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COLLEGE FILES
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Masland, Elizabeth 1937-1945

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**WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH**

PRESIDENT, MRS. THOMAS NICHOLSON
812 SUMMIT AVENUE, MT. VERNON, IOWA

VICE-PRESIDENTS
MRS. DORR DIEFENDORF
45 PROSPECT STREET, MADISON, N. J.
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3939 WARWICK BOULEVARD, KANSAS CITY, MO.

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MRS. CHARLES WESLEY FLINT
630 PIEDMONT AVENUE, N. E., ATLANTA, GA.

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3511 RODMAN STREET, N. W., WASHINGTON, D. C.

TREASURER, MRS. J. WESLEY MASLAND
ASSISTANT TREASURER, MISS CAROLINE PECKHAM
~~36 MARLAND LITE BUILDING, BALTIMORE, MD.~~



MRS. J. W. MASLAND
6701 N. BROAD STREET
PHILADELPHIA, PA.

SECRETARY, GENERAL OFFICE
MISS RUTH RANSOM
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SECRETARY, FOREIGN DEPARTMENT
MRS. FRANKLIN REED
619 CARLTON ROAD, WESTFIELD, N. J.

SECRETARY, HOME DEPARTMENT
MRS. F. H. SHEETS
1930 SHERIDAN ROAD, EVANSTON, ILL.

Hwa Man

March 29, 1937

*act
H*

Mr. C. A. Evans,
150 Fifth Ave.
New York City

My dear Mr. Evans:-

Enclosed herewith you will find checks to cover the second quarter's appropriations from the Woman's Foreign Missionary Society as follows:-

West China Union University	✓ \$168.00	-	CR, rec. 4/1/37
Yenching College	336.00	-	CR, rec. 4/1/37

*noted
E.C.*

We regret very much that it was necessary for us to make a 2% cut in our current work, including Union Colleges, for this year. This 2% was not deducted from the first quarter's appropriations which we sent you on Jan. 1, 1937, and we are therefore making the deduction for both the first and second quarters from this remittance.

We are extremely sorry that financial conditions made this action imperative, and hope we may be able to restore the appropriation to its original amount in the not too distant future.

Very truly yours,

(Mrs. J. W.) Elizabeth S. Masland

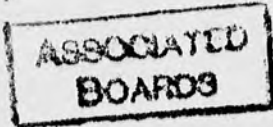
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Treasurer

Dup. 4/1/37

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Husa Man

April 1, 1937

Mrs. J. W. Masland
6701 N. Broad Street
Philadelphia, Pa.

My dear Mrs. Masland:

I am acknowledging herewith your letter of March 29th, enclosing checks as follows:-

\$168.00 - for your second quarterly appropriation toward the women's work at West China Union University

\$556.00 - representing your second quarterly appropriation for the work at Yenching College for Women

We too regret that there has been any necessity for your making a cut in the amount for the current work of the Colleges. However, there is some encouragement in the hope you express that you may be able to restore the appropriation in the not too distant future.

Cuts - even of a minor nature - so greatly affect the work of an institution, not alone from the financial standpoint, but from the psychological angle in that we dread to see them come in.

By all means we must sustain the Christian character of these institutions. One sure way is for the cooperating boards to help maintain the schools in a manner which will give authority to their cooperative efforts. Were the schools maintained on an expanding basis, reductions in appropriations would be perfectly in order to keep in step with the recession of income. As they are all working on a minimum basis, however, any reduction in income immediately builds up a deficit.

We are writing this to let you know how fully we appreciate the large measure of cooperation we have had in these enterprises, and how deeply we are interested in the contingent welfare of the institutions.

Receipts are enclosed herewith.

Very truly yours,

C. A. Evans

CAE:RC
Enc.

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December 23, 1937

Mrs. J. Wesley Masland
6701 N. Broad Street
Philadelphia, Pa.

Dear Mrs. Maslands

At a joint meeting of the Associated Boards Executive Committee and Committee on Promotion held on November 22nd, 1937, the following actions were taken-

"EP-713 VOTED that the first charge on emergency funds secured during the present campaign be the payment, pro rata, of the \$105,000 allocated to participating institutions as set forth in action E-697."

"EP-714 VOTED that the Chairman appoint a special committee of seven who shall have power to disburse all emergency funds secured during the present campaign beyond the \$105,000 referred to in the previous action."

In accordance with action EP-714, the Chairman appointed the following committees:- Mr. George G. Barber, Mr. Paul D. Cravath, Dr. J. W. Decker, Dr. W. C. Fairfield, Mr. Oliver S. Lyford, Mrs. F. J. McConnell, Mr. Harold B. Hoskins.

On December 15th the Committee held its first meeting. After discussion it was

"CAF-715 VOTED that the Chairman and Secretary be requested to prepare an outline of the information desired from each of the participating Colleges as a basis for determining the allocation of additional emergency funds, and that they transmit these outlines to the Boards of Trustees of each of the participating Colleges with the request that the indicated information be supplied to the Committee as promptly as possible."

Since nearly all of the \$105,000 referred to in action EP-713 has now been received or pledged, it is hoped that additional funds will be available during the coming weeks for allocation by the committee. It is therefore important that the committee be provided as soon as possible with sufficient knowledge of the present status of each of the participating Colleges, so that

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Mrs. Masland

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December 23, 1937

the committee will be in a position to judge wisely as to where additional sums placed at our disposal may be most useful.

To this end we hand you herewith in duplicate an information blank with the request that you supply the information indicated, returning one copy to the office of the Associated Boards and keeping the other copy for your own files.

We realize that in some cases full information on certain questions may not be available. We also recognize that the situation is changing so rapidly that any emergency requirements which you submit at this time may be radically modified later. We trust, however, that you will be able to supply the information requested just as fully and as promptly as possible.

It is requested that you supply this information to us not later than January 10th, 1938. Will you also kindly keep the committee informed of any changes in the situation of your institution which may take place after this blank has been returned.

Very sincerely yours,

B A GARSIDE

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH

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883 EAST NINETEENTH STREET, BROOKLYN, N. Y.

SECRETARY, HOME DEPARTMENT
MRS. F. H. SHEETS
1930 SHERIDAN ROAD, EVANSTON, ILL.

July 8, 1938

Mr. B. A. Garside,
150 Fifth Ave.
New York City

My dear Mr. Garside:-

In May, 1937, I attended my first meeting of the Associated Boards and felt I understood very little about the operation of the "Boards" in relation to Hwa Nan. It was very obvious there existed a misunderstanding in more minds than mine, of the relation between the Board and Hwa Nan!

During these less than two years, while I am trying to master my own office as treasurer of the Woman's Foreign Missionary Society, there has been little time to study A.B.C.C.C., Foreign Missions Conference of North America and the other cooperative Boards and Committees ^{for} which our Society receives assessments towards budgets, etc.

I am very eager to understand the whole scheme of things and am very jealous that the well deserved good name of our Society may be appreciated by all. I am hoping that when I next go to New York City I may have time for you to go over with me what is expected from the Woman's Foreign Missionary Society for A.B.C.C.C. for each year, and how you arrive at the assessment. We conduct our own Society on such a small percentage of our collections for overhead, that naturally we wish to keep all such "overhead" charges to a minimum! Since Hwa Nan belongs to us alone, the donors up to now are almost 100% our own finding and there seems to be no reason why all our gifts should be assessed for "Board overhead".

Mrs. Peel's illness has handicapped me this year, as she was unable to write promptly. Unfortunately for me, Mrs. Peel is, herself, treasurer of the Hwa Nan Board of Trustees, and I had no report from her before I attended the Board Finance meeting last week in New York City. I feel, however, the day was very helpful to me, even though I had little to contribute to the work of the Committee.

Sincerely yours,

Elizabeth S. Masland

Mrs. J. Wesley Masland,
Treasurer

ESM:S

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SECRETARY, HOME DEPARTMENT
MRS. F. H. SHEETS
1930 SHERIDAN ROAD, EVANSTON, ILL.

July 25, 1938

Mr. C. A. Evans,
Mr. B. A. Garside
New York City

My dear Mr. Evans & Mr. Garside:-

When I was in New York City for the Board of Foreign Missions meeting some months ago, I called on Mr. Evans to turn over certain checks I had received for Campaign Funds, and to question concerning Hwa Nan's pro rata share in expenses, etc. Mr. Evans evidently has overlooked those verbal questions as they remain unanswered.

On my return from the A.B. meeting held on June 30, I wrote Mr. Garside concerning certain questions in my own mind. That letter has not been acknowledged, but since I wrote I would like an interview in September on the day when I hope to be in New York for the Board of Foreign Missions Meeting, it may have been decided it would be better to reply in that interview.

However, on July 7, 1938, Mr. Evans sent check for \$297.45 in payment of final gifts from Campaign Fund for Hwa Nan. I presume this covers for year June 30, 1937 to June 30, 1938. (Total of \$6425.00 for the year.) According to our records we have received \$4568.33 instead of \$4569.00 as you report, leaving, according to your figures \$1856.00 to be paid to us. Please ^{send} receipt for the \$297.45 enclosed, but I am hoping for additional amounts as indicated below.

My understanding is that the 1% assessment was to be based on the amount of current work funds appropriated by the Hwa Nan Trustees for year 1936-1937. Our budget for current work for that year was \$5713.40 of which 1% equals \$57.14. Salaries for that year were \$7197.53 which included travel for furlough. I am sure we were not expected to pay on salaries and travel, yet the assessment was figured that way. Therefore, the \$62.55 which we sent in Feb. 1938, was in excess of the amount we owed by \$5.41 and therefore \$62.55 which you deducted from the amount due us was a further overcharge. It was this matter about which I talked to Mr. Evans last spring or early summer, as he will recall, and I told him at that time that this explained why we had not paid the additional \$62.55.

