60,000 young missionaries.

The Conference Center has risen on a 10-acre city block across from Temple Square, home to the Tabernacle, with its rounded roof, and the Salt Lake City Temple. Sheathed in local granite and designed with straight lines and right angles, it rises about 70 feet above street level. Its roof is being landscaped as a park, with alpine grasses and flowers, aspens and evergreens, and a channel through which water will flow to the building's front and cascade down in a waterfall.

But the most impressive dimension lies within the 1.4 million-square-foot interior, where an auditorium of 21,000 seats makes the center one of the world's largest enclosed religious spaces. "It's about the size of a contemporary arena," said Thomas Hanson, the project's manager. (Madison Square Garden's main arena seats about 20,000.)

One church-prepared diagram shows the outline of a Boeing 747 fitting into the space between the seats and the rear of the stage. Booths near the ceiling will provide space for translators to render church leaders' speeches in 60 languages, to be heard through headphones in the seats below.

The building is scheduled for use April 1, for the next conference, just days short of the 170th anniversary of the upstate New York meeting where Joseph Smith, with a handful of others, organized the church that has since proclaimed its teachings as the restoration of

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In one of the beliefs that sets Mormonism apart, Smith said he had been guided by an angel to uncover a divinely inspired account of an ancient American society, which had received a visit from the resurrected Jesus. The church regards the Book of Mormon as Scripture, "another testament," along with the Bible. It has published 94 million copies.

The conference center caps the church's extraordinary growth in the 1990's, when membership increased by more than a third. Of 10.7 million Mormons on church rolls, 5.6 million, or 53 percent, live outside the United States, mostly in Latin America.

Bishop H. David Burton, who as presiding bishop holds a post roughly equivalent to chief operating officer, said the church had 1,400 capital projects under way worldwide (double the number a decade ago), including new buildings, renovations and expansion of existing structures. "I don't think you're going to see a breathing point," he said. "The church is growing at such a rate that it's really practically geometric."

The work includes construction of temples, central to Mormon faith and closed to outsiders. There, members in good standing perform such rites as having their marriages sealed for eternity and conducting vicarious baptisms for the dead, duties stemming from church teachings that families exist in the afterlife and the spirits of those who died without converting still possess the free will to choose the faith.

In April 1980, the church's 150th anniversary, there were 17 temples. Two weeks ago, Mormon officials dedicated the 70th. Bishop Burton said there would very likely be 100 by the end of the year, although many are being built to a smaller plan than the older ones.

What all this costs is undisclosed. The church keeps its finances secret. Members are encouraged to tithe, to donate 10 percent of their income to the church, a principle shared by many evangelical and some mainline Protestant churches. A recent book, "Mormon America" (Harper Collins), by Richard and Joan Ostling, in an analysis of church assets and income, estimates the tithing generates more than \$5 billion annually for the church. Church officials say the figure is exaggerated.

The officials also declined to disclose the price of the conference center. But a local newspaper, The Salt Lake Tribune, has reported the cost at about \$240 million.

What is probably of greater moment to the church is the center's religious dimension. The church teaches that its president is a living prophet, who, with his two counselors and the dozen men in the next tier of authority, the Quorum of the 12 Apostles, receives revelation about the church directly from God. Because of that, the conferences carry a special spiritual intensity.

Among Mormons, said Richard E. Turley Jr., managing director of the church's historical department, "the general feeling is, if you want to understand the will of the Lord to his people, attend the General Conference." For those who cannot, the speeches -- 30 or more, delivered over two days -- are reprinted in the church magazine, posted on the Internet, and recorded on cassette tapes and compact discs.

As for the Tabernacle -- a National Historic Landmark since 1970 -- it will remain open to the public, church officials said, still home to the 335-member choir that began in Brigham Young's time and eventually made the building famous.

Photo: With an auditorium seating 21,000, the Mormon Church's Conference Center in Salt Lake City is one of the world's largest religious buildings. (Tom Smart for The New York Times)

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