and valleys” in cash flow that their arrival may cause. I am reminded of the admonition that Paul gave to Timothy: “Preach the word! Be ready in season and out of season. Convince, rebuke, exhort, with all longsuffering and teaching” (2 Timothy 4:2). The new fund helps us maintain focus on carrying out our commission, and we trust that God will bless us as we boldly and faithfully walk through the new doors He opens, such that we will be able to make permanent these new programs as a vital part of our efforts.

PERCENTAGES AND BIG EXPENSES

In 2013, the Living Church of God spent 43.8 percent of its income on preaching the Gospel. About 49.2 percent was spent on feeding the flock, and another 7 percent went to administrative overhead costs.

We spent \$241,765 on a major remodel of our main building to plan for growth in the future, including building out the back of the office, creating several offices for Editorial and replacing the old worn-out carpet throughout the building. The original carpet was approximately 18 years old and had long outlived its useful life.

Other significant purchases in 2013 include \$156,128 for television production equipment, upgrades to the television studio and two additional cameras. One camera is an upgrade and backup for our main camera (which several years old) and the second camera purchased in 2013 is a camera mounted on a “jib,” which is used for creative shots such as the wide-angle views you may have noticed if you have watched Dr. Meredith’s online *Tomorrow’s World* Presentations or newer episodes of the telecast. The Television Department and all of us collectively can be thankful that we had the resources available right when we needed them to make these important purchases and upgrades.

We can be thankful for what God has done through our collective tithes and offerings. On the one hand, 20 million dollars may seem like a lot of money to all of us. Yet, for what we are trying to accomplish—preaching the Gospel to the whole world and feeding the flock He has called—the sum is very small indeed. We would love to air the telecast on many more television stations. We would love to expand the *Tomorrow’s World* magazine to 40 or 48 pages. And we would love to overwhelm the Internet with advertising. We would love to do all of this even while hiring several more ministers to serve God’s faithful flock. It is only through God’s power that even the present income can have any impact at all—and we cry out collectively that He will bless and multiply our smallest efforts so they will more and more effectively serve Him in carrying out the Great Commission. Truly, the Work of God moves forward on its knees. Let us go forth and be sure to be so doing when the Master returns! ■

LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES
CONSOLIDATING STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2013

	<u>Living Church of God</u>	<u>Living University</u>	<u>Eliminations</u>	<u>Consolidated</u>
ASSETS				
Current assets				
Cash and cash equivalents	\$ 3,540,627	\$ 179,692	\$ -	\$ 3,720,319
Investments	519,506	1,693	(303,938)	217,261
Receivables, net	2,024,307	16,674	(10,831)	2,030,150
Inventory	371,076	-	-	371,076
Prepaid expenses	312,762	-	-	312,762
Deposits	11,695	375	-	12,070
Total current assets	<u>6,779,973</u>	<u>198,434</u>	<u>(314,769)</u>	<u>6,663,638</u>
Property and equipment, net	<u>3,481,157</u>	<u>146,299</u>	<u>-</u>	<u>3,627,456</u>
Total Assets	<u>\$ 10,261,130</u>	<u>\$ 344,733</u>	<u>\$ (314,769)</u>	<u>\$ 10,291,094</u>
LIABILITIES AND NET ASSETS				
Current liabilities				
Accounts payable	\$ 878,709	\$ 16,352	\$ (10,831)	\$ 884,230
Accrued wages and other liabilities	320,234	24,443	-	344,677
Notes payable, current portion	129,342	-	-	129,342
Line of credit	299,267	-	-	299,267
Capital lease obligations, current portion	36,247	-	-	36,247
Total current liabilities	<u>1,663,799</u>	<u>40,795</u>	<u>(10,831)</u>	<u>1,693,763</u>
Notes payable	<u>1,681,815</u>	<u>-</u>	<u>-</u>	<u>1,681,815</u>
Total Liabilities	<u>3,382,066</u>	<u>40,795</u>	<u>(10,831)</u>	<u>3,412,030</u>
Net assets				
Unrestricted net assets	6,702,829	303,938	(303,938)	6,702,829
Temporarily restricted net assets	176,235	-	-	176,235
Total Net Assets	<u>6,879,064</u>	<u>303,938</u>	<u>(303,938)</u>	<u>6,879,064</u>
Total Liabilities and Net Assets	<u>\$ 10,261,130</u>	<u>\$ 344,733</u>	<u>\$ (314,769)</u>	<u>\$ 10,291,094</u>

**LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES
CONSOLIDATING STATEMENT OF ACTIVITIES**

YEAR ENDED DECEMBER 31, 2013

	Living Church of God			Living University			Consolidated		
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Eliminations	Consolidated Unrestricted	Temporarily Restricted	Totals	
Revenue and support									
Tithes and contributions	\$ 12,663,571	\$ -	\$ 12,663,571	\$ -	\$ -	\$ 12,663,571	\$ -	\$ 12,663,571	
Holy Day offerings	3,005,202	-	3,005,202	-	-	3,005,202	-	3,005,202	
Investment return	(90,539)	-	(90,539)	-	-	(90,539)	-	(90,539)	
Estate gifts	4,301,040	-	4,301,040	-	-	4,301,040	-	4,301,040	
Other revenue	197,750	-	197,750	567,974	(509,656)	256,068	-	256,068	
Special project donations	-	100,733	100,733	-	-	-	100,733	100,733	
Tuition and fees, net	-	-	-	85,922	-	85,922	-	85,922	
	20,077,024	100,733	20,177,757	653,896	(509,656)	20,221,264	100,733	20,321,997	
Net assets released from restrictions due to satisfaction of restricted purpose	59,049	(59,049)	-	-	-	59,049	(59,049)	-	
Total revenue and support	20,136,073	41,684	20,177,757	653,896	(509,656)	20,280,313	41,684	20,321,997	
Expenses									
Feeding the Flock:									
Support of local congregations	6,796,976	-	6,796,976	-	(505,234)	6,291,742	-	6,291,742	
Assistance to the needy	1,964,609	-	1,964,609	-	-	1,964,609	-	1,964,609	
Living University	-	-	-	649,474	-	649,474	-	649,474	
Preaching the Gospel:									
Television and radio	4,958,465	-	4,958,465	-	-	4,958,465	-	4,958,465	
Publishing and editorial	1,381,939	-	1,381,939	-	-	1,381,939	-	1,381,939	
Mail processing and distribution	1,600,758	-	1,600,758	-	-	1,600,758	-	1,600,758	
General and administrative:									
Support services and other	1,271,482	-	1,271,482	-	-	1,271,482	-	1,271,482	
Total expenses	17,974,229	-	17,974,229	649,474	(505,234)	18,118,469	-	18,118,469	
Change in net assets	2,161,844	41,684	2,203,528	4,422	(4,422)	2,161,844	41,684	2,203,528	
Net assets									
Beginning of year	4,540,985	134,551	4,675,536	299,516	(299,516)	4,540,985	134,551	4,675,536	
End of year	\$ 6,702,829	\$ 176,235	\$ 6,879,064	\$ 303,938	\$ (303,938)	\$ 6,702,829	\$ 176,235	\$ 6,879,064	

Build a Positive Attitude

Continued from page 2

who love God, to those who are called according to His purpose.” And again: “If God is for us, who can be against us?” (v. 31).

King David, the “man after God’s own heart,” was inspired by God to write: “Trust in the LORD, and do good; dwell in the land, and feed on His faithfulness. Delight yourself also in the LORD, and He shall give you the desires of your heart. Commit your way to the LORD, trust also in Him, and He shall bring it to pass” (Psalm 37:3–5). And again: “But the salvation of the righteous is from the LORD; He is their strength in the time of trouble. And the LORD shall help them and deliver them; He shall deliver them from the wicked, and save them, because they trust in Him” (vv. 39–40).

In order to be positive, it is important that we surround ourselves with *positive people* and positive situations as best we can. In Proverbs 13:20 we are instructed: “He who walks with wise men will be wise, but the companion of fools will be destroyed.” *If* we surround ourselves with positive friends and associates, we will much more likely have a positive attitude ourselves. For they will not be constantly “pulling us down.” And we should always *try* to “pull them up” with God’s help!

