# The Gospel Unashamed "From the cowardice that shrinks from new truth, from the laziness that is content with half-truths, from the arrogance that thinks it knows all truth, 0, God of Truth, deliver us."

#### A Controversial Newsletter "The Printed Voice of Summit Theological Seminary"

~ All articles written by Terry Carter unless otherwise stated ~

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#### Why I Tithe

**By Aaron Lawrence** 



When I was seven, I spent the summer pulling weeds for my uncle's lawncare company. Once I earned my first paycheck (\$100), Dad took me to the bank to cash it. When we stepped up to the teller, he asked her to break it a specific way.

As we were leaving, Dad told me to take \$10 and put it in the corner of my wallet to give back to God the next morning. I was shocked, and quickly replied, "But Dad, that's my money, I earned it". I had already figured out what I wanted to buy with it, Hot Wheels and a Nerf gun.

I still remember the look on my Dad's face as he grabbed the envelope out of my hand and said to me, "If you don't think God deserves 10% of this money back, you don't deserve any of it". Needless to say, that next morning, I started tithing, and now over thirty-five years later, here are four reasons why I still do...

## 1. I tithe because the Old Testament teaches it.

I believe the Old Testament is full of patterns, many of which are to be followed under the New Covenant today, such as tithing. Going all the way back to **Genesis** chapter four, we see Cain and Abel brought offerings to God. Abel brought the firstborn and pleased God; Cain did not. Next, we see Noah building an altar and offering sacrifices to God in **Genesis** chapter eight, after God had saved them in The Flood.

The very first time the word *tithe* is used in the NKJV is in **Genesis** chapter fourteen. This is where Abram's nephew Lot had been taken captive from Sodom. Abram took some of his trained men, defeated the bad guys, saved Lot and all of the other captives, and brought them back, along with a bunch of spoils, from the battle. When they returned, Abram tithed to Melchizedek.

"18 Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. 19 And he blessed him and said: 'Blessed be Abram of God Most High, Possessor of heaven and earth; 20 And blessed be God Most High, Who has delivered your enemies into your hand.' And he gave him a tithe of all." **Genesis** 14:18-20 (NKJV)

Abram paid one tenth of all that he had gained in battle, to Melchizedek, king of Salem and priest of God Most High. This should not be confused with the Levitical priesthood that came later, because Isaac, Jacob, Levi, and Aaron, were not even born yet.

There are two great points here:

- Abraham, the father of the faithful, and the father of Levi from whom came Aaron and the Levitical priesthood, paid tithes to Melchizedek, whom **Hebrews** seven tells us, was a type of Christ and His later Unending Priesthood.
- Tithing preceded the Law of Moses and even Moses himself.

This is important because some claim the tithe was nailed to the Cross with the Law, so we do not have to do it today. But tithing came before the Law. The Law was fulfilled in Christ, but tithing has not been fulfilled by anything, and will continue until Christ returns, when there is no more need of it. Since Christ has not returned, there is still a need for the children of Abraham in the faith (Gal. 3:7), the priesthood of believers today (Rev. 1:6), to pay tithes to our King and High Priest, Jesus Christ (Heb. 4:14). The Old Testament teaches us this

pattern for all Christians to follow today.

Considering Old Testament patterns, we think back to the original Passover, and the consecration of the firstborn males in **Exodus** chapters twelve and thirteen. Consider how God required them to continue to celebrate the Passover, redeem their firstborn sons, and sacrifice their firstborn animals to Him. There is a pattern here that we can see as far back as Noah. God spares their lives, God blesses them, and they must give back to Him for both.

Under the New Covenant, Christians' souls have been spared, our sins forgiven, we have been given new life in Christ that is far greater than just physical life, and God has blessed us all and is blessing us now. Therefore, we should likewise give back to Him for all of this. He has blessed us in an even greater way than those in the Old Testament, and that is why I tithe.

## 2. I tithe because the New Testament teaches it.

In **Luke** twenty, Jesus tells the parable of the Wicked Vinedressers. This parable was about the Jewish leaders who had the attitude that the Jewish nation belonged to them when it really belonged to God. In the parable, the vinedressers were destroyed because of their attitude, and likewise these Jewish Leaders would be destroyed if they did not repent.

This rebellious attitude is unfortunately alive and well in the Church today. Many Christians will not tithe and give love offerings to God because they have the attitude that the Kingdom belongs to them when it really belongs to God. The vineyard and fruit was not the vinedressers', the Jewish nation was not the Jewish Leaders', and what Christians have is not our own.

