

REPORT OF CHURCH AUDITING COMMITTEE

Elder Orval W. Adams read the following report of the Church Auditing Committee:

Salt Lake City, Utah
April 4, 1945

President Heber J. Grant and Counselors
47 East South Temple Street
Salt Lake City, Utah

Dear Brethren:

Your Committee reviewed the annual financial report of the Church of Jesus Christ of Latter-day Saints for the year ending December 31, 1944. That report discloses the Church to be in the strongest financial position in its history.

The expense of administration is very conservative. The Church is free of all debt. The sustained Authorities are administering with great care the sacred funds of the membership, which funds are contributed by the tens of thousands of devoted members, most of whom are people of limited income.

Respectfully submitted,

Orval W. Adams
A. E. Bowen
George S. Spencer
Harold W. Bennett
Church Auditing Committee

ELDER STEPHEN L RICHARDS

Of the Council of the Twelve Apostles

I propose to use the opportunity afforded me at this general conference of the Church to read a letter which I have prepared. My thought in presenting it here is that the message of my letter may have better prospects of reaching those to whom it is addressed, and also that the sentiments which I have expressed may serve some useful purpose with my brethren and sisters in an endeavor comparable to my own. I shall be most grateful if this thinking proves to be justifiable. The letter is addressed:

To my friends and associates in various lines of endeavor who are not identified with the Church which I have the honor to represent.

TEACHINGS OF THE CHURCH SET FORTH IN A LETTER

My dear friends:

For many years it has run in my mind a desire to approach you on the subject of religion. I find it difficult to justify my delay and to discover any good reason why I have been so hesitant to talk with you

about spiritual matters. I suppose that it is chiefly because I have indulged the assumption that everyone's religion is to be regarded as such a personal and private thing that I have felt more or less constrained to keep off the subject, except where casual questions have arisen which have brought on brief conversations. You will wonder, perhaps, in view of such diffidence in talking to you, why I now choose this medium of an open letter to broach the subject and express my sentiments to you. The only answer that I can give, and it is not a very good one, is that it seems to be the easiest way of expressing myself to you without intruding on the privacy of your views without your consent.

I hope you will not resent my concern in your spiritual welfare. I must frankly admit, and I hope the admission will not too seriously affect your consideration of what I have to say, that I am prompted in part by an earnest desire to disseminate what I regard to be vital principles of truth among all men. You will be inclined to immediately label this as "propaganda," and unfortunately that word has come to bear the stigma of the imposition of one man's views on another. I hope you will accept my disclaimer of any attempt to force my ideas on you, and I hope, too, you will believe me when I say to you in advance that my personal regard for you is the chief motivating factor in the writing of this letter.

Without affectation, I express my admiration for the splendid virtues which I have seen in many of you. Your integrity, impeccable honor, generosity, courtesy, and ability command my esteem. I often think of you as representatives of the best types of Christian gentlemen and ladies. I have gained much from your association. I am sure that a great part of your thinking and good works is prompted by Christian ideals. I have no doubt that many of you have been schooled in and accept the almost universal Christian doctrines of the Fatherhood of God and the brotherhood of man, the atonement of the Savior, the immortality of the soul, and the good life of virtue and altruism taught and exemplified by our Lord.

I cheerfully and gratefully acknowledge the beauty and efficacy of these great doctrines and teachings and the universal distribution of the spirit of God in the earth. I am sure that the Christian doctrine and faith over the centuries have been the mainsprings of the civilizing processes which have brought beauty, culture, science, and education to their present high state of attainment. Christian doctrine is also responsible for the finest concepts of liberty and justice which prevail in the world. I have profound gratitude for the great brotherhoods and congregations it has fostered and every good cause which has emanated from it.

It is needless to say also that I have the deepest admiration for many individual Christians who ally themselves with the various Christian denominations of the world. I do not question the sincerity of countless thousands who give themselves to God—who strive with all the power and knowledge they have to serve him and keep his com-

mandments. I feel sure that he accepts their devotion; that he answers their prayers of faith and humility and that he recompenses their every good act.

