The United Firm was deeply in debt

“Say to Brother [Sidney] Gilbert that we have no means in our power to assist him in a pecuniary point, as we know not the hour when we shall be sued for debts which we have contracted ourselves in N[ew] York”
(Letter, Joseph Smith, et al to “Brethren” in Jackson County, Missouri, June 25, 1833, LDS Church History Library, Salt Lake City)

In a letter from Kirtland on December 5, 1833, Smith wrote, "our means are already exhausted and we are deeply in debt and know of no means whereby we shall be able to extricate ourselves."
(Letter, Joseph Smith, to “Dear Brethren” in Jackson County. A copy of the letter is in Joseph Smith Letterbook 1:68, LDS Church History Library)

On January 11, 1834 Smith and his associates 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, that the Church may not be braught [brought] into disrepute, and the saints be afflicted by the hands of their enemies."
(Joseph Smith, Journal, January 11, 1834, LDS Church History Library)

Jacob and Sarah Myers sold their property

Jacob and Sarah Myers sold their land and mill, with water rights, in Richland County, Ohio, on March 27, 1834 for $10,250.
(Deed Book, Vol. 11:464, Richland County Recorder, Recorder’s Office, Mansfield, Ohio)

Still had New York debt

“we have run into debt for the press, and also to obtain money to pay the New York debt for Zion” (Letter, Joseph Smith, “To Edward [Partridge], William [Phelps], and others of the firm, March 30, 1834, Oliver Cowdery Letterbook, page 34, Henry E. Huntington Library, San Marino, California)

Journal entries for April 1834

Frederick G. Williams wrote in Joseph Smith’s journal: “on the 7th day of April [1834] Bros Newel [K. Whitney] Oliver [Cowdery] Frederick [G. Williams] Heber [C. Kimball] and myself meet in the councel room and bowed down befor the Lord and prayed that he would furnish the means to deliver the firm from debt.” On April 10 the United Firm met and “it was agreed that “the first be desolvd [dissolved] and each one have their stewardship set off to them.”
(Joseph Smith, Journal, April 7, 10, 1834, LDS Church History Library)
Document dated April 18, 1834 in name of N. K. Whitney and Company

We owe Eight Thousand dollars, which must be paid by the first of Sept next. but if we can get 4 or 5 Thousand this month I can pay our debts here & so much of our debts in New York that they will wait till Sept for the balance & I also shall be able to purchase some goods this Spring for to make my assortment more compleet [complete] through the summer—
At any rate we must have 4 thousand dollars this month
[blank space]
The bearer hereof [sic] Joseph Smith Jr is authorised by us to borrow from One to Eight thousand dollars & sign a note for the same in the name of N. K. Whitney & Co which note we will hold ourselves bound to pay
Kirtland 18 apr 1834 N. K. Whitney & Co
(Joseph Smith Collection, Financial Papers, Box 5, folder 3, LDS Church History Library)

Revelation of April 23, 1834

write spe[d]ily unto New York, . . . I will soften the hearts of those to whom you are in debt, that it shall be taken away out of their minds to bring afflic[ti]o[n] upon you.
(Book of Commandments, Laws and Covenants; Book C, LDS Church History Library; LDS D&C 104:81)

The revelation continues:

Inasmuch as you obtain a chance to loan money by hundreds, or by thousands, even until you shall loan enough to deliver yourselves from bondage, it is your privilege, & pledge the properties which I have put into your hands this once by giving your names by common consent, or otherwise as it shall seem good unto you. I give unto you the privilege this once
(Book of Commandments, Laws and Covenants; Book C; LDS D&C 104:84-86)

Oliver Cowdery recorded for April 23, 1834: “Assembled in council with breth[r]en Sidney [Rigdon], Federick [G. Williams], Newel [K. Whitney], John Johnson, and Oliver [Cowdery] and united in asking the Lord to give bro. Zebedee Coltrin influence over our bro. Jacob Myres [Myers Sr.], and obtain from him the money which he has gone to borrow for us, or cause him [Myers] to come to this place & give it himself.”
(Joseph Smith, Journal, April 23, 1834, LDS Church History Library)

Zebedee Coltrin was to see only one person, viz. Jacob Myers. This was brought to my attention by Rick Grunder. The plan was to borrow money from Myers to pay debts.

