The first Christmas gift is conceived in Mary's womb by the Holy Spirit — "And behold, you will conceive in your womb and bring forth a Son, and shall call His name JESUS." (Luke 1:31)

He was true God and true man, because no mere creature could save sinners — His name is "Immanuel, which is translated, 'God with us."" (Matthew 1:23); "... the Word was God... And the Word became flesh and dwelt among us, and we beheld His glory, the glory as of the only begotten of the Father, full of grace and truth." (John 1:1, 14)

His name is Jesus, for He will save sinners from the penalty of their sins — The angel of the Lord said to Joseph, "Joseph, son of David, do not be afraid to take to you Mary your wife, for that which is conceived in her is of the Holy Spirit. And she will bring forth a Son, and you shall call His name JESUS, for He will save His people from their sins." (Matthew 1:20-21)

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Jesus Christ was born to die on the cross; He came to pay the price for the sins of many and gain for them everlasting life — "For even the Son of Man did not come to be served, but to serve, and to give His life a ransom for many." (Mark10:45)

Therefore, Jesus Christ is the first gift, the gift of eternal life to all who believe in Him alone for their salvation — "For the wages of sin is death, but the gift of God is eternal life in Christ Jesus our Lord." (Romans 6:23)

Rejecting this first and ultimate Christmas gift will mean well-deserved condemnation & everlasting punishment —

"... he who does not believe is condemned already, because he has not believed in the name of the only begotten Son of God" "These shall be punished with everlasting destruction from the presence of the Lord and from the glory of His power" (John 3:18; 2Thessalonians 1:9)

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Live by faith in thankfulness to Christ for your salvation — "I beseech you therefore, brethren, by the mercies of God, that you present your bodies a living sacrifice, holy, acceptable to God, which is your reasonable service. And do not be conformed to this world, but be transformed by the renewing of your mind . . ." (Romans 12:1-2).

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