This passage gives us the account of another of David's significant sins against the LORD. Although David was a man who loved the LORD, the Bible does not hide the fact that he still committed some significant sins. As with his sin with Bathsheba, David's sin had consequences despite the mercy of the LORD.

1 And Satan stood up against Israel, and provoked David to number Israel.

This numbering of Israel was not a general census to determine the number of men, women, and children that populated the land. This numbering was to determine how many men could be mobilized as an army, described as the number of men who could draw a sword (v. 5). Moses had conducted a census, but this had been commanded by the LORD (Numbers 1-2). David seems to have been motivated by his pride and his dependence on Israel's military strength. Some commentators suggest that David wanted to see if Israel had the military strength to successfully invade a neighboring nation and gain territory that the LORD had not given him. This verse says that it was Satan that tempted David to commit this prideful sin, while the parallel account in 2 Samuel 24 says that it was the LORD (2 Sam. 24:1 "And again the anger of the LORD was kindled against Israel, and he moved David against them to say, Go, number Israel and Judah"). Apparently the LORD had become angry with Israel (perhaps pride in their military strength) and used Satan to tempt David to expose this sin through a census. This possibility might explain why 70,000 men died (v. 14) for what might appear to have been David's sin, although the LORD does not have to justify His will to us.

2 And David said to Joab and to the rulers of the people, Go, number Israel from Beer-sheba even to Dan; and bring the number of them to me, that I may know it.

David instructs Joab and the rulers of the people to conduct the census and bring him the total. It is interesting that the reason he gives is "that I may know it." David seems to have wanted to take pleasure in the size of an army that he could bring to the field of battle, rather than depending on the LORD for the victory. In 2 Sam. 4:3, Joab questions why David would take "delight" in such a thing. As previously mentioned, another possibility may be that David was evaluating the viability of invading another nation by determining the size of army that he could send into battle.

Verses 3-6: Joab recognized that performing this census would be a sin and tried to discourage David from having it done. However, David insisted and Joab returned 9 months and 20 days later (2 Sam. 24:8) with the results showing that Israel had 1,100,000 men and Judah had 470,000 men able to "draw the sword."

7 And God was displeased with this thing; therefore he smote Israel.

This verse apparently looks forward to the punishment that the LORD allows David to choose (vs. 9-14). God was displeased by the David's sin in numbering the people and yet it would be the people who endured brunt of the punishment. Joab had commented that by initiating the census, David would be causing Israel to sin as well (v. 3 "...why will he [the king] be a cause of trespass to Israel?"). Perhaps the census would cause Israel to become proud of their military strength and lessen their dependence on the LORD.

8 And David said unto God, I have sinned greatly, because I have done this thing: but now, I beseech thee, do away the iniquity of thy servant: for I have done very foolishly.

"And David said unto God, I have sinned greatly, because I have done this thing" – David recognized the magnitude of his sin against the LORD. He apparently knew better than to number the people for even Joab understood the sinfulness of doing so (v. 3). David knew that it was a sin but did it anyway.

"but now, I beseech thee, do away the iniquity of thy servant" – David knew he was guilty and immediately asked the LORD to forgive him and take away his iniquity.

"for I have done very foolishly" – David recognizes how foolish he was to commit this sin. When we recognize our guilt when we sin and have truly repented, we see our foolishness in yielding to the temptation.

Verses 9-21: The LORD sends Gad, the prophet, to David with the message that punishment for his sin was coming, but that the LORD would allow him to choose what that punish would be. David is to choose from a list of three punishments: 1) three years of famine; 2) being overrun by Israel's enemies for three months; or 3) three days of pestilence (disease) at the hands of the angel of the LORD. David leans on the mercy of the LORD and chooses the three days of pestilence and, as a result, 70,000 men in Israel die. However, it might have been worse had not the LORD had mercy and instructed the angel to stop. David takes responsibility for his sin, pleading that the LORD would not punish the people for his sin. The LORD then instructs David to set up an altar and make an offering in the threshing floor of Ornan the Jebusite.

22 Then David said to Ornan, Grant me the place of this threshingfloor, that I may build an altar therein unto the LORD: thou shalt grant it me for the full price: that the plague may be stayed from the people.

David asks Ornan to sell him the threshing floor so that he may build an altar and make an offering to the LORD that will stop the plague from spreading among the people. As king, David does not order Ornan to sell it to him nor does he order that Ornan give it to him. Ornan must be willing to relinquish ownership of the property for the offering to be legitimate (v. 24). The property could not be taken by force.

