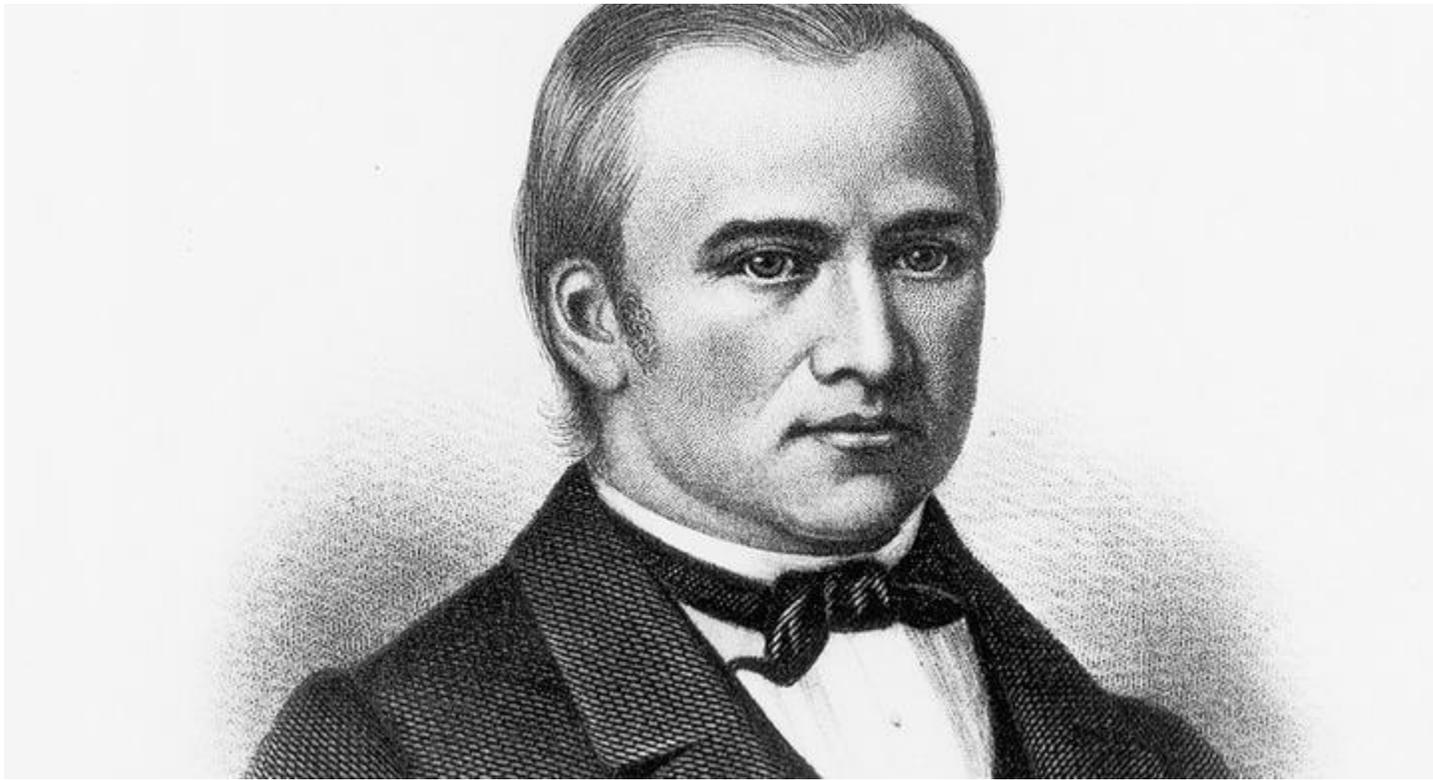


Newel K. Whitney and the United Firm

D&C 70, 78, 82, 92, 96, 104

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In April 1834, Newel K. Whitney, the bishop of the Church in Kirtland, Ohio, and a prominent businessman, forgave over \$3,600 in debts owed to him by several individuals, including Joseph Smith, Sidney Rigdon, and Oliver Cowdery. The debts had accumulated over two years as these men worked together, in an administrative body called the United Firm, to direct and finance the temporal operations of the Church. Now, after two tumultuous years, the United Firm was to be dissolved. “Joseph said it was the will of the Lord” that the accounts be balanced “in full without any value rec[eived],” Whitney declared. Whitney then said that he would do what Joseph asked.¹

From the beginning of the Church’s Restoration, the Lord gave Joseph Smith tasks that required temporal means to accomplish. For example, with Martin Harris’s financial help, the young prophet published the Book of Mormon. As the Church grew in numbers, the scope of its revealed mission grew as well. Building Zion communities required land and resources. Proclaiming the revealed gospel to the world required access to a printing press. The United Firm was established to coordinate and fund these ambitious efforts.

