To THE MEMBERS OF THE A. B. B. F. M.

Dear Brethren.—Allow us respectfully to call your attention to the Proceedings of several meetings held by us, relative to the allow-

ances of Missionaries.

At a meeting of Missionaries in Maulmain, April 20, 1839, convened for the purpose of taking into consideration the late circular of the Board on the subject of Salaries,—present, Bennett, Judson, Kincaid, Osgood, Simons, and Stevens, it was resolved unanimously, that although the letter of the third article of the Regulations of the Board, adopted in 1827, is ambiguous, and will admit a construction similar to that given by the Board, it has not been so understood by the Missionaries generally; and we regard the construction given by the Board as involving a principle which is wholly indefensible.

Resolved unanimously, that a Committee be appointed to draw up a statement of our views upon the subject of the recent circular of the Board, and report to this meet-

ing on Tuesday next.

70

April 23d,—Met according to adjournment. Present, the same brethren as on the 20th and brother Abbott.

THE FOLLOWING REPORT WAS PRESENTED.

In the circular of the Board, dated Oct. 20, 1838, on the subject of Salaries, the Board refuses to recognize in the Missionaries any claim to allowances, previously settled or adopted by the Board. The Board does not deny that rates of salary have been fixed, and that on those established rates, there has been a mutual course of action between the Board and the Missionaries, but the Board denies its "obligation to abide by any stipulated rates of salary." The question then, is not, are there any stipulated rates of salary; but do such stipulated rates lay any obligation on the Board, or give any right to the Missionaries? This is the question at issue. The circular says, "the Board have never come under obligation, expressed, or implied to abide by any stipulated rates of salary." There is here a glaring inconsistency of language, and great inharmoniousness of principle. What are stipulated rates, but rates settled by agreement or covenant? Originally the Board had an unquestioned right to fix or settle the rates of allowance, and this

power they exercised. What was the exercise of this power on the part of the Board, but an engagement, agreement, or covenant? Why have any system of allowances, if such system involve no fixed principles of action; that is, if it involves no obligation on the part of the Board, and secures no rights to the Missionaries? It is a solecism in language to speak of "stipulated rates of salary," and then deny all obligation to perform the terms of stipulation. That the Board had fixed rates of allowance, on which they acted, and on which the Missionaries acted, is a historical fact, and if an agreement between two parties means any thing, there is here, on the part of the Board, an implied obligation at least.

We have never questioned the right of the Board to

settle the rates of allowance, but when those rates have been settled, and Missionaries have come out relying on them, is the Board to regard itself as under no "obligation expressed, or implied, to abide by such stipulated rates?" If so, then we have the anomalous fact, that a contract may exist, neither involving any obligation or securing any right. It would appear, therefore, that the Missionaries are not regarded as having any legal claim; that they stand in the same relation to the Board, as Schools, Native Assistants, and Printing-presses. "Appropriations for the support of Missionaries," say they, "are in truth of the same nature essentially with appropriations for other objects, distinguishable chiefly by their peculiar delicacy, and the greater evil which would result, were they to prove inadequate." Is the Board really vested with such uncontrolled power? Appropriations for Printing, Schools &c., they can lessen, increase, or entirely cut off whenever they shall feel so disposed; and are appropriations for Missionaries" in truth of the same nature?" Such is the doctrine held by the Board, and the only difference they can discern between the Missionary and the Press is, "there would be a peculiar delicacy and a greater evil" in starving the former, than would attach itself to stopping the latter. There is not here even a recognition of the gospel principle, "that the labourer is worthy of his hire." "Appropriations for Missionaries being in truth of the same nature essentially, with appropriations for other objects," they may be at any time partially or entirely cut off. If it were possible to obtain Missionaries on such terms, would it be desirable, or even just, to place them in a situation so entirely dependent, and helpless? Are there not principles in our nature, which revolt at the idea of having such unlimited control over others? This is not certainly a sentiment of long standing in the Board, for it will be recollected that some of the Missionaries before leaving

