In the name of the Father and of the + Son and of the Holy Spirit. Amen.

"Behold, God is my helper; the Lord is the upholder of my life."

It's always a hot button issue to talk about money in the church. The ones who hate talking about it the most are pastors. We don't want to talk about it for several reasons, most of which deal with a mindset that money concerns the things of this world. Another reason is that even if you bring up money one time for five minutes, there will always be someone who says, "pastor all you ever do is talk about money!" Perhaps, though, this is in the same vein who says, "pastor all we ever sing in church are Christmas and Easter hymns!" To that the pastor responds, "well, maybe if you came to church more than Christmas and Easter, you would sing some different hymns!"

Still, money is a topic that really gets people's attention. This is because it's so indicative of the role money has in our lives. We don't like when we are told what we should or shouldn't be doing with our money. The often-misquoted Bible passage convicts us all. It's not "money is the root of all evil" rather 1 Timothy 6:10 is "For the love of money is a root of all kinds of evils. It is through this craving that some have wandered away from the faith and pierced themselves with many pangs." Money isn't the problem, people, are the problem because they love money.

Jesus broaches the subject today but expands it to an even broader category in the last verses of the Gospel reading. "No servant can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and money." This is one of those times where the translation is a real head-scratcher. The word used in Greek here is not "money" it is mammon. It's all the "stuff" of this world around us. It's things. Mammon of course includes money but it's much more like possessions and other things along those lines.

The parable of Jesus teaches how as Christians you should be in this world toward these things. You hear about this dishonest manager or another way it can be translated is the "unrighteous" manager. He's pretty smart. He's commended for his shrewdness. The reason is because he's good at the things of this world. Our as Jesus put it, "For the sons of this world are more shrewd in dealing with their own generation than the sons of light." People who love the things of this world and find their passion and security in them are going to put forth that effort in any way they can to preserve it. This guy doesn't want to fall out of favor with the people around him so he cooks the books. He lies and deceives to make sure he has a plan to be in the good graces of the people, and he won't have to dig or beg. He's got it all covered.

Then Jesus says to the disciples about all of this, "And I tell you, make friends for yourselves by means of unrighteous wealth, so that when it fails they may receive you into the eternal dwellings." There's an admonition in these words of our Lord. Jesus said at the end of the reading, "One who is faithful in a very little is also faithful in much, and one who is dishonest in a very little is also dishonest in much. If then you have not been faithful in the unrighteous wealth, who will entrust to you the true riches? And if you have not been faithful in that which is another's, who will give you that which is your own? No servant can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and [mammon]."

That's all well and good and we focus on that rightly. Today though, let's look at this text from a different perspective. A theologian summarizes very well this parable before us today. "If one considers the parable from the master's perspective, then the focus is *not* on the *dishonesty* of the steward, but on the *mercy* of the master." It's something to think about. This doesn't mean the steward is a good man, however, he's far from it. He's also pretty smart. He's commended for his shrewdness. No, he breaks the second, seventh, and eighth commandments just in his outward actions let alone what he thinks inwardly. He's literally "unrighteous" in the Greek and not above reproach. In the contrast of these two, though, we see the mercy of God in Christ.

Jesus said, "There was a rich man who had a manager [steward], and charges were brought to him that this man was wasting his possessions. And he called him and said to him, 'What is this that I hear about you? Turn in the account of

your management, for you can no longer be manager." Every time you hear this parable a lot of things, no doubt, come to mind. What jumps out through it all is you really see the sinful nature at work.

The *opinio legis* which is the "opinion of the law" is how our sinful man wants to live our lives before God and men. It's the mindset and belief that we can somehow be justified in what we think, say, and do. This plays out in very blatant ways in the world, but Christians do this too. We let our old Adam try to rationalize things in our mind. "Well, if it's legal to sue someone and take his inheritance then how can it be wrong? If I had good intentions when I was coveting my neighbor's bank account, then that is godly. When this is how I feel toward another person that can't be wrong. God would want me to be happy so long as I don't hurt anyone." The thing though is that we have, even without thinking, placed ourselves above God's law and let our new man be thrust aside.

