

Psalms

Your Mercy Reaches Unto the Heavens

Lesson #7 for February 17, 2024

Scriptures: Psalm 51; 57:9-10; 113; 123; 130; 136.

1. What is God's mercy?

Psalm 57:9-10: ⁹ I will praise You, O Lord [*sic*], among the peoples;

I will sing to You among the nations.

¹⁰ For **Your mercy** reaches unto the heavens,

And Your truth unto the clouds.—*New King James Version*.^{*††}

2. The psalmist recognized, and we should also, that we have nothing good to offer to God to pay for our salvation.
3. Perhaps the simplest way to understand this issue is to ask this question: If God had simply decided to ignore humanity because we have cost Him so much pain, is there anything that we could do in response? We would simply perish in our sins. God not only created us, but also, He sustains us every minute. Even the Devil would perish if God were not sustaining him! So, why does God continue to support sin? Or, does He? If the entire world were to turn irretrievably sinful, what would God do? Ellen White stated that it is only because of the presence of the righteous that God continues to sustain this world.

[From the writings of Ellen G. White=EGW:] **If the presence of ten righteous persons would have saved the wicked cities of the plain [Sodom and Gomorrah as noted in Genesis 18], is it not possible that God will yet, in answer to the prayers of His people, hold in check the workings of those who are making void His law?** Shall we not humble our hearts greatly before God, flee to the mercy seat, and plead with Him to reveal His mighty power?—Ellen G. White, *Testimonies for the Church*,* vol. 5, 713.4.^{††}

[EGW:] **Were it not for the few righteous who inhabit the earth, the wrath of God would not be delayed a moment from punishing the wicked. But the prayers and good works of the people of God preserve the world;** they are the savor of life. But if Christians are only so in name, if they have not virtuous characters and godly lives, they are like the salt that has lost its savor. Their influence upon the world is bad; they are worse than unbelievers.—Ellen G. White, *Spirit of Prophecy*,* vol. 2, 214.1 [1877].^{††}

[EGW:] **Every pulsation of the heart is a rebound from the touch of the finger of God.**—Ellen G. White, *Review and Herald*,* December 2, 1890, par. 15.^{††} [See Acts 17:25.][†]

4. Psalms 136 is a chant, giving thanks to God “for His love is eternal,” talking about all the different ways in which God had blessed the children of Israel. Each one demonstrating that **God's love is eternal**.
5. Like the children of Israel, we can praise God because His covenant remains in effect and can be depended upon. The children of Israel could look back at the way God rescued them from Egyptian slavery; what can we Christians look back to as His assurance that God will help us and care for us? The life of Christ!

[From the Bible study guide=BSG:] Read Psalm 136. What thought predominates in this psalm? Where does the psalmist find evidence for his prevalent claim?...

Psalm 136 summons God's people to praise the Lord for His mercy as revealed in creation (*Ps. 136:4–9*) and in Israel's history (*Ps. 136:10–22*). "Mercy" (Hebrew *khesed*, "steadfast love") conveys God's goodness and loyalty to His creation and to His covenant with Israel. The psalm shows that God's immense power and magnificence are grounded in His steadfast love.

The Lord is "the God of gods" and "the Lord of lords," which is a Hebrew idiom that means "the greatest God" (*Ps. 136:1–3*), not that there are other gods but that He is the only God. [See Deuteronomy 4:39.]

The Lord's great wonders, which cannot be replicated by anyone else, are the undeniable demonstration of His dominion (*Ps. 136:4*). God created the heavens, the earth, and the heavenly bodies, which are worshiped by the pagans (*Deut. 4:19*). The Psalms, however, strip the pagan gods, and by extent every human-based source of confidence, of their authority. They are mere products of the creation. They are merely created things—not the Creator, a crucial distinction.—*Adult Sabbath School Bible Study Guide** for Sunday, February 11.^{†§}

6. Many verses in Scripture, not only in the Psalms but also in places like Romans 1:20-23, tell us that there are no other gods; the Creator is the only God. But, how do you explain the following verse?