I have deemed it desirable to so set forth my appreciation of the general Christian doctrine and faith in order to make clear to you that it is not a substitution of these lofty Christian principles which have been disseminated throughout the world for so many centuries which we have to offer, but it is in essence, a refinement, an extension, an enlargement, and a perfection of them which I take the privilege of bringing to your attention. You will pardon me, I hope, if I venture the observation that many of you, for whose ability in normal investigation and research in the discovery of facts I have the highest opinion, have been distracted from the attainment of a real understanding and concept of the work in which I labor, by having your attention focused upon some aspects of it which seem to differ from the teachings and practices prevalent in other Christian denominations. For instance, you are all pretty well acquainted with what we call the Word of Wisdom, with the tithing system of the Church. These and other somewhat unique practices of the Church have, I often fear, stood out so prominently in your observation and contemplation of the Church and its doctrine that you may not have troubled yourselves, because you may not be particularly attracted by these unique things, to delve into the fundamental concepts and principles underlying not only these special teachings and practices but the whole body of truly Christian doctrine which we have to give to man. It is true that we regard it as important to refrain from the use of liquor and tobacco and to pay tithing, but adherence to these standards does not alone constitute complete conversion to and understanding of the latter-day work, although generally they are very acceptable evidences of it. I would like, if I can, at least, to glimpse for you what I regard as being the more basic foundation principles set forth in the latter-day interpretation and presentation of the gospel of Jesus Christ. I hope I can make you see that these concepts and interpretations are not in any way antagonistic to the true Christian principles to which many of you subscribe, but that they serve to make the Christian doctrines you have accepted more vital and real and more potent in the realization of the hope and faith your Christian experience has brought to you.

Now I must proceed upon the assumption that if you have any interest in religion, and in the Christian religion in particular, your interest prompts you to want the truth and to secure for your life the best which is obtainable. I am sure you will agree that the chief objectives of the whole Christian doctrine are to improve life here and to attain a good and eternal life hereafter. Perhaps these two objectives are in reality one, for I think it safe to say that most Christians contemplate a relationship between life here and life hereafter. Now, one of the first contributions which the latter-day interpretation has to offer is in this very matter.

I do not pretend to be such a student of the exposition of Christian doctrine over the centuries as to enable me to say with assurance that the distinction between general salvation and individual exaltation was never set out in Christian teachings prior to the advent of the latter-day work, but I am certain that it has not been stressed in recent Christian utterances. This distinction between salvation and exaltation we regard as being indispensable to a true understanding of Christian truths. We, as many of you, are persuaded that the teachings of Christ fully justify the conclusion that he came to earth as the Savior to atone for the transgressions of our first earthly parents which removed men in mortality from the presence and association of God, our eternal Father. We may not be able to explain the method by which the atoning sacrifice of this one man could accomplish the redemption of all men from the original fall, but we do know that that was the purpose and the effect of the atonement, and we have full justification for believing that the atonement brought life after death to all humanity irrespective of the goodness or the badness of individuals. Resurrection from the grave is just as universal as death, and general salvation in the sense that all are saved from the effects of original sin and that all will be immortal souls is the universal gift of the Son of God. Individual exaltation, however, is something different. Through a latter-day revelation came the information that there are stations and gradations of position in the future life as in this life, and naturally there are places of preference. These various stations are referred to in the revelation as being kingdoms or degrees of glory, and their exposition serves to amplify and clarify the Savior's reference to the "many mansions" in his Father's house, and other scriptural passages. By exaltation is meant the attainment of the highest station, the most preferential position in the future world of varying kingdoms and glories. The highest place or kingdom is called celestial, and it is in the celestial kingdom that the highest aspirations of the Christian are realized. This is exaltation.

I cannot tell you in this letter all that exaltation comprehends. Our concept of heaven is a study of no small proportions, and it presupposes a considerable knowledge of other revealed theological principles. It must suffice for this writing to tell you that it contemplates not only the preferential condition in the hereafter—a coming back into the presence of the Father and the Son, but it projects into the future a state of perfection of the human soul. The immortal soul which is the union of body and spirit becomes invested with the divine nature of our eternal Father and our elder Brother, Jesus Christ. One's powers of accomplishment are unceasingly multiplied by the eternal acquisition of knowledge. As a companion of the Father and the Son, he joins and assists in their work. While it is impossible for the finite mind concretely to visualize the scope and nature of divine operations we have sufficient knowledge to teach us that they are of the highest order and satisfy the most idealistic craving and aspira-

tion of the human soul. In purpose and scope it is a never-ending experience in eternal progression and achievement.

