

GREAT BRITAIN AND THE RHINELAND
CRISIS OF 1936

Thesis for the Degree of M. A.
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David C. Lukowitz
1958

GREAT BRITAIN AND THE RHINELAND CRISIS OF 1936

By

David C. Lukowitz

AN ABSTRACT

**Submitted to the College of Science and Arts
Michigan State University of Agriculture and
Applied Science in partial fulfillment of
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MASTER OF ARTS

Department of History

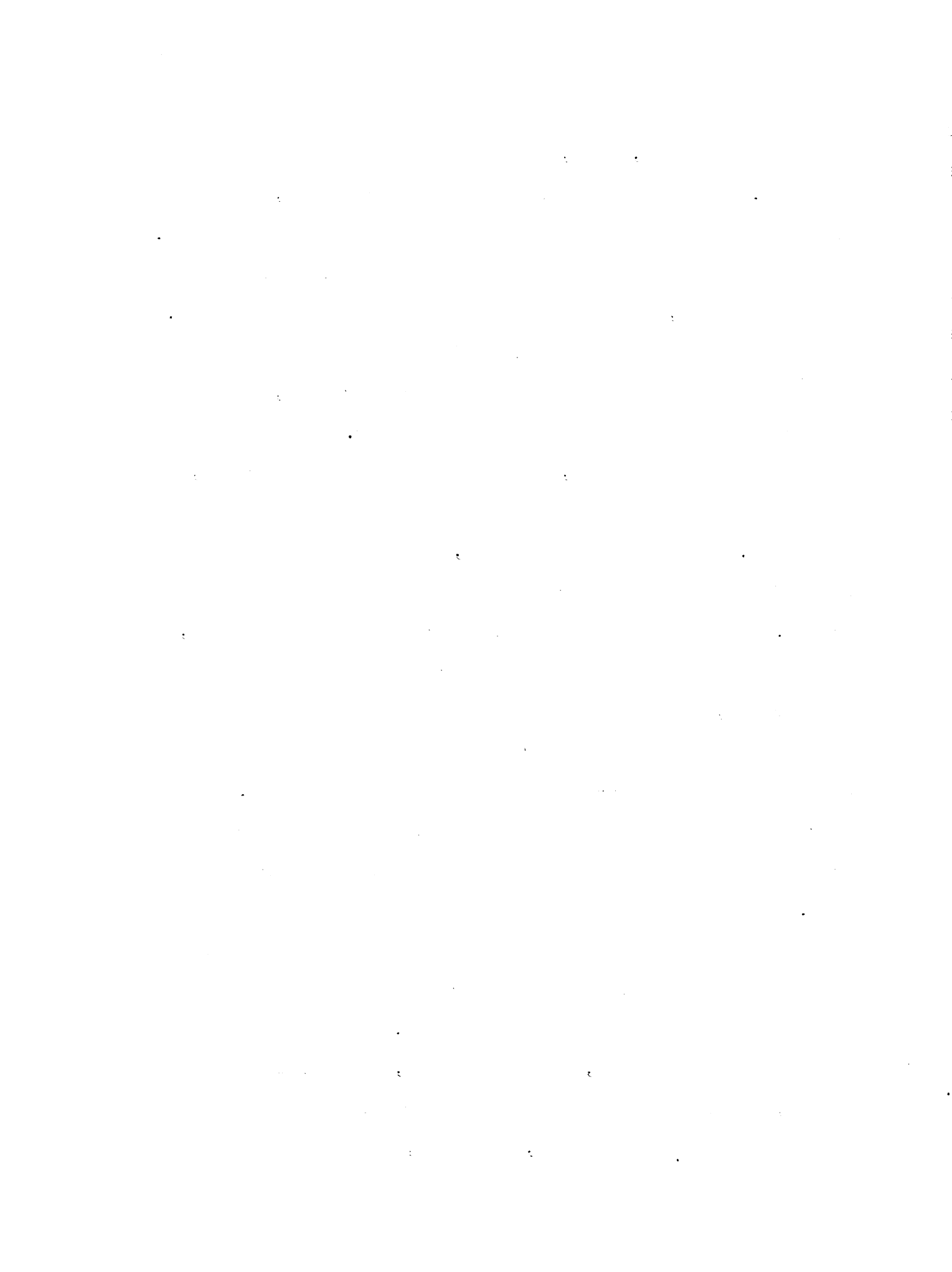
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ABSTRACT

On March 7th, 1936, German troops marched into the Rhineland. This action violated the Locarno Pact, which had forbidden Germany to maintain armed forces in the Rhineland. The response of Great Britain, one of the guarantors of the Locarno Pact, to this breach of treaty was indeed mild. Britain felt that although Germany's violation of the Locarno Pact should be condemned on moral grounds, no military action should be taken against her.

The Locarno Powers, with the exception of Germany, then held a series of conferences to discuss the Rhineland occupation. During these meetings, Britain restrained the French from adopting a more hostile attitude towards Germany. Acting as a mediator rather than as a guarantor, Britain tried to get France to enter into negotiations with Germany, since Britain believed this would lessen international tension and perhaps lead to the negotiation of a new Locarno Pact--without the Rhineland clauses. The rather close collaboration between London and Berlin during the period of negotiations embittered the French at times.

One of the major reasons why the British Government adopted a conciliatory policy towards Germany was the pacifist attitude of the British people. From the beginning of the crisis, the newspapers, the major political parties, and leading public figures were almost unanimously opposed to applying military, economic, or financial sanctions



against Germany. The average Englishman could not see the sense of risking war merely because Hitler had chosen to occupy his own territory.

Britain, however, is not solely responsible for the failure of the Locarno Powers to take action against Germany. The French Government, hampered by political instability and lack of determination, failed to exhibit any effectual leadership during the crisis. Belgium was against sanctions of any nature and closely sided with Britain during the Locarno discussions, while Italy, estranged from the Locarno Powers because of sanctions, adopted an almost pro-German attitude.

The state of public opinion in Great Britain, the lack of unity among the Locarno Powers, the folly of imposing sanctions on Germany after they had just failed to deter Italian aggression, and the poor moral case of going to war because German troops had occupied German territory, left the British Government little choice but to adopt a conciliatory policy.

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I wish to express my sincere
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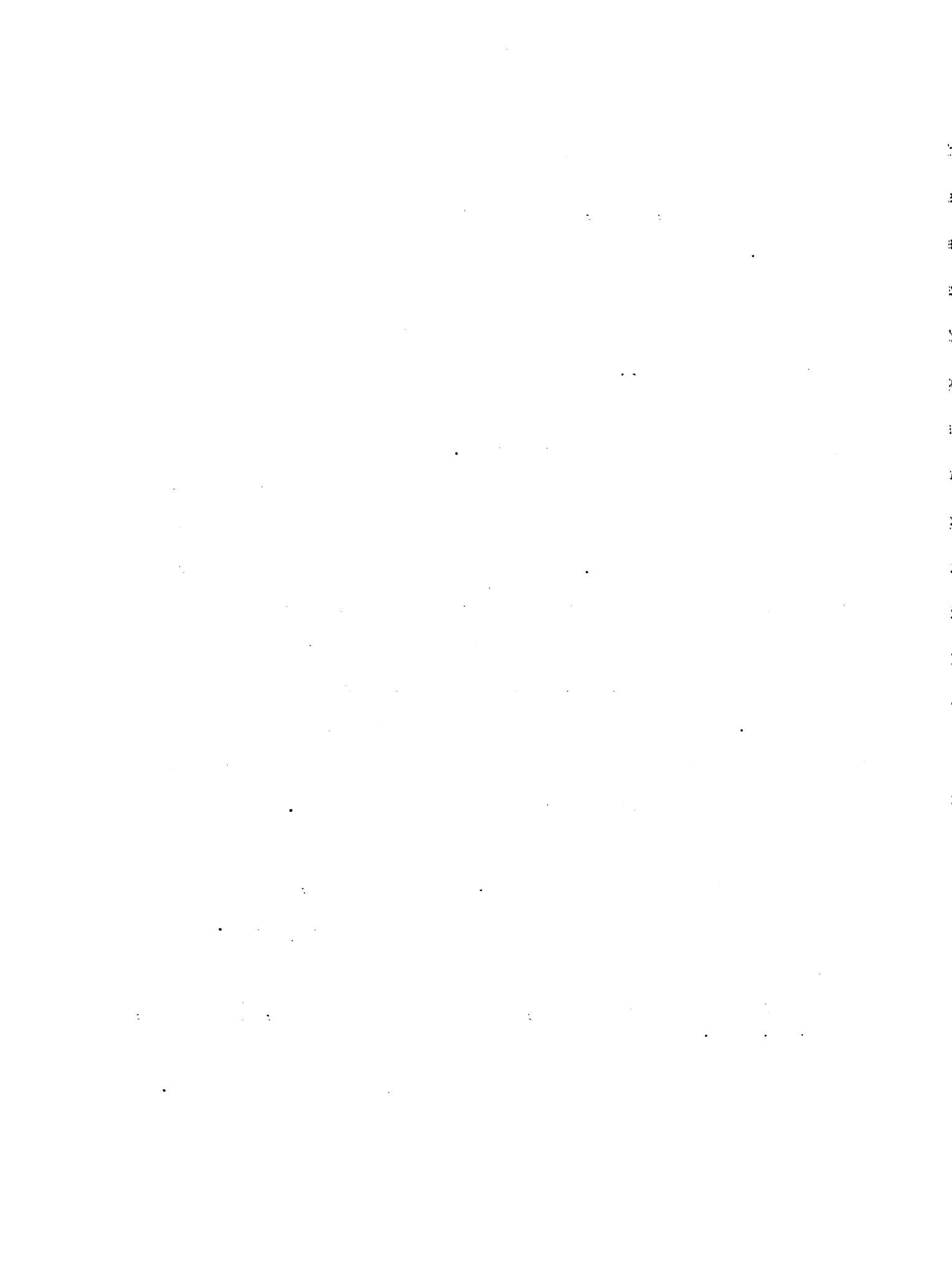
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INTRODUCTION

On March 7, 1936, German troops marched into the Rhineland. This daring act caused much tension and alarm in Western Europe and the world at large for it involved a violation not only of the Treaty of Versailles but of the Locarno Pact as well. The reoccupation of the Rhineland was only one of a number of crises with which Hitler confronted Europe during the inter-war period. What makes the Rhineland crisis particularly significant is that the military advantage in 1936 rested overwhelmingly with the Western democratic Powers and their allies. So weak was the state of the German army in 1936 that the German generals made Hitler promise them that he would allow a withdrawal of the troops sent across the Rhine should the French offer serious military opposition.¹ The Rhineland affair was probably the last time the Western Powers had a chance to stop Nazi aggressive designs short of war; after that it was too late.

The factors that made the march into the Rhineland so significant will now be examined. First of all, the Rhineland occupation violated the treaty of Versailles. This

¹John Wheeler-Bennett, The Nemesis of Power, (New York, 1954), p. 352.