We are not our own; we have been bought with a price (1 Cor. 6:19-20). We have an Owner, God, and everything we have belongs to Him. Luke goes on to say:

"20 So they watched Him, and sent spies who pretended to be righteous, that they might seize on His words, in order to deliver Him to the power and the authority of the governor. 21 Then they asked Him, saying, 'Teacher, we know that You say and teach rightly, and You do not show personal favoritism, but teach the way of God in truth: 22 Is it lawful for us to pay taxes to Caesar or not?' 23 But He perceived their craftiness, and said to them, 'Why do you test Me? 24 Show Me a denarius. Whose image and inscription does it have?' They answered and said, 'Caesar's.' 25 And He said to them, 'Render therefore to Caesar the things that are Caesar's, and to God the things that are God's." Luke 20:20-25

Jesus was speaking to Jews who knew exactly what He meant - pay taxes to Caesar, and tithe and love offerings to God. There was no question about the tithe, only the taxes to Caesar. So, here is one simple question for every Christian to ask themselves, "Whose Image and Inscription do you have on you?".

"So God created man in His own image; in the image of God He created him; male and female He created them." **Genesis 1:27** 

"For as many of you as were baptized into Christ have put on Christ." **Galatians 3:27** 

"For whom He foreknew, He also predestined to be conformed to the image of His Son, that He might be the firstborn among many brethren" Romans 8:29

If you are a Christian, you bear the image of Jesus Christ, and we are to render to Him the things that are His. Everything we have belongs to Him;

so without question, the tithe does belong to Him. It always has, and it will until Jesus returns.

Earlier, I mentioned Abraham paid tithes to Melchizedek. Let's look at that from the New Testament side of things.

"19 This hope we have as an anchor of the soul, both sure and steadfast, and which enters the Presence behind the veil, 20 where the forerunner has entered for us, even Jesus, having become High Priest forever according to the order of Melchizedek" **Hebrews 6:19-20** 

Jesus Christ is High Priest forever according to the order of Melchizedek. Melchizedek received tithes from Abraham in **Genesis** chapter fourteen, and according to **Hebrews** chapters six and seven, Christians pay tithes and love offerings to Jesus Christ, our Melchizedek.

"1 For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of the kings and blessed him, 2 to whom also Abraham gave a tenth part of all, first being translated 'king of righteousness,' and then also king of Salem, meaning 'king of peace,' 3 without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remains a priest continually. 4 Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils. 5 And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren. though they have come from the loins of Abraham; 6 but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. 7 Now beyond all contradiction the lesser is blessed by the better. 8 Here

mortal men receive tithes, but there he receives them, of whom it is witnessed that he lives. 9 Even Levi, who receives tithes, paid tithes through Abraham, so to speak, 10 for he was still in the loins of his father when Melchizedek met him."

Hebrews 7:1-10

Melchizedek blessed Abraham, and the lesser (Abraham) is blessed by the better (Melchizedek). This shows us that Melchizedek's priesthood was better than the Levitical priesthood, which came from Abraham through Levi and Aaron. Verse eight brings the tithe directly into the New Covenant:

"Here (on Earth) mortal men receive tithes (The Levitical priests), but there (heaven) he receives (continued action) them (tithes), of whom it is witnessed that he lives." **Hebrews 7:8** 

As far as Melchizedek, there is no witness that he lives, there is not a record of his death or of his parents for that matter, but he had to have some. So, who is witnessed that He lives but Jesus?

Mary Magdalene saw Him early in the morning, after His resurrection (Mark 16). Other women saw Him that day (Matthew 28). The two men on the road to Emmaus saw Jesus (Mark 16). All of the apostles saw Him in the upper room. At some point, over five hundred of His disciples saw Him at one time. Later, the apostles and some of His close disciples watched as He ascended into heaven. There are multiple eyewitness accounts in the New Testament showing Jesus lives. In fact, His resurrection is the anchor for the hope of all Christians.

There is no question that Jesus is our High Priest, that He made the sacrifice, that He took His own blood into the true Holy of Holies, into the presence of God making atonement for our sin (**Heb. 9:12**). There is no question that He is making intercession on our behalf to God today (**Heb. 7:25**). Why would any

Christian not give Him their tithes when the New Testament teaches that He receives them?