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America asked for information on the subject of support, and they were told distinctly that there were "fixed rates of allowance," and in several instances they were told the exact amount. How often have the Mission aries heard Dr. Bolles and one or two other members of the Board remark, that the plan of supporting Missionaries, as in Asia, by settled rates of allowance, was altoether preserable to the plan pursued in the Indian Missions, where there were no stipulated rates. All this goes to prove, that there was some well defined rule by which the Board and Missionaries were mutually bound to act. Such rule was made known to the Missionaries, published in the Magazine, and scrupulously adhered to for a number of years. And does this neither express nor imply any obligation on the part of the Board to abide by the rule which they themselves established? If no obligation is implied, then it is idle to speak of salaries or fixed rates of allowance, for no such thing exists. a careful review of the whole subject, the Missionaries are constrained to express their entire dissent from the principles avowed by the Board; for on these principles the Missionary is certain of no fixed rates of allowance. and must have his mind constantly harrassed with new, and ever-changing modifications in his pecuniary resour-That the Board is under no obligation expressed or implied, to abide by any "stipulated rates," will not, we think, be approved by them on further consideration, 2nd. The circular observes, "the Board recognizes dis-

tinctly the general principle, that Missionaries are entitled to an adequate support," and that this "is the only principle on this subject mutually agreed on." It may not be unimportant to examine the sources of information on which they now profess to rely in determining what is "an adequate support." The circular says, "they have availed themselves of the fullest information they could obtain; facts bearing on the general subject had been communicated to the Board in various ways for several years, but definitive action was delayed till a reasonable certainty was secured that the proposed rates would be ample." "The Board indulged no apprehension that the rates would be generally found insufficient, being based essentially, as stated in our former communication, on representations of Missionaries themselves, and especially

the doings of the conference at Maulmain."

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The above are all the specified tacts on which the Board professes to rely for information, and among all these facts, and sources of information, they attach special importance to the doings of the conference in Maulmain; so much so, as to adopt them avowedly, as the essential basis of their own proposed rates of salary. If this be true, it is difficult to understand how any discrepancy of "After availing themselves of the fullopinion can exist. est information they could obtain," and from "facts communicated in various ways for several years," the Board professes to harmonize in sentiment with the Missionaries. In the estimation of the Board their own proposed rates "are based essentially" on the doings of the conference in Maulmain, and on this account, "the Board indulge no apprehension that the rates would be generally found insufficient." In the estimation of the Missionaries, however, there is a very essential difference in the two plans, yet, as the Board views them essentially the same, they can have little or no preference. The difference between Sicca and Company's Rupees, is regarded by the Board as a mere trifle, and in itself considered is such, but to the Missionaries, especially those who have three or four children, with their limited means, it forms an important item. There is the item of postage also, which the Board does not regard as of sufficient importance to form any essential difference in the two plans, and yet to some families it would be a serious burden, and would operate, in a great measure, to close up the only remaining avenue by which they can hold intercourse with the people of God, and with their own personal friends and relatives. Is it worthy of the Board, for the sake of this small sum, to dry up the only channel by which their Missionaries in a foreign field can hold intercourse with christian society? Even the miserly and all-grasping system of the English Government leaves this channel unobstructed to their soldiers. Will a privilege so dear be denied? The most distant idea that such a feeling exists in the Board, awakens the painful apprehension that correct views both of benevolence and justice are yet to be learned. "Shall a man go a warfare at his own charges?" "Shall the ox be muzzled that treadeth out "Shall straw be taken away and the full tale the corn?" of bricks be required?"

3d. That part of the circular which takes up the subject of allowance for children, is embarrassing, and entirely unsatisfactory in detail. The first specification, which provides, "that, for every child under sixteen years of age, the allowance be fifteen Co's. Rupees instead of twelve" differs but little from the allowance proposed by the Missionaries when they reduced their own salaries.