Deuteronomy 4:19: "Do not be tempted to worship and serve what you see in the sky—the sun, the moon, and the stars. **The LORD your God has given these to all other peoples for them to worship.**"—American Bible Society. (1992). *The Holy Bible: The Good News Translation** (2nd ed., Deuteronomy 4:19). New York: American Bible Society [abbreviated as *Good News Bible*].^{†‡}

7. ***How are we to understand that verse? Did God intend for other nations to worship the sun? The moon? And the stars? What is implied by the fact that God's love and mercy endure forever?***
8. **The plan of salvation, centered in the life and death of Jesus, will never need to be repeated. It will provide an eternal safeguard, even for the angels.**

[EGW:] **That which alone can effectually restrain from sin in this world of darkness, will prevent sin in heaven. The significance of the death of Christ will be seen by saints and angels.** Fallen men could not have a home in the paradise of God without the Lamb slain from the foundation of the world. Shall we not then exalt the cross of Christ? **The angels ascribe honor and glory to Christ, for even they are not secure except by looking to the sufferings of the Son of God. It is through the efficacy of the cross that the angels of heaven are guarded from apostasy. [Christ died not just for us but also for the angels and the onlooking universe!] Without the cross they would be no more secure against evil than were the angels before the fall of Satan.** Angelic perfection failed in heaven. Human perfection failed in Eden, the paradise of bliss. All who wish for security in earth or heaven must

look to the Lamb of God. **The plan of salvation, making manifest the justice and love of God, provides an eternal safeguard against defection in unfallen worlds, as well as among those who shall be redeemed by the blood of the Lamb.**—Ellen G. White, *Signs of the Times*,* December 30, 1889, par. 4.†‡

9. Probably no one else in the Bible had his life and his sins spelled out in more detail than did David. After his sin with Bathsheba and arranging for the death of her husband, David was confronted by Nathan the prophet who pointed out his sin. (See 2 Samuel 12.)

10. Two psalms spell out David's contrition: Psalm 51 and Psalm 32.

[BSG:] King David pours out his heart before the Lord, asking for the forgiveness of sin during the spiritually darkest moments in his life (2 Samuel 12). Forgiveness is God's extraordinary gift of grace, the result of the "multitude of Your tender mercies" (Ps. 51:1, NKJV). King David appeals to God to deal with him not in accordance with what his sin deserves (Ps. 103:10) but in accordance with His divine character, namely His mercy, faithfulness, and compassion (Ps. 51:1; Exod. 34:6, 7)—*Adult Sabbath School Bible Study Guide** for Monday, February 12.‡§

11. Every one of us is a sinner. "Everyone has sinned and is far away from God's saving presence." (Romans 3:23, GNB*) Since there is nothing that we can do by ourselves about our past sins, we all deserve to die.

12. David recognized how terrible his sin was.

Psalm 51:1: Be merciful to me, O God,
because of your constant love.
Because of your great mercy
wipe away my sins!—*Good News Bible*.*

Exodus 34:6-7: ⁶The LORD then passed in front of him [Moses] and called out, "I, the LORD, am a God who is full of compassion and pity, who is not easily angered and who shows great love and faithfulness. ⁷I keep my promise for thousands of generations and forgive evil and sin; but I will not fail to punish children and grandchildren to the third and fourth generation for the sins of their parents."—*Good News Bible*.*‡

13. How do these verses fit with Ezekiel 18 where it says: "The son is not to die for the sins of the father" or vice versa? (See especially Ezekiel 18:20.)

14. As you read Psalm 51 and especially versus 6-19, it is clear that **God's forgiveness is intended to lead us to change our behavior.** Compare Romans 2:4.

[BSG:] Divine forgiveness involves more than a legal proclamation of innocence. It produces a profound change that reaches the most inner parts of human self (Ps. 51:6, Heb. 4:12). It brings about a new creation (Ps. 51:10, John 3:3–8). The Hebrew verb *bara'*, translated "create," depicts divine creative power (Gen. 1:1). Only God can *bara'*; only God can produce a radical and lasting change in the repentant person's heart (2 Cor. 4:6).—*Adult Sabbath School Bible Study Guide** for Monday, February 12.‡§

Hebrews 4:12: The word of God is alive and active, sharper than any double-edged sword. It cuts all the way through, to where soul and spirit meet, to where joints and marrow come together. **It judges the desires and thoughts of the heart.**—*Good News Bible*.*†

15. David was familiar enough with the writings of Moses that he recognized that he should die.

Exodus 21:14: “But when anyone gets angry and deliberately kills someone else, he is to be put to death, even if he has run to my altar for safety.”—*Good News Bible*.*

Leviticus 20:10: **If a man commits adultery with the wife of a fellow-Israelite, both he and the woman shall be put to death.**—*Good News Bible*.*† [Why weren't David and Bathsheba both put to death? Was it just because David was king?][‡]

16. What would you do if you knew that God's Word declared that you should die? David was truly sorry for his sin. He repented and wrote psalms to express his sorrow. Those psalms have been of encouragement to many sinners down through the generations.