Revelation of April 28, 1834

Kirtland 28 April 1834
Verily thus saith the Lord concerning the division and settlement of the United Firm: Let there be reserved three Thousand Dollars for the right and claim of the Firm in Kirtland for inheritances in due time, even when the Lord will; and with this claim to be had in remembrance when the
April 6, 1830 location changed and name of the Church

Those members of the Kirtland Firm attended a conference and published the following in the May 1834 issue of The Evening and the Morning Star (Kirtland, Ohio).

Communicated.

Kirtland, Ohio, May 3, 1834.

MINUTES of a Conference of the Elders of the church of Christ, which church was organized in the township of Fayette, Seneca county, New-York, on the 6th of April, A. D. 1830.

The Conference came to order, and JOSEPH SMITH JR. was chosen Moderator, and FREDERICK G. WILLIAMS and OLIVER COWDERY, were appointed clerks.

After prayer the Conference proceeded to discuss the subject of names and appellations, when a motion was made by SIDNEY RIGDON, and seconded by NEWEL K. WHITNEY, that this church be known hereafter by the name of THE CHURCH OF THE LATTER DAY SAINTS. Appropriate remarks were delivered by some of the members, after which the motion was put by the Moderator, and passed by unanimous voice.

Resolved that this Conference recommend to the Conferences and Churches abroad, that in making out and transmitting Minutes of their proceedings, such minutes and proceedings be made out under the above title.

Resolved that these Minutes be signed by the Moderator and Clerks, and published in The Evening and The Morning Star.

JOSEPH SMITH JR. Moderator.

FREDERICK G. WILLIAMS, Clerks.

OLIVER COWDERY.

The Evening and the Morning Star 2 (May 1834): 160, Oliver Cowdery, editor.

Those listed as being at the conference were members of the Kirtland Firm:

Joseph Smith Jr.
Frederick G. Williams
Oliver Cowdery
Sidney Rigdon
Newel K. Whitney
Though there was no longer a Church United Firm. The change to Fayette is reflected in a copy of a deed from John Johnson to Joseph Smith Jr., May 5, 1834:

Made 5th Day of May 1834 John Johnson to Joseph Smith Jr President of the Church of Christ organized on the 6 Day of April 1830 in the township of Fayett[e] and was called the Church of Latter Day saints by a Conference of the Elders of the said Church Assembled in the township of Kirtland on the 3d day of May 1834 . . .  
(Lyman Cowdery Collection, LDS Church History Library)

The idea of breaking up the United Firm, changing the name of the Church, and where the April 6, 1830 organizational location, was to steer creditors away from suing the Church or Firm members, if only for a short time. The use of pseudonyms in the 1835 D&C, changing “United Firm” to “United Order,” (1835 D&C sections 93 and 98; LDS D&C 92 and 104) shows the continue concern of debts after the firm was divided in 1834. The sections were said to be a “Revelation to Enoch” and a “Revelation given to Enoch” but were really given to Joseph Smith Jr.

Publishing that the Church was “organized in the township of Fayette, Seneca county, New-York, on the 6th of April, A. D. 1830” created an elusive location for the April sixth meeting. It appears that this was to throw creditors off from its real place. This is evident since Manchester was still printed in Church works after the 1835 D&C was printed.

The Manuscript History followed the 1834 designation. There was no organizational meeting in Fayette because the May 3, 1834 conference was using this location as a distraction to its actual place. In compiling the history in 1839 Peter Whitmer Sr.’s home was said to be the place where the meeting occurred. When the writing continued in 1843 Willard Richards, now a scribe, copied the 1835 D&C pseudonyms into the history. The impression that the April 6, 1830 meeting was held at the Whitmer home took hold in the tradition of the Latter-day Saints. But its real location at Manchester was still known.

Summary: A Cover to Protect the Firm

The Firm was in debt when the change was made in May 1834. The name of the Church was changed from the “Church of Christ” to “The Church of the Latter Day Saints.” The township in New York was relocated from “Manchester” where the Church was established to “Fayette.” These changes were published in The Evening and the Morning Star in Kirtland, Ohio. The Manuscript History, draft and manuscript written in 1839, continued the change by stating that the meeting of April 6, 1830 was held at the Peter Whitmer Sr. home in Fayette.

The Whitmer home was said to be where the Church was organized to conceal the real location. Since there is no need to hide where it occurred, Manchester can be stated as the actual place where the April 6, 1830 meeting was held as printed in the Book of Commandments. Days later a branch of the Church was established in Fayette. Also the first Church conference was held there on June 9, 1830. I hope that by exploring this topic in greater detail it will make it easier for future historians to use the correct location of Manchester.