which now annually involve 3100 students from 60 foreign countries coming to the U.S.A., and 1400 U.S. students going overseas. For most of these young people their AFS activity becomes the most meaningful educational experience of their lives. The 3000 local Chapters of AFS throughout the U.S.A., and its equally large number of volunteer committees throughout its overseas operations would regard these taxes as a betrayal of the encouragement received from the U.S. Government over the past twenty years, in the course of which approximately 43,000 students have participated in AFS. The burden of these taxes would seriously impair the AFS programs and narrow the breadth of participation in them.

Impact on private agencies

Properly organized cultural exchange programs are vitally significant to the national interest, and, because of political sensitivities, unusually dependent upon the support of nonprofit institutions backed by private citizens. The entire relationship between voluntary agencies and the government is threatened by the Administration's failure to provide adequate exemption for these agencies.

Impact on balance of payments

The American Field Service Programs bring as many dollars into the U.S.A. as they send out. To impose the travel and expenditure taxes on the AFS in order to improve the balance of payments would be an unreasonable action. A high proportion of the hundreds of thousands of families, students and schools that have been deeply involved in the organization's activities both here and abroad would find themselves in profound disagreement with the government's action.

AMERICAN FIELD SERVICE,
INTERNATIONAL SCHOLARSHIPS,
Bakersfield, Calif., February 25, 1968.

Hon. WILBUR A. MILLS,
Chairman, Committee on Ways and Means,
Longworth House Office Building,
Washington, D.C.

DEAR MR. MILLS: The members of the Board of Bakersfield Chapter, American Field Service International Scholarships, are very much concerned about the Administrations proposed tax on all overseas travel.

We are particularly concerned with the adverse effect such a tax will have on the AFS Programs. It would, at best, seriously impair these programs and could possibly destroy them by making the costs prohibitive. Our funds are limited in that they are obtained by donations from private individuals and business firms.

The AFS Programs have long been encouraged by Government Policy and have been praised by our Presidents as well as by many of our State Department Officials, as being among if not the most productive of all the programs creating International goodwill among the peoples of the World.

We, therefore, earnestly urge that, should such a tax law be even considered, let alone passed, all Student, Exchange, and Educator Programs be held exempt from all tax or restrictions under such considered legislation.

BEN W. KELLNER, *President.*

AMERICAN COUNCIL OF LEARNED SOCIETIES,
New York, N.Y., March 6, 1968.

Hon. WILBUR D. MILLS,
Chairman, Ways and Means Committee,
U.S. House of Representatives,
Washington, D.C.

DEAR CONGRESSMAN MILLS: I write as President of the American Council of Learned Societies, a federation of thirty-three national scholarly associations in the humanities that have a total of 150,000 members, to express the concern of the scholarly community over the current proposals for restricting travel outside the Western Hemisphere, including those brought before your Committee on February 5, 1968 by the Secretary of the Treasury.