[BSG:] **If God can forgive David for adultery, deception, and murder, what hope exists for you?**—*Adult Sabbath School Bible Study Guide** for Monday, February 12.^{†‡}

Psalms 130:1-3: ¹ From the depths of my despair I call to you, LORD.

² Hear my cry, O Lord [*sic*];

listen to my call for help!

³ **If you kept a record of our sins,**

Who could escape being condemned?—*Good News Bible*.*†‡

17. What evidence do we have about the records of our sins that are being kept in heaven?

Daniel 7:9-10: ⁹ While I was looking, thrones were put in place. One who had been living for ever [*sic-Br*] sat down on one of the thrones. His clothes were white as snow, and his hair was like pure wool. His throne, mounted on fiery wheels, was blazing with fire, ¹⁰and a stream of fire was pouring out from it. There were many thousands of people there to serve him, and millions of people stood before him. The court began its session, and the books were opened.—*Good News Bible*.*†

Revelation 20:12: And I saw the dead, great and small alike, standing before the throne. Books were opened, and then another book was opened, the book of the living. The dead were judged according to what they had done, as recorded in the books.—*Good News Bible*.*

18. What do we know about the “book” in which our sins are recorded?

[EGW:] Thus the Jewish leaders made their choice. Their decision was registered in the book which John saw in the hand of Him that sat upon the throne, the book which no man could open. In all its vindictiveness this decision will appear before them in the day when this book is unsealed by the Lion of the tribe of Judah.—Ellen G. White, *Christ's Object Lessons** 294.1.[‡]

Revelation 5:1-5: ¹ I saw a scroll in the right-hand [*sic-Br*] of the one who sits on the throne; it was covered with writing on both sides and was sealed with seven

seals. ²And I saw a mighty angel, who announced in a loud voice, “Who is worthy to break the seals and open the scroll?” ³But there was no one in heaven or on earth or in the world below who could open the scroll and look inside it. ⁴I cried bitterly because no one could be found who was worthy to open the scroll or look inside it. ⁵Then one of the elders said to me, “Don’t cry. Look! The Lion from Judah’s tribe, the great descendant of David, has won the victory, and he can break the seven seals and open the scroll.”—*Good News Bible*.^{*†}

19. How could we not love and praise God for His incredible forgiveness?

Jeremiah 31:33-34: ³³ “The new covenant that I [God] will make with the people of Israel will be this: I will put my law within them and write it on their hearts. I will be their God, and they will be my people. ³⁴None of them will have to teach his fellow-citizen to know the LORD, because all will know me, from the least to the greatest. **I will forgive their sins and I will no longer remember their wrongs. I, the LORD, have spoken.**”—*Good News Bible*.^{*††} [See Hebrews 10:17.][†]

20. **There is nothing wrong with God’s omniscient memory. However, He chooses to ignore our sins if we change and choose to turn back to Him.**

[BSG:] God’s children are called to wait on the Lord (*Ps. 27:14, Ps. 37:34*). The Hebrew *qawah*, “wait,” literally means “to stretch,” and is the root of the Hebrew word for “hope.” Thus, waiting for the Lord is not a passive surrender to miserable circumstances but rather a hopeful “stretching” or eager anticipation of the Lord’s intervention. The psalmist’s hope is grounded not in his personal optimism but in God’s Word (*Ps. 130:5*). Faithful waiting on the Lord is not in vain because after the dark night, the morning of divine deliverance comes.—*Adult Sabbath School Bible Study Guide** for Tuesday, February 13.^{†§}

