proposed we have heard from a large number of mission executives expressing concern about its application to the missionary endeavors. These brief comments will reflect a consensus of these concerns and you will note that they are confined to a limited area of the entire program.

The Treasury report advocates the continuation of "the exemptions now applicable to the tax on amounts paid for domestic flights" and also advocates the same exemptions from the transportation tax as expanded. We strongly recommend that all missionary personnel on official business representing a bona fide missionary agency in the United States be included in these exemptions.

The basic reason for this recommendation is summarized in a brief quotation from one of the letters we received this week and I quote:

> Within the groups we represent there are approximately 15,000 missionaries and missionary executives who are doing people-to-people and Peace Corps-type work at no cost to the government. On the basis of the good will these people are generating and the appreciation for our country created by them, we certainly have an argument for exemption if anyone does.

Mr. Chairman, you will recognize this as a biased position but we sincerely believe it is fully justified not only by virtue of our current involvement, but by past experience. I was a career officer in the Navy. We were with the marines in Guadalcanal in 1942, and stayed with the U.S. Pacific Fleet until we reached the Philippines in 1945. I am not at liberty to tell you how much the past activities of our missionaries in that part of the world became a material asset in winning the battles of the South Pacific, but I would suppose that several members of this committee are not without knowledge in this area. It requires only a moment's reflection to realize the value of our missionaries in our current situation in Southeast Asia.

As important and essential as military victories are in their place, we all recognize how vain and futile they are if this is all we have. Indeed the same might be said about economic battles which are the issues under consideration here. We submit to you, sir, that the by-product of our missionary endeavor inevitably contributes to the best interest of our Nation and its security on a scale far greater than any dollar drain it may create.

On the other hand, we fail to see how the granting of such exemptions to missionary personnel would significantly hinder the travel tax program. Even if it could be demonstrated that it would be desirable to apply the tax in occasional cases the total number of missionary personnel involved is too small to make a material difference.

Some of our member agencies have expressed concern about the effect of the proposed tax program on the ministry which we know as "short-term service." These "short-termers" go as official personnel of the mission to replace temporarily a regular missionary or to supplement his work. This problem would be met by a general exemption on official travel by missionary organizations. Otherwise the extra expense involved would be almost prohibitive in some cases severely curtailing some programs.

In another letter received this week, an interesting comment is made pointing up the fact that the missionary will not escape some of the consequences of the travel-tax program in any case, and it would be a double hardship on missions if missionary personnel are subjected to the tax. This statement is made: "Nations affected would undoubtedly take some retaliatory action to offset the loss of sales to persons vaca-