Just as he was present at the United Firm's dissolution, Newel K. Whitney was present at its formation. As a bishop, Whitney attended a meeting of high priests in Kirtland in March 1832. At that meeting, the Prophet Joseph Smith received a revelation (now Doctrine and Covenants 78) that instructed Joseph, Sidney Rigdon, and Bishop Whitney to travel to Missouri to oversee the formation of "an organization of the Literary and Mercantile establishments of my church."² At the time, Sidney Gilbert, an agent of Bishop Edward Partridge in Independence, Missouri, operated a store on behalf of the Church, and Whitney's store in Kirtland was also designated as a Church storehouse.

In addition, William W. Phelps, the Church's printer, had established a printing shop in Independence, where he was printing a newspaper and preparing to publish a compilation of Joseph Smith's revelations in a book called the Book of Commandments. To oversee the publication of the Book of Commandments, a November 1831 revelation—now Doctrine and Covenants 70—had appointed Joseph Smith, Sidney Rigdon, Oliver Cowdery, John Whitmer, Martin Harris, and William W. Phelps "stewards over the revelations," declaring that they would be compensated for their work out of the profits of the book's sales.³ Now, in March 1832, the Lord told Joseph Smith and others that the operations of the printing establishment and the storehouses needed to be coordinated.

During the first week of April 1832—just days after a mob attacked Joseph Smith and Sidney Rigdon, leading to the death of Joseph's adopted son, Joseph Murdock—Joseph Smith, Newel K. Whitney, Sidney Rigdon, and several others departed for Independence to fulfill this commandment.⁴ On April 26, shortly after arriving in Missouri, the Prophet convened a council of high priests. At this meeting, Sidney Rigdon read the March 1832 revelation to the council, stating that it gave "the reason why we were commanded to come to this land & sit in council with the Highpriests here." A revelation was then given to Joseph, further outlining what they were to do.⁵

This revelation, in its original form, stated that it was "expedient" for Joseph Smith, Sidney Rigdon, Newel K. Whitney, Edward Partridge, Sidney Gilbert, John Whitmer, Oliver Cowdery, William W. Phelps, and Martin Harris to "be bound together by a bond & Covenant that cannot be broken in your several Stewartships to manage the literary & Mercantile concerns & the Bishopricks both in the Land of Zion & in the Land of Kirtland."⁶ The revelation—now Doctrine and Covenants 82—also stated that these nine individuals were "to have equal claims on the properties for the benefits of managing the concerns of your stewardship." It declared that the Lord had appointed this "firm" to be "an everlasting firm unto you & unto your Successor."⁷

In addition, the revelation told the men to "bind" themselves together by a covenant "according to the Laws of the Land."⁸ Essentially, this revelation stated that those members of the firm would receive sustenance for themselves and their families out of the mercantile and publishing establishments that they were commanded to manage and that they were to enter into a legal bond that would join them together in terms of their obligations for the firm's debts.

The council met again the next day and directed that the two main branches of the firm be Gilbert, Whitney & Co. (the mercantile partnership of Newel K. Whitney and Sidney Gilbert in Independence) and N. K. Whitney & Co. (Whitney's Kirtland firm). They also appointed Phelps and Gilbert to draft the bond that the members of the firm needed to enter as instructed by the revelation.⁹ Just a few days later, around May 1, 1832, the United Firm held its first regular meeting, with all of its members in attendance except Martin Harris. At this meeting, Whitney and Gilbert were "appointed agents to act in the name of this Firm" and the firm was directed to secure a loan of \$15,000 through N. K. Whitney & Co.¹⁰

strong ones, and chasten her, until she overcomes, and
 are clean before me; for she shall not be moved
 out of her place, & the Lord have spoken it a times
 Seven by Joseph the seer and written by
 Frederick Councillor & Scribe

And the residue of her money shall appropriate unto myself and reserve for mine and the
 church, I say unto you that it is meet in mine eyes that she should go up with the hand of the Lord.