This man, the manager/steward, is a text book example of this opinion of the law. Jesus tells us what he did, "And the manager said to himself, 'What shall I do, since my master is taking the management away from me? I am not strong enough to dig, and I am ashamed to beg. I have decided what to do, so that when I am removed from management, people may receive me into their houses.' So, summoning his master's debtors one by one, he said to the first, 'How much do you owe my master?' He said, 'A hundred measures of oil.' He said to him, 'Take your bill, and sit down quickly and write fifty.' Then he said to another, 'And how much do you owe?' He said, 'A hundred measures of wheat.' He said to him, 'Take your bill, and write eighty.'"

It's worth noting that the debtors never question the man when he tells them to change what they owe. This is perhaps because they know it's not out of character for the master to be merciful toward them and relieve their debt. They know him to be merciful and for him to show them mercy in this way is not surprising.

The manager though saw this as an opportunity. Rather than simply throwing himself upon the master's mercy he tried to find a way to soften the blow, so to speak. He sought to cover up whatever he could so that he wouldn't look as bad before his lord. This is where Jesus has something interesting to say about all of this. "The master commended the dishonest manager for his shrewdness. For the sons of this world are more shrewd in dealing with their own generation than the sons of light. And I tell you, make friends for yourselves by means of unrighteous wealth, so that when it fails they may receive you into the eternal dwellings."

Jesus presents this before his disciples and we pause at what happens. The master is right. It's pretty clever what the manager did. The fact of the matter though is that we are good at it too. We're good at rationalizing and excusing sin in our lives. Sometimes we're downright creative in what we do. This is the part of the parable that shouldn't surprise us because we can all hear this and think, "huh, that quite the scheme he had going."

Jesus said, "For the sons of this world are more shrewd in dealing with their own generation than the sons of light." That's a warning to you. Jesus preaches that to you today. When you look around you and you see sinners in the fallen world don't be surprised when they are good at sinning and profaning the name of God. Your warning is to watch yourself. In the Epistle reading God said, "Now these things happened to them as an example, but they were written down for our instruction, on whom the end of the ages has come. Therefore let anyone who thinks that he stands take heed lest he fall. No temptation has overtaken you that is not common to man. God is faithful, and he will not let you be tempted beyond your ability, but with the temptation he will also provide the way of escape, that you may be able to endure it."

Look at what this man did in the parable and take note. Take notice of what Jesus said about the sons of this generation or literally the "sons of this age." Don't do what they did. Don't fall into the temptation of thinking like the world thinks. Instead of this crucify your desires and the wants of your old Adam. Pray, "lead us not into temptation but deliver us from evil." Tell your sinful nature that you will have none of that. In the Old Testament reading God said, "With the merciful you show yourself merciful; with the blameless man you show yourself blameless; with the purified you deal purely, and with the crooked you make yourself seem tortuous. You save a humble people, but your eyes are

on the haughty to bring them down." God knows your thoughts, your ways, and what you really desire. He knows your heart and there's no way to wiggle yourself out of what he demands.

"If one considers the parable from the master's perspective, then the focus is *not* on the *dishonesty* of the steward, but on the *mercy* of the master." Our sinful nature when confronted tries to wiggle its way out of condemnation. But you see, there's something in all of this and it's something the world, the sons of this generation will never understand. Hear what your Lord says in Ephesians 2, "And you were dead in the trespasses and sins in which you once walked, following the course of this world, following the prince of the power of the air, the spirit that is now at work in the sons of disobedience— among whom we all once lived in the passions of our flesh, carrying out the desires of the body and the mind, and were by nature children of wrath, like the rest of mankind. But God, being rich in mercy, because of the great love with which he loved us, even when we were dead in our trespasses, made us alive together with Christ—by grace you have been saved."

