

MICHIGAN STATE UNIVERSITY  
VIETNAM ADVISORY GROUP

MAILING ADDRESS : MSU-USOM  
AMERICAN EMBASSY  
SAIGON — VIETNAM

CABLE ADDRESS : MICHGOVBUR

GENERAL OFFICE :  
137, DUONG PASTEUR  
TELEPH. NUMBER : 22.022-21.528  
SAIGON : 383-384

August 19, 1959

WHS

TO: Elsie Cunningham  
FROM: Howard L. Waltman  
SUBJECT: No. 17<sup>6</sup> - Participant Huynh Xuan Tho

Mr. Tho, the Director General of Taxation, will leave Saigon on August 23rd and arrive in East Lansing the 28th or 29th. I hope that preparations for his arrival have been made.

Let me repeat again, Mr. Tho is of equivalent status to Mr. Vu Van Thai. He should be treated accordingly during each phase of his training. Mr. Tho is extremely undemanding and unpresumptuous person and may hesitate to make his feelings known. Please handle him carefully.

cc: Taylor



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137, DUONG PASTEUR  
TELEPH. NUMBER: 22.022 - 21.528  
SAIGON: 3 8 3 - 3 8 4

August 21, 1959

Miss Elsie Cunningham  
Participants Director, Viet-Nam Project  
Wells "A"  
Michigan State University  
East Lansing, Michigan

Dear Elsie,

This is a letter which is long overdue, for which I apologize. As usual, I get so deeply involved in whatever I do, that I have little time for anything unless it is directly and urgently applicable to what I am doing.

At this point, I have somewhat mixed reactions about my work. The research has progressed fairly well, probably better than I had thought possible considering the language barrier and the lack of data. But there are formidable obstacles to the adoption and implementation of tax reforms.

Possibly the most encouraging experience is my relationship with the Director General of Taxation, Mr. Huynh Xuan Tho. I have faith in his integrity and good intentions. Please mother him as only you can. I am sure that you will find, as I have, that he has a very attractive personality. Considering his high position here, he is one of the most modest men I have ever met.

The family is well and everyone is enjoying Saigon. All best personal regards.

Sincerely,

*Milt*  
MILTON C. TAYLOR

TO: Stanley T. Gabis  
FROM: Elsie Cunningham  
DATE: August 26, 1959  
SUBJECT: Huynh Xuan Tho

Yesterday after the cable arrived relative to Mr. Huynh Xuan Tho's arrival, I called Abbott Hall and reserved room 223, which Lt. Liem will be vacating that same day, for Mr. Tho. In addition, I called Professor Denzel Cline who signified his willingness to talk to Mr. Tho at any time, including this first weekend that he will be on campus. Professor Cline had received Milt Taylor's letter regarding Mr. Tho's visit and when I suggested that we anticipated his remaining in the United States for six months, he seemed to feel that this would allow sufficient time for Mr. Tho to acquaint himself with the American taxation system and to visit taxation agencies. He was somewhat worried about Tho's grasp of English, but I suggested that this was something we could only really know after his arrival.

MICHIGAN STATE UNIVERSITY EAST LANSING

VIETNAM PROJECT • OFFICE OF COORDINATOR

August 28, 1959

To: Howard Waltman  
From: Stanley T. Gabis  
Subject: Participant - Huynh Xuan Tho

Thanks for the information concerning Mr. Tho. We will do our best to see that he is received properly. His schedule will be refined mainly on the basis of Milt Taylor's recommendations. I intend to meet him at the airport tonight. I am trying to arrange matters so that he will not have to stay in a student dormitory, unless this is his wish. With the \$12 per diem it is almost impossible to utilize Kellogg Center. What we need is a facility on campus in the middle range.

STG/ap

cc: Cunningham  
King

Eluci, - Mr Tho is in Kellogg & had arrangement with the Vice Presidents' Office. This is strictly an ad hoc care & should not be publicized.

September 3, 1959

Mr. Milton C. Taylor  
MSU-USOM  
Saigon,  
Vietnam

Dear Milt:

Mr. Huynh Xuan Tho and Denzel Cline met in my office Tuesday morning. At present, there is some question regarding the English training that we all feel is essential. Mr. Tho is, of course, anxious to improve his comprehension and ability to communicate his ideas. There is some possibility that he might attend the American Language Center in Washington for several weeks to brush up on his English. I feel that his English will improve very rapidly in a short time in spite of his doubts.