21. What will become of the record of sins?

[EGW:] The death of Christ upon the cross made sure the destruction of him who has the power of death, who was the originator of sin. **When Satan is destroyed, there will be none to tempt to evil; the atonement will never need to be repeated; and there will be no danger of another rebellion in the universe of God. That which alone can effectually restrain from sin in this world of darkness, will prevent sin in heaven.** The significance of the death of Christ will be seen by saints and angels. Fallen men could not have a home in the paradise of God without the Lamb slain from the foundation of the world. Shall we not then exalt the cross of Christ? **The angels ascribe honor and glory to Christ, for even they are not secure except by looking to the sufferings of the Son of God. It is through the efficacy of the cross that the angels of heaven are guarded from apostasy. Without the cross they would be no more secure against evil than were the angels before the fall of Satan. Angelic perfection failed in heaven. Human perfection failed in Eden, the paradise of bliss. All who wish for security in earth or heaven must look to the Lamb of God.**—Ellen G. White, *SDA Bible Commentary*,* vol. 5, 1132.8.^{††}

22. **There is nothing wrong with God's memory. The truth about the plan of salvation will prevent sin from ever recurring.**

23. What other incredible things are revealed about God in Psalm 113 and 123?

Psalms 113:5-9: ⁵ There is no one like the LORD our God.

He lives in the heights above,

⁶ but he bends down

to see the heavens and the earth.

⁷ He raises the poor from the dust;

he lifts the needy from their misery

⁸ and makes them companions of princes,

the princes of his people.

⁹ He honours [*sic-Br*] the childless wife in her home;

he makes her happy by giving her children.

Praise the LORD!—*Good News Bible*.^{*†}

Psalm 123:3-4: ³ Be merciful to us, LORD, be merciful;

we have been treated with so much contempt.

⁴ We have been mocked too long by the rich

and scorned by proud oppressors.—*Good News Bible*.^{*}

24. It is almost impossible to believe and amazing to think that the powerful Creator of the entire universe was willing to bend down and care for human beings. Surely, we should praise not only God's magnificence, but also His creative ability and His goodness. That goodness—that willingness to bend down and reach for us—is expressed in Philippians 2.

Philippians 2:6-8: ⁶ He always had the nature of God,

but he did not think that by force he should try to remain equal with God.

⁷ Instead of this, of his own free will he gave up all he had,

and took the nature of a servant.

He became like a human being

and appeared in human likeness.

⁸ He was humble and walked the path of obedience all the way to death—

his death on the cross.—*Good News Bible*.^{*}

25. The life and death of Jesus give us a choice: We can either choose to live lives as close as possible to the example of Jesus and live forever, or we will die the death that He died separated from His Father on the cross.

26. Read Psalm 103.

[BSG:] Psalm 103 enumerates the Lord's manifold blessings. The blessings include "all his benefits" (*Ps. 103:2*) for a flourishing life (*Ps. 103:3–6*). These blessings are grounded in God's gracious character and in His faithfulness to His covenant with Israel (*Ps. 103:7–18*). The Lord "remembers" human frailty and transience and has compassion on His people (*see Ps. 103:13–17*).

Remembering is more than mere cognitive activity. It involves a commitment that is expressed in action: God delivers and sustains His people (*Ps. 103:3–13*). **The powerful images in Psalm 103:11–16 illustrate the immeasurable greatness of God’s grace, which can be compared only to the infinite vastness of the heavens (*Isa. 55:9*).**—*Adult Sabbath School Bible Study Guide** for Thursday, February 15.†‡§

Isaiah 55:9: [The LORD said:] “As high as the heavens are above the earth, so high are my ways and thoughts above yours.”—*Good News Bible*.*†

[BSG:] How, then, should people respond to God’s loving-kindness?

First, by blessing the Lord (*Ps. 103:1, 2*).

Blessing is generally understood as an act of bestowing material and spiritual benefits upon someone (*Gen. 49:25, Ps. 5:12*). Because God is the Source of all blessings, how can human beings bless God? An inferior can bless a superior as a means of thanking or praising him (*1 Kings 8:66, Job 29:13*). God blesses people by conferring good on them, and people bless God by praising the good in Him; that is, by revering Him for His gracious character.