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In the support of each child there would be a loss to the Missionaries of about three hundred rupees, yet this being spread over the whole period, during which support is given for a child, would not be seriously felt. The second specification which provides "that in case of the removal of children of Missionaries to this country, the annual allowance for a boy be fifty dollars, and for a girl forty dollars," can be regarded in no other light, than a denial to Missionaries of the universally acknowledged right and duty of parents to support and educate their Will fifty dollars, expended according to own children. the most rigid principles of economy, furnish food, clothes, tuition, and books for a boy? Tuition and books alone, even in an ordinary academy, will cost from twenty to thirty dollars a year, and the cheapest boarding we have ever known in America was fifty-two dollars a year; then there is the expense of clothes and washing. It is too preposterous to be reasoned about at all. By what rule, then, is a girl to be supported on forty dollars a year? She is equally helpless, and equally demands a parent's care and solicitude. She must be sent from among the heathen. However distressing the separation, no considerations of affection can induce a thoughtful parent to keep his daughter in this country. All a father's best feelings, and tender anxiety compel him to make the sacrifice, and while his heart is bleeding, as those only know who have experienced the trial, the Board meets him with frowns, and arbitrarily, and in violation of the most solemn engagement, takes from him the means of even giving food to his child. We appeal to you as fathers, to place yourselves in our, situation, and then judge of our feelings. Can the Board expect any great success to attend its efforts, while such oppressive and intolerable burdens lie upon those employed as agents? Can zeal for God, and genuine benevolence to the heathen walk in close companionship with a system so penurious as to take away from the children of Missionaries the humblest means of support? Will the Board, with the golden rule before them, pursue a course so parsimonious and grinding, as to compel their Missionaries who labour among the heathen, to throw their children on the cold charities of the world? Or will the Board say, that Ministers on foreign service have not the same power to lead about a sister, a wife, as Ministers have

at home?

The third specification, which provides, "that the whole amount of allowances to any child after his or her arrival in this country, not to exceed three hundred dollars for a boy, and two hundred and forty dollars for a girl," is still more oppressive than the preceding, and looks like a deliberate plan to compel Missionaries to keep their children among the heathen. Desperate indeed must be the situation of those parents who could yield assent to such While the children remain among the heathen, fifteen Rupees a month are allowed until the age, of sixteen; but if the parents, to redeem their own time for the heathen, and save their children from the most polluting and deadly influence, send them to America, the means of support is cut off. The language is virtually this, "keep your children where they must be daily burrounded by the most polluting and deadly influence of heathenism, and they shall be supported; send them to America, where they will be surrounded by the influence of christian manners, and be taken care of and educated without the loss of your time, and they shall not be supported." On this plan, Missionaries must either retain their children and educate them here in the best way they can, or abandon their chosen field of labour and return home. The only alternative, and few who have a parent's heart, or feel a parent's responsibility, could do it, is to give over their children to the tender mercies of public charity. To reduce Missionaries to such a dilemma is alike degrading and dishonorable. Such language may appear harsh, but the nature of the case requires it. the call of the church, and from compassion to the heathen, we left our kindred, and home, and country. The sacrifice was made because the object of converting the heathen was dear to our hearts. We knew it would be a laborious and difficult service; but we had counted the cost. There is one thing, however, we had never expected, that our children must be flung homeless and uneducated on the world. If there is one trial which a Missionary is not prepared to endure, a trial which will break down his spirit, and pour wormwood into his soul, it is to see the Board systematically laying a plan to prevent his children from returning home. For a Missionary to be indifferent under such cirumstances, would indicate a degree of brutishness, which has no parallel, except among the most depraved of mankind. In this climate we are particularly exposed to disease and death; and how must it embitter the last hours of a dying parent to reflect that his helpless uneducated children are denied the humblest means osupport, if they are carried to their father's land. Children at the age of one, or two, or three years may be left

orphans, and who is to furnish them with a passage to America, and who is to provide for them when there? According to the Regulations, "widows of Missionaries, while they continue such, and orphans, until the age of sixteen, shall receive the usual allowance." According to the newly proposed rates, orphans, if sent to America, shall not receive the usual allowance, and after a period of six years, shall receive no allowance at all. On leaving America, the Missionaries put the most entire confidence in the Board, that every stipulated arrangement would be scrupulously regarded, and that even should their children become orphans, they would continue to receive the "usual allowance until the age of sixteen." In view of this solemn assurance, and having at the same time bound themselves to receive support from no other quarter, what must they think of the late circular of the

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Resolved unanimously, That the Report be adopted. Resolved unanimously, That, after a full examination of the subject, a sense of justice to ourselves and families forbids our making any further reduction in our allowances, and requires us to adhere to the reduced rates proposed in the conference held in Maulmain in 1834, and approved by a meeting of Missionaries at that place in August, and at Tavoy in September 1837, and by other Missionaries not present at those meetings, until some terms shall be mutually agreed on.