If the 1% assessment is based on appropriations for the year 1937-1938, then, as our current appropriation is \$6484.50, the assessment would be \$64.85.

Will you please reply promptly and make the proper adjustment. Will you please explain how you figure the share of Hwa Nan to be \$1496.00?

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Last February, we also sent our check for \$60.00 towards the regular budget of the Board. Please let me know just what is expected of Hwa Nan Board for the budget for 1938-1939, and please state what is the fiscal year for both regular budget and emergency fund. The Woman's Foreign Missionary Society's administration budget, which includes such amounts as this one now in question, is made up in October at our annual meeting. It is impossible for us to write into it any extras during the year as you will readily understand. We are eager to cooperate on our part and have you understand our situation also.

Sincerely yours,

Elizabeth S. Masland

Mrs. J. Wesley Masland,
Treasurer

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Copy of the letter sent to
Bab at [unclear]
8/4/38

WOMAN'S FOREIGN MISSIONARY SOCIETY OF THE METHODIST EPISCOPAL CHURCH

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MRS. F. H. SHEETS
1930 SHERIDAN ROAD, EVANSTON, ILL.

Aug. 3, 1938
ack 8/4/38

Mr. C. A. Evans,
150 Fifth Ave.
New York City

My dear Mr. Evans:-

Vacation and personal absence from the office have prevented me from examining our ledger figures earlier. We acknowledge your letter of July 7, 1938, enclosing check for \$297.45 sent as your final distributive amount from Emergency Fund Campaign collections for Hwa Nan College.

Now that I am back in the office for a day or two, I am taking a list of receipts from A. B. for Hwa Nan and find them as follows:-

Oct. 5, 1937	\$5.00 ✓
Dec. 6 "	110.63 ✓
Dec. 8 "	2.50 ✓
Jan. 3 1938	2836.68 ✓
Mar. 9 "	1477.69 ✓
May 25 "	135.83 ✓
July 7 "	297.45 ✓
	<u>\$4865.78</u>

You deducted \$1496.00 and \$62.55 as amounts due your office from our Society, making our total \$6,424.33..

As the mimeographed report of new money received for the year 1937-1928 lists Hwa Nan total gifts at \$6569.00, will you please explain the difference of \$144.67?

There are still two previous letters of mine to the Board addressed to Dr. Garside and Dr. Evans, unanswered. I am hoping this letter of inquiry will receive prompt attention.

Cordially yours,

Elizabeth S. Masland

Mrs. J. Wesley Masland
Treasurer

ESM:S

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RECEIVED
UNIVERSITIES

AUG 4 1938

JOINT OFFICE

WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH



RECEIVED
THE BOARD OF
CHRISTIAN EDUCATION
AND COMMUNICATIONS
300 N. W. WASHINGTON
STREET
WASHINGTON, D. C.

Evangelical & Missionary

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Sarano Lake, N. Y.
August 5, 1938

Mrs. J. Wesley Masland,
Mrs. Leon Roy Peel.

Dear Mrs. Masland and Mrs. Peel:

During recent weeks we have received from you the following letters dealing with Hwanan matters:-

From Mrs. Masland - letters of June 21, July 8th and 25th, and August 3rd.

From Mrs. Peel - letters of June 7th, 16th, 27th, and 29th, and of July 8th.

All these letters raise fundamental questions as to the relationship between the Associated Boards and the Hwanan Board of Trustees. Any attempt to reply to isolated questions would be unsatisfactory except as these questions are considered in the light of these fundamental relationships. I made a number of attempts during recent weeks to write a letter covering the various points you raise, but because of the pressure of work in the office during the close of the fiscal year I was not successful in completing the task. I am therefore taking time during my vacation to go into these matters at some length.

1. Relationship of the Associated Boards to the Methodist Women's Foreign Missionary Society and to the Board of Trustees of Hwanan College. The Associated Boards is made up of the members of the boards of trustees of the participating institutions. While through these boards of trustees it maintains a close and friendly contact with all the mission boards sharing in the support of the Colleges, it does not have the same direct relationship to the missionary societies as it does to the College boards.

The Associated Boards is related to the Methodist Women's Foreign Missionary Society as the group which participates generously in the support of five out of the twelve Colleges - Cheeleo, Ginling, Hwanan, West China, and Yenching. All relationships between the A.B.C.C.C. and the W.F.M.S. have to do with these five institutions collectively. All relationships between either the A.B.C.C.C. or the W.F.M.S. and any single institution should be with the board of trustees of that institution.

Therefore, in all of its relationships with Hwanan, the Associated Boards must deal with the Hwanan Board of Trustees, and not with the parent missionary society. This is an important distinction which must be kept always in mind if we are to avoid constant confusion. Even though the personnel of the board of trustees and the missionary society may be largely or wholly identical, the two groups have a separate existence and different responsibilities. The Hwanan Board of Trustees is a legally incorporated body, with specific duties and responsibilities.

I stress this distinction because there seems to be some lack of clarity at this point. In Mrs. Masland's letters of July 8th, 25th, and

1282

August 5, 1938

August 5th, she refers to the W.P.M.S. as the group with which the A.B.C.C.C. deals in Hwanan matters, whereas the group should be the Hwanan Board of Trustees.

2. Amounts Allocated to Hwanan College in the 1937-38 Campaign for Emergency Funds. In the original allocation of emergency funds needed by the individual Colleges, \$4,425 was assigned to Hwanan. This was paid over by the Associated Boards as follows:-

December 6, 1937	\$110.63
January 3, 1938	2,856.68
March 9, 1938	<u>1,477.69</u>
	\$4,445.00

Of this, \$23.00 represented designated gifts received by the Associated Boards for Hwanan, and the remaining \$4,401.00 was from undesignated gifts.

During this same period the Associated Boards paid over two other gifts designated for Hwanan (\$8.00 on October 5 and \$2.50 on December 7th) bringing the payments to March 9th to a total of \$4,431.50.

Between March 9th and May 15th the Associated Boards received additional designated gifts for Hwanan totalling \$135.83, and this amount was paid over on May 15th, bringing the amount paid to the Hwanan Trustees to a total of \$4,568.33.

On June 24th, the Committee on Allocation assigned an additional \$2,000 to Hwanan, bringing the total allocated to it up to \$6,568.33. In our mimeographed reports, where odd cents are omitted, this total has been referred to as \$6,569, but it would have been more correct to use \$6,568.

The clearance of this last allocation of \$2,000 stands at present as follows:-

Charges of A.B.C.C.C. to Hwanan Trustees (detailed explanations in next section)-

Unpaid balance of 1 $\frac{1}{2}$ assessment, 1936-37	
income from U. S. sources	\$62.56
Hwanan Trustees share in balance of ABCCC promotional expenses, 1937-38	<u>1,496.00</u>
	\$1,558.56

Check sent Mrs. Masland on July 7th

297.45

\$1,856.00

Balance due Hwanan Trustees

144.00

\$2,000.00

We enclose herewith (in Mrs. Masland's copy of this letter) a check for \$144.00 in payment of the amount due as shown above.

3. A.B.C.C.C. Charges to Hwanan Board of Trustees, 1937-38.

For the fiscal year 1937-38 all of the participating boards of trustees were asked to share in the expenses of the Associated Boards at three points:-

(1) To bear a pro rata share in the administrative budget of \$22,904.58. See the minutes of the Annual Meeting of the A.B.C.C.C., May 10 and 11, 1937, page 6, Action AB-642 (2). Within this budget the amount asked of the Hwanan Trustees was \$60, by far the least requested of any participating board.

August 5, 1938

(2) To provide initial operating funds for the promotional work of the Associated Boards during 1937-38 each board of trustees was asked to appropriate 1% of the support received during the fiscal year 1936-37 from sources within the United States for the current work of the institution it represents. (See minutes of Annual Meeting, A.B.C.C.C. May 10 and 11, 1937, page 7, Action B-645, par 1.) This action was understood to cover all types of current income received by each institution from sources within the United States - income on endowment funds; gifts from individuals and organizations; cash grants from supporting mission boards; payments by mission boards for salaries, travel, and other allowances; and any other regular or special income for current purposes.

During the summer of 1937 we had great difficulty in getting any figure for the amount of income received by Hwanan from U. S. sources during 1936-37, but at last we secured the figure of \$1,510, which we used in setting the figure of \$15.10 as the Hwanan Trustees' share under his 1% assessment. Mrs. Masland's letter of July 25th shows this figure was too low, for she lists \$5,713.40 as the cash grants from the supporting mission board and \$7,197.53 as the amount provided by the mission board in salaries and allowances - a total of \$12,910.93. If there was any additional income from any of the other sources listed above, the total would be still higher. But inasmuch as the figure of \$15.10 was set a year ago, and our 1937-38 accounts are now closed, it seems fair to keep that figure.

(3) Since the 1% assessed as above provided only about \$8,000 toward a promotional budget of \$40,653, there thus remained a total of a little more than \$34,000 to be provided by the individual boards of trustees. The Associated Boards provided that this balance of the cost of promotional work be apportioned pro rata during the fiscal year 1937-38 on the basis of funds secured through the united efforts of the Associated Boards and/or the individual boards of trustees, the procedure in computing such new funds being set forth in detail in Action A-645 (2) (Page 7, minutes of Annual Meeting of A.B.C.C.C. May 10 and 11, 1937).

