“Everlastingly too late” — Cross-references to Helaman 13:38.

Hela 13:12 Your destruction is made sure.
Morm 2:13-15 Sorrowing not unto repentance. Day of grace passed.
Morm 5:16 Without Christ and God in the world. No Spirit.

2 Ne 31:14b Better to never have known me.
Al 24:30 Worse than if they had never known.

Mosi 2:32-37 Following the spirit you list to obey
Mosi 16:3-5 Rebellious state; devil hath all power over him.
Al 34:35 Devil doth seal you his.
D&C 1:8-9 Seal the unbelieving and rebellious.

Joseph Fielding Smith, *Answers to Gospel Questions* 1:72, 78

IT IS POSSIBLE TO SIN BEYOND REPENTANCE

Repentance is a gift of God. It is possible for men to sin beyond the power of repentance. This was the condition of the Nephites in the days of Mormon. Of them it is written, they were beyond the power of redemption and they sinned knowingly. [Hela 13:38; Morm 2:13-14; 5:16.] …

Evidently many among us have made a dreadful mistake, but not unpardonable, in thinking that the sons of perdition will be very few. We have heard it said at times that they will be so few that they probably could be “counted on the fingers of one hand.” Where this thought originated we may not know. From the reading of the scriptures it appears that there will be a large number; far too many even if there were but one, for their punishment is most severe without any question.

All those who are permanently subject to the second [spiritual] death are those who had had the testimony of the Holy Ghost and who have known the truth and then have rejected it and put Christ to open shame.

Joseph Fielding Smith, *Answers to Gospel Questions* 5:108

I think we, most of us, have made a dreadful, but not unpardonable, mistake in thinking that the sons of perdition will be very few. I have heard some say they can be “counted on the fingers of one hand.” Where this thought originated I do not know. In my thinking there will be a large number, exceedingly large, that will become sons of perdition.

Joseph Fielding Smith, *Doctrines of Salvation* 1:49, 87

All who partake of this, the greatest of sins [the sin unto death causing the second spiritual death], sell themselves as did Cain to Lucifer. They learn to hate the truth with an eternal hatred, and they learn to love wickedness. They reach a condition where they will not and cannot repent. The spirit of murder fills their hearts and they would, if they had the power, crucify our Lord again, which they virtually do by fighting his work and seeking to destroy it and his prophets.

PUTTING CHRIST TO OPEN SHAME. Before a man can sink to this bitterness of soul, he must first know and understand the truth with a clearness of vision wherein there is no doubt. *The change of heart does not come all at once,* but is due to transgression in some form, which continues to lurk in the soul without repentance, until the Holy Ghost withdraws, and then that man is left to spiritual darkness. Sin begets sin; the darkness grows until the love of truth turns to hatred, and the love of God is overcome by the wicked desire to destroy all that is just and true. In this way Christ is put to open shame, and blasphemy exalted….
THE CELESTIAL EARTH.

“THE BATTLE OF THE GREAT GOD.” After the thousand years [of the Millennium] Satan will be loosed again and will go forth again to deceive the nations. Because men are still mortal, Satan will go out to deceive them. Men will again deny the Lord, but in doing so they will act with their eyes open and because they love darkness rather than light, and so they become sons of perdition. Satan will gather his hosts, both those on earth and the wicked dead who will eventually also be brought forth in the resurrection. Michael, the Prince, will gather his forces in and the last great battle will be fought. Satan will be defeated with his hosts. Then will come the end. Satan and those who follow him will be banished into outer darkness.


But the Spirit of truth, mark you, will not tolerate and will not forgive determined, premeditated and deliberate wrong in man or woman, in the world—truth will not tolerate it. We can not forgive that kind or class of crime and wickedness. We can not, or if we do, we transgress the laws of God, for he has no sympathy with Satan, nor with him who knoweth to do good and doeth evil; who knoweth to do right but is determined to do wrong. There is no forgiveness to such without humble and most contrite repentance of sin. When one gets far enough along in the crime of wickedness and disobedience to the principles of the gospel, and in the abandonment of love for his fellowmen and for the Church of Jesus Christ so that he will fight and lie about the Church and the truth, and seek by every power within his reach to injure and wrong them, there is no forgiveness for that man, and if he goes just far enough, there is no repentance for him either.

Spencer W. Kimball, *Miracle of Forgiveness*, 16, 63, 118, 313-315

As we have seen, one can wait too long to repent. Many of the Nephites did…

The grievousness of the sin enhances the difficulty of repenting. Sometimes offenders reach the point of no return and cannot repent, for the Spirit of the Lord will not always strive with man…

There is a sad note of finality in that last statement [Alma 34:35]. It matches the words of Samuel the Lamanite to those who would procrastinate the day of their salvation—“it is everlastingly too late, and your destruction is made sure” (Hela 13:38); and it recalls those of Mormon relative to his wicked contemporaries—“the sorrowing of the damned.” (Morm. 2:13.)…

One cannot delay repentance until the next life, the spirit world, and there prepare properly for the day of judgment while the ordinance work is done for him vicariously on earth. It must be remembered that vicarious work for the dead is for those who could not do the work for themselves…It is true that repentance is always worth while. But spirit world repentance cannot recompense for that which could and should have been done on earth.