Sincerely yours,

Elsie Cunningham  
Participant Director

EMC:nn

September 3, 1959

Mr. Truong Bui Khanh  
Embassy of Vietnam  
2251 R Street, N.W.  
Washington 8, D.C.

Dear Mr. Khanh:

Mr. Huynh Xuan Tho, Director General of Taxation in Vietnam, will be arriving in Washington, D.C. on September 9th on Capitol Flight 106 at 8:55 p.m.

Mr. Tho arrived in the United States on August 25th. He is coming to Washington to attend English language classes at American Language Center. His stay in Washington is tentatively planned for approximately four weeks.

Sincerely yours,

Stanley T. Gabis  
Acting Coordinator

STG:EMC:nn

September 3, 1959

Mr. John J. McAuliffe  
Acting Director  
The American University  
American Language Center  
McKinley Hall  
Massachusetts and Nebraska Avenues  
Washington 16, D.C.

Dear Mr. McAuliffe:

Mr. Huynh Xuan Tho, the gentleman I referred to in our conversation of September 1st, will be arriving in Washington the evening of September 9th. I presume that he will come to American Language Center on September 10th.

We certainly would appreciate your assistance in Mr. Tho's program of English training.

Thank you.

Sincerely yours,

Elsie Cunningham  
Participant Director

EMC:nn

MICHIGAN STATE UNIVERSITY EAST LANSING

VIETNAM PROJECT - OFFICE OF COORDINATOR

September 4, 1959

To: Professor Wesley Fishel  
Subject: Trip to Washington, D. C. September 9-12  
From: Stanley T. Gabis, Acting Coordinator

I was very pleased that you agreed to go to Washington in my place. I will be at Chapel Hill September 7-9 and was very reluctant to be away from the office the entire week. Please let me recapitulate your functions as I see them.

1. You will be escorting Mr. Tho, Director General of Taxation, Vietnam, to Washington on September 9. Plane reservations have been made for Mr. Tho and yourself leaving Lansing airport at 4:28 p.m., September 9, Wednesday. Would you please pick up Mr. Tho at Kellogg Center at 3:45 p.m.? He has been alerted. I have asked Elsie to check on living space for Mr. Tho in Washington. She has suggested the McHugh Gardens, a kind of apartment situation close to American University. Elsie will put in a call to American University to find out if space is available here and will also check with Mr. Tho as to his preference. Please check with Elsie on Tuesday. I think he should be encouraged to live as close to American University as possible. As I mentioned to you, the purpose of Mr. Tho's trip to Washington is to spend three to four weeks in an intensive study of English supplemented by additional study of the fundamentals of American taxation. He will be covering the latter on his own. Mr. Tho is strongly of the opinion that he should devote the first five or six weeks of his stay in the U. S. to improving his English and familiarizing himself with the elements of American taxation. His total tour is for six months and his per diem is \$12 a day. If he remains in Washington more than three weeks, this will be reduced to \$10 a day. I would very much appreciate it if before leaving Washington on Saturday, September 12, you would contact Mr. Tho to determine if his meds have been met.
2. Meeting with Vietnamese Participants - five of our degree participants will be in attendance at the political science meetings: Mrs. Bach Lan (Columbia), Mr. Ky (U of M), Messrs. Dich, Phat and Khanh (MSU). Mrs. Bach Lan and Mr. Ky will call you at your room at the Mayflower early Thursday evening, September 10.

Please have an individual conference with each, go over their work at their respective institutions and make some evaluation of their program; determine also if they have any particular problems. Individual conferences with the participants at MSU will not be necessary, but I think it would be valuable if, during the entire conference, you would occasionally check with all of the participants and direct their attention to panels of value.

You will find attached, the reservation for my room at the Mayflower. I have written to Mr. Flanigan requesting that he transfer my reservation to you. A copy of my letter is attached as well as other correspondence relating to Mr. Tho and the participants whom you will be seeing.

3. We are writing a letter to the Vietnam Embassy reporting Mr. Tho's arrival. I would be grateful if you checked his appointment upon arrival and escort him to the Embassy.

Your travel and expenses will be paid by the Project. This has been cleared with Horace King. You will be expected to furnish a report as usually required.

STG/ap

cc: King  
Cunningham ✓