On June 30, 1938, the Associated Boards' Committee on Promotion met to determine the amount each board of trustees should be assessed under the action just referred to. At that meeting Mrs. Masland, Mrs. McConnell, and Miss Robinson were present as representatives of the Hwanan Trustees. The Committee reviewed the reports of new money received by the united group and by the individual boards of trustees through their own efforts as contained in Appendix B of the June 30th minutes. The new money turned over to the Hwanan Board of Trustees by the Associated Boards as set forth above was \$6,568.35. No figures were available as to any new money received through the Hwanan Trustees, so the charges for Hwanan were based on this \$6,568.35 alone. Page 4 of Appendix B, and Action P-850, of the minutes just referred to, gives the details of the computations which showed the Hwanan Trustees' share of these promotional expenses to be \$1,496.

After the meeting we received a letter from Mrs. Peel listing special gifts received by the Hwanan Trustees during 1937-38 from American sources amounting to \$5,489.50. Had this report been received in time for its consideration by the Committee on Promotion on June 30th, that Committee would probably have directed that some or all of this \$5,489.50 be taken into account in computing the Hwanan Trustees' share of promotional expenses in 1937-38, thus substantially increasing the charge to them. But since another meeting of the committee was impossible and the books for the year had to be closed, we had to let the figure stand at \$1,496 as set forth in P-850.

1284

August 6, 1938

4. Report of Annual Income, 1937-38. Each year the Associated Boards expects each participating board of trustees to furnish an annual report showing the income and expenditures of the institution it represents for the year which has just closed. The analysis of expenditures should show the costs of the various departments of the institution. The analysis of income should show the amounts and sources of funds received during the year both from American and from Chinese support. This information is needed both in the preparation of the Annual Report of the Associated Boards, and also for numerous other purposes which arise constantly as the united group tries to present to American friends the work and the requirements of the individual Colleges.

Thus far it has not been possible to secure from the Hwanan Trustees any adequate statement covering the details of Hwanan's income and expenditures from year to year. This creates a serious problem both for the Associated Boards and for the interests of Hwanan itself.

For the Associated Boards, it is always a handicap to be unable to present full and accurate statistical data on any subject because one or two boards of trustees fail to supply essential facts and figures for the institutions they represent.

For Hwanan itself, the absence of such information is still more serious. Hwanan cannot hope to secure financial support from any American foundation, or from any individuals except a small group of its closest friends, until it can provide at all times accurate and convincing figures demonstrating that it is operating on a sound and adequate financial basis, and showing just why and where it needs additional funds.

Indeed, the absence of such full and reliable financial data is apt to undermine the continuation of friendships and support already secured. Let us cite but a single instance - The Regents of the University of the State of New York prescribe as one of the requirements for granting a charter to a college that it shall have an assured annual income of U.S. \$50,000 or more. Copies of the Annual Reports of the Associated Boards which have thus far been issued, and all of which have been sent to the Regents, do not show that Hwanan is receiving from all sources annual current income equal to even one-half of this required minimum. While the Regents may raise no question for a time, particularly during a period of emergency, obviously they are apt to become seriously disturbed if such a situation continues for a prolonged period. There are many other friends throughout America who are likewise checking year by year on the financial situation in each of the China Colleges - Hwanan with the others.

Attached hereto is my attempt to prepare a statement of Hwanan's income and expenditures during 1937-38. My figures as to the income received by and through the Hwanan Trustees is based on the information in Mrs. Peel's letters of June 16th and 29th, and Mrs. Masland's letters of June 21, July 26, and August 3. I would be grateful if you would see that our office receives at the earliest possible date a corrected and completed copy of this report for 1937-38. We are now preparing the Annual Report of the Associated Boards for 1937-38, and cannot complete it until we have information from each of the Colleges. Of course there may be some delay in getting figures for income and expenditures in China, but since the year closed on June 30th, these should now be on the way from Foochow, if they have not already arrived. The Annual Report which the College is required to submit on June 30th of each year to the New York Regents should contain all the essential data.

5. Hwanan Trustees' Share in 1938-39 Budget of the Associated Boards. As you know, the Associated Boards has during recent months adopted a greatly simplified system of pro rating charges to the individual boards of trustees. This system was worked out by a committee made up of the presidents of the twelve boards of trustees, or their representatives. At Mrs. Nicholson's request, Mrs. McConnell represented the Hwanan Board. The proposal made by this committee and adopted by the Annual Meeting of the Associated Boards on May 2 and 3, 1938 (Action AB-797) was essentially that for 1938-39 one comprehensive charge would be made to each board of trustees based upon the average of all charges for the past four years. The amount being asked of the Hwanan trustees is \$1, 39.00.

This charge includes all services of every sort, both administrative and promotional, which will be rendered by the Associated Boards to Hwanan during 1938-39. It no longer bears any direct relationship to the amount of new money which may be asked or secured for Hwanan during this current year.

I believe that thus far the Associated Boards has received only a verbal assurance that the Executive Committee of the Hwanan Trustees have considered this request favorably, and have agreed to recommend its approval to the meeting of the Hwanan Trustees in October. We should, however, have as promptly as possible a formal notice of the Hwanan Trustees' approval of this pro rata charge. Payments should be made quarterly in the amount of \$300.75.

6. Statement of Estimated Income and Expenditures for Hwanan, 1938-39. At the beginning of each fiscal year the Associated Boards should have from each individual College a statement of its estimated income and expenditures for the current work of the year just beginning. It is only upon the basis of such statements that the Associated Boards can determine the needs of the several Colleges for the year just ahead, and can conduct intelligent efforts to secured the funds needed.

The Associated Boards has never as yet secured any adequate estimates of this sort from Hwanan. Our emergency campaign for 1937-38 was conducted upon the basis of very inadequate, delayed, and incomplete financial estimates.

Thus far we have received no statement as to the estimated income and expenditures of Hwanan for 1938-39. Such estimates should be supplied as promptly as possible, and some system should be set up whereby in future such estimates will be in our hands by the middle of April, as requested by the Associated Boards.

7. Statement of the Emergency Needs of Hwanan College for 1938-39. The Associated Boards has requested each board of trustees to supply before July 1st a detailed list of the emergency needs during 1938-39 of the College it represents. Such lists should be supported by statements of estimated income and expenditure as described above, showing just why and where the amounts asked are actually and urgently needed.

Thus far no such statement of emergency needs has been received from the Hwanan Trustees. At its meeting on June 30th, the Associated Boards Finance Committee had before it detailed statements of needs from all the Colleges except Hwanan and Hua Chung. At that time it prepared a tentative list of emergency needs for the year 1938-39, but made provision for another meeting in September at which more definite action would be taken. The way was left open for both Hwanan and Hua Chung to submit lists of emergency needs at the September meeting. Obviously it is of the greatest importance that the Hwanan Trustees have such a list ready, with the supporting data indicated above, when the Committee meets next month. In the absence of such definite material

the Finance Committee would be fully justified in refusing to include any emergency needs for Hwanan or Hua Chung in the 1938-39 list of askings.

8. Representation of Hwanan Trustees on Associated Boards Committees. Both the Hwanan Trustees and the Associated Boards have been seriously handicapped during the past two years by the inadequate representation of the Hwanan Trustees on the various committees of the Associated Boards. We all realize that the wide geographical distribution of the members of the Hwanan Board makes frequent attendance at committee meeting in New York City very difficult. And of course we all desire to have every member of the Hwanan group actively interested in the work of the group as a whole, and would deprecate the necessity of having Hwanan represented only by the comparatively small number of its members who live in the vicinity of New York City. Perhaps, however, this problem can be partially solved by having the Board appoint alternates on the various committees from among the members living in the vicinity of New York, so that whenever regular members living at a distance cannot attend their alternates may be on hand.

Hwanan Trustees are entitled to one regular representative on each committee of the Associated Board, and may appoint such alternates as are desired. According to our latest records, the present representation of the Hwanan Trustees on the various A.B.C.C.C. committees is as follows:-

<u>Committee</u>	<u>Regular Member</u>	<u>Alternates</u>
Executive	Mrs. Nicholson	Mrs. Diefendorf
Finance	Mrs. Masland	Mrs. Diefendorf, Mrs. McConnell
Promotion	Mrs. McConnell	Mrs. Baker, Miss Robinson
Christian Character, Staff, and Curriculum	Mrs. Peel	Mrs. Nicholson, Mrs. Diefendorf, Miss Ransom

We trust that at the next meeting of the Hwanan Trustees action will be taken nominating or renominating your representatives on these committees in such a way as to insure that you will be present at all meetings of all committees.

9. Participation in the Activities of the United Group. We recognize that the method of organization of the Hwanan Trustees, and the wide geographical distribution of your members, make it difficult for the Board to cooperate actively in the common efforts of the united group. But we trust that during 1938-39 it will be possible for us to arrive at a better understanding and a closer coordination of activities than we have had during 1937-38:

For instance, it was agreed at meetings of the Associated Boards' Finance, Promotion, and Executive Committees held on September 17th and 21st, 1937, that for the year 1937-38 the boards of trustees both individually and as a united group would concentrate our efforts on securing the \$300,000 in emergency funds urgently needed by the Colleges, and would place appeals for building and endowment funds in the background for the present. Yet our final reports for the year seem to indicate that for 1937-38 while the Hwanan Trustees secured \$5,489.50 in special funds for building and endowment purposes, they did not, as a Board, secure a single dollar toward Hwanan's share in the emergency funds.

Of course we all gratefully recognize the share which some individual members of the Hwanan Board had in the united efforts of the group in

August 6, 1938

securing this \$300,000 fund. Mrs. Masland was one of the most active and valuable members of the Philadelphia Emergency Committee. Mrs. McConnell took an active part in the work in the New York Metropolitan area. Other members assisted in their own communities. But the Hwanan Trustees was the only board which did not secure some amount - often a large proportion of its emergency needs - from its own special constituency. Of course the various boards of trustees have united in the Associated Boards for joint promotional efforts for two purposes:- (1) More effectively to cultivate the individuals and groups related to the individual institutions, and (2) To cultivate new groups and individuals not related to any single institution. It would appear that most or all of Hwanan's emergency funds of \$6,568.33, aside from the \$166.33 in designated gifts, came from this second group of friends of the whole group of Colleges, and that for some reason the special friends of Hwanan did not give much special help toward this emergency need.