Thursd 9th of March 1833

A Revelation given concerning a spocrypher
 Verily thus saith the Lord unto you concerning
 the spocrypher there are many things contained
 therein that are true and it is mostly trans-
 lated correct - there are many things contained
 therein that are not true which are in falsification
 by the hands of men verily I say unto you that
 it is not needful that the spocrypher should
 be translated therefor whose readeth it let him
 understand for the spirit manifesteth truth and
 him whom is enlightened by the spirit shall
 obtain benefit therefrom and whose readeth
 not the spirit cannot be benefited; therefore
 it is not needful that it should be translated a times

Thursd 15th March 1833 -

Verily thus saith the Lord I give unto the united firm
 organized agreeable to the commencement previously
 given a revelation & commandment concerning
 my servant Frederick that ye shall receive him into
 the firm what I say unto one I say unto all. and
 again I say unto you my servant Frederick ^{your name} shall
 be a lively member in this firm and in as much as ^{you} shall
 ask faithful in keeping all former commandments
^{you} shall be blessed for ever Amen

[D&C 92 on JosephSmithPapers.org](https://www.josephsmithpapers.org)

For the next two years, the United Firm played a key role in administering the Church. In addition to supervising the storehouses and printing office, its members served as a de facto board of directors for Joseph Smith. For example, when Joseph, who remained in Ohio, wanted information about what was occurring in Missouri, where the city of Zion was being established, he addressed letters to members of the firm.¹¹ Likewise, the firm's assets became essential for financing Church projects and for providing members of the firm and their families with the necessities of life.

In 1833, two additional members were added to the firm, both by revelation. A March 1833 revelation—now Doctrine and Covenants 92—directed that Frederick G. Williams be received “into the firm” and that he be “a lively member.”¹² Then, in June 1833, another revelation—now Doctrine and Covenants 96—commanded that John Johnson “become a member of the firm that he may assist in bringing forth my word unto the children of men.”¹³ Williams, a member of the Church's governing presidency, had large landholdings in Ohio, as did Johnson. The United Firm drew on these men's holdings to manage its stewardships.

Newel K. Whitney, meanwhile, continued his involvement in the firm. In addition to operating his store in Kirtland as a Church storehouse, Whitney became responsible for debts owed on a large parcel of land purchased in Kirtland where Church leaders planned to construct the house of the Lord.¹⁴ Through the means of his store, Whitney also provided financing and goods for the sustenance of Joseph Smith and others, generating the debts that Whitney would forgive in April 1834.

However, the United Firm was on shaky financial ground by 1834. When the Saints were driven from Jackson County, Missouri, in the fall of 1833, the Church lost two vital components of the firm: Phelps's printing office and Gilbert's storehouse. In addition, the United Firm had debts due to the purchase of goods for the storehouses, a new printing press in Kirtland, and land for Kirtland's development.

On January 11, 1834, six members of the firm, including Whitney, prayed that the Lord “would provide, in the order of his Providence, the bishop of this Church with means sufficient to discharge every debt that the Firm owes, in due season.”¹⁵ But by April 1834, Whitney noted that he was \$8,000 in debt because of his role in the firm. He needed at least \$4,000 that month to help pay the debts, the balance of which needed to be repaid by September 1834.¹⁶ Facing this bleak financial picture, the Prophet Joseph held a meeting of the United Firm on April 10, 1834, during which it was decided that “the firm should be dissolved and each one have their stewardship set off to them.”¹⁷

April 23, 1834

Verily, I say unto you my friends,
I give unto you counsel & a command-
ment concerning all the properties
which belong to the Firm, which I
commanded to be organized & estab-
lished to be a United Firm, &
an everlasting Firm, for the be-
nefit of my church, & for the
salvation of men until I come,
with promise immutable &
unchangeable, that inasmuch
as those whom I commanded
were faithful, they should be
blessed with multiplicity
of blessings; but inasmuch as
they were not faithful, they were
nigh unto cursing. Therefore

Less than two weeks later, on April 23, 1834, the Lord gave Joseph Smith a revelation—now Doctrine and Covenants 104—that assigned these stewardships to the different members of the firm. The stewardships were specific pieces of property that individual members of the firm became responsible for. For example, Newel K. Whitney was given his houses and store, the lots on which they were located, and the lot on which his ashery was located. Others were given land and buildings resting on properties owned by Frederick G. Williams and John Johnson.¹⁸ Although the revelation itself intimated that the United Firm would continue after this distribution of stewardships and a reorganization of the firm, the firm essentially ceased to function thereafter. Instead, the Kirtland high council, formed in February 1834, took on the role of governing the Church's mercantile and publishing efforts.¹⁹

In later editions of the Doctrine and Covenants, the United Firm was called the “United Order,” and code names were inserted in place of the participants' names. In addition, language about the firm's purpose was changed so that it referred more vaguely to meeting the needs of the poor. This was done to protect the identity of those involved in the firm and to keep its purposes confidential. The names of the individuals were restored to the revelations in the 1980s, but the firm is still referred to as the United Order in the 2013 edition of the Doctrine and Covenants.²⁰

Newel K. Whitney's participation in the United Firm left him with increased indebtedness, but he never showed any bitterness towards Joseph Smith or the Lord because of this. Whitney did not record his feelings about forgiving the large sum of \$3,600, but his forgiveness of the debts showed his willingness to follow the Prophet even in temporal matters. His role in the firm gave him an opportunity to work closely with Joseph Smith and other Church leaders in providing the Church with means to carry out its mission. The United Firm played a vital role in the administration of the Church from 1832 to 1834—just as Whitney played a vital role in the firm itself.

