

These figures I think on a small scale can be somewhat convincing. A previous speaker listed 144, I believe, universities and colleges who were conducting their own European program.

I don't challenge this in the least. I simply state that since October, 14 universities in the United States have made arrangements with us to funnel their European study program through our program since the cost to the university is prohibitive in handling just its own group.

The immediate effects of this program I have told you about in our own experience. The long-range effects of this are somewhat greater. Any increase in the cost of a summer session over \$1,000 is going to discourage the operation of formal schools in Europe by American institutions. We anticipate that if a tax has to be borne by the student applying to this that we can estimate at least a 50-percent reduction in the number of enrollments for this current summer.

Our original estimate as of the first of September was 2,000 enrollments, this in 17 schools, and contracts were drawn on that basis. With the introduction of the travel tax our estimate dropped to 1,500. As of February 15 it was revised to 1,200 and yesterday we revised the maximum enrollment to 950 students on what would normally be a 2,000 enrollment, this entirely as a result of the response that is being received from teachers, colleges, schools, and students themselves.

Now, in the average school of our type that operates a program, and ours is the largest accredited summer school program operating on a high school and college level, the charges will allow only a bare minimum beyond actual cost.

In annex A, which follows immediately after page 9, we have given a detailed list of the program countries visited the dates on which these are held, and the cost per program. With all due respect to Secretary Fowler—he may be able to go to Europe on \$7 a day—we cannot send these students to Europe at \$7 a day.

We can keep him in a French school and take him to two countries for \$795 for 42 days, but if we were to ask that same student to pay a 5-percent travel tax and anywhere from 15 to 30 percent tax on his actual time in Europe, we could eliminate the \$795 French program.

Parents who can pay \$795 will not go to \$850. If they would go to \$850, Mr. Chairman, that is what we would charge.

Consequently, if the students has to bear this tax, he is not going to bear it, he is not going to go, and the only way these schools can be conducted is by absorbing the tax themselves. This is going to produce a reduction in standards and in the faculty, a reduction in the number of students going, and in some cases it could bring a program of this type into disrepute, and rather than sacrifice the standards which we have set in our school, some of which are required by State laws, we would be forced to discontinue our program, and I believe other schools operating in the same area would do much the same.

Another long-range effect of the tax would be in the effect that it had on American teachers. It has been our policy at the expense of our organizations to send abroad every year a certain selected number of American teachers on the ratio of 1 teacher for every 8 to 10 students. This teacher is sent without cost to the teacher. If we are forced to bear the tax which on 950 students the 5-percent airplane tax alone would amount to pretty near \$15,000, we are only going to be