This situation in 1937-38 has naturally caused a bit of dissatisfaction among some of the other participating boards of trustees which not only joined loyally in the efforts of the united group but also secured large portions of their own institutions' emergency needs from their own clientele. Several have asked me why all of the efforts of the Hwanan Trustees seem to have been devoted toward securing building and endowment funds rather than these emergency funds which were to be given priority. I have not been able to give any explanation, though I am sure that the cause lies somewhere in a lack of understanding among us. We must try to have a clearer understanding in future.

One of our most constant and difficult problems is that of securing from the Hwanan Trustees and from the College itself, the types of information indicated above, and in getting into the hands of the officers of the Hwanan Board and of Hwanan College the information you should have as to the actions and policies of the united group. For these difficulties I am sure that the New York office of the Associated Boards is partly or largely to blame. But perhaps a portion of the trouble lies in the fact that the officers of the Hwanan Trustees all live at a distance from New York and all have such a wide variety of important responsibilities in other directions that they cannot give much time or attention purely to Hwanan matters. If the Hwanan Trustees had an assistant to some one of these officers appointed from among those of your group here in the New York area who could act more directly in clearing information received from, to being sent to, the Trustees, the College, or the Associated Boards, it might simplify matters greatly.

To Summarize, we are requesting above information and action as follows:-

- (a) A corrected and completed report of annual income, 1937-38.
- (b) Approval and quarterly payments of Hwanan Trustees' share in 1938-39 budget of the Associated Boards.
- (c) Statement of Hwanan's estimated income and expenditures, 1938-39
- (d) List of Hwanan's emergency needs, 1938-39.
- (e) List of Hwanan's representatives on A.B.C.C. committees, 1938-39.

Sincerely yours,

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Financial Report
HWANAN COLLEGE
1937-38

I. INCOME AND EXPENDITURES, CURRENT BUDGET, 1937-38

A. Income

1. From American Sources

- a. From endowment U.S.\$1,074.92.
- b. From W.F.M.S. Cash Grants U.S.\$6,484.50
- c. Grants from New England Branch, Philadelphia, Baltimore, Cincinnati, and Northwestern, at \$765 each U.S.\$3,825.00*
- (*) *This may be for staff instead of cash grant*
- d. Payments by Mission Board for Salaries and allowances of American members of staff (indicate how many staff members are supported) _____ no. of persons U.S.\$ _____
- e. From Associated Boards for emergency needs U.S.\$6,568.50
- f. Other income from American sources-
 - (1) Library service US\$200.00
 - (2) New Scholarship 81.90
 - (3) _____ _____
 - (4) _____ _____

Total from American Sources U.S. \$ _____

2. From Chinese Sources

- a. From Tuitions and Fees Chinese \$ _____
- b. From government grants _____
- c. From Chinese individuals and groups _____
- d. From Foundations operating in China _____
- e. From other sources (please give details) _____

Total from Chinese sources equivalent to Chinese \$ _____
U.S. \$ _____

Grand total income U.S. \$ _____

B. Expenditures

1. In America

- a. Hwanan Trustees share in Assoc. Bds. U.S.\$1,681.10
- b. Other expenses Hwanan Trustees \$ _____

Total expenditures in America U.S.\$ _____

(B. Expenditures, continued)

3. In China.

- a. Operation and maintenance physical plant Chinese \$ _____
- b. Administration _____
- c. Instruction
 - (1) American staff _____
 - (2) Chinese staff _____
- d. Fellowships and scholarships _____
- e. Emergency expenses (please give details) _____
- f. Other current expenses (please give details) _____

Total expenditures in China	Chinese \$ _____
equivalent to	U.S. \$ _____
Grand total expenditures	U.S. \$ _____

C. Net Surplus or Deficit, 1937-38

U.S. \$ _____

II. SPECIAL GIFTS RECEIVED, 1937-38

A. For Capital Purposes

- 1. For Buildings U.S. \$ _____
- 2. For endowment _____

Total for capital purposes U.S. \$5,489.50

(Note:- Please indicate how much of the above \$5,489.50 was for buildings, and how much for endowment.)

B. For Other Special Purposes
(Please give details)

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH

PRESIDENT, MRS. THOMAS NICHOLSON
812 SUMMIT AVENUE, MT. VERNON, IOWA

VICE-PRESIDENTS
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45 PROSPECT STREET, MADISON, N. J.
MRS. CHARLES L. MEAD
3939 WARWICK BOULEVARD, KANSAS CITY, MO.

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3511 RODMAN STREET, N. W., WASHINGTON, D. C.

TREASURER, MRS. J. WESLEY MASLAND
6701 NORTH BROAD STREET, PHILADELPHIA, PA.
ASSISTANT TREASURER, MISS JEAN B. BOTHWELL



SECRETARY, GENERAL OFFICE
MISS RUTH RANSOM
ROOM 710, 150 FIFTH AVENUE, NEW YORK, N. Y.
CABLE ADDRESS, FORMIS, NEW YORK
TELEPHONE, WATKINS 9-7090

SECRETARY, FOREIGN DEPARTMENT
MRS. FRANKLIN REED
619 CARLTON ROAD, WESTFIELD, N. J.

SECRETARY, HOME DEPARTMENT
MRS. F. H. SHEETS
1930 SHERIDAN ROAD, EVANSTON, ILL.

Sept. 21, 1938

Oct. 9-23-38

Mr. B. A. Garside,
150 Fifth Ave.
New York City

My dear Mr. Garside:-

I have not taken time to thank you for the splendid letter which you wrote jointly to Mrs. Peel and to me. I have read it a number of times with interest and am grateful to you for the clear statement you have made. I am particularly pleased that it is going to be possible for you to meet in Chicago, with the Trustees of Hwa Nan, and I feel we will be mutually benefitted.

I regret the present activities in the office have deterred me from attending the Finance Committee meeting to be held in New York today. Miss Ruth Ransom has kindly consented to represent the Hwa Nan Board of Trustees in the meeting this morning, and will give me a detailed report.

I am also, at this time, enclosing our ^{personal} check for balance of contribution made last spring for the Emergency Fund for our Christian Colleges in China.

Very cordially yours,

Elizabeth S. Masland
Mrs. J. Wesley Masland,
Treasurer

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH

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October 4, 1938

Mrs. J. Wesley Masland
6701 North Broad Street
Philadelphia, Pa.

Dear Mrs. Masland:

I greatly appreciate your letter of October 3rd enclosing \$619.50 representing one-half of the annual payment for Hwa Nan toward the budget of the Associated Boards. It was exceedingly generous of you to include the second quarterly payment, and frankly we did not expect it. This has every appearance of going the "second mile", and it is all the more appreciated.

It is our very sincere hope that the program for this year will be fully as successful, if not more so, as that of 1937-38. There are many discouraging factors at present, but if the good Lord desires the program to be carried through, I am sure any temporary set-backs will vanish.

It is certainly most gratifying to have the Hwa Nan group with us in a larger measure than before, and I have a feeling that the confidence will not be misplaced.

We have had no recent news as to how Hwa Nan is carrying on this year. As a matter of fact, we have not received as much news as we desire from Fukien. Those still at Foochow send us such information as is available, but there is very little that has reached us regarding the actual doings at Shaowu. One of the most encouraging features has been the recall of Dr. Sutton, the Chemistry teacher, and I hope that Mr. Malcolm Farley, the English teacher who has been so deeply interested in Archaeology will also return. He is scheduled to arrive on the 7th from Europe and will then make a decision as to the possibility of his returning without his family.

With added thanks for your cooperation, I remain

Very truly yours,

C. A. EVANS

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH

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CABLE ADDRESS, FORMIS, NEW YORK
TELEPHONE, WATKINS 9-7090

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MRS. FRANKLIN REED
619 CARLTON ROAD, WESTFIELD, N. J.

SECRETARY, HOME DEPARTMENT
MRS. F. H. SHEETS
1930 SHERIDAN ROAD, EVANSTON, ILL.

Feb. 28, 1939

ack 3/1/39

Mr. C. A. Evans,
150 Fifth Ave.
New York City

My dear Mr. Evans:-

Your letter of Feb. 18, 1939, has been received. If you will refer to my letter of March 29, 1937, you will see the reason for the slight reduction in payments for both West China Union University and Yenching College during 1937. My letter reads as follows:

"We regret very much that it was necessary for us to make a 2% cut in our current work, including Union Colleges, for this year. The 2% was not deducted from the first quarter's appropriations which we sent you on Jan. 1, 1937, and we are therefore making the deduction from both the first and second quarters, from this remittance. We are extremely sorry that financial conditions made this action imperative, and hope we may be able to restore the appropriation to its original amount in the not too distant future."

I think if you will check up on the payments received for both of these colleges during 1937, you will find that a reduction of exactly 2% was made in that year. The cut, however, was restored beginning with Jan. 1, 1938, and the full amount has been paid for all of our Union Colleges, quarterly, ever since. The full \$1400, therefore, was sent for Yenching in 1938, and will be sent this year also.

Cordially yours,

Elizabeth Masland

Mrs. J. Wesley Masland,
Treasurer

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH



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THE BOARD OF THE SOCIETY
MEETS AT THE OFFICE OF THE
SECRETARY, 150 WEST 57th STREET,
NEW YORK 19, N. Y.
ON THE SECOND MONDAY OF EACH
MONTH AT 8:00 P. M.