Treaty had expressly forbidden Germany to maintain on the left bank of the Rhine or in a zone fifty kilometers to the east of the Rhine either fortifications (Article 42) or armed forces (Article 43). The statesmen who drew up the Treaty of Versailles considered Articles 42 and 43 so important that they deemed a violation of them to be a "hostile act calculated to disturb the peace of the world." By 1936, however, the Treaty of Versailles was discredited among powerful circles in the countries that had defeated Germany in the last war. It was acknowledged that this Treaty had been forced upon a prostrate, starving Germany, and the Germans themselves missed no opportunity to point out that their representatives had signed the Treaty under compulsion.

But the Locarno Pact was a different matter. This agreement had been voluntarily signed by the Germans in 1925 after negotiations in which they had had ample opportunity to present their case at the conference table. It was Germany's sudden and flagrant disregard of the Locarno Pact that aroused the indignation of European statesmen. Not only had the Locarno Pact been signed voluntarily, but the Government of Adolf Hitler had more than once reaffirmed its intentions to uphold it.

Under the terms of the Locarno Pact, Belgium, France,

and Germany agreed collectively to: (1) maintain their common territorial boundaries, and (2) observe Articles 42 and 43 of the Treaty of Versailles. Italy and Britain acted as guarantors of the Locarno Pact. In case a "flagrant breach" of Articles 42 and 43 took place, each of the contracting parties undertook to come to the aid of the aggrieved party as soon as the guarantors had been able to satisfy themselves that the violation constituted an unprovoked act of aggression. One of the weaknesses of this provision was the association of a breach of Articles 42 and 43 with an unprovoked act of aggression, for the term "an act of aggression" carried with it a strong implication that such an act involved the crossing of a frontier. If one of the contracting parties "alleged" that a less obvious breach had taken place, the question would be referred to the Council of the League of Nations. The Council would then decide whether a violation had, in fact, occurred. Its decision would be communicated to the signatories of the Pact. If a violation had been recorded, the signatories were immediately to come to the assistance of the aggrieved party. The intricate provisions of the Locarno Pact seemed to eliminate the possibility of aggression on the Franco-German frontier once and for all. It is no wonder that the Locarno Pact was looked upon as

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and auditing. The text notes that incomplete or inaccurate records can lead to significant errors and potential legal consequences.

2. The second section focuses on the role of internal controls in preventing fraud and ensuring the integrity of financial data. It highlights that a robust system of internal controls, including segregation of duties and regular reconciliations, is crucial for identifying and deterring fraudulent activities. The document stresses that these controls should be tailored to the specific risks of the organization.

3. The third part of the document addresses the challenges of data security and privacy in the digital age. It discusses the increasing reliance on technology and the associated risks of data breaches and unauthorized access. The text recommends implementing strong security protocols, such as encryption and access controls, to protect sensitive information and maintain compliance with relevant regulations.

4. The fourth section explores the impact of external factors, such as market volatility and regulatory changes, on an organization's financial performance. It suggests that organizations should maintain a flexible and proactive approach to risk management, regularly assessing and adjusting their strategies in response to changing external conditions. The document also notes the importance of staying informed about industry trends and regulatory updates.

5. The final part of the document provides a summary of key findings and offers recommendations for improving overall financial management. It reiterates the importance of a strong internal control system, accurate record-keeping, and effective risk management. The text concludes by encouraging organizations to adopt a holistic approach to financial management, integrating all these elements to achieve long-term success and sustainability.

ushering in a new era of European peace. The German seizure of the Rhineland, therefore, violated a Treaty considered to be the very keystone of western European diplomacy.

This diplomatic overturn, however, only partially explains the importance of the German action. If Germany were permitted to remilitarize the Rhineland, the military situation in Europe would be radically altered. France would be faced with a heavily fortified German frontier, thus making it impossible for France to interfere in internal German affairs as she had when she occupied the Ruhr in 1923. Moreover, the western fortifications would allow Germany to have a freer hand in Central and Eastern Europe, and France, blocked by Germany's defenses in the West, would be able to give military aid to the members of the Little Entente only at a great cost of men and material. Thus the pacts which France had with Germany's eastern neighbors would be greatly reduced in value. The reoccupation of the Rhineland and its subsequent fortification was a necessary prerequisite to the Nazi occupations of Austria and Czechoslovakia. Pierre Flandin, the French Foreign Minister during the crisis, was well aware of the diplomatic and military significance of this event. A few days after the German troops reoccupied the Rhineland, he told Stanley Baldwin, the British Prime Minister, that

unless their countries halted Hitler's ambitions while they still had the chance, the possibility of doing so in the future might never again occur.² History has born out the truthfulness of Flandin's observations.

In planning the occupation of the Rhineland, Hitler was conscious of the international tension that it would create, but several factors prompted him to act when he did. Hitler's immediate consideration was his fear that France was about to get an automatic Rhineland guarantee from Great Britain. Flandin had been warned by his ambassadors in Berlin and Warsaw that the German Government was seriously considering the remilitarization of the Rhineland.³ Therefore, he began to sound out the British Government on how it would react to a German violation of Locarno, and presumably he pressed for an unequivocal guarantee from Britain that she would honor her Locarno obligations.⁴ Discussions on this subject had been conducted since January of 1936. They were supposed

²Pierre-Etienne Flandin, Politique Française (Paris 1948), p. 207. Hereafter cited as Flandin, Politique Française.

³Paul Reynaud, In the Thick of the Fight: 1930-1945, trans. James D. Lambert (New York, 1955), pp. 120-121. Hereafter cited as Reynaud, Thick of Fight.

⁴Reynaud, Thick of Fight, p. 121.

to have been secret but a leak in the discussions occurred, probably through the Quai d'Orsay.⁵ Soon the newspapers were carrying the story of Flandin's intentions. For this reason Hitler could not afford to wait too long.

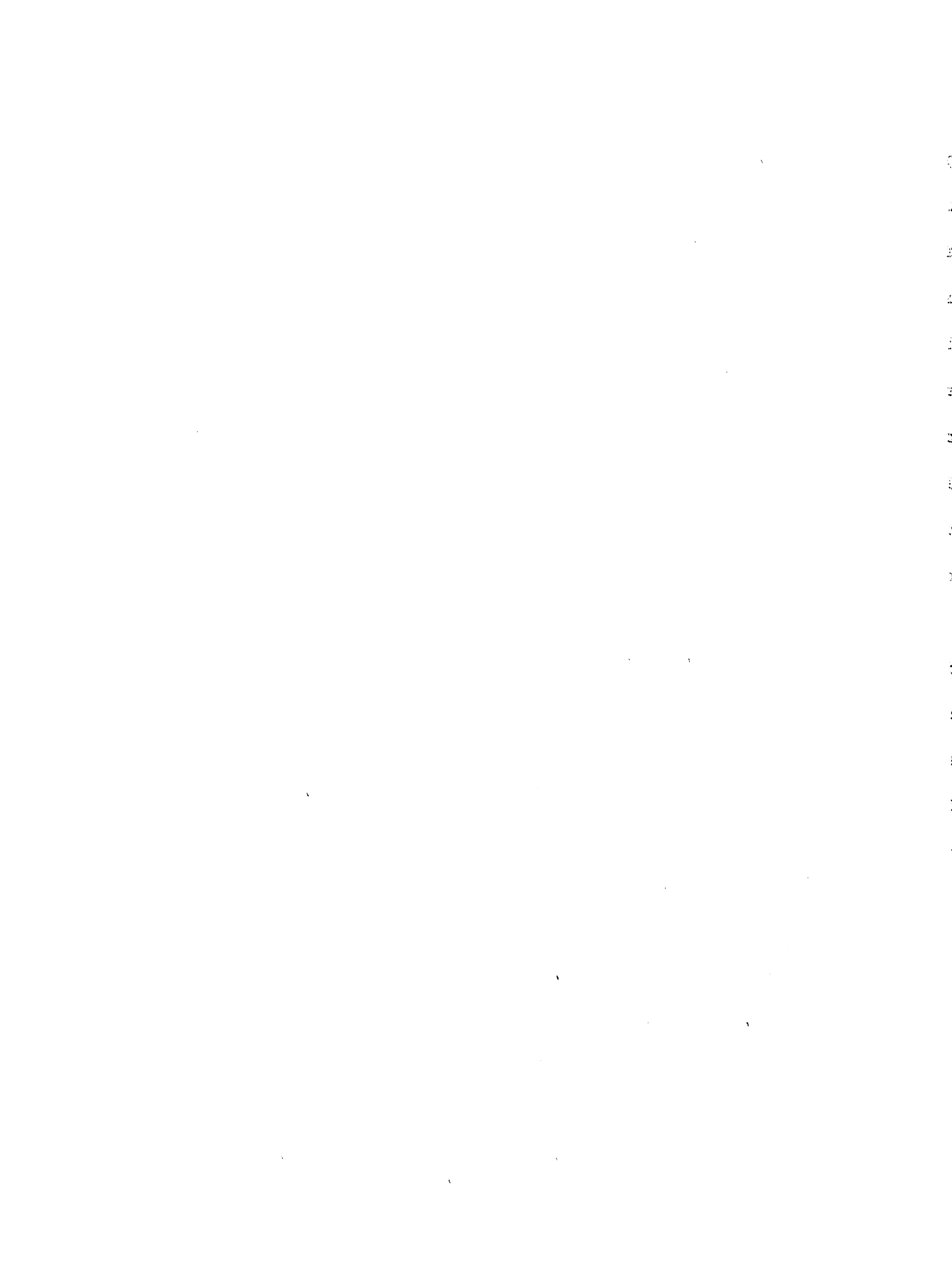
The internal situation in each of the Locarno countries was perhaps more important than anything else in giving Hitler some reason to believe that he might risk his daring action with impunity. France was plagued by political instability. Cabinets were formed and dismissed with alarming rapidity; no less than fifteen ministries had governed France in the five years previous to the remilitarization of the Rhineland. Elections were to be held in April and May of 1936, and a swing to the Left was regarded as inevitable. The present coalition Government of Prime Minister Albert Sarraut did not really command the confidence of the Chamber and was tolerated only because of the nearness of elections. Among the French Right, Hitler had many admirers who had exchanged their fear of Germany for a fear of communist Russia and saw in a resurgent Germany a bulwark against Bolshevism. In contrast to the pacific attitude of the Right towards

⁵Alan Campbell Johnson, Anthony Eden (New York, 1939), p. 290. Hereafter cited as Johnson, Eden.

Germany, it was the traditionally pacifist Left that adopted a belligerent tone towards Germany. As the admirers of the Soviet Union, the French Communists and left-wing socialists became alarmed at the violent Nazi propaganda outbursts directed against the country. Nazism was considered by the Left to be the triumph of pure capitalism and the increasing regimentation of German labor seemed to substantiate this. Still, it was doubtful whether the French Left would abandon their traditional adherence to a policy of international peace in order to drive German troops out of German territory.