"22 by so much more Jesus has become a surety of a better covenant. 23 Also there were many priests, because they were prevented by death from continuing. 24 But He, because He continues forever, has an unchangeable priesthood. Therefore He is also able to save to the uttermost those who come to God through Him, since He always lives to make intercession for them. 26 For such a High Priest was fitting for us, who is holy, harmless, undefiled, separate from sinners, and has become higher than the heavens; 27 who does not need daily, as those high priests, to offer up sacrifices, first for His own sins and then for the people's, for this He did once for all when He offered up Himself. 28 For the law appoints as high priests men who have weakness, but the word of the oath, which came after the law, appoints the Son who has been perfected forever." Hebrews 7:22-28

Jesus was made High Priest by an oath from God (Psa. 110:4). As our High Priest, He gives us true access to God, He lives forever, He is Priest forever. His Priesthood unchangeable. He has become the surety of a better covenant, He saves us, He always lives to make intercession for us, He brought us hope. He came by the power of an endless life, He is perfect, He made the perfect sacrifice. He laid down His life for us, He is holy, harmless, undefiled, separate from sinners, and higher than the heavens, He is the only begotten Son of the living God.

Melchizedek received tithes from Abraham. The Levitical priests received tithes from their brethren, and everything about The New Covenant that we are a part of today, is "Better, better, better". That is why I pay tithes to my Melchizedek, my High Priest, Jesus Christ.

### 3. I tithe because the Church needs it.

In the Old Testament pattern, God used the tithes and offerings both as a memorial for His people and to finance His work in the Tabernacle. God spoke to Aaron the High Priest and said:

"20 Then the Lord said to Aaron: "You shall have no inheritance in their land, nor shall you have any portion among them; I am your portion and your inheritance among the children of Israel. 21 "Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. 22 Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. 23 But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance. 24 For the tithes of the children of Israel. which they offer up as a heave offering to the Lord, I have given to the Levites as an inheritance; therefore I have said to them, 'Among the children of Israel they shall have no inheritance." Numbers 18:20-24

The Levites, who did the work around the Tabernacle, had no inheritance, God used the tithe of the Israelites to support the Levites.

In **Deuteronomy** chapters 12 and14, God commands the Israelites not to forsake the Levites. If they forsook the tithe, the Levites would have no way to survive.

"17 You may not eat within your gates the tithe of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the heave

offering of your hand. 18 But you must eat them before the Lord your God in the place which the Lord your God chooses, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your gates; and you shall rejoice before the Lord your God in all to which you put your hands. 19 Take heed to yourself that you do not forsake the Levite as long as you live in your land." Deuteronomy 12:17-19

"22 You shall truly tithe all the increase of your grain that the field produces year by year...27 You shall not forsake the Levite who is within your gates, for he has no part nor inheritance with you."

Deuteronomy 14:22,27

This was God's plan to provide for the needs of those serving Him under the Old Covenant and it still is God's plan to fulfill the needs of His Kingdom today. If the tithe is no longer required of His people, how does God plan to provide for His Church? There is still a need for God's work to be supported.

First, as children of God, we have the need to bring our tithes and love offerings back to Him as a memorial, reminding us that God has provided us with everything we have. If you have a job, God gave you that job and the ability to do it. If you have received an inheritance, God provided that money to whomever left it to you, and He provided it to you. Whatever the case may be, God gives us what we have and the power to gain more.

"And you shall remember the Lord your God, for it is He who gives you power to get wealth, that He may establish His covenant which He swore to your fathers, as it is this day"

#### **Deuteronomy 8:18**

No Christian can honestly stand up and say that in some way shape or form that God has not given them everything they have. If they do, I would not want to stand too close to them as they say it. God has

provided, and is providing, everything we have. We need to be reminded of this when we bring back our tithes and love offerings to God based on what He has blessed us with just like we need to be reminded during the Lord's Supper, on each first day of the week, of what our sin cost Christ.

Second, the Church needs the tithe to finance God's ministry and ministers. We do not technically have to have a building, lights, A/C, heat, pews, sound systems, etc. But realistically, it's hard to grow the Church in America without these things. How can we afford to have them, and to keep them up, without tithes and love offerings? How can we afford to have a man studying and preparing to teach Bible classes and deliver messages from God's Word each week, if we did not have the tithe?

I personally am a bi-vocational preacher. Someone said that means I work to support my preaching habit. Still, I could not afford to do what I do for the Church without getting paid something for it. How many of you would volunteer to show up and work for free at your job, instead of getting paid a salary? If you did that, how would you eat and take care of your family?