Resolved, That we respectfully request the Board to reconsider their late acts in regard to the allowance of Missionaries, and to adopt the reduced rates, which the Missionaries voluntarily proposed, as stated in the preced-

Resolved, That we sincerely hope the Board will grant our request, and not adopt measures, which, we fear will render it necessary for us to appeal to the General Convention, and to those churches and sections of the country where, from personal acquaintance, we may here that our situation will meet with such consideration as it imperatively demands.

Resolved, That the Report now adopted, and the Proceedings of this meeting be sent to all the other Missionaries in Burmah for their approval.

Resolved, That the Report and Proceedings thus approved be sent to the Foreign Secretary of the Board of Missiors, and to all the members of the Board.

TO THE SECRETARY OF THE MEETING;

"Maulmain, April 26, 1839.

"In accordance with your request, I am free to state, that the general principles advocated in the

have in Report; and also the sentiments of the Resolutions on the subject of Salaries, I cordially approve. fo J. H. VINTON." CC th "Amherst, April 27, 1839. Ve "I most fully concur in the sentiments of the above W Report and Resolutions; and in view of the obligations imposed upon us in the Holy Scriptures, to provide for our be own, teel that we are most solemnly bound to dissent to from the views expressed in the late circular of the by Board. pe J. M. HASWELL." the R "Tavoy, May 20, 1839. TI "The circular from the Board on the subject of Salaho ries, together with a copy of the minutes of a meeting of per our brethren in Maulmain were read,-present, brethren the WADE, MASON, and HANCOCK. wit "Voted unanimously, That we approve of the doings of for the meeting at Maulmain, provided they make the verbal alterations noted below."\* WO Inc "Mergui, May 29, 1839. at 1 "We approve of your proceedings with regard to the it g circular of the Board, with the modifications suggested by an the brethren at Tavoy. I I. INGALLS. I D. L. BRAYTON." H "Ramree, June 4, 1839. F "We regret that we have not yet seen the late circular referred to in your Report, but, judging from the extracts F quoted by you, we most cordially approve of your proceedings, and believe it our duty to unite with our brethren ig F opposing principles so much at variance with the New N Testament, as well as with common justice, as those now inte avowed by the Board. We will most heartily join you in or h securing to Missionaries their rights, believing, that con-T trary to all expectations when we left our native land, the redu time has really come when we are under the necessity Co's of defending them against the infringements of those latte from whom we had a right to expect a cheerful response til si to our most reasonable claims. The Mission can never welc prosper while such principles as those avowed in the cirwe r cular, and attempted to be carried into effect by the late, rece action of the Board, in reference to salaries, prevail among 1838 those who control the operations at home. A denial of male the right of Missionaries to the salaries which the Board and s \* The alterations proposed by the brethren at Tavov have been made.

agreed to give them on entering the service is most preposterous; but what shall we say, when we see them refusing to pay their Missionaries' postage, evidently with a view to curtail their intercourse with friends, as far as possible, and even denying their right to educate their children where, and as they please? Why do they strike off two-fifths or one-half of the allowance for children, and limit their support to six years, in case they are sent to America, but to wrest from Missionaries a privilege, which every christian parent must regard as dear to him as his own right hand?

"We trust, that the united and decided opposition of LL." the Missionaries to the late proceedings of the Board will lead them to reconsider, and renounce the views expressed |839. in their recent circular, and that instead of regarding us as of Saladestitute of all rights, they will hereafter treat us as bre- eting of thren, accountable to the same common Lord and Master. rethreit

LYMAN STILSON.