That is *why* God’s word instructs us: “The righteous should choose his friends carefully, for the way of the wicked leads them astray” (Proverbs 12:26). Again, in the preceding verse, God tells us, “*Anxiety* in the heart of man causes *depression*, but a good word makes it glad” (v. 25). So being around positive people and creating positive situations for ourselves and loved ones can help us avoid undue anxiety and depression. For these attitudes bring on physical illness, mental illness and sometimes even premature death. Nearly all mental health workers know this. I hope all of you brethren can understand and take action. For we *must* be those positive leaders in the Work of the living God helping to prepare for Jesus Christ’s Kingdom over the next several years! Again, in the pages of inspired Scripture, God tells us: “A merry heart makes a cheerful countenance, but by sorrow of the heart the spirit is broken” (Proverbs 15:13). It certainly indicates that man’s “spirit” or *attitude*—is “broken” by the lack of a cheerful heart and a positive approach to life.

“KEYS” TO BUILDING POSITIVE EMOTIONS

Brethren, what are some of the key practices that can help us all develop positive emotions and *positive attitudes* in the years to come? Here are a few I would like all of you to consider and use:

I. Emphasize in all your thinking that God is truly your “Father” and your Deliverer.

Throughout the Bible, God pictures Himself as the One who watches over His children. Jesus told us to pray, “Our Father in heaven, hallowed be Your name” (Matthew 6:9).

II. Cultivate positive friends—and seek a positive approach to life in the television programs, Internet productions and other materials you view and read.

Again, read Paul’s instruction in Philippians 4:8. In this key passage, God, inspired Paul to teach us to *meditate* on the “good things”—on the good, clean, positive aspects of life. In spite of massive human mistakes and failures, we should *take time* to read about and talk about the good and “noble” things our leaders and ancestors have done. And we should enrich our lives by contemplation on the “lovely” aspects of life, the beautiful parts of this world, the lovely music, art, literature and things that *uplift us*.

III. Strongly avoid negativism.

Learn to stay away from negative people and situations as best you can. And absolutely avoid the approach of resentment, confrontation and bitterness toward others *even in your own heart!* As Jesus instructed: “For if you forgive men their trespasses, your heavenly Father will also forgive you. But if you do not forgive men their trespasses, neither will your Father forgive your trespasses” (Matthew 6:14–15). So we *must* absolutely forgive others “from the heart” if we are to be forgiven by God and if we, ourselves, want to have a truly *positive* and loving attitude and outflowing concern that brings peace to ourselves and to others!

IV. Improve your physical health.

Although it does not fit in the mental and spiritual areas I have been discussing, *physical exercise* is truly a *vital* part of learning to be happy and positive. Many of you know this. But it has been absolutely demonstrated that people who get out and take a long walk, play a game of tennis or racket ball or indulge in some vigorous physical activity have their endorphin levels raised, their attitudes improved and they do definitely “feel better” in every way because of being involved in physical exercise. So learn all the aspects of this and *use this tool!*

V. Draw closer to God.

As indicated in *all* of the above, you must constantly “feed on” Christ and on God’s attitudes by *drinking in of His word*, deliberately guiding your mind into *positive channels* and doing all you can to build this type of approach in your mind, your heart and your life.

Dear brethren, as we approach the dark days of the coming Great Tribulation and Day of the Lord, let us “get ready” by building attitudes of *hope*, *faith* and *positive thinking*, which the Bible—over and over—tells us to do. This is a vital part of true Christianity. It is not to be done

just by “pumping ourselves up” into an imaginary euphoria. Rather, it is learning to really *trust* that God’s word is true and that He *will* take care of us if we truly walk with Him. One of the most inspiring verses in the entire Bible on this topic is found in Isaiah 26:3: “You will keep him in perfect peace, whose mind is stayed on You, because he trusts in You.”

Brethren, the years just ahead of us will not be “pretty”! We are entering the darkest days of human history and we *must prepare* ourselves. As during the Second World War, we must learn to “accentuate the positive.” We must learn to put our total *faith* and *trust* in God. We must profoundly realize that Satan, our adversary, will do everything he can to *destroy* us. He will send out “waves” of discouraging and disorienting and disillusioning attitudes. We must learn to *resist* him. For God commands us: “*Resist the devil* and he will flee from you” (James 4:7).