Paul wrote to Timothy saying:

"17 Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. 18 For the Scripture says, 'You shall not muzzle an ox while it treads out the grain,' and, 'The laborer is worthy of his wages.'" I Timothy 5:17-18

This speaks specifically about the elders in the Church, but it certainly applies to preachers too. Good elders ought to be honored and are worthy to be paid by their congregation. Good elders can easily put in as much time and effort as a good preacher so they also deserve to be paid.

Paul teaches more on this regarding preachers specifically,

"1 Am I not an apostle? Am I not free? Have I not seen Jesus Christ our Lord? Are you not my work in the Lord? 2 If I am not an apostle to others, yet doubtless I am to you. For you are the seal of my apostleship in the Lord. 3 My defense to those who examine me is this: 4 Do we have no right to eat and drink? 5 Do we have no right to take along a believing wife, as do also the other apostles, the brothers of the Lord, and Cephas? 6 Or is it only Barnabas and I who have no right to refrain from working? 7 Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit? Or who tends a flock and does not drink of the milk of the flock? 8 Do I say these things as a mere man? Or does not the law say the same also? 9 For it is written in the law of Moses, 'You shall not muzzle an ox while it treads out the grain.' Is it oxen God is concerned about? 10 Or does He say it altogether for our sakes? For our sakes, no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope. 11 If we have sown spiritual things for you, is it a great thing if we reap your material things? 12 If others are partakers of this right over you, are we not even more? Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ. 13 Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? 14 Even so the Lord has commanded that those who preach the gospel should live from the gospel." I Corinthians 9:1-14 (NKJV)

Paul speaks of the ministers of God being supported by God's people, which comes by tithes and love offerings just as it did under the Old Covenant. Ministers in the Church have a right to eat and drink which costs money. They have the right to have a family which is really expensive. Nobody goes to war at his own expense. Nobody plants a vineyard or tends a flock without eating of its fruit and drinking its milk. God did not say this for the sake of animals but for the sake of His ministers.

The very fact that Paul goes back to the Old Testament pattern of the tithes, offerings, the Tabernacle, Temple, priests and Levites, and connects that pattern with the preachers of the Gospel today proves that the tithe is God's pattern for the Church, just like it was for the Tabernacle and Temple. The Lord has commanded that those who preach the Gospel, should live from the Gospel. How is that possible without the tithe? God has a pattern, that was taught in the Old Testament and is taught in the New Testament. I tithe because the Church needs to tithe, and the Church needs the tithe.

# 4. I tithe because I have tasted and seen that the LORD is good.

For over thirty-five years, I have unintentionally tested God by giving tithes and love offerings, and He has proven true 100% of the time. If I had the space, I could tell story after story from my own life where God blessed us in a special way after we gave, especially when we gave sacrificially.

"10 Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this," Says the Lord of hosts, "If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it. 11 "And I will rebuke the devourer for your sakes. So that he will not destroy the fruit of your ground, Nor shall the vine fail to bear fruit for you in the field," Says the Lord of hosts; 12 "And all nations will call you blessed, For you will be a delightful land," Says the Lord of hosts" Malachi 3:10-12

God has passed the test every time. He has opened the windows of heaven and poured out blessing after blessing upon us. I will never stop giving tithes and love offerings back to Him. In fact, I am looking for ways to give more. If I stopped, it would be one of the most foolish things I could do because I know that 90% blessed by God, beats 100% without His blessing 100% of the time.

In fact, if you refuse to give God His due, He will not let you keep it. He will get it away from you one way or another (Haggai 1). Some of you can testify to what I am saying because you too have tasted and seen that the Lord is good, especially in His promise to bless those who give cheerfully back to Him.

Although my dad taught me to tithe, years before that, when he first married my mom, he had been furious when she went to write their first tithe check together. He thought it was the worst thing to do with the little money they had, but she insisted that it was the best thing to do. She told him that she was going to tithe at least on what she made, whether he wanted to on his part or not. This was a very bold thing to do, but it paid off. When my dad suddenly passed in 2015, His last sermon was on the printer and his tithe check was inside the cover of his Bible.

It is amazing how a little bit of time, and some sound doctrine on tithing, can change a person's heart. Perhaps this article has done the same for you. If you already tithe and give love offerings to God, I hope you are encouraged to continue, and maybe even look for ways to give Him more. That is why I tithe.



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#### The Year-Day Theory

It is virtually impossible to study the book of Daniel without addressing the year-day (or day-year) theory. Simply stated, this is the idea that a day in prophecy represents, or corresponds to, a year in its fulfillment. While this is a very controversial topic, whether you accept this as a valid approach to prophecy or not will have an immense influence on your understanding of Daniel and Biblical prophecy in general.