Belgium, too, was experiencing internal difficulties. The presence of three major political parties of almost equal strength made government by coalition inevitable. The country was simmering with labor troubles, and there was a deep cleavage between the two major linguistic and cultural groups, the Flemings and the Walloons. Although the Flemings had achieved linguistic equality with the French-speaking Walloons, they still made demands for more cultural, economic and political autonomy for the Flemish-speaking provinces.⁶ Extremist Flemings had also been

⁶Shepard B. Clough, "The Flemish Movement," Belgium, ed. Jan-Albert Goris (Berkeley, 1945), p. 123.



very vociferous in their criticism that Belgian foreign policy had become subordinated to the interests of France.⁷ Elections were scheduled for May and the rise of the fascist Rexist movement gave further cause for anxiety. The Rexistists did not hesitate to use violence in spreading their doctrine; they threatened to drive out the corrupt "politicians and bankers" from the government of the people. Thus, both Belgium and France obviously lacked national unity and Hitler gambled on the chance that this lack of domestic unity would be reflected in their foreign policy.

A somewhat different situation existed in Great Britain and Italy, the two guarantors of the Locarno Pact. Both countries were free from that violent political and social strife which hampered the effectiveness of the other European governments. However, this did not mean that these two countries would present a united front to a German repudiation of Locarno. Since 1934, when Italy had stood firm with the Western Powers against a possible Nazi seizure of Austria, Italy's relations with Great Britain had become

⁷Frans van Cauwelaert, "Foreign Policy, 1918 to 1940," Belgium, p. 134.

1. The first step in the process of identifying a problem is to recognize that a problem exists. This is often done by comparing current performance with a desired state or goal. For example, a manager might notice that sales are declining or that customer satisfaction is low. Once a problem is identified, the next step is to define it more precisely. This involves determining the scope of the problem, its causes, and its effects. For instance, a manager might define a problem as "a 10% decrease in sales over the last quarter, primarily due to a loss of market share in the competitive market." This definition helps to narrow down the focus of the problem and provides a clear starting point for further investigation.

2. The second step in the process is to gather information about the problem. This involves collecting data and facts that are relevant to the problem. For example, a manager might gather data on sales trends, market conditions, and customer feedback. This information is then analyzed to identify patterns and trends that can help to explain the problem. For instance, a manager might discover that sales are declining because of a new competitor entering the market or because of a change in customer preferences. This information is crucial for understanding the underlying causes of the problem and for developing effective solutions.

3. The third step in the process is to generate potential solutions. This involves brainstorming ideas and developing alternative courses of action. For example, a manager might consider increasing marketing efforts, improving customer service, or developing new products. Each potential solution is then evaluated based on its feasibility, effectiveness, and potential risks. For instance, a manager might evaluate the feasibility of increasing marketing efforts by considering the budget and the expected return on investment. This step is critical for identifying the most promising solutions and for narrowing down the options to a manageable number.

4. The fourth step in the process is to select a solution. This involves choosing the most appropriate solution based on the information gathered and the evaluation of potential solutions. For example, a manager might choose to increase marketing efforts because it is the most feasible and effective solution. Once a solution is selected, the next step is to implement it. This involves developing a plan of action, allocating resources, and monitoring progress. For instance, a manager might develop a marketing plan that includes a budget, a timeline, and specific activities. This step is critical for ensuring that the solution is implemented effectively and that the problem is resolved.

5. The fifth and final step in the process is to evaluate the results. This involves monitoring the progress of the solution and assessing its effectiveness. For example, a manager might track sales trends and customer satisfaction over time to see if the solution has led to the desired results. If the solution is not effective, the manager may need to re-evaluate the problem and generate new potential solutions. This step is critical for ensuring that the problem is resolved and that the organization is able to learn from the experience.

severely strained.

It was Britain, above all, that seemed to stand in the way of Mussolini's Mediterranean ambitions. When Italian aggression in Abyssinia had become obvious, Britain under the guidance of Anthony Eden, then Minister for League Affairs, persuaded the League of Nations to invoke sanctions against Italy. Belgium and a reluctant France were among the fifty-odd nations that voted for the sanctions. Although sanctions never seriously endangered Italy's economy, they did prove aggravating enough to do great damage to diplomatic relations between Italy and Great Britain. Relations became even worse in December of 1935 when Britain prevented a solution to the Abyssinian affair by backing out of the Hoare-Laval Pact. This Pact, drawn up by the British Foreign Secretary and the French Prime Minister, agreed to give Italy a sizeable piece of Abyssinian territory in addition to extensive economic concessions in that country. When the British public heard of this unscrupulous deal, a storm of protest was raised and the British Government had no choice but to drop the Pact. Soon denunciations of Italian aggression in Abyssinia were heard more loudly than ever in the Houses of Parliament and in the British press.

One of the most tragic results of the entire Abyssinian

1. Introduction

The purpose of this report is to provide a comprehensive overview of the current state of the global economy, focusing on the impact of the COVID-19 pandemic. The report will analyze the economic challenges faced by various countries and regions, and discuss potential strategies for recovery and long-term growth.

The report is structured as follows: Section 2 provides a detailed analysis of the global economic landscape, including the impact of the pandemic on major economies. Section 3 focuses on the challenges faced by emerging markets, while Section 4 discusses the role of technology in driving economic growth. Section 5 explores the impact of climate change on the global economy, and Section 6 concludes with a summary of key findings and recommendations for policymakers.

2. Global Economic Landscape

The COVID-19 pandemic has had a profound impact on the global economy, leading to a sharp decline in economic activity across most major economies. The World Economic Forum's Global Economic Outlook 2021 estimates that global economic growth will be significantly lower than in previous years, with a projected decline of 4.5% in 2020. This decline is expected to be followed by a period of slow recovery, with growth rates remaining below pre-pandemic levels for several years.

The impact of the pandemic has been particularly severe in emerging markets, where economic growth has been significantly lower than in developed economies. The World Bank's Global Economic Prospects 2021 reports that emerging markets are facing a "double shock" from the pandemic, with a sharp decline in economic activity and a significant increase in unemployment. This has led to a loss of confidence in emerging market economies and a flight of capital to developed economies.

3. Challenges Faced by Emerging Markets

Emerging markets are facing a number of challenges that are likely to hinder their economic recovery and long-term growth. These challenges include:

- High unemployment:** The pandemic has led to a significant increase in unemployment in emerging markets, with many workers losing their jobs and struggling to find new employment opportunities.
- Loss of confidence:** The pandemic has led to a loss of confidence in emerging market economies, with investors and consumers alike becoming more risk-averse and less willing to invest in these economies.
- Capital flight:** The pandemic has led to a significant flight of capital from emerging markets to developed economies, as investors seek to protect their investments and avoid the economic uncertainty of emerging markets.
- Structural weaknesses:** Many emerging markets have structural weaknesses that are likely to hinder their economic recovery and long-term growth, including a lack of infrastructure, a weak legal system, and a high level of corruption.

4. Role of Technology in Driving Economic Growth

Technology is playing an increasingly important role in driving economic growth, and this trend is expected to continue in the years ahead. The World Economic Forum's Global Economic Outlook 2021 estimates that technology will contribute to a global economic growth rate of 3.5% in 2021, up from 2.5% in 2020. This growth is driven by a number of factors, including:

- Increased productivity:** Technology is helping to increase productivity in a number of industries, including manufacturing, services, and agriculture.
- New business models:** Technology is enabling the development of new business models, such as e-commerce and digital marketing, which are driving economic growth.
- Investment in research and development:** There is a significant increase in investment in research and development, particularly in the areas of artificial intelligence, biotechnology, and space exploration.

5. Impact of Climate Change on the Global Economy

Climate change is having a significant impact on the global economy, and this impact is expected to become even more severe in the years ahead. The World Economic Forum's Global Economic Outlook 2021 estimates that climate change will contribute to a global economic growth rate of 2.5% in 2021, down from 3.5% in 2020. This decline is driven by a number of factors, including:

- Increased costs:** Climate change is leading to an increase in the cost of many goods and services, particularly in the areas of energy, transportation, and agriculture.
- Disruption of supply chains:** Climate change is disrupting supply chains in a number of industries, leading to a loss of economic activity.
- Loss of productivity:** Climate change is leading to a loss of productivity in a number of industries, particularly in the areas of agriculture and manufacturing.

6. Conclusion

The global economy is facing a number of challenges that are likely to hinder its economic recovery and long-term growth. These challenges include high unemployment, a loss of confidence, capital flight, and structural weaknesses. However, there are also a number of opportunities for economic growth, including the role of technology and the impact of climate change. Policymakers need to take action to address these challenges and seize these opportunities, in order to ensure a bright future for the global economy.

affair was the friction it created between France and Great Britain. This difference arose over France's desire for security. With the rise of Nazi militarism France realized the necessity of a strong ally. In addition to Britain, France needed an ally that had a strategic continental position, a powerful army, and one that was in a more belligerent mood. The logical choice was Italy. The price of Italian friendship in 1935 seemed paltry to France--a few thousand miles of barbaric Africa. So when Great Britain first demanded sanctions against Italy and then later dropped the Hoare-Laval Pact, the French Government quite naturally became increasingly hostile to British policy. Franco-British relations became further strained when Eden tried to make sanctions more effective by including oil, but just a week before Hitler's Rhineland occupation took place, Flandin told Eden that France would not be able to support oil sanctions.⁸ Thus the seeds of discord spread by Italy's Abyssinian adventure were plainly evident to Hitler.

In addition to Italy's isolation from the Locarno camp and the internal disunity in France and Belgium, the probable attitude of Great Britain undoubtedly played a major role in

⁸Reynaud, Thick of Fight, p. 79

Hitler's calculations. The British Government, committed to a policy of upholding the sanctity of treaties and resisting aggression, might not welcome a German repudiation of the Locarno Pact. Nevertheless, Hitler gambled that the economic depression in Great Britain coupled with a very marked pacifist attitude would be sufficient to keep Britain from taking any hostile action against a German seizure of the Rhineland.

Great Britain was actually to play the crucial role in the Rhineland crisis. From the very beginning of the crisis Britain took charge of the diplomatic negotiations and steered them away from any bellicose end. She refused to give France any military or moral support in order to expel German troops from the Rhineland. Had Britain acted more firmly, had she supported or even encouraged France into taking vigorous measures, the fortunes of Hitler's Reich and the entire European continent might have been altered appreciably.

The answer to the question as to why Britain did not act firmly, to why she pursued a policy of neutralizing any joint Locarno action is an important chapter in the diplomatic history of the inter-war period. No definitive study of British diplomatic action during the Rhineland crisis is

available at present. This is primarily due to the fact that the principal foreign office documents of the different European countries involved in the crisis have not been released. There is, however, sufficient information in the existing published government documents, the newspapers, the memoir literature, and the parliamentary debates to account for Britain's role during this critical moment of European history.

It is the purpose of this study to trace the British diplomatic negotiations during the Rhineland crisis. Besides a narration of the more important diplomatic proceedings, the statements of influential men and politicians will be recorded when such statements will be helpful in creating a better understanding of the problem. The editorial policy of the British newspapers will be dealt with, for they seem to reflect public opinion at that time and undoubtedly helped to influence wavering politicians. The initial reaction of the French Government to the Rhineland occupation is treated quite extensively in the first chapter because it is impossible to explain the success of Britain's policy of non-intervention without knowing something of the chaos that existed in the French Government during the early days of the crisis. This material should

help to give a clearer picture of the Rhineland crisis of 1936 and the significant part that Great Britain played in it.

