INTRODUCTION
1. The two great figures of Abraham and David are Paul's illustrations to support justification by grace through faith. What forceful examples they are.
2. Abraham found that God justifies without works (vv. 1-3). This is a matter of grace (v. 4). Moreover, God takes impious and profane people (ungodly) to justify (declare righteous). It is the poor (Lk 4:18) lost (19:10) sinner (Mt. 9:12, 13) whom God justifies.
3. Believing God's revelation is the way by which any person is justified. God puts on the ledger "justified" when a poor lost sinner believes. That is incredible.
4. Now, it is true that Abraham is an illustration of "without-works-justification." Why then is David brought as an illustration? David is also that sort of illustration, but more. The horrible sin which David committed (2 Sam. 11, 12) did not wipe out his justification. This is not an effort to minimize the sin, but it is an effort to magnify God's grace. Study it.

1. DECLARING OF RIGHTEOUSNESS
   a. Blessed
      Three times in Romans and twice in the O.T. reference (Ps. 32:1, 2) Scripture states this is a blessed event. The original Hebrew word is in the plural, hence, "blessednesses." While God's people may have many negatives, here is a positive. It means that all joys are placed upon us in Christ Jesus. No wonder we are told to sing (Eph. 5:19, 20). A different word is used regarding God that indicates praise (Rom. 1:25).
   b. Imputed
      Twice the word "impute" is used in the KJV. Actually, it is the same verb earlier rendered "reckon" and "counted" (vv. 3, 4). It is a mathematical calculation which places the deposit of God's own righteousness to the believer's credit. Hence, credit to one's account is the meaning of impute. It is a judicial imputation because the righteousness is not antecedently the believer's.

NOTE: Three imputations (crediting one's account) are given in Scripture: 1. Adam's sin to the human race (Rom. 5:12). 2. Sin of human race to Christ (2 Cor. 5:21; 1 Pet. 2:21). 3. The righteousness of God to
believer (here, 2 Cor. 5:21; 1 Cor. 1:30; Phil. 3:9). Oh to have people cry for God's righteousness to be put on their account (cf. Philemon 18).

c. Applied
The plural (they) and singular (man) are significant (cf. vv. 7, 8). One is corporate and the other individual. All believers are included in "they" while individual believers are in the "man."

2. **ELIMINATING OF INIQUITIES**

a. **Iniquities**
All iniquity is sin, but not all sin is iniquity. If sin is not dealt with early, it may well blossom into horrible iniquity (cf. Prov. 22:15, 13:24). The word "iniquities" is formed from the word law, but has the alpha privitive which negates the word, hence "lawlessness."

b. **Forgiven**
This verb is one of 14 different N.T. Greek verbs meaning "send" (cf. Mt. 13:36 for same verb). Thus, the meaning is "blessed are they whose lawlessness is sent away." Types (pictures) of this wonderful truth are seen in at least two O.T. events: 1) The scape goat (an expression invented by Tyndale in the 16th century) (Lev. 16:21-22). 2) Birds used for leprosy cleansing (Lev. 14:49-53). The N.T. bears the same witness (Jn 1:29).

3. **COVERING OF SINS**

a. **Sins**
The negating alpha is used in the original Greek term here to change "share" to "miss the mark." In a contest, if a man did not share in the prize, he missed the mark (sin). A sinner misses God's prize.

b. **Covered**
This verb is only used here in the N.T. (hapaxlegomenon). It is an O.T. concept to show what did regarding sin before Christ died (cf. 3:25; Acts 17:30). When He came, sin was uncovered and placed on Christ. Then the full satisfaction to God (propitiation) was made for the sins of those who lived before Christ and for us who lived since.

**CONCLUSION** Grace devised a plan to declare righteous ungodly sinners apart from works, even those who are like David. Oh, such infinite marvelous grace.