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# United Firm

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## D&C 92:1–2

The United Firm was an administrative organization formed to manage the financial and commercial interests of the Church on the principles of consecration and stewardship. Although the firm oversaw expenditures of Church funds, the main purpose of the firm was to generate revenue. For example, the firm had an oversight role in mercantile establishments, such as the Gilbert, Whitney and Company store in Independence, Missouri, and in the N. K. Whitney and Company store in Kirtland, Ohio.<sup>1</sup>

The United Firm was not equivalent to the United Order. The United Order was “an organization through which the Saints in the early days of the restored Church sought to live the law of consecration. Individuals shared property, goods, and profits, receiving these things according to their wants and needs” (D&C 51:3; 78:1–15; 104).<sup>2</sup>

The United Firm had a limited membership, unlike the United Order. At first, only nine Church leaders were invited to be members of the firm: Joseph Smith, Oliver Cowdery, Martin Harris, Sidney Rigdon, Edward Partridge, Sidney Gilbert, William W. Phelps, John Whitmer, and Newel K. Whitney (D&C 82:11). By revelation, Frederick G. Williams was appointed as a “lively member” of the United Firm on March 15, 1833, a week after he had taken the place of Jesse Gause in the First Presidency of the Church (D&C 90:6; D&C 92:2). Later, Father John Johnson joined the firm.

Members of the United Firm consecrated their time, money, and property to the Church. They pledged to cooperate to advance the financial interests of the Church. As administrators, each member of the United Firm had “equal claims on the properties, for the benefit of managing the concerns of their [specific] stewardships” (D&C 82:17). For example, six administrators had “stewards[h]ips] over the revelations” and oversaw

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<sup>1</sup> Max H. Parkin, “Joseph Smith and the United Firm,” *BYU Studies* 46, no. 3 (2007), 13.

<sup>2</sup> “United Order,” [ChurchofJesusChrist.org](http://ChurchofJesusChrist.org).

Church publishing operations. Three members managed Church storehouses in Independence and Kirtland. Two members oversaw large landholdings in Ohio.

From 1832 to 1834, much of the financial dealings of the Church were done through the United Firm, including the purchase of the Peter French farm in Kirtland. On the farm acreage, the Kirtland Temple was constructed. In fall 1833, when Latter-day Saints were forced to flee from their property in Jackson County, Missouri, the Church lost its mercantile establishments in Independence—the W. W. Phelps printing office and the Gilbert, Whitney and Company store. Another blow to the United Firm were debts accruing in Kirtland. On April 23, 1834, the Prophet Joseph Smith received a revelation ending the United Firm as then constituted (D&C 104).