Mr. C. A. ...
150 West 57th Street
New York City

Your letter of April 15, 1939, has been received.
It is with pleasure that we learn of your
interest in the work of the Society and
of the fact that you will be in the
country during the summer of 1939.

It is our hope that you will find
the work of the Society most
interesting and profitable.

We are sure that you will
find the work of the Society
most interesting and profitable.

We are sure that you will
find the work of the Society
most interesting and profitable.

Sincerely yours,

Elizabeth ...

Mr. J. Wesley ...
Secretary

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH

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PRESIDENT, MRS. THOMAS NICHOLSON
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SECRETARY, HOME DEPARTMENT
MRS. F. H. SHEETS
1930 SHERIDAN ROAD, EVANSTON, ILL.

MAR
Feb. 2, 1939

Mr. C. A. Evans,
150 Fifth Ave.
New York City

My dear Mr. Evans:-

Your letter of March 1, 1939, has been received, in which you refer to our letter of Feb. 28th. I am not certain the matter is entirely clear, however, since you say "We have noticed that the reduction had been cancelled during the present year". That is not correct as the reduction was cancelled last year for the calendar year of 1938. It was only for the calendar year of 1937 that we made the reduction and I do want to be perfectly clear on this matter in your reply to the Woman's Committee making the inquiry.

Very cordially yours,

Elizabeth S. Masland
Mrs. J. Wesley Masland,
Treasurer

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH



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JOINT OFFICE

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M. J. [illegible]
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INDEXED

March 16, 1940

Mrs. J. Wesley Masland
6701 No. Broad St.
Philadelphia, Pa.

Dear Mrs. Masland:

The enclosed report comes from the Committee for Consideration of Greater Unity, and includes all the documents for the presentation of that subject to the constituent mission boards.

We have conferred with Mrs. Diefendorf concerning the method of presenting this matter to the Woman's Foreign Missionary Society, and it is her desire that we send to you now the document for your consideration and study. This is being sent only to those of you in the Woman's Foreign Missionary Society who are concerned particularly with China matters.

Sometime prior to the meeting of the General Conference, additional copies will be sent to the entire membership of the Foreign Division of the Society by Mrs. Diefendorf, in preparation for a thorough discussion of the subject at a meeting to be held during General Conference at Atlantic City. It is expected that Dr. Eric North, Chairman of the Committee on Greater Unity, will be present at this meeting to discuss with you any questions arising from your consideration of the report.

Sincerely yours,

J. I. Parker
Secretary

JIP:VW
Enc.

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH

PRESIDENT, MRS. THOMAS NICHOLSON
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TELEPHONE, WATKINS 9-7090

SECRETARY, FOREIGN DEPARTMENT
MRS. CHARLES H. HARDIE
883 EAST 19TH STREET, BROOKLYN N. Y.

SECRETARY, HOME DEPARTMENT
MRS. F. H. SHEETS
1930 SHERIDAN ROAD, EVANSTON, ILL.

June 14, 1939

ack 6/19/39

Dr. B. A. Garside,
150 Fifth Ave.
New York City

My dear Dr. Garside:-

Mrs. Frank Baker of Evanston, Ill., has written that during the meetings of the Woman's Home Committee of the Woman's College ~~and~~ the Board of Governors, it was decided that the apportionment this year of the W.F.M.S. of the M.E. Church toward the Union Theological College support in West China, would be half a unit, the amount \$111. This is our appropriation for the year 1939, and you will find check enclosed herewith for that amount.

I would be glad if you would tell me whether you are needing to credit this for the Associated Boards year ending June 30, or not. Just for our records, please.

We have been hoping to receive a further distribution for Hwa Nan, and have not sent the balance \$619.50 toward the budget of the Associated Boards. We would prefer that you send us the total distribution as we have already sent money in advance to Hwa Nan, so are waiting for your check before paying the amount due *the Board's budget*

Cordially yours,

Elizabeth S. Masland

Mrs. J. Wesley Masland,
Treasurer

ESM:S

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH



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1300

February 19, 1940

Mrs. J. Wesley Masland
6701 Broad Street
Philadelphia, Pa.

Dear Mrs. Masland:

I wonder if it is in order or out of order, presumptuous or otherwise to allude to the Hwa Nan share in the China Colleges budget for the current year.

Hwa Nan's share in the total figure is \$1165.00, of which none has been paid up to date.

Our usual procedure is to draw upon the universities whose books are in our office for such amounts as will balance with our expenditures. Unless all keep up their payments, some of the others are called upon to carry the responsibility. This is a mere statement of fact, which I am sure you will appreciate being in a treasurer's position yourself.

I didn't pick this dismal, drizzly day to write this mournful letter -- it just happened that way.

Most sincerely yours,

C. A. EVANS

CAE/B

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH

PRESIDENT, MRS. THOMAS NICHOLSON
812 SUMMIT AVENUE, MT. VERNON, IOWA

VICE-PRESIDENTS
MRS. DORR DIEFENDORF
45 PROSPECT STREET, MADISON, N. J.
MRS. CHARLES L. MEAD
3939 WARWICK BOULEVARD, KANSAS CITY, MO.

VICE-PRESIDENTS AT LARGE
MRS. FRANKLIN REED
619 CARLTON ROAD, WESTFIELD, N. J.
MRS. WILLIAM C. HANSON
6029 WALNUT STREET, KANSAS CITY, MO.

RECORDING SECRETARY, MRS. H. E. WOOLEVER
MANSFIELD, PA.

TREASURER, MRS. J. WESLEY MASLAND
6701 NORTH BROAD STREET, PHILADELPHIA, PA.

ASSISTANT TREASURER, MISS JEAN BOTHWELL



SECRETARY, GENERAL OFFICE
MISS FAYE ROBINSON
ROOM 710, 150 FIFTH AVENUE, NEW YORK, N. Y.
CABLE ADDRESS, FORMIS, NEW YORK
TELEPHONE, WATKINS 9-7090

SECRETARY, FOREIGN DEPARTMENT
MRS. CHARLES H. HARDIE
883 EAST 19TH STREET, BROOKLYN, N. Y.

SECRETARY, HOME DEPARTMENT
MRS. F. H. SHEETS
1930 SHERIDAN ROAD, EVANSTON, ILL.

Feb. 20, 1940

ack 2/21/40

Mr. C. A. Evans,
150 Fifth Ave.
New York City

My dear Mr. Evans:-

Years ago my little boy came home from kindergarten
in the rain and he was singing merrily "A Robin in the rain sings
'Cheer Up Cheerily, Cheer Up Cheerily' ". I am happy that the
rain brings the violets. You will find enclosed violets in the form
of a check to cheer you after the dismal, drizzly day on which you
wrote a certain mournful letter!

Very cordially yours,

Elizabeth S. Masland

Mrs. J. W. Masland,
Treasurer

ESM:S

*1 ck attached
Dep 2/21/40 - \$ 1.165⁰⁰*

1302

WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH



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February 21, 1940

Mrs. J. W. Masland
6701 North Broad Street
Philadelphia, Pa.

Dear Mrs. Masland:

Did we not have beautiful sunshine tempering the chilly air this morning, your letter and its enclosure would have enlightened the day to dazzling brightness -- and to think that the whole loaf came instead of only half! Surely, you are a cheery person. Possibly it is due to having a kindergarten-trained youngster with such exuberance of feeling.

Anyway, we are deeply grateful for this check of \$1,165.00 for the balance of Hwa Nan's appropriation for the fiscal year 1939-40.

I'll not forget your good lesson for a long time.

Most sincerely yours,

C. A. EVANS.

CAE/B

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH

PRESIDENT, MRS. THOMAS NICHOLSON
812 SUMMIT AVENUE, MT. VERNON, IOWA

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MRS. DORR DIEFENDORF
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SECRETARY, HOME DEPARTMENT
MRS. F. H. SHEETS
1930 SHERIDAN ROAD, EVANSTON, ILL.

INDEXED

July 16, 1940

act 7/17/40

Mr. C. A. Evans,
150 Fifth Ave.
New York City

My dear Mr. Evans:-

On my return to the office this morning I find Mrs. Peel is depending on me to send you the revised budget for Hwa Nan College - year July 1940 to June 1941, which is herewith enclosed.

In the original estimates for budget sent by Hwa Nan College, Item G. - under Income, listed as "Travel for four returning students" is not income but rather expenditure. That explains part of the increase in the corrected budget prepared by Mrs. Peel.

You will recall I explained that the Society in missionaries' salaries and current work, is granting payments in China based on 60% of the exchange gain. Travel and outfit are paid and spent in United States currency in full. The Library Aid and Endowed Scholarships Funds are to be paid at the rate of 10 to 1. The savings in these two items, plus savings in the American endowment income, must be used to help us meet the assessment to the Associated Boards.

The \$5,000 allotted Hwa Nan from the \$175,000 to be collected by the Associated Boards, and the Hwa Nan Trustees in the year ending July 1941, at 2 to 1, will not fill our need.

The contribution to the budget of the Associated Boards of \$1541, is a large proportion of the \$5,000 or \$7,000 to be secured. Of the \$6,718.25, Hwa Nan received - credited to the campaign receipts, \$4,553.25 which came to the trustees for the College thru the Associated Boards, and \$2,165.26 was collected personally by Mrs. Peel, so that, you see, it cost the Hwa Nan Trustees \$1165.00 as assessment for the budget last year for a receipt of \$4,553.25, a rather large percentage.