Chapter I

THE NATIONAL GOVERNMENT AND BRITISH PACIFISM

In order to understand properly Great Britain's role in the Rhineland crisis, it is necessary to know something about the Government that was in office in 1936. It will be the purpose of this chapter to give a brief sketch of the Cabinet Ministers who played a significant part in the negotiations during the Rhineland crisis. Public opinion in Great Britain will also be dealt with in some detail, for it appears to have had a considerable influence on the policy pursued by the British Government.

In March, 1936, the National Government was in office with Stanley Baldwin as Prime Minister. Despite the fact that the Government used the word "National," it had an overwhelming majority of Conservatives in it, and only a handful of National Liberals and National Laborites were included among the Government's supporters. By far the most important domestic concern of the Cabinet was the economic depression which had plagued Great Britain throughout most of the 'twenties and the 'thirties. An obvious effect of this depression was the terrible unemployment, which included over 2.1 million workers in 1936, or 13% of the total insured

working force.¹ The task of how to reduce imports, increase exports, and revitalize industry absorbed the interests of the Cabinet.

The head of the National Government was Stanley Baldwin, who held the office of Prime Minister for the fourth time in his long public career. A good summation of Baldwin's character is given by Paul Knaplund.

Neither as administrator nor as Prime Minister and statesman can he [Baldwin] be adjudged great, but to a remarkable extent he won the affection and confidence of British voters. To the English especially, he embodied virtues which they considered highly admirable. They believed him to be honest and patriotic, a man of character who could be trusted to keep cool in any emergency.²

Baldwin's greatest weakness lay in his handling of foreign affairs. George Young, in his unfavorable biography of Baldwin, flatly states that foreign politics never really did interest him.³ Young also relates the story of how Baldwin would close his eyes anytime foreign affairs came

¹Charles Loch Mowat, Britain Between the Wars 1918-1940 (Chicago, 1955), p. 433. Hereafter cited as Mowat, Britain.

²Paul Knaplund, Britain, Commonwealth, and Empire 1901-1955 (London, 1956), p. 257.

³G. M. Young, Stanley Baldwin (London, 1952), p.61. Hereafter cited as Young, Baldwin.

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under discussion at a Cabinet meeting, telling his colleagues to wake him up after they were finished.⁴ The almost insoluble problem facing Britain in the 'thirties of how to reconcile Germany's desire for equality with France's need for security would have taxed the genius of a Talleyrand; to Baldwin it was overwhelming.

It is difficult to say exactly what part Baldwin did play in the Rhineland crisis. His action, or more properly his lack of action, during the crisis has often been criticized. Even Baldwin's favorable biographer, his own son, A. W. Baldwin, did not attempt to justify his action during the crisis.⁵ It may be assumed that A. W. Baldwin would have defended his father's actions were he able to, but complete silence on the Rhineland affair is the most he can do for his father in the biography. Perhaps the most logical explanation of Baldwin's role during the crisis was that put forward by the New York Times during the time of the Rhineland occupation. The correspondents of the New York Times felt that Baldwin was playing a purely negative role, i. e. he was

⁴ Young, Baldwin, p. 63

⁵ A. W. Baldwin, My Father: The True Story (London, 1955) Hereafter cited as A. W. Baldwin, My Father.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions.

2. It is essential to ensure that all entries are supported by appropriate documentation.

3. Regular audits should be conducted to verify the accuracy of the records.

4. The second part of the document outlines the procedures for handling discrepancies.

5. Any errors identified during the audit process should be promptly investigated.

6. The third part of the document provides a detailed explanation of the accounting principles.

7. These principles are fundamental to the preparation of financial statements.

8. The fourth part of the document discusses the role of the auditor in the process.

9. The auditor's primary responsibility is to provide an independent opinion on the financial statements.

10. The fifth part of the document outlines the scope of the audit.

11. The scope of the audit is determined by the terms of the engagement letter.

12. The sixth part of the document discusses the importance of communication between the auditor and the client.

13. Effective communication is crucial for the successful completion of the audit.

14. The seventh part of the document provides a summary of the key findings.

15. The eighth part of the document discusses the implications of the findings.

16. The ninth part of the document provides a conclusion and recommendations.

17. The tenth part of the document discusses the future of the profession.

18. The eleventh part of the document provides a list of references.

19. The twelfth part of the document discusses the importance of ethics in the profession.

20. The thirteenth part of the document provides a final summary.

restraining his Foreign Secretary and other Cabinet members who wanted to take a firm stand against Germany's violation of the Locarno Pact. Baldwin undoubtedly thought his desire to keep the peace accurately reflected the wishes of the British people, and in this he was probably correct. But in order to keep peace in 1936, he allowed Nazi Germany to remilitarize the Rhineland--an act probably equal in responsibility to Neville Chamberlain's action at Munich two years later.

The crucial portfolio of Secretary of State for Foreign Affairs was held in Baldwin's Cabinet by Anthony Eden. Although Eden had held this position less than three months when the crisis broke out, he was by no means inexperienced in foreign affairs. Despite his comparative youth (38 years), Eden had been a Member of Parliament for thirteen years and had spent most of that time in the service of the Foreign Office. His most important position prior to his appointment as Foreign Secretary was that of Britain's Minister for League of Nations Affairs, a highly responsible office. Having worked with the League for many years, Eden seems to have acquired a real attachment for that international body, although it is evident from his speeches that

the fact that the *de novo* synthesis of β -casein is a complex process involving the coordinated action of several enzymes and cofactors. The synthesis of β -casein is initiated by the binding of calcium ions to the N-terminal amino group of the protein, which triggers the phosphorylation of the protein by the enzyme casein kinase. This phosphorylation is essential for the subsequent steps of the synthesis process, including the formation of the casein micelle. The casein micelle is a complex of casein molecules and calcium phosphate, which is secreted into the milk. The synthesis of β -casein is regulated by various factors, including hormones such as prolactin and growth hormone, and by the nutritional status of the animal. The synthesis of β -casein is also affected by the genetic makeup of the animal, with different breeds of dairy cattle producing different amounts and types of casein. The synthesis of β -casein is a highly regulated process, and any disruption of this process can lead to a variety of health problems in dairy animals, including mastitis and reduced milk production. The synthesis of β -casein is also an important area of research for the dairy industry, as it is one of the most valuable components of milk. Understanding the synthesis of β -casein can help to improve the quality and quantity of milk produced by dairy animals, and can also help to identify and prevent health problems associated with the synthesis process.

he was well aware of the limitations of the League.⁶ In regard to France, Eden believed Anglo-French relations were literally a matter of life and death, and his pleas to his fellow-countrymen for friendship with France had a deep ring of sincerity in them.⁷ Eden's attitude towards Germany at this time is more difficult to ascertain. He was too good a statesman not to realize the potential danger that a re-militarized Germany presented, but at the same time he could not be considered as an outspoken critic of Nazi Germany in 1936.

It appears that Eden was at times confronted by obstructionists when he attempted to carry out a policy of his own making. These obstructionists were either Cabinet ministers or his superiors whose only fear was a fear of British commitments and who could hardly be counted on to give him any really loyal cooperation.⁸ Both the New York Times and the Times of London reported consistently throughout

⁶For a sample of Eden's statements concerning the limitations of the League, see Johnson, Eden, pp. 104-105, 130-131.

⁷Johnson, Eden, pp. 160-161.

⁸Frederick L. Schuman, Europe on the Eve (New York, 1942) pp. 204-205.

the crisis that Eden wanted to take a firm stand against Germany but was being thwarted by Baldwin and other Cabinet ministers.

The position of Lord Privy Seal was held in Baldwin's Cabinet by Lord Halifax. Halifax was a seasoned statesman, having been in British politics and government service since 1910. His most distinguished post was governor-general of India from 1925 to 1931. Like Baldwin and Eden, he was not an avowed critic of the Nazi regime. In fact, some of his personal friends were noted German sympathizers, such as Lord Londonderry, Lord Lothian, and Geoffrey Dawson.⁹

At the time of the Rhineland crisis, Lord Halifax was considered by the authoritative newspapers to be one of those Cabinet members who were restraining the more impetuous Eden. Although Halifax attended many of the crucial Locarno meetings held during the crisis, he completely omitted in his recently published memoirs, Fullness of Days, any reference to the position he adopted at these meetings. One is left to suspect that perhaps Halifax is not too proud of the views he held at the time of the reoccupation.

⁹Alan Campbell Johnson, Viscount Halifax (New York, 1941) p. 394.

The Chancellor of the Exchequer was Neville Chamberlain, a title which he had held in three different Cabinets. Charles L. Mowat sums up nicely in one sentence the best of Chamberlain's qualities: "In the day of the lesser men he was outstanding, with his clear, civil-service mind, high principles, narrow, but progressive views, great energy and self-confidence."¹⁰ Chamberlain's name is almost immediately associated with the word "appeasement" in all its worst connotations. Because he favored appeasing Nazi Germany, this does not mean he was not aware of the Nazi menace to Europe. On the contrary, Keith Feiling in his biography of Neville Chamberlain, produces a number of memoranda and extracts from Chamberlain's diary which show him to have no illusions about the Nazis.¹¹ In the autumn of 1934 Chamberlain drafted the following memorandum for a Cabinet meeting:

The fons et origo of all our European troubles and anxieties is Germany. If that fact can be constantly present to the consciousness of our negotiators, they will not be too stiff with France, or too insistent upon her discarding weapons which she may think essential for her safety."¹²

¹⁰Mowat, Britain, p. 414.

¹¹Keith Feiling, The Life of Neville Chamberlain (London, 1946), pp. 253-259. Hereafter cited Feiling, Chamberlain

¹² Feiling, Chamberlain, p. 254

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and compliance with regulatory requirements. The text notes that without reliable data, organizations risk making poor decisions and facing legal consequences.

2. The second section focuses on the role of technology in streamlining operations and improving efficiency. It highlights how digital tools and automation can reduce manual errors, save time, and provide real-time insights into business performance. The author suggests that investing in modern software solutions is a strategic move for any organization looking to scale and stay competitive in a fast-paced market.

3. The third part of the document addresses the challenges of data security and privacy. As organizations collect and store vast amounts of sensitive information, the risk of data breaches and cyberattacks has increased significantly. The text provides practical advice on implementing robust security protocols, such as encryption, access controls, and regular security audits, to protect valuable assets and maintain customer trust.

4. The fourth section discusses the importance of continuous learning and professional development for the workforce. It argues that in a rapidly changing industry, employees must stay updated on the latest trends, technologies, and best practices. The author recommends that organizations invest in training programs, workshops, and conferences to foster a culture of growth and innovation among their staff.

5. The final part of the document concludes with a call to action, urging leaders to embrace a proactive and forward-thinking mindset. It stresses that success in the long run depends on the ability to anticipate market shifts, adapt to new challenges, and leverage the strengths of the organization. The author ends by expressing confidence in the future of the industry and the potential for continued growth and success.