Footnotes

^[1] [“Balance of Account, 23 April 1834,”](#) josephsmithpapers.org.

^[2] [“Revelation, 1 March 1832 \[D&C 78\],”](#) 1, josephsmithpapers.org; see also Doctrine and Covenants 78:3–4, 9–11. When this revelation was published in the 1835 edition of the Doctrine and Covenants, “organization of the Literary and Mercantile establishments” was changed to “organization of my people, in regulating and establishing the affairs of the storehouse for the poor of my people.” This wording remains in the revelation today.

^[3] [“Revelation, 12 November 1831 \[D&C 70\],”](#) in Revelation Book 1, 124, josephsmithpapers.org; see also [Doctrine and Covenants 70:1–8.](#)

^[4] Joseph Smith, [“History, 1838–1856, volume A-1 \[23 December 1805–30 August 1834\],”](#) 209, josephsmithpapers.org.

^[5] [Minutes, 26–27 April 1832,](#) in Minute Book 2, 24–25, josephsmithpapers.org.

^[6] [“Revelation, 26 April 1832 \[D&C 82\],”](#) in Revelation Book 1, 128, josephsmithpapers.org; see also Doctrine and Covenants 82:11–12. When this revelation was published in the 1835 edition of the Doctrine and Covenants, the wording “to manage the literary & Mercantile concerns & the Bishopricks” was changed to “to manage the affairs of the poor, and all things pertaining to the bishopric,” and that wording remains in the revelation today.

^[7] [“Revelation, 26 April 1832 \[D&C 82\],”](#) in Revelation Book 1, 129, josephsmithpapers.org; see also Doctrine and Covenants 82:17, 20. Note that “firm” was changed to “order” in the 1835 edition of the Doctrine and Covenants and remains “order” in the Doctrine and Covenants today.

^[8] [“Revelation, 26 April 1832 \[D&C 82\],”](#) in Revelation Book 1, 129, josephsmithpapers.org; see also Doctrine and Covenants 82:15.

^[9] [Minutes, 26–27 April 1832,](#) in Minute Book 2, 25, josephsmithpapers.org.

^[10] [Minutes, circa 1 May 1832,](#) in Minute Book 2, 26, josephsmithpapers.org.

^[11] See, for example, Joseph Smith, [“Letter to Edward Partridge and Others, 30 March 1834,”](#) in Oliver Cowdery Letterbook, 30–38, josephsmithpapers.org.

^[12] [“Revelation, 15 March 1833 \[D&C 92\],”](#) in Revelation Book 2, 55; see also Doctrine and Covenants 92:1–2. Note that “firm” was changed to “order” when this revelation was published and remains so today.

^[13] [“Revelation, 4 June 1833 \[D&C 96\],”](#) in Revelation Book 2, 61, josephsmithpapers.org; see also Doctrine and Covenants 96:6–8. Note that “firm” was changed to “order” when this revelation was published and remains so today.

^[14] See Geauga Co., Ohio, Deed Records, 1795–1921, vol. 17, 360–61, microfilm 20,237, U.S. and Canada Record Collection, Family History Library, Salt Lake City; see also [“Revelation, 27–28 December 1832 \[D&C 88:1–126\],”](#) in Revelation Book 2, 45–46, josephsmithpapers.org; Doctrine and Covenants 88:119.

^[15] [“Prayer, 11 January 1834,”](#) in Joseph Smith, Journal, Nov. 1832–Dec. 1834, 43–45, josephsmithpapers.org.

^[16] Newel K. Whitney, [“Order from Newel K. Whitney, 18 April 1834,”](#) josephsmithpapers.org.

^[17] Joseph Smith, [“Journal, 1832–1834,”](#) Apr. 10, 1834, page 71, josephsmithpapers.org.

^[18] [“Revelation, 23 April 1834 \[D&C 104\],”](#) in Book of Commandments Book C, 25–29, josephsmithpapers.org.

[19] See Max H Parkin, "[Joseph Smith and the United Firm: The Growth and Decline of the Church's First Master Plan of Business and Finance, Ohio and Missouri, 1832–1834](#)," *BYU Studies*, vol. 46, no. 3 (2007), 33–34.

[20] David J. Whittaker, "[Substituted Names in the Published Revelations of Joseph Smith](#)," *BYU Studies*, vol. 23, no. 1 (Winter 1983), 103–12.