For 1940-41, our percentage of expense will be still higher, since our assessment is to be \$1,541.00 and only a \$7,000.00 total at most, to be raised by the Board and Hwa Nan Trustees jointly for our college. I call your attention to this matter so that if further adjustments of the budget of the Associated Boards are made, Hwa Nan may share in such adjustment.

Very truly yours,

Elizabeth S. Masland

Mrs. J.W. Masland, Treasurer

ESM:S

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH



[Faint, mostly illegible typed text, likely a letter or report.]

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[Handwritten signature]

Mrs. J. V. Ireland, Treasurer

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INDEXED

April 3, 1941

ACK

4/2/41

Mrs. J. W. Masland
6701 North Broad Street
Philadelphia, Pa.

Dear Mrs. Masland:

Throughout the morning I have been accusing this or that person in the office of holding correspondence which I have had with you covering the assignment of expenditures for Hwa Nan.

Upon receipt of your letter of April 1st (note the date), I immediately cast about for an explanation covering the remittance of \$605.00. None was forth coming, accuse whom I might.

Coming to the point, Hwa Nan's share in the budget for the Associated Boards totalled \$1,541.00. I am, therefore, returning check for \$64.00 to adjust this difference. Please let me know if I am wrong.

I am glad to note that you received a gift on December 30th for Hwa Nan from Mr. Walter Masland. If you will let me know the amount of this gift, we will enter same on our books.

With sincerest best wishes to you, I am

Very truly yours,

C. A. EVANS

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH
General Executive Committee

INDEXED

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45 PROSPECT STREET, MADISON, N. J.
VICE-PRESIDENT, MRS. THOMAS NICHOLSON
812 SUMMIT AVENUE, MT. VERNON, IOWA
SECRETARY, MRS. H. E. WOOLEVER
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MRS. J. K. CECIL
MRS. HARVEY HARMER
MISS JULIET H. KNOX
MRS. CHARLES L. MEAD
MRS. LEON H. PAULGER
MRS. LEON R. PEEL
MRS. C. N. TIMMONS
MRS. C. H. VAN METER

March 8, 1941

ack 3/12/41

Mr. C. A. Evans,
150 Fifth Ave.
New York City

My dear Mr. Evans:-

Thank you for your letter of March 7. I thought perhaps you would appreciate my calling attention to the fact that you were crediting us with an amount toward the Associated Boards budget more than we had actually paid.

You will recall I stopped in your office and talked with you about the amount expected from the board of Trustees of Hwa Nan to the Associated Boards' budget, mentioning that the figure is entirely too high in comparison with the service rendered by the Associated Boards.

Mrs. Peel, as you know, collects by far the largest part of the \$5,000 which Hwa Nan is to receive and surely \$1605 toward a budget, when we are receiving \$5,000, is a very heavy charge. I had hoped there would be some readjustment of the budget, and for that reason had not contributed toward our share.

However, I enclose herewith another \$500, which will at least bring us nearer the amount asked or expected of us.

I regret now to call attention to another error, in that the \$105 difference between your record and mine, of the amount contributed to the Emergency Fund, is included twice. ^{in your total} Unfortunately Mrs. Peel makes reports to you and also to me, and when we reported to you on Dec. 24, the sum of \$155, having been paid thru Mrs. Peel, it included as follows:

- \$100 from Morningside College - *Ev Madison*
- 10 from Mrs. Henrici
- 5 from Dr. Justin (you have listed it "anonymous")
- 25 from Mrs. Clingerman
- 15 from Mrs. McDonald
- \$155 sent direct to this office

Of the \$2,121, which was sent to this office in a second distribution from the Associated Boards, the \$2,000 was secured by Mrs. Peel from Mrs. Congdon. I told you of Mrs. Congdon's interest and

*Dep 3/12/41
GR-4*

*105.00
undesignated
Paid 3/12/41
No 13998*

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MAR 8
1941

-2-

gifts to the Hwa Nan Trustees, before the Hwa Nan College participated in the Associated Boards. That is one of the fine donations we have brought to the Associated Boards year by year.

The gifts to the Emergency Fund, beginning July 5, with the \$100 from Morningside College, to date, therefore totaled \$2,348.00. I trust you will make this adjustment in your records also.

Very cordially yours,

E. J. Masland

Mrs. J.W. Masland
Treasurer

ESM:S

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MAR 8
1941

Office to the Hon. Mr. Tolson, Washington, D.C. The above
mentioned subject is being handled by the
Bureau of Investigation, Washington, D.C.

I have the honor to acknowledge the receipt of your
letter of the 7th instant, and to advise you that
the Bureau is currently handling the same.

Very truly yours,

[Handwritten signature]

Special Agent in Charge

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INDEXED

March 12, 1941

Mrs. J. W. Masland
6701 North Broad Street
Philadelphia, Pa.

Dear Mrs. Masland:

In consideration of your letter of March 8th we have hastily reviewed the situation involved in the expenses for our organization and feel that there are a number of items which the Finance Committee should discuss in relation to this whole problem.

Just at the present time we are so involved particularly with the United China Relief that we would like to see our way clear to a better understanding with the United Committee as to approaches which we are to make to our constituency during the balance of this fiscal year. A number of things must be cleared and we are hoping that over this coming week and that more light will be thrown upon the entire picture.

In relation to your specific question, consideration must be given to the placing of any readjustment of charges, and it is no easy task to make re-allocations this late in the year. Ginling College is facing a much more serious situation and, as Treasurer of that Board, I must by some trick of imagination disassociate myself to such an extent that the interest of the Associated Boards and the current budget will be conserved.

To be more specific, however, I talked with Mr. Lyford, the Chairman of our Office Committee, who is confronted with a similar problem in the Hua Chung account and we agreed that some thought must be given to these very pertinent questions.

We are grateful for calling our attention to the duplication of \$105.00 covering reports received from Mrs. Peel and through your office. Unfortunately the \$105.00 came to us listed under different names, which gave us no opportunity whatever of identifying them. Your statement clarifies the situation and as a result you should have \$105.00 more to establish the sixty per cent distribution to date. Accordingly, I am enclosing check in this amount, which I trust you will find in order.

With sincerest personal regards, I am

Most cordially,

CAE/B
ENC.

C. A. EVANS

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1313

WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH
General Executive Committee

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VICE-PRESIDENT, MRS. THOMAS NICHOLSON
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CANDOR, N. Y.
TREASURER, MRS. J. WESLEY MASLAND
6701 NORTH BROAD STREET,
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SECRETARY, GENERAL OFFICE
MISS FAYE ROBINSON
150 FIFTH AVENUE, NEW YORK, N. Y.



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MRS. A. E. BEEBE
MRS. J. D. BRAGG
MRS. J. K. CECIL
MRS. HARVEY HARMER
MISS JULIET H. KNOX
MRS. CHARLES L. MEAD
MRS. LEO H. PAULGER
MRS. LEON R. PEEL
MRS. C. N. TIMMONS
MRS. C. H. VAN METER

April 1, 1941

ack 4/3/41

Mr. C. A. Evans,
150 Fifth Ave.
New York, N.Y.

My dear Mr. Evans:

\$1605.00
1541.00
64.00
Refund
Paid 4/3/41
No 14119

I am enclosing herewith check for \$605, this amount completing the \$1605 asked by the Associated Boards as Hwa Nan's share in the budget. As I have stated in previous letters I think this is rather a large amount to ask in proportion to the amounts received for this College, and if there is a re-adjustment of the Board's askings, will you please either make a refund, or credit the extra amount, if such be the case, to Hwa Nan's share for next year.

Amount of Gift?

I do not believe I have reported a gift received on Dec. 30, 1940, for Hwa Nan from Mr. Walter Masland. I am therefore reporting such gift in this letter. We have received nothing ^{since} since that date.

Very truly yours,

Elizabeth S. Masland

Mrs. J.W.Masland,
Treasurer

ESM:S

1 check to - 68

Dep 4/3/41

<i>2/28 -</i>	<i>500.00</i>
<i>3/12 -</i>	<i>500.00</i>
<i>4/3 -</i>	<i>605-</i>
	<i>1605.00</i>
<i>refund</i>	<i>64</i>
	<i>1541.00</i>

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH
General Executive Committee

MISS A. E. BARNES
MISS L. D. BARNES
MISS L. E. BARNES
MISS L. H. BARNES
MISS L. J. BARNES
MISS L. K. BARNES
MISS L. L. BARNES
MISS L. M. BARNES
MISS L. N. BARNES
MISS L. O. BARNES
MISS L. P. BARNES
MISS L. Q. BARNES
MISS L. R. BARNES
MISS L. S. BARNES
MISS L. T. BARNES
MISS L. U. BARNES
MISS L. V. BARNES
MISS L. W. BARNES
MISS L. X. BARNES
MISS L. Y. BARNES
MISS L. Z. BARNES



MISS A. E. BARNES
MISS L. D. BARNES
MISS L. E. BARNES
MISS L. H. BARNES
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MISS L. T. BARNES
MISS L. U. BARNES
MISS L. V. BARNES
MISS L. W. BARNES
MISS L. X. BARNES
MISS L. Y. BARNES
MISS L. Z. BARNES

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October 30, 1941

ACK
10/31/41

Mrs. J. Wesley Masland
1219 - 68th Avenue
Oak Lane, Philadelphia, Pa.

Dear Mrs. Masland:

We have received a request to send \$100.00 to Miss Ceng, c/o Miss Lucy Wang, President of Hua Nan College. The request has come from Mr. Lin Mousheng, a relative of Miss Ceng. I am assured that the latter is a member of the staff of Hua Nan. For your information, I am enclosing a copy of Mr. Lin's letter to me.

I would be grateful if you would let me know if it is possible for you to include this amount in your remittance to Hua Nan. We have no license to make a remittance ourselves, and inasmuch as such funds are going through your hands, Mr. Evans felt that it would be wise for us to approach you in this matter.