In the 'thirties Neville Chamberlain held that Germany had to be appeased in order to keep the peace. He felt that eventually German ambitions would be satiated, her demands would be fulfilled, and "peace in our time" would be a reality. It may be said in partial justification of Chamberlain that he was by no means alone in this view.

The important portfolios in the National Government, then, were held by men who were highly experienced and fairly competent in their own special fields. The lesser Cabinet positions were likewise filled by qualified men. What was obviously lacking in Baldwin's Cabinet were statesmen who were aware of the danger that a rapidly rearming Germany presented. Unfortunately, there were few statesmen in Britain prior to 1936 who really saw the Nazi peril; men like Winston Churchill and Sir Austen Chamberlain did, but they held no key positions in the Government. The Secretary of State for War, A. Duff Cooper, was the sole anti-German to hold an important portfolio in the National Government. The entire composition of the Cabinet was not conducive to diplomatic success if confronted by a fait accompli from Adolph Hitler.

Perhaps the real fault of the National Government in 1936 was that it too accurately reflected the will of the

the British nation. The people passionately desired peace and Baldwin's Government intended to give them that. Great Britain, like many of the other "satisfied powers," fell into a national feeling of pessimism and disillusionment following the First World War. There were but few families on that island who had not experienced either a death or a casualty as a result of the fighting. The hideousness and brutality of war were kept before the public in books like Phillip Gibbs' Now It Can Be Told, Eric Remarque's All Quiet On the Western Front, and Ernest Hemingway's Farewell to Arms. A group of men called the "war poets" also made an impression upon the public during the 'twenties. The poems of Siegfried Sassoon, Edmund Blunden, Herbert Read, and the posthumous collections of Wilfred Owen and Isaac Rosenberg, told of the horrors of war and the absolute senselessness of it. Even as late as 1935, Baldwin said in an address to the Peace Society: "We live under the shadow of the last war and its memories still sicken us. We remember that war is, with no glory in it but the heroism of man."¹³

What frightened many people was that a new war could only be worse. The ghastly addition of the airplane to the

¹³Young, Baldwin, p. 214.

methods of destruction now meant that war would come to all, non-combatant as well as the soldier. Some writers and politicians did not hesitate to paint terrifying pictures of bombs and gas that would rain down on Britain's population centers. Churchill referred to London in the House of Commons as "the greatest target in the world."¹⁴ And no matter how ingenious the defense, Baldwin ominously warned the people that "the bomber will always get through."¹⁵

There was also the fear, found mainly among the ruling classes of the Conservative Party, that only communism could benefit from another war. It was evident that Germany, Poland, and Hungary had come dangerously close to permanently adopting a communistic form of government after the First World War. The conservatives saw in communism the enemy of all they held dear: free enterprise, culture, religion, and privilege. Peace had to be kept in order not to give Bolshevism any chance to expand.

The economic depression also had its effect on the pacifism of the country. A feeling had pervaded the British

¹⁴Winston Churchill, The Gathering Storm (Boston, 1948), p. 116. Hereafter cited as Churchill, Gathering Storm.

¹⁵Young, Baldwin, p. 174.

mentality that peace was an absolute necessity in order to recover from the world depression which had affected their island longer than any other nation of Europe. Unlike the present-day economic conception in the United States that an armament program is necessary to maintain high employment, it was believed in Britain during the 'thirties that large sums spent on rearmaments hindered any real industrial recovery. Some people pointed out with alarm that a rearmament program would increase the already staggering size of the national debt, the same debt which politicians and economists had predicted would ruin England in 1763!

This feeling of pacifism occasionally made itself felt with great impact upon the political scene. Certainly, one of the most impressive examples of British pacifism was the by-election for East Fulham in October, 1933. The Conservatives had won the seat in the previous election by 14,521 votes.¹⁶ In the 1933 election the Conservative candidate ran on a platform of limited rearmament while his Labor opponent accused him of preparing for war. The Labor candidate won by a majority of 4,840 votes, thus resulting in a

¹⁶The account of the East Fulham election is taken from Mowat, Britain, p. 422

turnover of almost 20,000 votes. In the general election of November, 1935, Baldwin himself ran on a platform of limited rearmament. Despite the fact that the Conservatives began to play down this aspect of their program towards the end of the campaign, Baldwin still felt it necessary to tell the public: "I give you my word that there will be no great armaments."¹⁷ The time when Britain would accept a bold rearmament program and a more firm foreign policy was still in the future.

One of the most often cited examples of the pacifist attitude in Great Britain during the 'thirties is the Peace Ballot. The Peace Ballot was a voluntary plebiscite, sponsored by the League of Nations Union in 1934-35, to find out the attitude of the public towards several important international issues. Five questions were listed on the Peace Ballot.¹⁸

1. Should Great Britain remain a Member of the League of Nations?
2. Are you in favor of an all-round reduction of armaments by international agreement?
3. Are you in favor of an all-round abolition of National military and naval aircraft by international agreement?

¹⁷A. W. Baldwin, My Father, p. 243.

¹⁸Dame Adelaide Livingstone, The Peace Ballot; the Official History (London, 1935), pp. 9-10. Hereafter cited Livingstone, Ballot.

4. Should the manufacture and sale of armaments for private profit be prohibited by international agreement?
5. Do you consider that, if a nation insists on attacking another, the other nations should combine to compel it to stop by:
 - (a) economic and non-military measures?
 - (b) if necessary, military measures?

The response was impressive, over 11 million ballots being cast.¹⁹ Overwhelming approval was given to all of the questions except that regarding the use of military measures to stop an aggressor. But even then over 6.5 million people voted for this proposal, almost 58% of the total vote.

Certain observations should be made concerning the Peace Ballot. In the first place, any rational person will vote in the affirmative on a plebiscite for peace. Thus the results of the Ballot were surprising to no one. Secondly, the inclusion of Question 5 on the Ballot made it possible for even those who were against pacifism to vote in the affirmative. What is really significant about the Ballot is the large number of people who participated in it. The turnout of the vote, rather than the result, was the most startling feature of the Peace Ballot.

¹⁹For statistics regarding the results of the Peace Ballot, see Livingstone, Ballot, p. 34

This pacifism in Great Britain also included some pro-German sentiment. Even after Britain had four years to observe the savageness of the Nazi regime, Germany still commanded much respect from the British peoples. Many felt that the Treaty of Versailles had been too harsh and had been unfairly imposed upon Germany. There were also people like Neville Chamberlain who felt that on the disarmament issue Germany had a moral case.²⁰ After all, had not the Allies failed to disarm down to Germany's level as they had once promised? To aid their cause the Nazis had tried to influence British public opinion for several years by means of propaganda. Sir Robert Vansittart, Permanent Under-Secretary for Foreign Affairs, wrote in August, 1934 of the "intensive German propaganda to which this country is now being exposed."²¹ Some characteristics of the New Germany appealed to the British. Order had been restored, its economy had made rapid strides,

²⁰Feiling, Chamberlain, p. 249.

²¹Lord Vansittart, Lesson of My Life (New York, 1943), p. xii. However, Arnold Toynbee, the English historian, and Geyr von Schweppenburg, the German Military Attache in London in 1936, are of the opinion that the propaganda was a failure in regard to the methods and materials used. Arnold Toynbee, Survey of International Affairs: 1936 (London, 1937), pp. 342-344; and General Baron Geyr von Schweppenburg, The Critical Years (London, 1952), pp. 35-36. Hereafter cited respectively as Toynbee, Survey, and Schweppenburg, Critical Years.

and the Nazi creed was dedicated to the extermination of Bolshevism. The businessmen of Britain could not help but notice that the trade unions in Germany had been "put in their place."

Some of Britain's leading political figures were German sympathizers. Lord Londonderry, former Air-Minister in 1931-1935, was one of the most famous. As late as 1938 Lord Londonderry felt that the "treatment of Germany since the Great War deserves the severest criticism and is responsible to a very large extent for the present unhappy international situation."²² Lord Lothian, who was to become Britain's ambassador to the United States in 1939-1940, and Geoffrey Dawson, editor of the Times, were also admirers of Germany. "A great gentleman" was what Lord Rothermere, owner of the Daily Mail, called Hitler in 1938, adding, "There is no man living whose promise given in regard to something of real moment I would sooner take."²³ Lloyd George was another admirer of Nazi Germany, particularly of its great public works

²²Marquess of Londonderry, Ourselves and Germany, (London, 1938), p. 14.

²³A. W. Baldwin, My Father, pp. 293-294.

projects.²⁴ This marked sympathy for German claims, along with the economic depression and the pacifist attitude, had to be taken into consideration by Baldwin's Cabinet when negotiating with Germany after the reoccupation of the Rhineland.

²⁴Frank Owen, Tempestuous Journey: Lloyd George, His Life and Times (New York, 1955), pp. 733-734.

Chapter II

A TENSE WEEKEND

On March 6th, Mr. Anthony Eden, British Secretary of State for Foreign Affairs, asked the German Ambassador to see him at the Foreign Office. The Ambassador at that time was Leopold von Hoesch. A member of the "old school" of German diplomacy, Hoesch was not a forceful personality but he did have great ability and a sound knowledge of Western Europe.¹ His skillful legal mind had not made him very popular with the less adroit Stanley Baldwin, the British Prime Minister.² Eden and Hoesch discussed the possibility of an air pact, a subject of particular interest to British diplomats since the advent of the airplane.³ As Hoesch prepared to leave, he remarked that a special messenger was on his way to London with an important declaration from the German Chancellor. He asked Eden for an interview on the following day so he could deliver it.

¹ Schweppenburg, Critical Years, pp. 58, 98.

² Schweppenburg, Critical Years, p. 58.

³ British Cmd. 5143, Correspondence Showing the Course of Certain Diplomatic Discussions Directed Towards Securing an European Settlement, June 1934 to March 1936 (London, 1936), No. 57, Eden to Phipps, March 6, 1936. Hereafter cited as Cmd. 5143.

Meanwhile, in Berlin, the representatives of the Locarno Powers were requested to appear at the Wilhelmstrasse on the following day. When they assembled on the morning of March 7th, Baron von Neurath, the German Foreign Minister, handed each one of them a Memorandum denouncing the Treaty of Locarno. At that very moment, said Neurath, forces "symbolic in character" were entering the Rhineland.⁴ The amazed and stunned diplomats had already been invited to hear Hitler's speech to the Reichstag, but they declined to attend except for the Italian Ambassador, as a protest against this breach of treaty.⁵

At 12 o'clock noon Hitler addressed the German Reichstag. In a long and rambling speech he first traced the sad condition of international affairs since the Treaty of Versailles. After making several references to the Bolshevik menace, he turned to a discussion of the Locarno Pact and the reasons why Germany had denounced it. Finally, Hitler called upon the members of the Reichstag to take two solemn oaths. He asked them not to yield before any power

⁴André François-Poncet, The Fateful Years, trans. Jacques LeClercq (New York, 1949), p. 192. Hereafter cited as Francois-Poncet, Fateful Years.