23 And Ornan said unto David, Take it to thee, and let my lord the king do that which is good in his eyes: lo, I give thee the oxen also for burnt offerings, and the threshing instruments for wood, and the wheat for the meat offering; I give it all. Ornan was willing to give the threshing floor to David as a gift to do with as he pleased. Ornan also offered to supply everything that David needed for the burnt offering. Perhaps Ornan was motivated by his fear of the angel that was standing over his threshing floor, or perhaps it was his respect for the LORD (to whom the offering was to be made) or his respect for the king that motivated him to want to give it all to David.

24 And king David said to Ornan, Nay; but I will verily buy it for the full price: for I will not take that which is thine for the LORD, nor offer burnt offerings without cost. 25 So David gave to Ornan for the place six hundred shekels of gold by weight.

"And king David said to Ornan, Nay; but I will verily buy it for the full price" – David refuses to take the property as a gift or even at a discount. He insists on paying Ornan the full price of what the property was worth.

"for I will not take that which is thine for the LORD, nor offer burnt offerings without cost" – The parallel account of this incident in 2 Samuel 24 quotes David as saying "neither will I offer burnt offerings unto the LORD my God of that which doth cost me nothing" (2 Sam. 24:24). An offering to the LORD that costs the worshiper nothing loses its value since it requires little or nothing from the worshiper. David loved the LORD too much to offer something that had no value to him. It is an expression of our devotion to the LORD when we give Him something that is of value to us. To offer something that costs us nothing demonstrates how little we value Him. If we only go to church or serve God when its convenient for us, then it shows how little we value Him.

"So David gave to Ornan for the place six hundred shekels of gold by weight" – David's purchase apparently included the whole mountain of Moriah on which the temple is eventually built by Solomon.

26 And David built there an altar unto the LORD, and offered burnt offerings and peace offerings, and called upon the LORD; and he answered him from heaven by fire upon the altar of burnt offering.

"And David built there an altar unto the LORD, and offered burnt offerings and peace offerings, and called upon the LORD" — David obeys the LORD's command that he build an altar in the threshing floor of Ornan (v. 18), and then proceeds to offer sacrifices upon it. The burnt offerings were for the atonement of sin, while the peace offerings were made to thank the LORD for the peace of restored fellowship. While making these offerings, David called upon the LORD to ask for mercy and forgiveness for himself and the people.

"and he answered him from heaven by fire upon the altar of burnt offering" – The LORD responds to David's offerings with fire from heaven that consumed the sacrifice on the altar. The burnt offering was for atonement of sin and so the fire from heaven signified that David's offering was accepted and atonement had been accomplished. The LORD had sent this sign of acceptance three other times in the OT: Aaron's first burnt offering made at the end of the ceremony ordaining him as high priest (Lev. 9:24); on Mt. Carmel when Elijah was confronting Jezebel's 450 prophets of Baal (1 Kings 18:24, 38); at the dedication ceremony of Solomon's temple (2 Chr. 7:1). The LORD seems to be showing not only His acceptance of David's offering but also His acceptance of this location to be the site where many more offerings would be made once the temple was built there (v. 28).

27 And the LORD commanded the angel; and he put up his sword again into the sheath thereof.

When the LORD had commanded the angel to stop destroying Jerusalem (v. 15), the angel still had his sword outstretched over Jerusalem (v. 16), implying that the death and destruction could begin again if atonement for David's sin was not made. Now that David's burnt offering had been accepted, the LORD commanded the angel to sheath his sword.

Verses 28-30: When David saw that the LORD had responded to his offerings with fire, he made Ornan's threshing floor the location of all of his future offerings (v. 28). The tabernacle was the usual place to make burnt offerings, but at this time it was in Gibeon (v. 29). However, David could not make his burnt offering in Gibeon because the angel of the LORD was standing over Jerusalem ready to destroy it and David was afraid to leave the city in case the angel began destroying it once again (v. 30). David seems to recognize the LORD's acceptance of the burnt offering at Ornan's threshing floor as a sign of where the LORD wanted the temple to be built. Apparently David had been seeking a location to build the temple for some time, as he expressed in Psalm 132:

Psa. 132:1-5 "LORD, remember David, and all his afflictions: How he sware unto the LORD, and vowed unto the mighty God of Jacob; Surely I will not come into the tabernacle of my house, nor go up into my bed; I will not give sleep to mine eyes, or slumber to mine eyelids, Until I find out a place for the LORD, an habitation for the mighty God of Jacob."