Second, by remembering all His benefits and His covenant (*Ps. 103:2, 18–22*), just as the Lord remembers the feeble human condition and His covenant with His people (*Ps. 103:3–13*). Remembering is a crucial aspect of the relationship between God and His people. Just as God remembers His promises to the people, so the people are indebted to remember God’s faithfulness and respond to God with love and obedience.—*Adult Sabbath School Bible Study Guide** for Thursday, February 15.†‡§

1 Kings 8:66: On the eighth day Solomon sent the people home. They all praised him and went home happy because of all the blessings that the LORD had given his servant David and his people Israel.—*Good News Bible*.*

27. God asks us to continually remember all that He has done for humanity and for us down through the generations.

[EGW:] **It would be well for us to spend a thoughtful hour each day in contemplation of the life of Christ.** We should take it point by point, and let the imagination grasp each scene, especially the closing ones. As we thus dwell upon His great sacrifice for us, our confidence in Him will be more constant, our love will be quickened, and we shall be more deeply imbued with His spirit. If we would be saved at last, we must learn the lesson of penitence and humiliation at the foot of the cross.—Ellen G. White, *The Desire of Ages** 83.4.†‡ [If I could kneel at the foot of the cross, what would be my response?][†]

28. In addition to Psalm 136, there are many places in Psalms where we are reminded that we should give thanks to God because His love is eternal.

[EGW:] We have sinned against Him, and are undeserving of His favor; yet He Himself has put into our lips that most wonderful of pleas, “Do not abhor us, for Thy name’s sake; do not disgrace the throne of Thy glory; remember, break not Thy covenant with us.” Jeremiah 14:21. When we come to him [*sic*] confessing our unworthiness and sin, He has pledged Himself to give heed to our cry. The

honor of His throne is staked for the fulfillment of His word unto us.—Ellen G. White, *Christ's Object Lessons** 148.1.‡ [Think of the story of Job!][‡]

29. As we will note, experiencing God's wonderful graciousness, forgiveness, and kindness to us should lead us to turn and exhibit those characteristics toward others.

30. Notice these challenging discussion questions from the Bible study guide:

1. [BSG:] What are the practical implications of the fact that God's mercy is everlasting for the people's salvation? Why does this not mean that one can continue sinning because God's mercy is forever?
2. How do we reconcile God's forgiveness of our sins with the idea of God's judgment on sin?
3. How do the expressions of God's mercy in the New Testament fit with those in the Psalms (*Eph. 2:4, 5; 1 Tim. 1:16; Titus 3:5; Heb. 4:16*)?—*Adult Sabbath School Bible Study Guide** for Friday, February 16.^{‡§}

31. Let us take a little more careful and a deeper look at the words used in Psalms to describe God's mercy, kindness, etc. Please read Psalm 51, 103, 113, 123, 130, and 136.

[BSG:] **Hesed is the most common Hebrew word used for “mercy” in the Old Testament.** It is better understood as “loving kindness.” Psalm 109:12, 16 connects *hesed* with compassion to the poor, the fatherless, and the needy. Because God saves His people from disasters and oppressors, the psalmist praises His name for His merciful actions (*Ps. 31:7, 21; Ps. 32:10; Ps. 57:3; Ps. 59:10; Ps. 94:18; Ps. 143:12*).—*Adult Teachers Sabbath School Bible Study Guide** 93.^{‡§}

32. Looking at these passages of Scripture, we discover that not only is *hesed* used to describe God's loving-kindness, but also His ability to deliver during calamity, persecution, even wandering in the desert, illness, storm, or even bondage. (See Psalm 85:1-2.)

33. *Hesed* is also described in Psalm 6:4 as God's safeguarding our actual existence every day. He preserves and restores life. Compare Acts 17:25,28.

Psalm 6:4: Come and save me, LORD;
in your mercy rescue me from death.—*Good News Bible*.*

[BSG:] Finally, ***hesed* is eternal** (*Ps. 89:2, 28, 33; Ps. 103:17; Ps. 138:8*) **because it's part of the character of the Almighty. This assurance is good news to the believer.** “For the LORD is good; His mercy is everlasting, and His truth endures to all generations” (*Ps. 100:5, NKJV; see Ps. 106:1, Ps. 107:1*).—*Adult Teachers Sabbath School Bible Study Guide** 94.^{‡§}

Psalm 100:5: The LORD is good;
his love is eternal
and his faithfulness lasts for ever [*sic-Br*].—*Good News Bible*.*[‡]

Psalm 106:1: Praise the LORD!
Give thanks to the LORD, because he is good;
his love is eternal.—*Good News Bible*.*

[BSG:] **Psalms also tells us that the one who requests God's *hesed* is in a good relationship with Him. Believers should express trust in God** (*Ps.*

31:14, 17; Ps. 119:41, 42; Ps. 143:8) and hope (Ps. 33:18, 22; Ps. 147:11) in order to become the recipients of His mercy. The gracious mercy of God is given to those who wait on the Lord. **Moreover, faith is a condition of receiving God's *hesed*.**—*Adult Teachers Sabbath School Bible Study Guide** 94.†§ **[Faith is a word we use to describe a relationship with God as with a friend.]†**

Psalm 31:14,17: ¹⁴ But my trust is in you, O LORD;

you are my God....