⁵The Times (of London), March 9, 1936, p. 14.

QUESTION 1: (10 marks)

1.1.1. The following table shows the number of employees in each of the departments of a company for the years 2018 and 2019.

Department	2018	2019
Department A	120	130
Department B	150	160
Department C	180	190
Department D	200	210
Department E	220	230

1.1.2. The following table shows the number of employees in each of the departments of a company for the years 2018 and 2019.

Department	2018	2019
Department A	120	130
Department B	150	160
Department C	180	190
Department D	200	210
Department E	220	230

1.1.3. The following table shows the number of employees in each of the departments of a company for the years 2018 and 2019.

Department	2018	2019
Department A	120	130
Department B	150	160
Department C	180	190
Department D	200	210
Department E	220	230

1.1.4. The following table shows the number of employees in each of the departments of a company for the years 2018 and 2019.

Department	2018	2019
Department A	120	130
Department B	150	160
Department C	180	190
Department D	200	210
Department E	220	230

1.1.5. The following table shows the number of employees in each of the departments of a company for the years 2018 and 2019.

or coercion in their determination to restore German honor. This was undoubtedly a propaganda maneuver to warn the Locarno Powers that any joint action by them would be vigorously resisted. This bold oath may, however, be contrasted with the timidity of Hitler's generals concerning the Rhineland operation and its chances of success. The Reichstag members also swore to further mutual understanding with the other nations of Europe. At the end of his speech Hitler dissolved the Reichstag in order to give the German people the opportunity to express their approval of his three year foreign policy.⁶ Thus, Hitler had backed up his action with illusory promises and threats. How would the Locarno Powers respond to them?

That same morning, Hoesch called on Eden at the Foreign Office at eleven o'clock. He told the Foreign Secretary that he had a communication of great importance, but he was afraid the first part would not be to his liking.⁷ The German Memorandum was rather long and one may imagine the tension and cold atmosphere that developed as the methodical

⁶The Speeches of Adolpf Hitler, ed. Norman Baynes (London, 1942), II, 1271-1302. Hereafter cited as Baynes, Speeches.

⁷Cmd. 5143, No. 58, Eden to Phipps, March 7, 1936.

Hoesch patiently read the entire document.

The Memorandum stated that Germany no longer felt bound by the Locarno Treaty because the Franco-Soviet Pact had, in effect, negated it.⁸ By signing the Franco-Soviet Pact, France had destroyed the spirit and meaning of Locarno since the political undertone of the Pact was clearly directed against Germany.⁹ This "new situation" had been rendered even more acute by the parallel alliance of Czechoslovakia and the Soviet Union. In order not to neglect its own security, the German Government had restored "full and unrestricted sovereignty" over the Rhineland. Hitler's refusal to refer his case to the World Court shows how little he really believed in the legality of the German move.

The Memorandum stated further that, in order to show the purely defensive character of the Rhineland operation, Germany offered the following peace plan. The Reich would

⁸British Cmd. 5118, German Memorandum Respecting the Termination of the Treaty of Locarno (London, 1936).

⁹The Franco-Soviet Treaty was a defensive mutual assistance Pact. It was signed on May 2, 1935 and ratified by the Chamber of Deputies by 353 to 164 on February 27, 1936. During the debate on the Treaty, several French deputies who opposed it pointed out that if the pact were ratified, Hitler might retaliate by remilitarizing the Rhineland. Reynaud, Thick of Fight, p. 123.

negotiate a demilitarized zone with Belgium and France, but only on the basis of reciprocity. Hitler was quite safe in making this proposal, for the huge and immovable concrete Maginot fortifications gave mute testimony to the absurdity of a demilitarized zone on the French side of the frontier. Germany was also willing to conclude twenty-five year non-aggression pacts with France and Belgium; Great Britain and Italy were to act as guarantors. The offer of non-aggression pacts also extended to the Netherlands, Lithuania, and Germany's eastern neighbors. Germany expressed her willingness to conclude an air pact with the Western Powers, and one of the most startling proposals was the offer to return to the League of Nations. Finally, the Memorandum stated that Germany expected the question of her colonial rights and the separation of the League Covenant from its Versailles setting would be discussed.

When the Ambassador finished, Eden said he could not make any immediate detailed observations until he had consulted with his colleagues. However, he "deeply regretted" the German action and felt that its effect upon the British public opinion would "inevitably be deplorable." He was aware of the German view of the Franco-Soviet Pact, but this view was not shared by the other Locarno Powers. As to the Peace

proposals, Eden felt they would have to be considered carefully, especially the proposals concerning Germany's return to the League. Hoesch remarked that this had been inserted expressly to meet the desires of the British.¹⁰

As soon as Hoesch left, Eden immediately summoned the French and Italian Ambassadors and the Belgian Chargé d'Affaires to the Foreign Office. He spoke to each of them separately, the most important conversation being with the French Ambassador, Charles Corbin.¹¹ The Foreign Secretary told Corbin he could not express any opinion before seeing the Prime Minister. Nevertheless, Eden asked Corbin to pass on two "observations" to Pierre Flandin, the French Foreign Minister: he considered the German action "deplorable" and affirmed that a violation of Locarno had taken place; and secondly, he desired "that any action tending to make the future irremediable" should not be taken until the Locarno Governments, and especially Britain and France, could enter into consultation. Eden said he did not, however, wish to

¹⁰Cmd. 5143, No. 58, Eden to Phipps, March 7, 1936.

¹¹Les Evenements Survenus en France de 1933 a 1945. Temoinages et Documents Recueillis par la Commission D'Enquete Parlementaire (Paris, 1951), III, 590, Corbin to Flandin, March 7, 1936. Hereafter cited as Les Evenements.

prevent the French Government from taking the necessary security measures. Eden further told Corbin he assumed that Flandin would wish to call a meeting of the League as soon as possible. By this statement Eden showed he did not consider a "flagrant violation" of Locarno had taken place, for if Germany were guilty of a "flagrant violation," the terms of the Locarno Pact would entitle France to take immediate action without any prior pronouncement of violation by the League. Corbin, for his part, tried to stress the importance of the British press taking a correct view of the situation.¹²

After speaking to all of the Locarno representatives Eden left for Chequers. There he conferred with Stanley Baldwin, the Prime Minister, and did not return to the Foreign Office until later in the evening.

The initial negotiations between Great Britain and Italy during the Rhineland crisis were not very promising. It must be remembered that sanctions, which Great Britain had imposed upon Italy because of her aggression in Abyssinia, had already strained the relations between the

¹²Foreign Relations of the United States; 1936 (Washington, 1953), I, No. 115, p. 241, Atherton to Hull, March 13, 1936. Hereafter cited as FRUS.

two countries. On March 7th, the day the Germans announced the reoccupation of the Rhineland, the British Ambassador in Rome, Sir Eric Drummond, called on Fulvio Suvich, the Italian Under-Secretary of State, and protested on behalf of his Government the Italian bombing of a British Red Cross Unit in Abyssinia on March 3rd. Suvich promised an inquiry would be made and instructions would be sent to Abyssinia to prevent a recurrence.¹³ This conversation merely helped to aggravate the already tense situation existing between the two Locarno guarantors.

Whatever else was said at this March 7th meeting, particularly in regard to the Rhineland, is not known. It seems likely Suvich told Drummond what he intimated to Long, the American Ambassador. In a conversation with the latter, Suvich said Italy accepted the German argument concerning the Franco-Soviet Pact, and did not consider Germany's action a flagrant violation of Locarno which would, according to the stipulations of the Locarno Treaty, oblige Italy to intervene in her capacity as a guarantor. Suvich believed that the Western Powers should consider Hitler's Peace Plan,

¹³The Times, March 9, 1936, p. 16. Actually, there were three bombing incidents that week, on the 3rd, 4th, and 5th of March. Why Drummond protested only against the March 3rd bombing, The Times did not state.

and he also told the American Ambassador that under the present circumstances, i. e. sanctions, Italy would not ally herself with Britain and France in opposition to Germany.¹⁴

This conversation makes it appear as though Italy hoped to use the Rhineland crisis to bring pressure on Britain and France to lift the sanctions against Italy. A story about Italian diplomatic activity in Paris on the following day, March 8th, throws some light on this point. "Informed persons" heard that Cerruti, the Italian Ambassador in Paris, approached Flandin with the following proposal: Mussolini was willing to support France against Hitler if the League would not embark on any new sanctions, particularly oil, and would soften the administrative interpretation of the existing ones.¹⁵ The truth of the above conversation cannot be established as yet, but it is safe to assume that Italy tried to turn the Rhineland crisis to her own advantage.

In Paris, Prime Minister Albert Sarraut called two Cabinet meetings on March 7th. An account of what happened

¹⁴ FRUS, I. No. 76, p. 210, Long to Hull, March 7, 1936.

¹⁵ The New York Times, March 9, 1936, p. 1. Hereafter cited as N. Y. Times.

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during these meetings is given by General Gamelin, who was the Commander-in-Chief of the French Army in 1936.¹⁶ The first meeting was held in the morning at the Ministry of Interior, and the only real decision made was to take precautionary military measures: the recall of troops on leave, deployment of covering troops, and alerting of railways along the frontier. Another meeting took place at six o'clock in the evening in Flandin's room with members of the armed services, as well as the Government, present. There was some theoretical discussion, but no actual progress was made towards taking any definite decisions. After the meeting, Flandin issued a communiqué to the press in which he announced France's decision to refer the matter to the League of Nations. This decision was said to have been received in London with "profound relief."¹⁷

By going to the League, France implied she would not take any action until a pronouncement had been made by that international body, a disastrous decision since immediate action was necessary to drive the German troops out of the

¹⁶Gamelin, Servir, II, 201-202. Found in Reynaud, Thick of Fight, pp. 126-127.

¹⁷Toynbee, Survey, p. 272.

Rhineland. France failed to demonstrate any ability to lead the other Locarno Powers. If the nation which suffered the greatest danger from a remilitarized Rhineland refused to take action, what could be expected of those not directly affected?

Perhaps the most crucial day during the entire crisis was Sunday, March 8th. The initial shock from the reoccupation had worn off, and joint military action by the Locarno Governments was still a very definite possibility. Diplomatic activity in London was intense. Eden had a number of meetings with the Locarno representatives, German diplomats, Foreign Office officials, and Government ministers. In the morning the British Foreign Secretary had separate conversations with the French, Italian, and Belgian representatives during which he again stressed the necessity of keeping the greatest calm and of withholding any decision until the chief representatives of the Locarno Powers could deliberate beforehand.¹⁸

In Paris, the British Ambassador, Sir George Clerk, called on Flandin in the morning and again the afternoon. During the afternoon meeting Clerk remarked that the German

¹⁸Les Evenements, III, 590, Corbin to Flandin, March 8, 1936.