G. S. Comstock."

At a meeting of Missionaries in Maulmain, July 25, 1839,-present, Abbott, Howard, Judson, Kincaid. OSGOOD, SIMONS and STEVENS, the following Resolution Awas unanimously adopted

Lest our views should be misunderstood, and our sted by cause confounded with that of certain Missionaries of the A. B. C. F. M, Resolved, That in the above Report and Resolutions, we do not intend to question the ox." right of the Board to regulate the general expenses of their missions; nor would we intimate the smallest reluc- 839. tance to make every possible personal sacrifice to relieve the treasury of the Board, under the pressure of such distress, as the A. B. C. F. M. lately sustained; but we do object to the principle, that after Missionaries have been sent out, on a settled allowance, which has been paid to their predecessors for many years, the Board has a sovereign right to reduce that allowance. We speak not of Missionaries who are to be sent out, and with whom new engagements may be made, but of Missionaries who are labouring in the field, under already existing engagements. And we are deeply grieved, that, after having signed Regulations, which require us "to place to the credit of the Board all the avails of our labour, and all presents and payments made us for services performed," in full faith, that the Board would grant us an adequate support for ourselves, and for our children, unong until the age of sixteen; and when in the same full faith, nial of which precluded all anxiety about our children, and all Board desire to lay up a Rupee for them, we had presented to Tavov the Board all the little savings, which some of us, from local and temporary causes, were enabled to make, and had

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even, from an earnest desire to relieve the funds of the Board, and aid in supporting a greater number of Missionaries, voluntarily proposed a permanent reduction of our allowance, which proposal was accepted, or rather enforced by the Board, being returned with many ungracious modifications; we have been obliged to receive a further communication, assigning to our children, if sent home, what is confessedly not an adequate support, if any purposes of education are contemplated-making no provision for their passage, as the A. B. C. F. M. have done-and what is worse, declaring virtually, that for every year they are sent home before the age of ten, they shall have no support at all. And we would respectfully ask every member of the Board who is a parent, whether he would be willing to bind himself. for all future life, never to make a single cent of momey, to subsist on an allowance which is just sufficient to keep him and his family alive from day to day, and place his children in the situation in which ours are threatened to be placed; and, while he remembers that Missionaries are liable to have at least as many anxieties for their children's future welfare, as Ministers who Fare reposing in the lap of their mother country, may be be influenced by the golden precept and the compassionate spirit of the Saviour, to decide for our children, as he would wish others to decide for his.

At a meeting of Missionaries in Maulmain, August 10, 1839,—present Abbott, Howard, Judson, Kincard,

OSGOOD, SIMONS, STEVENS and VINTON;

Resolved unanimously, That, as some of the members of the Board may not be aware of the great expense of living in most parts of the East Indies, compared with that of living in the United States, the following Notices

be appended to the present communication.

From personal inquiries made of several Missionaries, we have ascertained that the English Baptist Missionary Society allow their Missionaries in Calcutta and other parts of India two hundred and thirty Co's. Rupees a month for a man and wife, without house-rent, which, in Calcutta, is considered equivalent to one hundred and eighty rupees with house-rent, and sixteen rupees for each child, until sixteen years of age, in case of a boy, and until married, in case of a girl. Widows and orphans receive their support from a separate fund, to which the Missionaries in past years, have contributed from the avails of school-teaching and other labours, in connection with their missionary work, which "fund enables the society to allow a widow eighty rupees a month in India, or sixty Pounds a year in England; to each child twenty rupees a month here,

10

or twenty Pounds annually in England; and to each orphan" (that is a child deprived of both parents) "thirty rupees monthly here, or twenty Pounds yearly in England." The London Missionary Society pay their Missionaries in Bengal one hundred and seventy rupees, for a single man, two hundred and fifty, for a married couple, without house-rent, and ten for each child, till ten years of age, and twenty above that age. The Church Missionaries in Bengal receive two hundred and fifty rupees a month and house-rent beside. The Missionaries of the London Society in Penang and the Straits receive two hundred and twenty rupees a month, for a man and wife, with an extra allowance for house-rent, but none for children. In all the above cases, extra allowance is made for travelling expenses and other charges of a public nature.