There are some who reject this approach entirely. Others try to apply it to almost every prophetic passage that gives a time frame for its fulfillment. Finally, there are those who view this as a valid approach in some passages, but not in others. One author said that it is a prophetic key that should be used only where it fits and not where it does not.

It is certainly true that the year-day theory has been misused and abused. The cults are some of the worst offenders in this area. Those who oppose the year-day theory are quick to point out these facts, and rightly so. However, the abuse of a principle or theory does not rule out the proper use of it. Furthermore, the use of a theory by people of dubious character does not indicate that it cannot be properly used by those who are much more reasoned in their approach. Often a valuable tool can be improperly used by incompetent people. That does not make the tool worthless.

It also needs to be pointed out that virtually all students of prophecy understand the seventy weeks of Daniel chapter nine to be symbolic of 490 years. Some come to this conclusion based on the year-day theory. Those who reject the year-day theory come to the same conclusion but do so on a different basis. They point out that the original language would be better translated "seventy

sevens" rather than "seventy weeks". The original word is not specific to weeks; it can refer to seventy periods of seven which could mean seven weeks, months, years, or even decades. They refer to this as "seventy heptads".

While this is certainly true, it also indicates the flexibility and ambiguity of the original language here. Ultimately, they understand that the prophecy that Daniel gives in chapter nine was fulfilled over a 490-year period. Therefore, they understand this passage to be speaking of seventy periods of seven years. It is the fulfillment that makes understanding clear. While those who hold to the year-day theory may come to this conclusion from a different direction, their approach is not so different. They also understand that the fulfillment happened over a period of 490 years. Therefore, they understand the seventy "weeks" (490 days) to represent 490 years. For both groups, the fulfillment leads to the conclusion. What differs is the explanation as to why that conclusion is correct. One explains it via the flexibility of the original language, the other by applying the year-day theory.

When trying to justify the year-day theory, people often point to **Numbers 14:34**.

"According to the number of the days in which you spied out the land, forty days, for each day you shall bear your guilt one year, namely forty years, and you shall know My rejection." Numbers 14:34 (NKJV)

In that passage, the Israelites are condemned to wander in the wilderness for forty years because of their refusal to enter and conquer the land of Canaan. The spies had searched out the land for forty days, so God told them that they would wander the wilderness for forty years, a year for every day the spies did their work.

This is certainly not a strong argument for the year-day principle in prophecy, as those who reject it have pointed out. This is not a prophetic, or even a symbolic, passage of Scripture. There is really no reason to generalize a principle for approaching prophecy from this.

Another passage that is used to justify the year-day theory is **Ezekiel 4:4-6**. This is a much different passage than the one in Numbers. This is a symbolic passage. God told Ezekiel to lay on his left side for 390 days and then on his right side for forty days. This was to represent the iniquity of Israel and Judah respectively, a day for each year of their iniquity.

"4 Lie also on your left side, and lay the iniquity of the house of Israel upon it. According to the number of the days that you lie on it, you shall bear their iniquity. 5 "For I have laid on you the years of their iniquity, according to the number of the days, three hundred and ninety days; so you shall bear the iniquity of the house of Israel. 6 "And when you have completed them, lie again on your right side; then you shall bear the iniquity of the house of Judah forty days. I have laid on you a day for each year." Ezekiel 4:4-6 (NKJV)

Critics of the year-day theory argue that it is not sensible to conclude from this that we should take a year to represent a day in prophecy as a universal, or even general, rule. I would agree with this statement, but I think there is more to be said here. While this does not justify a universal, general, rule even а understanding prophecy, it does indicate that a day can represent a year in prophecy. The question is whether this is the only instance of such a thing or are there others. Here, God has shown us the key that unlocks this passage. It certainly does not justify the idea that this key unlocks any and every passage, but we must ask whether this key unlocks other passages. If so, how can we

know when to use this key and when not to use it.

When I was in high school algebra, we learned the quadratic formula. It is a very useful formula for solving certain kinds of equations; however, it cannot be used to solve every equation. Part of learning about the quadratic formula was learning when to use it and when not to use it. The same goes for any principle of interpreting prophecy even or Scripture in general. Not every tool works for every passage. You must learn how, and when, to use each tool.

Pointing out that poor students have used the quadric formula incorrectly or when it was not appropriate does not invalidate the formula or its usefulness when used appropriately and properly. To point out the abuse of the year-day theory is fine, but that does not invalidate the whole idea. Pointing out that it has been used by poor students of Scripture does not invalidate it as a tool to be used properly and when it is appropriate.