Perhaps I should add that Mr. Lin is personally known to me, and holds a responsible position in the CHINESE NEWS SERVICE.

Please give my regards to Mr. Masland.

Very sincerely yours,

Oliver J. Caldwell

OJC:P
Enc.



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WOMAN'S FOREIGN MISSIONARY SOCIETY
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MRS. C. N. TIMMONS
MRS. C. H. VAN METER

Oct. 31, 1941

Mr. Oliver J. Caldwell,
150 Fifth Ave.
New York, N.Y.

My dear Mr. Caldwell:-

Yes, Miss Ceng is a member of Hwa Nan staff, and the Woman's Division of Christian Service, will include the \$100 special gift for Miss Ceng in their next cable to Miss Bessie Hollows. Please make check payable to Woman's Division of Christian Service and send it to Miss Jean Bothwell, 150 Fifth Ave., New York, N.Y. The Woman's Division sends monthly under government permit.

*paid 11/3/41
No 14987*

I am sending Miss Bothwell a copy of this letter.

Mr. Masland and I are both well and busy.

Cordially yours,

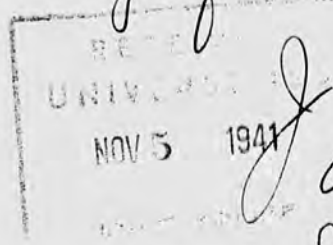
Elizabeth Masland

Mrs. J.W.Masland,
Treasurer

ESM:S

*Received by Associated Boards 100⁰⁰
to be remitted to Miss Hollows
for Miss Ceng from Mr. Mousheng.*

Nov. 3, 1941



*J. Bothwell
Asst. Treas. In
Charge of Foreign Work*

1317

March 26, 1942

Mrs. J. Wesley Masland
6701 North Broad Street
Philadelphia, Pa.

Dear Mrs. Masland:

I have on my desk a memorandum regarding the re-adjustment of charges for administration and promotional work of the Associated Boards. Your letter of March 25th still further emphasizes this matter which, in several instances, has been given very, very careful study.

You will recall that you were in the office on December 1st, a week in advance of the entrance of the United States into the war. Automatically Lingnan, Yenching, the Tsinan unit of Shantung and the four Universities in Shanghai were closed. At the present time, steps are being taken to care for the refugee students filtering through from Shanghai into Chekiang. Already Yenching is starting a unit at Chengtu and Lingnan is developing its work at Linyuen a few miles from Pingshak.

Only Tuesday I had a lengthy luncheon with Dr. Decker and our conclusion was that the budget continue as at the present and base our askings for next year upon the same figures as are involved in this year's budget. We would, however, credit back against each university any savings which have accrued this year due to adjustments in salary and, up to the present time, the accumulated savings have been approximately twenty per cent.

May I say that I have made a very strong effort to secure the services of one or two people back from China to help relieve the congestion in our office, and one especially capable person is now giving it very careful consideration.

Of course, before the Annual Meeting the Finance Committee must meet and give further thought to this subject.

Very sincerely yours,

C. A. EVANS

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH
General Executive Committee

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MRS. C. N. TIMMONS
MRS. C. H. VAN METER

May 1, 1942

ack 5/10/42

Mr. C. A. Evans,
150 Fifth Ave.
New York, N.Y.

My dear Mr. Evans:-

I am enclosing check for \$1.45 for my reservation for dinner on Monday. ✕

Mr. Parker has

I am enclosing check for \$838.04, balance due on Hwa Nan's share of the Associated Boards' budget for the year 1941-42. I understand there will be a portion of this amount held for credit of Hwa Nan, in a reserve account, and a portion will be refunded and applied as a credit on 1942-43 budget.

Cordially yours,

Elizabeth S. Masland

Mrs. J.W. Masland
Treasurer

ESM:S

I'll pick up the dinner ticket at the meeting on Monday.

838.04
Dep 5/4/42

<i>Appropriation 1941/42</i>		<i>\$ 2,255.00</i>
	<i>Refund last year -</i>	<i>48.29</i>
<i>1941</i>	<i>400.00</i>	
<i>11/13 yr appn</i>	<i>679.21</i>	
<i>12/1 yr "</i>	<i>638.75</i>	
<i>3/18 " "</i>	<i>1,766.25</i>	
	<i>838.04</i>	<i>2604.29</i>
<i>5/4 " " OK clear</i>	<i>157.53</i>	<i>349.29</i>

Mr. Evans

Should we refund this? yes OK clear over paid.

Paid 5/17/42
157.53

1320

WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH
General Executive Committee

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Mrs. Harvey H. Hays
Mrs. H. H. Hays
Mrs. Charles L. Hays
Mrs. J. J. Hays
Mrs. J. J. Hays
Mrs. J. J. Hays
Mrs. J. J. Hays



President, Mrs. J. J. Hays
Secretary, Mrs. J. J. Hays
Treasurer, Mrs. J. J. Hays
General Secretary, Mrs. J. J. Hays
Executive Secretary, Mrs. J. J. Hays
Missions Secretary, Mrs. J. J. Hays
Foreign Secretary, Mrs. J. J. Hays
Home Secretary, Mrs. J. J. Hays
Education Secretary, Mrs. J. J. Hays
Literature Secretary, Mrs. J. J. Hays
Society Secretary, Mrs. J. J. Hays
Church Secretary, Mrs. J. J. Hays

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General Executive Committee

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150 FIFTH AVENUE, NEW YORK 11, N. Y.
TREASURER, MRS. J. WESLEY MASLAND
6701 NORTH BROAD STREET, PHILA. 26, PA.



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GENERAL OFFICE, 150-5TH AVE., NEW YORK 11, N. Y.
TREASURER'S OFFICE, 6701 N. BROAD ST., PHILADELPHIA 26, PA.

Feb. 21, 1944

Mr. C. A. Evans,
150 Fifth Ave.
New York, N Y.

My dear Mr. Evans:

In consultation at Chicago, at a meeting of the Post War planning committee, we conferred with Dr. Diffendorfer on the cable, copy of which was sent you by Mrs. Peel; we discovered no priority plane reservations may be made here in America for Chinese to the United States.

The following cable is prepared as a reply to President's cable request to Mrs. Peel:

"BOTH REQUESTS CAREFULLY CONSIDERED TRANSPORTATION PRIORITY ARRANGEMENTS IMPOSSIBLE HERE. CONSULT PROPER AUTHORITIES CHUNGKING FOR TRANSPORTATION TO INDIA. SUGGEST REPORT METHODIST HEADQUARTERS BOMBAY FOR FURTHER ARRANGEMENTS. GUARANTEE EXPENSES.

SIGNED PEEL -DIFFENDORFER

Will you please send this cable as prepared by Mrs. Peel, Dr. Diffendorfer and myself?

Cordially yours,

Elizabeth J. Masland

Mrs. J. W. Masland,
Treasurer
Per *J*

*ack
2/24/44
D.D.P.W.*

*cable
sent
2/24/44*

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WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH

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TREASURER, Mrs. J. H. Woodruff

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February 24, 1944

Mrs. J. W. Masland
Woman's Foreign Missionary Society
of the Methodist Church
6701 North Broad Street
Philadelphia 26, Pennsylvania

Dear Mrs. Masland:

Agreeable to your letter of February 21st we have forwarded the cable quoted therein to Miss Lucy Wang at Nanping. As cable bills are rendered to us only once a month the cost will be sent to you later on.

With sincerest personal regards, I am

Very truly yours,

CAE:EW.

C. A. EVANS

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June 6, 1944

Mrs. J. W. Masland
6701 North Broad Street
Philadelphia 26, Pa.

Dear Mrs. Masland:

I am writing to thank you for your remittance of \$50.00 enclosed in your letter of the 5th inst. This, as you will note, has been designated between Hwa Nan and West China Union University and your assistance is greatly appreciated.

We were notified about a week ago that news had been received about Miss Lucy Wang to the effect that she was endeavoring to secure passage to America. We hope that she succeeds.

I am sorry that I cannot give you immediately the cost for Hwa Nan's share in the Associated Boards' budget for 1944-45. This is figured up at the close of the year on June 30th and the computation made as of that time. We will let you know, however, just as soon as possible.

With added thanks, I am

Very truly yours,

C. A. EVANS

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1219 Sixty-Eighth Avenue
Philadelphia 26, Penna.

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6/6/44

My dear Mr Evans

Enclosed please find
check for 50⁰⁰, one half for
Hwa Nan College and one half for
West China University. I am

sorry I was unable to attend
the Annual meeting in May.

Have you heard Dr
Lucy Wang has applied for
passage?

Will you please let me
know what the Hwa Nan
share of the A.B.C.C. Budget
will be for 1944-45?

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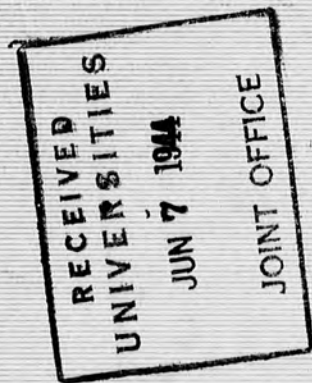
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Cordially yours
(Mrs. J. W.) Elizabeth S. Mauland

Please address me at the office

6701 N. Broad St.

Phila 26 Pa.



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WOMAN'S FOREIGN MISSIONARY SOCIETY
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GENERAL OFFICE, 150-5TH AVE., NEW YORK 11, N. Y.
TREASURER'S OFFICE, 6701 N. BROAD ST., PHILADELPHIA 26, PA.

Oct. 3, 1944

*ack
10/2/44*

Mr. C. A. Evans,
150 Fifth Ave.
New York, N.Y.