¹⁷ I call to you, LORD;

don't let me be disgraced.

May the wicked be disgraced;

may they go silently down to the world of the dead.—*Good News Bible*.*

Psalm 119:41-42: ⁴¹ Show me how much you love me, LORD,
and save me according to your promise.

⁴² Then I can answer those who insult me

because I trust in your word.—*Good News Bible*.*

34. Another word used to describe God's forgiveness and kindness is *Raham*.

[BSG:] Psalm 51:1 uses three words for mercy:

“Have mercy [*hanan*] upon me, O God,

according to Your lovingkindness [*hesed*];

according to the multitude of Your tender mercies [*raham*],

blot out my transgressions” (NKJV).

***Raham* comes from a Hebrew noun that means “womb, belly” (Gen. 29:31, Ps. 22:9), a word that contains within it the idea of a mother's tender care for her baby. *Raham* also represents an emotion that stands in contrast to anger (Amos 1:11, Zech. 1:12–17). This emotion is a kindness that far exceeds what someone deserves (Gen. 43:14, 1 Kings 8:50).—*New International Dictionary of Old Testament Exegesis*, (Grand Rapids, MI: Zondervan, 1997), vol. 3, p. 1091.—*Adult Teachers Sabbath School Bible Study Guide** 94.†§**

35. Another Hebrew word used for God's mercy is *hanan*.

[BSG:] *Hanan* is a verb that means “favor, to be gracious to, generous toward, to take pity on.” Usually, *hanan* is used in the idiom “to find favor in the eyes of someone else” (Gen. 39:7, Ruth 2:13, 1 Sam. 20:3). This meaning is applied to the relationship between God and His people. *Hanan* is used primarily with God as its subject. It reveals God's disposition and actions toward His creatures. God freely bestows His favor on willing recipients (Gen. 6:8; Prov. 3:3, 4; Isa. 30:19); but He can withhold His grace when the response to His offer is spurned (Jer. 16:13) or when there's no indication of repentance on the part of His people (Neh. 9:17, 31).—*Adult Teachers Sabbath School Bible Study Guide** 95.‡§

36. Yet another Hebrew word for God's mercy is *Selihah*.

[BSG:] “There is forgiveness [*selihah*] with You” (*Ps. 130:4, NKJV*). This expression comes from the Hebrew verb *salah* (“pardon, forgive”). The Lord is the only subject of this verb in the entire Old Testament. *Selihah* means that forgiveness is an act made by God alone. The foundation of this forgiveness is the mercy of the Lord (*Ps. 86:5*).—*Adult Teachers Sabbath School Bible Study Guide** 96.‡Ω§

37. In summary, applying these words for God’s mercy to our lives:

[BSG:] There are clear lessons for our spiritual lives in the study of the Hebrew expressions for mercy that we have considered in our study...:

1. The obvious lesson is that the Lord gives His amazing mercy to us, despite the fact that we don’t deserve it. The assurance of this gift should free us from anxiety, a guilty conscience, and the shadows of our past.
2. *Hesed* (mercy) is more than a tender feeling in God’s heart. It is deliverance and protection. It is real action on the part of God to His people.
3. The Lord’s compassion is eternal; that is, it’s always available to us. If we don’t avail ourselves of it, it’s because we are still in sin and not because we’ve exhausted the limits of God’s love.
4. Mercy (*raham*) embodies the concept that the Greatest of All Beings is willing to bow down to lift us up and carry us in His arms. From His superior position, He condescends to show His compassion to us.
5. “To find favor before the eyes of Yahweh [*sic*]” implies that we are willing and open to receive God’s grace.
6. Finally, *selihah* provides us new insights into the depths and breadth of the loving-kindness of our Creator. But the most important idea it emphasizes is that we should be as merciful and kind to our neighbors as God is to us.—*Adult Teachers Sabbath School Bible Study Guide** 96.‡§

38. Jesus wonderfully put together all these ideas about God when He described the parable of the unforgiving servant as recorded in Matthew 18:23-35.

39. Could we ever be thankful enough for all that God has done for us?

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