We must learn to look above and beyond our immediate surroundings. As the Apostle Paul was inspired to tell us: “If then you were raised with Christ, seek those things which are above, where Christ is, sitting at the right hand of God. Set your mind on things above, not on things on the earth” (Colossians 3:1–2). We truly do need to focus on

the *reality* of Christ’s coming Kingdom and the *magnificent opportunities* we will all have in Tomorrow’s World. We must contemplate and seek “those things which are above” where Christ and God the Father are sitting and planning out a magnificent future for *every one* of us. For God is *our Father*. So we must “set our minds” on things *above*. We must **not** concentrate on, or be hurt or disillusioned by, the things here in this confused and rebellious world. May God help all of us to do this with all our hearts and to “fight the good fight.” Then, we may join the Apostle Paul and sincerely declare with him: “I have fought the good fight, I have finished the race, I have kept the faith. Finally, there is laid up for me the crown of righteousness, which the Lord, the righteous Judge, will give to me on that Day, and not to me only but also to all who have loved His appearing” (2 Timothy 4:7–8).

With Christian love,



ATTENTION, ALL ENGLISH-SPEAKING HOUSEHOLDS:

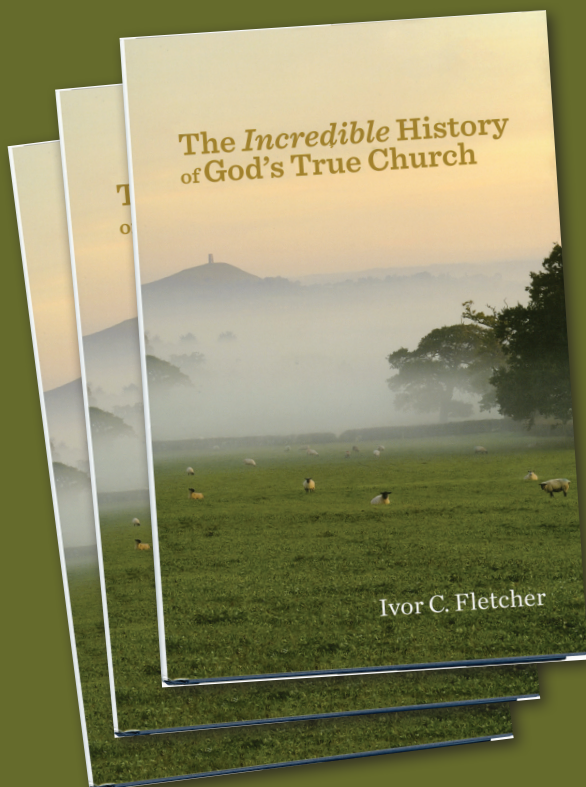
Remember to go online and register for Feast of Tabernacles 2014. As part of the Feast registration, each household will be able to request its free copy of Mr. Ivor Fletcher’s updated hardcover book, *The Incredible History of God’s True Church*.

Mr. Fletcher, a long-time member of God’s Church, wrote his first version of this book 30 years ago, in 1984, inspired by his reading of Dr. Herman Hoeh’s *A True History of the True Church*. Mr. Fletcher’s extensive text was so well received that it was commonly used as a reference at Ambassador College.

This new edition, in addition to being a quality hardcover volume, includes new and original illustrations and photographs, some in color, along with two new chapters bringing the Church history up to the present day, as well as helpful indices of contents and Scripture references.

It is Mr. Fletcher’s personal work, and not the “official” history of the Living Church of God. Nevertheless, LCG Presiding Evangelist Dr. Roderick C. Meredith, upon meeting Mr. Fletcher a few years ago during a trip to England, encouraged him to complete the book, and in recognition of the book’s value has arranged to give a free copy to every English-speaking household in the Living Church of God. Copies will be distributed either at your Feast of Tabernacles site, or shortly afterward, depending on the site you attend.

**SO, BE SURE TO REGISTER ONLINE AT [HTTP://FOT2014.LCG.ORG](http://FOT2014.LCG.ORG),
TO RESERVE YOUR FREE COPY OF THIS VERY HELPFUL BOOK!**



Births

Mr. and Mrs. Jesse (Julie) MacDonald are pleased to announce the birth of their first child, daughter **Zoey Gloria MacDonald**, on January 18. Zoey weighed 8 pounds, 6 ounces and measured 19 inches long. She was enthusiastically welcomed by the Bonnyville, Alberta, Canada, congregation!