The following extract of a letter from one of the Missionaries of the A. B. C. F. M. stationed at Madras, will show the allowance made by that Board to their Missionaries in India. "We have a family allowance, regulated by each mission according to circumstances, with the approval of the Prudential Committee. The allowance differs but little at the different missions in India, but is somewhat higher at Madras and Bombay, than at Madura and Jaffna, the expenses of living being greater. It was in each case fixed after considerable experience. As some can live on less than others, those who save from their allowance usually devote it to a missionary object, though they are not required to do so. The allowance for a Missionary and wife is one hundred and fifty Pounds per annum, for a single Missionary one hundred Pounds, for a single woman about eighty-seven Pounds and a half, for a child about sixteen Pounds, whether the parents are living or not, if the child is in the mis-A widow receives the same as a single female; but the allowance would be less if the widow or single female were situated in a family, so as not to require so much. The passage of children home is paid, and there is an allowance for outfit. At home, they are entitled, if they need it, to fifty dollars per annum for boys and forty dollars for girls for six years, if not over twelve years of age on their arrival, but if they are, they can receive the allowance until they are eighteen only. The above in regard to our salary is necessarily general. The intention is not to exceed one hundred and fifty Pounds, for a man and wife. At Jaffina, where this is the currency, the allowance is fixed at one hundred and fifty Pounds; at Madura, it is monthly one hundred and twenty-five rupees; at Madras, one hundred and thirty-three and one-third; at Bombay one hundred and thirty-seven and one halt, &c. Our house-rent, medicines, medical advice (usually), postage in some instances and travelling expenses, when

on a journey, or a long tour, are at mission expense. We have in some cases made allowances for horse-keeping, where a horse seemed necessary for missionary work, or for health. At Madras we have an allowance which about covers the expense of keeping a horse for each family through the year. The Treasurer of the Board has never reversed our accounts, nor objected to them in any way to my knowledge?

The first American Missionary, who arrived in Burmah, being then without support from any Society, consented to an arrangement with the Serampore Missionaries, by which he received one hundred and thirty Sicca Rupees a month, for himself and wife, and ten for each child, though the monthly expense of two missionary families in Rangoon, had been generally about four hundred rupees. The allowance accepted by him was exclusive of building, house-rent, medical charges, postage and travelling expenses. This allowance was subsequently adopted by the A. B. B. F. M., established at Philadelphia, and with the additional specifications of one hundred rupees for a single man, and seventy for a widow or single woman, was paid by the Board to all their Missionaries in India for a long course of years.

In the year 1834, several Missionaries in conference at Maulmain, proposed the following scale, which, while it greatly reduced the allowances in the main, secured

a more equitable distribution, viz.

For a man and wife	Sicca	Rs.	100	11	,,	
For a single man			70	"		
For a widow or single fema	le,					
keeping her own table			60	,,	,,	
For a single female, residing	in					
a Missionary's family			50	,,		
For a child until seven years of age			12	"		
", " from seven to ei			15			
Extra expenses as formerly					,,	

Extra expenses as formerly.

N. B. No charge for children's passage home, and no intention of troubling the Board with the questions, where

or how they were to be brought up.

The Board took advantage of this proposal, and in 1837, reduced all the proposed allowances from Sicca Rupees to Co's (fifteen of the former being equal to sixteen of the latter,) fixed the allowance of a child at twelve rupees until sixteen years of age only, and appended some very unwelcome restrictions in regard to extra expenses. When we ventured to remonstrate against such an ungenerous reception of our proposal to retrench, they proceeded in 1838, to reduce the allowance of a widow or single female, living in a mission family to forty rupees a month, and while they allowed fifteen for a child, they suspended

12

it on the condition of his remaining in this country. It sent to America, the rule of the A. B. C. F. M. was adopted, leaving out the support from sixteen to eighteen, and making no allowance for passage or outfit.

In order to give an idea of the expense of living on this coast, compared with that of living on the Madras coast, to which the extract of the letter given above refers, we subjoin the following notes from several individuals of our acquaintance, who formerly lived in the Madras presidency, and are now living with their families in this place.

"Dear Sir,

It is my opinion, founded on experience, that living is much more expensive here, than at Madras.

Yours," &c.

Commissariat Clerk.

"My Dear Sir,

I am of opinion that the expense of living at Maulmain is about one-third more than at Madras.

I am," &c.

Clerk in the Pay Office.

"My Dear Sir,
We have lived many years both in Madras and at this place. The difference in the expense here is above one-third more than it is at Madras. This calculation my brother made some months ago, when he was thinking of returning with his family to Madras.