When you fix your eyes on Christ you behold your Lord and see him and his proper work. His proper work isn't to excuse your sin away but the very God who knows your sin is the God who has shown you mercy. He has done this in Christ crucified for you. Confronted with your sin you have a right terror over it. Yet instead of rationalizing, excusing, and trying to justify yourself, confess it. A perfect example is David who after committing adultery tried to cover his sin with more evil things. Nathan the prophet was sent and preached to David calling him to repentance. The same is for you. Hear what God says about you. Confess your sin. Admit to God, the Lord, that you have sinned against him and that you are nothing but a poor miserable sinner. The Psalm appointed for this week in the Church Year is Psalm 51:1-12. We sang that at Vespers yesterday afternoon. Confess, then, with David, "Have mercy on me, O God, according to your steadfast love; according to your abundant mercy blot out my transgressions. Wash me thoroughly from my iniquity, and cleanse me from my sin!" God doesn't desire your sacrifices or your attempts to try and make things right to cover up what has been done. Instead, God says in Psalm 51, "The sacrifices of God are a broken spirit; a broken and contrite heart, O God, you will not despise." Or as David wrote in the Old Testament reading which was near the end of his life after being delivered from many who were trying to kill him, "For who is God, but the Lord? And who is a rock, except our God? This God is my strong refuge and has made my way blameless." Beholding the life of King David is many things but one of the foremost is that in his life we see God's mercy shine putting David's sin away.

When you focus on the dishonest manger you will see nothing but manipulation and sin. When you focus on the master you see his great mercy. He didn't immediately send his steward to jail or some other punishment but looked upon him with the eyes of mercy. God doesn't see your sin and immediately send you to hell. No, he has sent his Son to be your substitute who has taken the guilt upon himself and suffered the just punishment you deserve. Look to yourself, look to others and you will see sin. Look in faith to Christ and you have your merciful God who is slow to anger and abounding in steadfast love. This is your master. This is your Lord, Christ.

This, then, forms your whole life. You are defined by the mercy of God in Christ. Even your dealings with the things of this world are instructed by God and his word. Jesus concludes the Gospel reading saying, "And I tell you, make friends for yourselves by means of unrighteous wealth, so that when it fails they may receive you into the eternal dwellings." As a son of light, a Christian, you use the things of this world for the sake of God and his Kingdom. You use your vocations and things for the sake of your neighbors and to point them to God. The stuff of the world, the mammon, will fail but the word of God endures forever. It's the same for those whom you teach the faith to and concern yourself with. You can amass all the stuff in this world but one day it will all be gone. Your salvation, however, is forever and so it is for your fellow saints. This is especially the case as a parent when you take care of your children with earthly goods but place first and foremost Christ and his word. That's the eternal inheritance you give to your children even if you drag them kicking and screaming as a child or adult to where salvation is given out.

What joy, dear Christians, to have the mercy of God in Christ. Know who your Lord is and see what he has done. When confronted with your sin don't leave it to yourself and try to make it right. Instead confess it. Go to the person

you have sinned against and tell them you are sorry. Go to your pastor whom God has sent to you to deliver the forgiveness of Christ. Make use of the great gift of private confession and absolution. In this, your pastor personally by direct orders from God hears your confession no matter how heinous it may be and says to you individually, "In the stead and by the command of my Lord Jesus Christ, I forgive you all of your sins in the name of the Father and of the Son and of the Holy Spirit." There's no room for doubt in the words of absolution because it's the word of Jesus for you. When your pastor absolves your sins it's Jesus himself dealing with you speaking through the mouth of his called and ordained servant.

This too is why is so important to go to church. You can't hear God's word enough. You can't sing great hymns enough. You can't have the Lord's Supper too much. You daily sin much and you need Christ. You need his forgiveness, life, and salvation. Fix your eyes on the Lord and want what he gives for he showers you with mercy. He really does and where this happens is the Divine Service. This place right here is where heaven and earth meet. You gather in this place and cry out Lord have mercy! God's answer is to forgive you. Your Lord gives you Christ and his benefits in word and sacraments. In your sin you rightly do not deserve to be called his son yet your Lord is the Father who welcomes you back into his home with outstretched arms of compassion, mercy, and forgiveness. That's who your Lord is because his arms are marked with the signs of his crucifixion where has paid the price for you. He welcomes you to himself. Your Lord gives and you receive. You have what he gives now and look forward to the day when you see him face to face at the eternal feast which knows no end. Jesus is your priceless treasure you have now and forever.

In the name of the Father and of the + Son and of the Holy Spirit. Amen.