Peace Plan had "favorable elements" such as Germany's return to the League and the non-aggression pacts. This gave Flandin the impression that Great Britain did not understand the gravity of the situation. Flandin emphatically told Sir George that he could not accept any discussion of the Peace Plan since it would mean the abandonment of the demilitarized zone in the Rhineland.¹⁹

After his conversation with the British Ambassador, Flandin sent a telegram to Corbin in London in which he instructed Corbin to point out to the British the deceitfulness and lawlessness of the German Government's past actions. The forces in the Rhineland were not very symbolic; in fact, according to French sources, the German troops in the Rhineland--excluding para-military formations--were nearly double the number announced by the German Minister of War.²⁰

¹⁹Les Evenements, III, 590-591, Flandin to Corbin, March 8, 1936.

²⁰A source of much speculation during the Rhineland crisis was the actual strength of the German occupying units. Estimates ran from 19,000 troops to as high as 90,000. The German Government announced the occupying force was composed of 19 battalions of infantry, 13 detachments of artillery, 2 flights of pursuit aircraft, and 2 anti-aircraft units. This announcement was probably true and thus would place the number of regular army troops between 25,000 and 30,000. The Times, March 9, 1936, p. 14, and N. Y. Times, March 8, 1936, p. 31.



Flandin further instructed Corbin to point out the necessity and importance of holding a Locarno meeting on Monday.²¹

When Corbin saw Eden again on Sunday night the latter showed himself reluctant to attend a Monday Locarno meeting. The Foreign Secretary pointed out that he would have to address the House of Commons on Monday afternoon and would not be able to leave for Paris before five o'clock or even later. Eden did not conceal the fact that he feared British public opinion would not approve of a Locarno meeting held prior to a meeting of the League. He suggested the League Council be summoned to meet on Thursday and that the Locarno conferences could take place at Geneva before a meeting of the Council. However, Eden did not prove adamant on this point, and Corbin cabled back to Paris that he did not believe Eden would oppose a Tuesday meeting.²²

Later that night Eden finally gave his consent to a

At the Nuremberg Trials General Jodl testified that only three battalions went into territory west of the Rhine river, one each to Aachen, Trier, and Saarbrucken. Trial of the Major War Criminals Before the International Military Tribunal (Nuremberg, 1948), XV, 352. Hereafter cited as IMT.

²¹Les Evenements, III, 590-591, Flandin to Corbin, March 8, 1936.

²²Les Evenements, III, 591, Corbin to Flandin, March 8, 1936.

Tuesday morning Locarno conference in Paris and suggested that the proposed Tuesday meeting of the Committee of 13--a League committee set up to deal with sanctions against Italy--be postponed to a later date. Eden wanted it understood that the Locarno Powers could not give their immediate consent to concrete proposals on Tuesday. The question was one of exceptional gravity and deserved to be examined with the necessary patience. The Foreign Secretary said he hoped this meeting would constitute only the first of a series of talks; others could follow while waiting for the deliberation of the League Council, "the only body qualified to take any decision."²³ Thus another day passed and still no decisive action was taken on the part of the British Government.

Because of British vacillation, Flandin approached the American Ambassador on Sunday afternoon with the request that, as a personal favor, he call the present situation to the attention of President Roosevelt.²⁴ Flandin hoped that either Roosevelt or his Secretary of State, Cordell Hull, would

²³Les Evenements, III, 591-592, Corbin to Flandin, March 8, 1936.

²⁴FRUS, I, No. 175, pp. 216-217, Straus to Hull, March 8, 1936.

issue a statement condemning on moral grounds any unilateral repudiation of a treaty. It was Flandin's belief that such a statement would command attention and have some effect in Britain. On March 10th, the American Secretary of State wired back saying the United States could not appropriately make any comment at the present time.²⁵

During the tense weekend, the French Government showed that they were just as adept as the British in evading any forceful action. Paul Reynaud, French statesman and a member of the Chamber of Deputies in 1936, believed that public opinion was not in favor of intervention.²⁶ Opposition to action also came from a large segment of the right-wing press.²⁷

Despite this pressure from the public, the French Government had no excuse for not adopting a firmer stand, since the allies of France showed that they were willing to stand by their commitments. Poland promised to carry out the pledges

²⁵FRUS, I, No. 70, p. 228, Hull to Straus, March 10, 1936.

²⁶Reynaud, Thick of Fight, p. 127.

²⁷For an excellent study of the reaction of the right-wing press to the German reoccupation of the Rhineland, see Charles Antoine Micaud, The French Right and Nazi Germany 1933-1939 (Durham, 1943), chapter 6, pp. 85-106.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of financial reporting and auditing. The text highlights that without reliable records, it becomes difficult to verify the accuracy of financial statements and to identify any potential discrepancies or irregularities.

2. The second part of the document focuses on the role of internal controls in ensuring the integrity of financial information. It explains that internal controls are designed to prevent and detect errors and fraud, thereby safeguarding the organization's assets and ensuring the reliability of its financial data. The text notes that a robust system of internal controls is a key component of a strong corporate governance framework and is critical for maintaining the trust of investors and other stakeholders.

3. The third part of the document addresses the challenges associated with implementing and maintaining effective internal controls. It identifies common obstacles such as limited resources, lack of employee awareness, and changing business environments. The text suggests that organizations should regularly assess and update their internal control systems to address these challenges and ensure they remain relevant and effective in the current business landscape.

4. The fourth part of the document discusses the importance of communication and collaboration in the implementation of internal controls. It emphasizes that all employees, regardless of their position, have a role to play in maintaining the integrity of the organization's financial information. The text encourages a culture of transparency and open communication, where employees are encouraged to report any potential issues or concerns without fear of retribution.

5. The fifth part of the document concludes by summarizing the key points discussed and reiterating the importance of a strong internal control system. It states that a well-implemented internal control system is not only a means of protecting the organization's financial interests but also a tool for promoting operational efficiency and enhancing the overall performance of the organization. The text ends with a call to action, urging organizations to take proactive steps to strengthen their internal controls and ensure the highest standards of financial integrity.

which bound her to France.²⁸ Czechoslovakia also gave her intention to aid France in any undertaking the latter thought necessary.²⁹ In addition to these allies, France had a formidable army equipped with relatively modern weapons. The Government, however, failed to make use of this favorable position.

Another French cabinet meeting was held at ten o'clock on March 8th with procrastination, shifting of responsibility, and lack of leadership marring the proceedings. In the words of Flandin, there was "lamentable confusion."³⁰ But Flandin himself was not free from guilt for he merely outlined all the possible lines of action France could take without recommending any particular one.³¹ The decision was left entirely up to the Cabinet and, in general, the politicians seemed to

²⁸Josef Beck, Final Report (New York, 1957), p. 110.

²⁹Eduard Benès, Memoirs, II, 218. Found in Reynaud, Thick of Fight, p. 125.

³⁰Flandin, Politique Française, pp. 198-200. Found in Reynaud, Thick of Fight, p. 128.

³¹Reynaud produces evidence from various French memoirs which show Flandin to be lacking in leadership during the Cabinet meeting. Although French memoirs concerning the inter-war period are often biased, the unanimity on Flandin's action seems to lend credence to this story. Reynaud, Thick of Fight, pp. 129-130.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and auditing. The text outlines various methods and tools used to collect, store, and analyze data, ensuring that all information is reliable and up-to-date.

2. The second section focuses on the role of technology in modern record management. It highlights how digital solutions, such as cloud storage and data analytics, have revolutionized the way organizations handle their records. These technologies not only improve efficiency but also enhance security and accessibility, allowing users to retrieve information quickly and safely.

3. The third part of the document addresses the challenges associated with data privacy and security. It discusses the need for robust protocols to protect sensitive information from unauthorized access and breaches. The text provides insights into best practices for implementing security measures, including encryption, access controls, and regular security audits.

4. The final section explores the future of record management in a rapidly evolving digital landscape. It predicts that artificial intelligence and machine learning will play increasingly significant roles in automating record-keeping processes and identifying patterns in large datasets. The text concludes by emphasizing the importance of staying current with technological advancements to maintain a competitive edge.

favor action while the military were against it.³² Flandin's statement that Belgium and Britain would cooperate in diplomatic but not military action undoubtedly influenced some of the ministers and generals.³³ The course of action finally agreed upon was essentially the same as that of the previous day, namely, to refer the problem to the League and take half-hearted measures to bolster the French frontier defenses.³⁴ Thus the overwhelming power of the French army was held back by wavering politicians and tepid military leaders.

It might be appropriate at this point to make some critical comments concerning the initial Anglo-French negotiations. The early telegrams between Corbin and Flandin show no evidence that France demanded or even asked the British for military assistance. For the most part, the telegrams are concerned with preparations for a Locarno conference. The French cabinet meetings reveal dissension

³²François-Poncet, Fateful Years, p. 195. Winston Churchill, evidently after examining the French memoir material, has also come to the conclusion that the French military opposed action; see Churchill, Gathering Storm, p. 94.

³³Jean Zay, Souvenirs et Solitude, pp. 65-67. Found in Reynaud, Thick of Fight, p. 130.

³⁴The Times, March 9, 1936, p. 14.

1. The first step in the process of identifying a problem is to recognize that a problem exists. This is often done by comparing current performance with a desired state or goal. For example, a manager might notice that sales are declining or that customer satisfaction is low. Once a problem is identified, the next step is to define it more precisely. This involves determining the scope of the problem, its causes, and its effects. A clear definition of the problem is essential for developing an effective solution. The third step is to generate potential solutions. This can be done through brainstorming, research, or consulting with experts. It is important to consider a wide range of options, even those that seem unconventional. The fourth step is to evaluate the potential solutions. This involves comparing the benefits and costs of each option and determining which one is most likely to be successful. The final step is to implement the chosen solution and monitor its progress. This may involve making adjustments along the way to ensure that the solution is effective.

2. The process of identifying a problem is often a complex one, involving a number of different steps and considerations. One of the most important factors in this process is the quality of the information that is available. If the information is incomplete or inaccurate, it will be difficult to identify the problem correctly. Another important factor is the ability to think creatively and to consider a wide range of potential solutions. This is often done through brainstorming or other techniques that encourage the generation of ideas. The final step in the process is to implement the chosen solution and to monitor its progress. This may involve making adjustments along the way to ensure that the solution is effective.