We learn also from the revelations that in this lofty state of exaltation we are to enjoy a perpetuation of the kinship and ties which have bound us to our dear ones in earth life. We have the assurance that the things which we have prized most here in this life—home and family—are not to be denied us when we pass from mortality. Husband and wife will still be companions, sons and daughters forever our children, and the sacred establishments of home wherein they were bred and nurtured will be spiritually perpetuated. And then we learn, too, of a profoundly sacred principle and promise held out for those who attain exaltation which I mention to you with a little hesitation because I have not yet laid the foundation for it, and that is this: That these eternal homes of the future life shall be blessed with eternal increase so that families never cease growing in number, in virtue and power, ever continuing to subserve the eternal and beneficent purposes and designs of the Creator of the universe.

I am keenly aware that much of this may seem highly theoretical and ethereal to you, and some of it I would not mention to you at this stage of discussion if I did not deem it necessary to an understanding of that which is to follow. Although it may have taxed your credulity and faith somewhat to entertain in your thinking the ideas which I have endeavored to project concerning exaltation in the celestial kingdom of God, I wonder if many a devout Christian not of our persuasion does not in his heart hope and pray reverently for some such condition as I have outlined as the embodiment of his future state whether or not he has ever consciously formulated his ideas into words. To see the Eternal Father and his Son; to enjoy something of their association and direction; to acquire more and more knowledge and more and more ability; to use increased talent in the prosecution of God's work; to continue to enjoy the dearest relationships we know on earth; to build an eternal home with never-ending posterity, may not these be the embodiment of the hopes and righteous aspirations of a Christian, although he may never have tried to visualize them concretely before?

If it so happens that you have never asked yourselves the question: What does heaven hold out to me, a Christian: what do I hope to secure in life after death? I wish you would ask yourselves this question and be frank with yourselves in answering it. If you honestly conclude that you have never attempted any visualization of a future state, it may be that the concepts I have given you from modern revelation will help you to formulate your ideas. It may be, too, that if you have heretofore entertained views on the subject, the condition which I have described which obtains in the hereafter may pretty largely embrace the hopes and aspirations which you have had in more vague and uncertain terms.

In any event I am going to ask you to accede for the moment that in Christian theology there is a preferential state in the hereafter. It

seems to me that it is not difficult for Christians who accept Christ's teachings of the rewards for the good life to make this concession. If, therefore, the ultimate goal of the true follower of Christ is to attain exaltation in the celestial kingdom, not just general salvation and resurrection from the dead which come to all through the atonement of the Savior, not immortality which is the lot of every person whether he will or no, but this supreme glory, this incomparable blessing which I have tried so feebly to describe; if that is the ultimate objective, how may it be achieved?

In answering this question I am obliged to discriminate. It would be a very easy and simple answer and one that I am sure would be acceptable to many people to say that nothing more is necessary than to live a good virtuous Christian life, all of which is necessary and indispensable to the attainment of exaltation. In one sense the Christian life is all that is necessary, but it is not the sense in which it is usually construed. Through latter-day revelation we learn that the true followers of Christ not only incorporate into living all the so-called Christian virtues, but they also accept, adopt, and conform to every law, principle, and ordinance of the Gospel of Christ. They believe that the gospel in its entirety is designed and divinely instituted for the single purpose of leading the sons and daughters of God into his celestial kingdom. They recognize the fact that it has been in ages past and now is and will continue to be an immense gain for people to adopt the Christian virtues as a standard of living, but they know that exaltation, the supreme blessing, may be had only through obedience to every specific requirement laid down therefor.

Among the formal requirements, in addition to the good life, are membership in the Church of Christ, baptism, the laying on of hands for the bestowal of the Holy Ghost, the receipt of the priesthood and sacred temple ordinances revealed to and performed for those only who prepare themselves for initiation into the beauties and blessings of the celestial order. You may wonder why these formal ceremonies and ordinances are requisite. In this brief correspondence I can only tell you that they are prescribed by the Lord in his revelations to men, both ancient and modern, and that they are consistent with the principles and practices laid down by the Savior who is the Author of the gospel plan during his ministry in the flesh. There is much that might be said by way of explanation and argument in support of these ordinances and their essential symbolism and vitality in the gospel plan. I am sure that an impartial investigation would persuade you of their reasonableness and desirability, but in the last analysis their acceptance must be based on faith in the revealed word of God.

Even in this brief sketch there is one more basic principle to which I must invite your attention. I am sure you would regard it as a serious omission if I did not present it, for if you gave any consideration at all to the essentiality of the ordinances which I have mentioned as necessary for exaltation, you would surely want to know about the authority to administer them. Is this authority available?