While the year-day theory is not something that should be applied to every prophetic passage, or even any particular one, it can be a useful tool when used properly and in passages where it is appropriate. It is a key that will not open every lock but only the ones it was intended to open. Unfortunately, when a key is used on the wrong lock, especially when it is forced, it can destroy both the lock and the key. This is what happens when the year-day theory is forced upon the wrong passage of Scripture. It destroys the meaning of that passage and prevents the proper use of that key elsewhere.

Certainly, the year-day theory should not be used on literal passages of Scripture. Even in prophetic passages, the literal meaning should be considered first. Further, the yearday theory should never be forced on any passage of Scripture. Finally, just like in math class, you need to "check your answer". That is, we need to ask whether the application of the year-day theory results in reasonable conclusions. If not, it should not be used for that passage. However, if and when the year-day theory verifies reasonable conclusions obtained by other means, it might just be the right key to that passage.

**Note:** The previous article is an excerpt from *Daniel* by Terry Carter.

# Daniel's Little Horn and the Man of Sin

As we read Paul's description of the man of sin in II Thessalonians chapter two, we cannot help but notice similarities with the little horn of Daniel chapter seven as follows:

- The man of sin is described as a man while the little horn has eyes like a man.
- The man of sin exalts himself above all that is worshipped and shows himself as God while the little horn speaks pompous words against the Most High.
- The man of sin would be revealed when the restraining power was removed while the little horn would subdue three horns (kings or kingdoms) before him.
- The man of sin was restrained in Paul's day (during the reign of the Roman Empire) while the little horn would come out of the fourth beast (the Roman Empire).
- The man of sin will be destroyed by Jesus at His coming while the little horn is destroyed by the judgment of God.

While Paul gives characteristics of the man of sin that Daniel does not mention, regarding the little horn and vice-versa, this should not surprise us. This is no different than when Luke gives details that Matthew omits and vice-versa when relating an event in the life of Jesus. What would be significant is if Paul gave details about the man of sin

that simply could not be true of Daniel's little horn or vice-versa.

An example of this kind of problem is seen when considering the little horn of Daniel chapter seven and the little horn of Daniel chapter eight. While they do have some similar characteristics and do similar things, they simply cannot be the same for the following reasons:

- The little horn of chapter seven comes out of the fourth beast which is the Roman Empire while the little horn of chapter eight comes out of the male goat which is Greece.
- The horn of chapter seven comes out of ten horns uprooting three of them while the little horn of chapter eight comes out of one of four horns.
- The little horn of chapter seven persecutes the saints for three and a half years while the little horn of chapter eight tramples the sanctuary for 2300 "evenings and mornings".
- 4. These two little horns arrive during a different era of history, arise from a different power (kingdom) in a different way, and persecute God's people for a different length of time.

The fact that both little horns demonstrate supreme arrogance and persecute God's people shows that they have the same kind of character but that is where the similarities end.

The same cannot be said of Paul's man of sin and the little horn of Daniel chapter seven. While both are arrogant and persecute God's people, the similarities go beyond this without conflicting aspects. Both are related to man. Both come into being during the time of the Roman Empire. Both are initially restrained by what is eventually removed. Both are destroyed by God.

Paul said that the mystery of lawlessness was already at work in his time, but it was being restrained. The little horn removes the three horns (kings or kingdoms) that were restraining him from emerging from the fourth beast which is Rome.

The man of sin must be more than a single man as the mystery of lawlessness was already at work in Paul's time but would not be destroyed until the coming of Jesus. The little horn has eyes like a man, but he is different from the ten horns (kings or kingdoms). Both seem to represent an organization (kingdom) that is headed by a succession of individual men.

Both the man of sin and the little horn would appear during the time of the Roman Empire and continue until God brings judgment upon them (the man of sin is specifically said to be destroyed by the brightness of Jesus' coming).

If the man of sin is not the same power as the little horn, how could they coexist? Both exalt themselves above every power including God Himself. Surely, they would fight to the death. Either there are two powers, both of which claim to be above every other power, that come from Rome and remain until God brings judgment upon them or they are, in fact, the same. Both have the same character, do the same things, come to power in the same era of history, and exist until they are destroyed by the judgment of God.

**Note:** The previous article is an excerpt from *Daniel* by Terry Carter.

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God changes times and seasons, He removes kings and sets up kings, He gives wisdom to the wise and knowledge to those who have understanding.

Daniel 2:21

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