Mr. and Mrs. Garrett (Autumn) Steagall of the Washington, DC, congregation, announced the birth of their second child, **Annabel Kay**, on February 20. Annabel was six weeks early, but healthy, weighing 3 pounds, 12 ounces and measuring 17 inches long. She is the second grandchild of Mr. and Mrs. Phil (Karla) Steagall, the fourth grandchild of Mr. and Mrs. Lowell (Dianne) Ziech, and the second great-grandchild of Mrs. Dorothy McNair.

Roxanne Willene Wallace was born on April 17 to delighted parents Patrick and Thea Wallace, of the Pretoria, South

Africa congregation. She weighed 3.31 kg and was 57 cm. long.

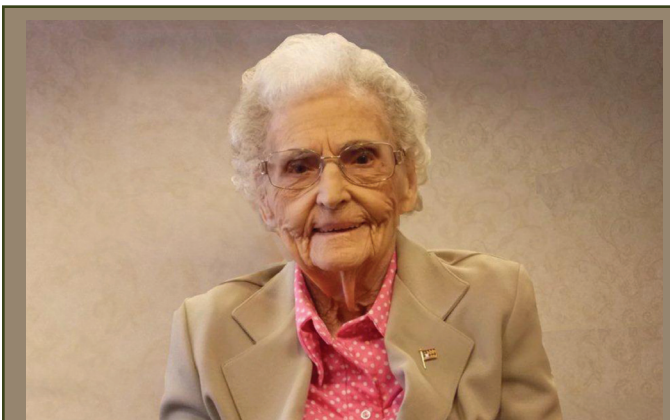
Mr. and Mrs. Jacob (Krista) Kidney of the Akron, Ohio, congregation are happy to announce the birth of their son, **Aaron Jacob Kidney**. He was born March 1 weighing 7 pounds, 10 ounces, and was 20¾ inches long. Older sister Miranda is thrilled to have a baby brother to play with.

Felipe Torres Valentin and Camille Torres, members of the Tampa, Florida, congregation are pleased to announce the birth of their first child, **Elise Shiloh Torres Herbosa**. She was born on March 21 weighing 6 pounds, 5 ounces, and measuring 19 inches long. She is truly a gift from God and has brought much joy to her physical and spiritual families.

Anniversaries

Mr. and Mrs. Lehman (Nell) Lyons celebrated their 60th wedding anniversary on May 28. Mr. and Mrs. Lyons attend the Walterboro, South Carolina, congregation. After services on the Sabbath, May 31, the brethren honored them with a gift and an anniversary cake to recognize this significant milestone. Mr. and Mrs. Lyons were baptized into the Church of God in the 1960s and he is a long-time elder serving the brethren in the southeastern United States. They have four children, eleven grandchildren, and ten great-grandchildren.

Mr. and Mrs. Glen (Pat) Harrison celebrated their 45th wedding anniversary on May 30. The South Louisiana congregations honored the Harrisons on June 8 at a special reception between services at Pentecost. They were presented with a gift, cake, flowers, and a special card designed and painted especially for them by one of the brethren. Elder Chip Wheelahan represented the Baton Rouge, Ferriday, Lafayette and New Orleans congregations in acknowledging their wonderful example of a long, happy marriage and their dedicated service to the Church.



EARLIER THIS YEAR, IN MAY 2014, THELMA BAKER OF THE COLUMBIA, MISSOURI CONGREGATION OF THE LIVING CHURCH OF GOD, TURNED 100 YEARS OLD. HER BRETHREN OFFER THEIR CONGRATULATIONS, AND THEIR THANKS FOR HER EXAMPLE OF WISDOM, COURAGE, LOVE AND LOYALTY.

We want to hear more about the happy milestones in the lives of our brethren. If your family has had a birth, marriage or major anniversary, please ask your local pastor to send word to the *Living Church News*, PO Box 3810, Charlotte, NC 28227-8010 (or to send e-mail to lcn@lcg.org).

In **LOVING** Memory

Mrs. Elma Jean Lowther Rainbolt died on May 8, 2013, after a long period of declining health. She was 65 and a member of God's Church since July 1966. She is survived by Henry Rainbolt, her loving husband of more than 36 years. Mrs. Rainbolt was a very kind and compassionate lady and a very good cook. Now she is awaiting her resurrection.