Yours," &c.

Teacher of a Private School.

It is not easy to give a correct statement of the difference of prices between this and other stations in India without entering into detail; but as you do not wish this, I shall merely state generally that the difference of expense between Maulmain and Ellore where we were last stationed is, in my opinion, fully one-third. Indeed, limiting the comparison to servants and country supplies, supposing the style of living at both places the same, the expense here would be nearly double that of Ellore, and exceed that of Secunderabad or Bangalore by full one-third.

I remain," &c.

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The expensiveness of living at Madras or any part of that coast, can bear no comparison with similar expenses here, inasmuch as servants' wages, washing, &c., are threefold more in value. For instance, I paid for a house-servant at Madras three and a half rupees, and for a horse-keeper five; here I pay ten each, or twenty rupees a month. There I paid for my washing, and my family's five rupees a month, here twelve. There, when I rented a house, I paid from fourteen to twentyone rupees for a tolerably decent place; here, I could not procure a place for my family under forty or fifty a month. Bazar articles also, with but one or two exceptions, are much higher here. Bread, butter, meat, &c. are just twice as dear, and as to tea, sugar, European articles of use or consumption, and medical comforts, why, if traders find that it yields them a fair profit, clearing all expenses, to bring them over from Madras and Calcutta and sell them here, it stands to reason, that they must bear a proportionable increase in value in this country. As the expense of conveyance and labour is less and the number of adventurers greater from the two Presidencies to their several dependant stations, it cannot but be concluded, that the expense of procuring these articles is less in any part of India, not subject to the same isolation in regard to these advantages, than it is in this country."

14

The following additional note from the last writer furnishes some data to estimate the salary allowed by the A. B. C. F. M.

"Your other question refers to the relative value of English and Indian currency. £100 at par is Co's Rs. 875, at 8 3-4 Rs. per £ or 2s. 3 1-2d. per R. but this is a rate of exchange at which, as a special favour, the Court of Directors have allowed soldiers to make their family remittances. Commissioned Officers make their remittances at from 1s. 3d. to 1s. 6d. per R. the rate varying every year, as orders are received from the home Authorities. The Bazar rate of exchange again is very different; the English sovereign or £ is sold here at from 10 1-4 to 10 1-2 Rs. now, sometimes at 11 Rs. but bills on England, when procurable, are from 9 to 11 Rs. the£ varying according to the circumstances of either the buyers or the sellers.

Yours," &c.

Merchant.

N. B. The usual average estimate in different parts of India is 10 Rs. to the  $\mathcal{L}$ .

The following additional notes in regard to Bengal may not be inappropriate,

You asked my opinion as to the difference of the expense of living in this place and in Calcutta. I have been making a general calculation, and find that I could live in Calcutta, with a little better provision for my table, including servants, for one-third less. Houserent I leave out. I could make eighty rupees go as far in Calcutta as one hundred and twenty-eight here, in food and domestic service.

Yours," &c.

Teacher of the Government School.

"My Dear Sir,

Who can for a moment doubt, that in Bengal living is by far much less expensive than at Maulmain? Servants, for instance, can be hired at less than half, and many of them at a quarter what we pay here. Beef and mutton to be had for almost nothing, compared to this; poultry as cheap, if not cheaper than we are charged here; as for rice it is also abundant. All groceries also are much more reasonable in price. The only advantage that Maulmain holds over Bengal is climate; but, even here, those who are subject to liver complaints or predisposed to consumption, go off more rapidly than in Bengal.

I am," &c.

Surgeon.

In conclusion, we wish to express our confidence in the wisdom and kind feeling of the Board at large, and trust, that, though they may be unable to pay even the stipulated allowances of their Missionaries, if the public refuse to furnish the means, they will not, without necessity reduce our allowances, seeing they are already below those of all other Missionaries in the East, of whom we have any knowledge. We beg the Board to reciprocate the confidence we feel, and to believe, that we are conscientiously unwilling to expend a single Rupee of sacred missionary money, for the purpose of living genteelly, or of enriching our families; and we beseech them, since they now have a full expression of our views, to adopt such measures, as will bind us together in the bonds of christian love, and enable us to press forward in our course, with unimpaired vigour.