I am sorry I have not time at this writing to give you a full account of its bestowal by authorized messengers and its derivation down to the present time. I will have to content myself by giving you a legal opinion. It so happens that I have had some training in the law, and I have some knowledge of the competency and admissibility of evidence to sustain an allegation in a judicial tribunal. I do not hesitate to give it to you as my opinion, that there has been at various times since the origin of this latter-day work, competent legal evidence available for introduction in any court of law for the establishment and verification of the claims put forth by those chosen to originate the restored gospel as to divine authority conferred upon them, and as to the transmission of that authority to the present day. I cannot reasonably expect you to rely on this opinion. The most that I can hope for is that it may serve to prompt investigation.

There are other factors inherent in the nature of this divine commission which bring irrefutable assurance to me and my associates of its genuineness. I believe some of them would appeal to you.

Now, my friends, I am forced to a quick summation. In taking the liberty of writing you, I have assumed your interest in Christian religion and your acceptance of the Christ as the Author of the gospel. I have all too briefly reviewed the Savior's atonement and its effect in bringing general salvation and redemption to the human family. All will be resurrected and secure the boon of immortality. There is an order in the resurrection of which some day I would like to tell you. I have pointed out the difference between general salvation and individual exaltation in the celestial kingdom, which is designed to be the highest and final goal of the faithful Christian. I have mentioned the requirements for admission into this preferential state and the authority essential for the administration of the ordinances. This is but a skeleton outline of a few basic principles which have come in these latter-days with the restored gospel of Jesus Christ. There are countless other arresting concepts resulting from this new interpretation which make priceless contributions to the Christian doctrine. Out of my friendship for you, I have a great desire that you might hear these concepts, enjoy them, and adopt them. I know they will bring richness into your lives as they have done in mine, and I know they are good for the world in the solution of its problems, but that is another subject, into which I must not enter.

I hope you will accept this letter in the spirit in which I write it, as one friend to another. If it shall serve to intrigue your interest in the least degree in the cause that is so dear to my heart, I shall be very grateful.

There is but one thing more. If you are prompted to give consideration to the things I have written about, I hope you will not be dissuaded in their acceptance by the deficiencies you may observe in the lives of some of us who have espoused this noble cause. We confess our weaknesses. We are trying to develop strength to overcome them. I ask you to try to look at the excellence of the message and

overlook the faults of some of its adherents. Please judge it by what it has done in the elevation of the lives of thousands of our Father's children and by its inherent truth.

With kindest regards and the best of good wishes, I am
Sincerely and fraternally yours,

Stephen L Richards

My brethren of this assembly:

I thank you very much for patiently listening to my reading of this letter. If perchance it should contain a thought which might be helpful to you in bringing the gospel message to some of your friends, I shall feel that your indulgence has been in some measure justified. That we may all have the urge and the courage to bring the truth to the understanding of our neighbors and associates is my earnest prayer. I ask it humbly in the name of him whose servants we are, the Lord Jesus Christ. Amen.

President Clark:

In the last few minutes President Seymour Dilworth Young has come into the building. As Brother McKay told you, we have been trying to reach him since this morning very early. Brother Young, while you were on the road coming here, we have sustained you as one of the members of the First Council of Seventy. This calling without notice or previous consultation, is the way the call of the Lord frequently comes. We would like you to come to the stand this afternoon Brother Young, and take your place with your brethren.

The congregation will now sing, "How Firm a Foundation," Song Folder 14, L.D.S. Hymns No. 339, Hymn Book No. 227.

The closing prayer will be offered by President John D. Hill of the Oquirrh Stake, after which the conference will stand adjourned until 2 o'clock this afternoon. This afternoon's session will be broadcast over KSL of Salt Lake City and KSUB of Cedar City.

The congregation sang the hymn, "How Firm A Foundation," L.D.S. Hymns 339, Hymn Book 227.

Elder John T. Hill, President of the Oquirrh Stake, offered the closing prayer.

Conference adjourned until 2 p.m.

FIRST DAY

AFTERNOON MEETING

The second session of the Conference convened at 2 o'clock p.m. in the Assembly Hall, with President J. Reuben Clark, Jr., First Counselor in the First Presidency, presiding and conducting the services.

President Clark:

This is the second session of the 115th Annual Conference of the Church of Jesus Christ of Latter-day Saints. We are convened in the Assembly Hall on Temple Square, Salt Lake City.