Mr. Arthur H. (Buck) Buchanan, Jr., 66, died on December 12, 2013, after a lengthy illness. He was a dedicated member of the Asheville, North Carolina, congregation for more than a decade and enjoyed serving the brethren as long as he was able to attend. He is survived by his faithful wife, Brenda, and three children. Mr. Martin Fannin and Mr. Ron Poole conducted the funeral service on December 16. Mr. Buchanan will be greatly missed by his family, friends, brethren, and all who knew him.

Mr. Noe Samson Arendain, 69, died while working in his fields on May 8 in his home town in Mabini, Davao del Norte, Philippines. Mr. Arendain attended God's Church in enduring faith, since the early 1960s, when it was the Radio Church of God. He is survived by his wife Anna Ebarle Arendain, four children, and also grandchildren. Pastor Felipe Casing conducted his funeral service on May 14.

Mr. Russell Rhinesmith, 89, died in his sleep May 29. Born in New Jersey, and a WWII veteran, he moved to Georgia 18 years ago. He was a long-time faithful member and deacon in God's Church. Mr. Rhinesmith is survived by his wife, Jeannette, two sons, two brothers, two sisters, four grandchildren, and two great-grandchildren. He was predeceased by one daughter. Mr. Rhinesmith will

be greatly missed in the Anderson, North Carolina, congregation, and by all his family and friends. His funeral and burial were in New Jersey on June 3.

Mrs. Maria Wright died peacefully on May 30 after a short illness. She was just three weeks short of her 93rd birthday, the youngest and last surviving of 10 children. Mrs. Wright was born in Bavaria in 1921 and immigrated to Australia in 1950. Her first husband died in the Brisbane floods in 1974 and her second husband, Ernie Wright, died 11 years ago. She is survived by daughter Julia and son-in-law Rob, granddaughter Kim and great-grandson Felix. Mrs. Wright came into God's Church in the early 1960s and was faithful to the end. She will be dearly missed by all. Mr. Dayrell Tanner performed her graveside service on June 6.

ORDINATIONS

Mr. and Mrs. Errol (Winola) Pitre were ordained deacon and deaconess on the First Holy Day of Unleavened Bread by Pastor Glen Harrison and elders Curtis Lambright, Chip Wheelahan and Ray Joffrion. They serve in the Lafayette, Louisiana, congregation.

Mr. and Mrs. Lenard (Esabelle) Hine were ordained deacon and deaconess by Pastor Stuart Wachowicz on the First Holy Day of Unleavened Bread. They serve the brethren in the Edmonton, Alberta, Canada, congregation.

Mr. David Hooks was ordained a deacon on the First Holy Day of Unleavened Bread by Pastor Ben Whitfield. Mr. Hooks serves in the Colorado Springs, Colorado, congregation.

Mr. Shawn Johns was ordained a deacon on the Last Holy Day of Unleavened Bread by Pastor Ben Whitfield. Mr. Johns serves in the Wheatland, Wyoming, congregation.

Mr. David Jones was ordained an elder on the Last Holy Day of Unleavened Bread by Pastor James Sweat and elders Stephen Elliott and William Malone. Mr. Jones serves in the Chattanooga, Tennessee, congregation.

Mr. and Mrs. Ted (Nancy) Bukowski were ordained deacon and deaconess by Pastor Ben Whitfield on Sabbath, May 31. Mr. and Mrs. Bukowski serve the brethren in the Layton, Utah, congregation.

Mr. Leonard Bower was ordained an elder on Sabbath, June 7, by Pastor Martin Fannin and elder Roy Monger. Mr. Bower serves in the Knoxville, Tennessee, congregation.

Mr. Brandon Fall was ordained an elder on Pentecost by Regional Pastor Jeffrey Fall and Area Pastor Harold Way. Mr. Fall serves in the Sacramento, California, congregation.

Mr. Edwin Ellis was ordained a deacon on Pentecost by Pastor Jim Arnaldo. Mr. Ellis serves in the Lebanon, New Hampshire, congregation.