My dear Mr. Evans:-

Do you have a copy of the budget approved by the A.B.C.C.C for Hwa Nan College for the present? If so, may I have a copy please? Would it be possible for you to indicate -

- 1, the period the budget covers, month and date ending of fiscal year;
- 2, approximate amount in U.S. dollars;
- 3, what amount is payable from Hwa Nan Trustees on A.B.C.C.C. budget for the year ending June 30, 1945. We prefer to pay on a quarterly basis.

Cordially yours,

Elizabeth S. Masland

Mrs. J. W. Masland,
Treasurer

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WOMAN'S FOREIGN MISSIONARY SOCIETY
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October 4, 1944

Mrs. J. W. Masland
6701 N. Broad Street
Philadelphia 26, Pa.

Dear Mrs. Masland:

Your letter of October 3rd is at hand and I am sorry to say that I cannot give you the complete data which you request. The budget figures which we have available for 1944-45 as received from the field are as follows:

Salaries	US\$34,777	LC\$4,173,232 (@ 120:1)
Administration	10,708	1,285,000
Miscellaneous Expenses	229	27,480
Total Expenditures	<u>45,714</u>	<u>5,485,712</u>
Less Anticipated Income		
From China	US\$6,230	
" U. S. A.	<u>18,000</u>	<u>2,907,600</u>
Amount Required	<u>21,484</u>	<u>2,578,112</u>

On the basis of these figures the Special Committee on Emergency Askings has tentatively suggested US\$21,484 for Hwa Nan. These have not been approved by the Executive Committee. The budget covers from July 1, 1944 to June 30, 1945.

Your third question, I presume, alludes to the Associated Boards' budget for operation in America and that has not been definitely decided as yet. We are working on these figures and they should be available within the next week or ten days. These will be sent to you just as soon as we know what they are.

Very sincerely yours,

C. A. EVANS

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October 19, 1944

Mrs. J. W. Masland
6701 North Broad Street
Philadelphia 26, Pa.

Dear Mrs. Masland,

We have recently received from Miss Lucy Wang, President of Hwa Nan College, a statement of income and expenditures for the year ending June 30, 1944. From these figures we are preparing the annual report which is to be sent to the State Education Department at Albany, N. Y.

Under receipts Miss Wang shows the two following items which were probably received from America:

Permanent (recurring) grants from churches & boards	US\$35,714.21
Other sources	9,651.09

The total of these two items is \$45,365.30 while all the income listed amounts to \$48,720. The four items of income which make up the balance are definitely marked as income received in China.

Our records in this office indicate that we appropriated for Hwa Nan for the fiscal year 1943-44 the sum of \$46,293.31 which was made up as follows:

Sustaining Funds	US\$37,245.88
Gifts for Current Needs	9,047.43

You will note there is some discrepancy in these figures. Before completing the report for Albany we thought it would be well to check up with you as to the exact amount of money which was sent to Hwa Nan College for the fiscal year ending June 30, 1944.

In the past some of the colleges have reported the receipts from America at one rate of exchange and the expenditures at another rate of exchange which has caused a misunderstanding as to the correct amount of income. We hope it will be possible to arrive at the correct figures for the report for Hwa Nan without writing to Miss Wang. Any help you can give us will be much appreciated.

Sincerely yours,

C. A. Evans

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**WOMAN'S FOREIGN MISSIONARY SOCIETY
OF THE METHODIST EPISCOPAL CHURCH**

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GENERAL OFFICE, 150-5TH AVE., NEW YORK 11, N. Y.
TREASURER'S OFFICE, 6701 N. Broad St., Phila. 26, Pa.

Oct. 27, 1944

Mr. C. A. Evans,
150 Fifth Ave.
New York, 11, N.Y.

My dear Mr. Evans:-

I am sorry to be so long in sending a reply to your recent letter re the amount sent for Hwa Nan's budget for the year ending June 1, 1944.

Under date of March 30, 1944, we received an air mail letter from Mr. Henry V. Lacy, treasurer of Hwa Nan College, from which I quote as follows:-

"In a recent conference with Pres. Lucy Wang and the financial committee of Hwa Nan College, we talked much about the matter of our permanent funds or fixed deposits as we call them here, and their relationship to the income of the college. We have now on interest bearing deposit about \$300,000 of local currency. We felt that with the continual depreciation of the Chinese currency it might be a good thing to transfer these funds to the US and place them there on investment so that later they would bring us perhaps an increased amount of interest. It is impossible for us to transfer money at present to the US but we thought that if you favored this plan that we could transfer these funds for the quarterly appropriations which would be coming out from the U.S.. I do not know what the appropriation for the coming year will be. We have been hoping to hear before but I believe that it is on the same basis as it was last year."

Because of this letter we did not send funds with the June transfer by the Woman's Division of the Methodist Board of Missions through whom we regularly send our funds.

We wrote Mr. Lacy twice since receiving his letter, asking for further information, but have received no further word regarding the balance he wished us to send for year ending June 1944.

I have sent Mrs. Peel a copy of your letter and will write you again after hearing from her.

The funds we had only sent for year ending June 1944 -

1336

a total of \$20,000 awaiting his further orders.

Yours truly,

Elizabeth S. Masland

Mrs. J. W. Masland,
Treasurer

ESM:S

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DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT
WASHINGTON, D. C.



GENERAL EXECUTIVE COMMITTEE

OF THE METHODIST EPISCOPAL CHURCH
WOMAN'S FOREIGN MISSIONARY SOCIETY

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GENERAL OFFICE, 150-5TH AVE., NEW YORK, N. Y.
TREASURER'S OFFICE, 6701 N. BROAD ST., PHILADELPHIA, PA.

Nov. 6, 1944

Mr. C. A. Evans,
150 Fifth Ave.
New York, N.Y.

Dear Mr. Evans:-

Mrs. Peel was away from home on a speaking tour, but my letter finally caught up with her. She does not understand the figures in Dr. Wang's report, no more than I. The college was notified of the amount expected from the A.B.C.C.C for the year ending June 1944, and knew we were retaining part of the fund here subject to their call. Until we could hear from Dr. Wang or Dr. Lacy, we thought best to hold balance here. I am writing Dr. Lacy again, and sending him a copy of your estimated amount to be expected for the college budget for the year ending June, 1945, as per your letter of Oct. 4th.

I was sorry it was impossible for me to go to New York last Thursday. I had taken a cold and developed a severe cough. I hope you were able to use my vote by telephone to Miss MacKinnon.

Yours truly,

Elizabeth S. Masland

Mrs. J. W. Masland,
Treasurer

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ASSISTANT TREASURER, Mrs. J. H. GIBBS

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December 28, 1944

Mrs. J. Wesley Masland
6701 North Broad Street
Philadelphia, Pa.

Dear Mrs. Masland:

I wish to thank you for your letter of the 27th enclosing check for \$400.00 designated equally between Hwa Nan and West China. Receipts are enclosed herewith.

We greatly appreciate this gift as it comes at a time when morale of the Chinese needs strengthening and it also greatly enheartens us.

This morning at 8 o'clock I dedicated today to a clarification of the budget issues and at 11:30 I have not touched them. Every one of the Treasurers of the Colleges should be informed of the situation existing in the budgets, but we do not have enough information from China at the present time to write intelligent letters. The quota toward the Associated Boards for Christian Colleges in China has rightly been delayed because of the muddled situation in China which is not permitted of a meeting of the Finance Committee of the Associated Boards. I have a general idea of the situation but that is not sufficient. I promise that we will endeavor to straighten the matter out within the next few weeks.

With the Season's Greetings, I am

Very sincerely yours,

C. A. EVANS

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GENERAL OFFICE, 150-5TH AVE., NEW YORK, N. Y.
TREASURER'S OFFICE, 6701 N. BROAD ST., PHILADELPHIA, PA.

My dear Mr. Evans -

Please find enclosed check for \$400⁰⁰ to be divided equally between Hwa Nan College and West China Union University. Will you also please see that the check for \$200⁰⁰ payable to United China Relief is forwarded. Thank you.

When you are ready to let the Hwa Nan Board know its quota towards the A. B. C. C. budget for year 1944-45 we are ready to make payment for a six months period.

With cordial greetings for the New Year
Sincerely
Elizabeth S. Masland.

Dec 27, 1944

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WOMAN'S FOREIGN MISSIONARY SOCIETY
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March 8, 1945

Mrs. Elizabeth S. Masland
6701 N. Broad Street
Philadelphia, Pennsylvania

Dear Mrs. Masland:

I have been wanting to write you for some time but to do so intelligently I had to have in hand certain information which seemed impossible to secure from China.

I have wanted to report to the various treasurers of cooperating boards the amount of money which has been paid from month to month to the colleges in China. The variation in exchange and also the changes made in the budgets in China have so confused the issue that we have not been able to arrive at any intelligent figure. Last month we sent cables to all of the people who are handling our funds in transit, to give us information as to what amounts have been paid to each institution. We hope that comprehensive data is enroute from China which will give us some idea as to what has happened. Even now there is consideration for the changing of the budget on the field, which will mean still further variation in the figures which were originally presented. However, we have some hope in that Dr. Fenn is now back in Chengtu and giving some thought to the budget situation. We will let you know any developments.

I note from your letter of October 27th that Hwa Nan would be holding funds in the States and using balances accumulated in China. I also noted from your letter of November 6th that there was no new word regarding the figures used in the New York State report. As a result we were compelled to set up the figures to the best of our knowledge and send them on to Albany, which I hope will prove satisfactory.

With sincerest good wishes to you and Mr. Masland,

I am

Very truly yours,

CAE:EW.

C. A. EVANS

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