Mr. Matthew Chornomaz was ordained a deacon on Pentecost by Regional Pastor Jonathan McNair and elder Dennis Chornomaz. Mr. Chornomaz serves in the Hammonton, New Jersey, congregation.

WEDDING

Derek Jonathan Lee and Rabecah Mariah Wolford were married on August 18, 2013 in the beautiful Blue Ridge Mountains of Virginia. Friends

and family enjoyed a special Sabbath Service conducted by Area Pastor Paul Shumway and the wedding ceremony was performed by Mr. Sheldon Monson

the following day at the historic 18th century Sundara Plantation. The couple resides in the Minneapolis, Minnesota, area.

Have You Considered Living University for Spring 2015?

Spring semester instruction will begin on January 14, 2015. Courses offered will include:

THL 136: Acts and Writings of Paul. This course takes a very detailed look at the book of Acts and a brief review of Paul's related letters—the foundation of God's New Testament Church.

THL 226: Christian Leadership. In this course we will review powerful leadership principles that are relevant to any interpersonal situation, including marriage, family, work, camp, and the Church.

THL 380: Introduction to Biblical Doctrines. In this course Mr. Richard Ames reviews in detail the foundational doctrines of God's Church and challenges students to "be ready with an answer."

PHED 227: Working with Christian Youth. In this course students will learn to develop and organize Church youth programs, and also help young people develop true Christian values.

If you have not taken a Living University course previously, go to *LivingUniv.com* and click on the "Apply Now" link to begin the enrollment process. The four courses listed above may be ideal for first time Living University students.

Senior citizens (age 65 and over) are eligible to audit one free class each semester through the Open Learning Program. Individuals who will be in their third tithing year at the start of the semester may claim a 50 percent tuition discount by completing an Application for Financial Aid (form available at the university's Web site). Contact Mrs. Michelle Broussard (e-mail mbroussard@livinguniv.com or phone 704-708-2294) for more information.

Upcoming TOMORROW'S WORLD Telecasts

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COMMENTARY

EDUCATION FOR ETERNITY

While countless parents are watching with anticipation as their children begin another year of schooling, let us take a moment to consider God's perspective on education. He commands parents to diligently and properly train their children (Proverbs 22:6), and reminds children to heed instruction from their parents. "Listen to your father who begot you, and do not despise your mother when she is old" (Proverbs 23:22).

Moses received the best education that the Egyptian royal courts could provide. He became mighty in words and deeds, and was becoming a highly educated prince of the great Egyptian empire (Acts 7:22). Likewise, Isaiah was highly educated and became the political and religious counselor of the nation, serving several Judean monarchs (2 Chronicles 26:22, 32:32). Luke was not only an educated physician, but also an accomplished historian (Colossians 4:11, 14). The Apostle Paul is famous as one of the brightest young students of the law (Galatians 1:14).

Yet, for all of these men, their worldly education was only a precursor to the true education they would receive in God's way. Without proper grounding in God's way, even the finest worldly education is but vanity (Ecclesiastes 1:2).

During the Millennium, even on those occasions when children may study outside the home, we can be sure that they will not be shipped off to overcrowded, dangerous, morally adrift or under-performing schools. Rather, they

will be under the care of talented, dedicated, God-fearing teachers and administrators. Then, the entire educational system—and the entire society—will be guided by Christ and the resurrected saints according to God's righteous law. The resurrected saints will also be "teachers" who will lovingly instruct, "This is the way, walk in it" (Isaiah 30:20–21).

As Dr. Meredith describes, "During the Millennium, teachers will know that their students are, with only the rarest exceptions, being trained well at home by both parents. So teachers will be confident in playing a role of supplementing what parents have done. There will be close communication and cooperation between parents and teachers, and between teachers and students.... For they will live in a society based upon the principles of the Creator, which will bring a depth of peace and prosperity and productiveness beyond anything man has ever known" (*The World Ahead: What Will It Be Like?*, p. 29).

God expects parents to provide for the education of their children, exposing them to the spiritual and physical topics they will need for success in life. And, He expects children and young adults to diligently pursue their own education. Pursuing right education prepares us to more fully serve Him. And, most importantly, Christians must always remember that true education begins with the acknowledgment that there is a great Creator God, who is the source of all knowledge and all wisdom (Proverbs 1:7; 9:10).

—Wyatt Ciesielka