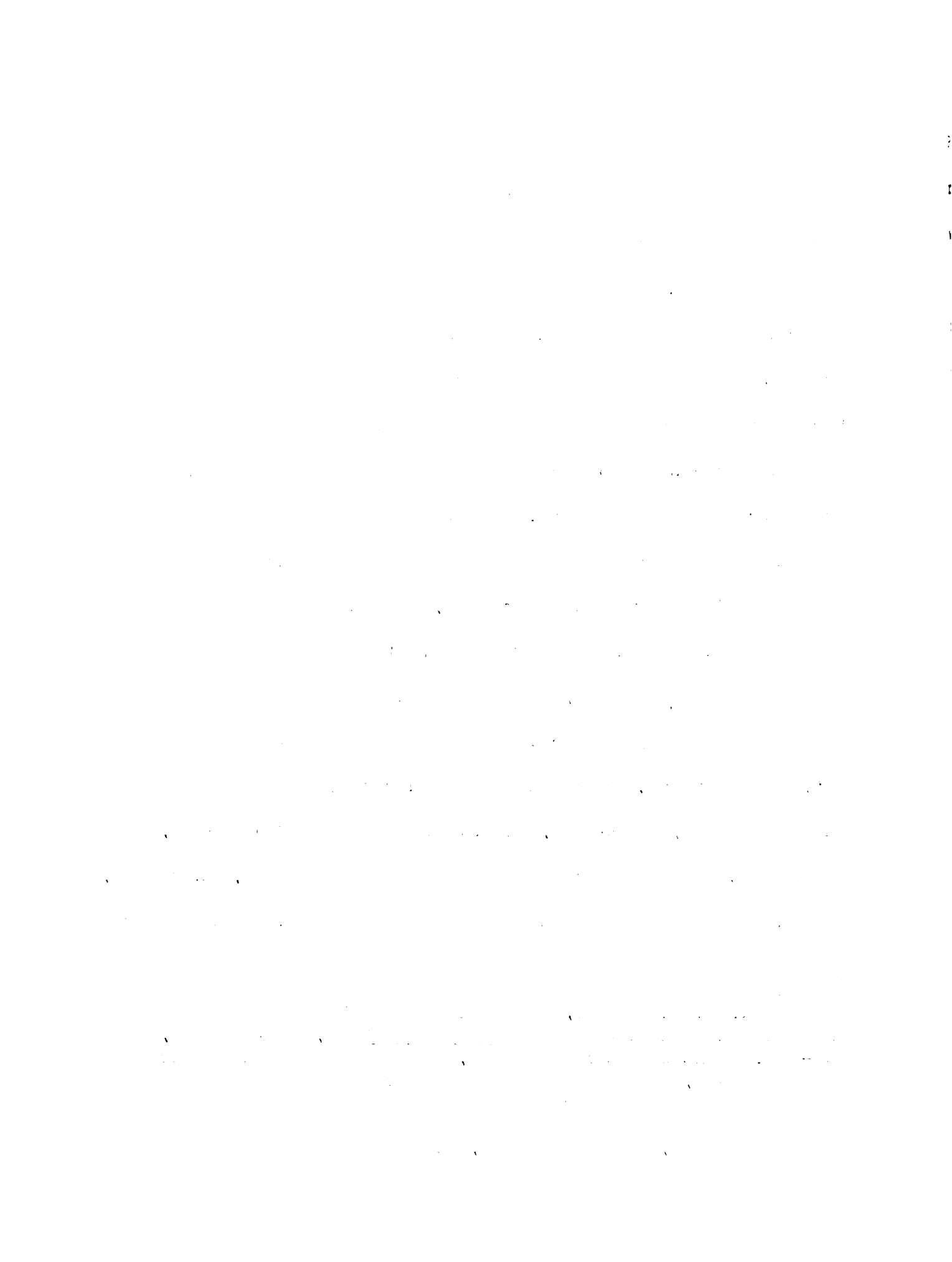
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and absence of leadership and Flandin's lack of forcefulness among his colleagues makes it seem likely that he was not very forceful in the diplomatic channels either.³⁵

One of the crucial factors in the problem of trying to place responsibility is whether the initial attitude of the British discouraged the French from asking military assistance or at least diplomatic support. It might well be that the French did not ask for aid since it was obvious the British would not grant it. The feeble decisions of the French cabinet can be partially attributed to the reserved attitude of the British government, but this does not entirely exonerate the French from responsibility. Had they shown determination and acted, the British would have had no choice but to support them. Paul Reynaud believes that: "If, having acted, France had found herself, by trying to do the impossible, in danger, Britain was bound to intervene, whether she liked it or not."³⁶ The logical reason, therefore, for the acquiescence to the Rhineland occupation by the Locarno

³⁵R. A. C. Parker, "The First Capitulation: France and the Rhineland Crisis of 1936" World Politics, VIII (1956), 355-373. This scholarly article, based upon French memoirs and documents, is highly critical of French ineptitude during the early days of the crisis.

³⁶Reynaud, Thick of Fight, p. 133.



Powers seems to lie in French vacillation and British reluctance to act. Both causes complement each other and it would be futile to try to lay the blame upon any one country.

The role Belgium played in the initial negotiations was marked by restraint. There appeared to be a genuine fear that perhaps the Germans were about to violate her territory again.³⁷ Belgian policy over the weekend closely followed the French in that she too appealed to the League and took precautionary military measures along her frontier.³⁸ Thus another Locarno Power--the one whose frontier was proportionately more affected by the seizure than France--demonstrated her inability to act or to encourage French unilateral action.

Monday appears to have been a calmer day in that fewer important decisions and meetings had to be attended to. The British Cabinet held its first meeting since the reoccupation of the Rhineland on Monday morning. It had not met on Sunday, fearing that such an extraordinary event as a Sunday Cabinet meeting might alarm the people. Most of the time was occupied with an examination of Eden's proposed statement to the House

³⁷ Toynbee, Survey, p. 272.

³⁸ The Times, March 9, 1936, p. 9

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of Commons. One of the major points in Eden's text was that Britain would not negotiate on Hitler's terms unless France agreed to the terms beforehand. The cabinet felt this was too harsh a tone to take against Germany and instead substituted the promise to aid Belgium and France, if these countries were actually attacked, and also the promise to study Hitler's peace proposals objectively.³⁹ It was further decided to send Lord Halifax to Paris with Eden. Since Lord Halifax was known to be one of those British statesmen who believed that British policy was too subservient to French policy, this move was interpreted to mean that Halifax would act as a restraining influence on Eden.⁴⁰ It was feared that the inexperienced Foreign Secretary might succumb to French arguments and make some commitments, and, in order to prevent this, Eden was carefully instructed not to undertake

³⁹FRUS, I, No. 100, p. 229, Atherton to Hull, March 10, 1936.

⁴⁰The Times, March 10, 1936, p. 16, and The New York Times, March 10, 1936, p. 16. However, Lord Halifax claims that his relations with Eden at various international conferences were most congenial and that "there was never the shadow of friction between us." Halifax flatly denies that he was ever used as a tool by Baldwin to keep control over the Foreign Secretary. Lord Halifax, Fullness of Days, (New York, 1957), pp. 184-185.

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2. The second part of the document outlines the various methods and tools used to collect, store, and analyze data. It highlights the need for robust data management systems that can handle large volumes of information and provide timely insights into organizational performance and trends.

3. The third part of the document focuses on the role of data in decision-making and strategic planning. It explains how data-driven insights can help organizations identify opportunities, assess risks, and optimize their operations to achieve their long-term goals.

4. The fourth part of the document addresses the challenges and risks associated with data management, such as data security, privacy concerns, and data quality issues. It provides recommendations for mitigating these risks and ensuring the integrity and confidentiality of the data.

5. The fifth part of the document discusses the importance of data governance and the role of various stakeholders in ensuring that data is used responsibly and ethically. It emphasizes the need for clear policies and procedures that govern the collection, use, and disposal of data.

6. The sixth part of the document explores the future of data management and the impact of emerging technologies, such as artificial intelligence and cloud computing, on data analysis and reporting. It discusses the potential benefits and challenges of these technologies and provides insights into how organizations can leverage them effectively.

7. The seventh part of the document provides a summary of the key findings and conclusions of the study. It reiterates the importance of data in driving organizational success and the need for a comprehensive data management strategy that addresses all aspects of data collection, storage, analysis, and governance.

8. The eighth part of the document includes a list of references and sources used in the research. It provides a comprehensive overview of the literature and resources that informed the study, allowing readers to explore the topics in more depth and verify the accuracy of the information presented.

9. The ninth part of the document contains a list of appendices and supplementary materials. These materials provide additional details and data that support the findings and conclusions of the study, offering a more complete picture of the research and its implications.

any commitments of a binding character.⁴¹ After an hour and a half of deliberation the Cabinet meeting broke up.

A divergence of opinion was evident at the first Cabinet meeting, but it is difficult to pinpoint the attitude of each minister towards France and the exact course of action he favored. The individual attitudes may have fluctuated even from day to day. It is reasonably certain, however, that Eden wished to act more vigorously than Prime Minister Baldwin would allow. Although it is not known exactly how the Cabinet was divided, the subsequent diplomatic negotiations showed that those who were against action were either in the majority or were the most powerful members.

Despite the adoption of a conciliatory policy by the Cabinet, the professional German diplomats in London were still uncertain about the British official position and continued to be for some time. Geyr von Schweppenburg, German military attache, found Hoesch and Prince Bismarck, the Chargé d'Affaires in an "obviously desperate state of mind." When Schweppenburg called on the British War Office Monday morning he was coolly received, and Bernard Paget, Head of the Western European Section of the War Office, clearly showed his

⁴¹FRUS, I, No. 102, p. 232, Atherton to Hull, March 11, 1936.

exasperation at this latest breach of treaty. So alarmed was the staff of the German Embassy over the state of international affairs that the military attaches--with the knowledge of Hoesch--sent a telegram to Berlin warning of the grave situation. The telegram stated that the chances of war were about "fifty-fifty."⁴² After the tension had died down, General Dill of the British War Office admitted that at the time of the reoccupation, the chances of war were "very serious indeed."⁴³

On Monday afternoon Eden went to the House of Commons where he gave his eagerly awaited speech. Every seat was occupied and there was a full assembly of diplomats in the gallery.⁴⁴ The Foreign Minister began by giving an account of the negotiations that had been undertaken so far.

He then turned to the all-important declaration of policy. He said the denunciation of the Locarno Pact and the occupation of the demilitarized zone had "profoundly

⁴²Schweppenburg, Critical Years, pp. 58-59. Although Schweppenburg does not give the exact date of the telegram, he places the sending of it only a few days after the reoccupation of the Rhineland:

⁴³Schweppenburg, Critical Years, p. 65.

⁴⁴The Times, March 10, 1936, p. 16.

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2. The second step is to analyze the problem. This involves gathering information about the problem and its context. This information can be obtained through various methods, such as interviews, surveys, and data analysis. The goal of this step is to understand the underlying causes of the problem and to identify the factors that are contributing to it. This information is then used to develop a plan of action.

3. The third step is to develop a solution. This involves identifying the actions that need to be taken to address the problem. The solution should be based on the information gathered in the previous steps and should be designed to address the root causes of the problem. It is important to consider the feasibility of the solution and to evaluate the potential risks and benefits of each option.

4. The fourth step is to implement the solution. This involves putting the plan of action into effect. This step requires careful planning and coordination, as well as the ability to adapt to changing circumstances. It is important to monitor the progress of the solution and to make adjustments as needed.

5. The fifth and final step is to evaluate the results. This involves assessing the effectiveness of the solution and determining whether the problem has been resolved. This step is essential for learning from the experience and for improving future problem-solving efforts. It also helps to ensure that the solution is sustainable and that the problem does not recur.

shaken confidence in any engagement into which the Government of Germany may enter in the future." There was no reason to believe that the German action would be followed by hostilities. However, in order to clarify Britain's position as a Locarno guarantor, Eden promised the aid of his Government to France or Belgium if they were actually attacked "during the period which will be necessary for the consideration of the new situation which has arisen." In regard to the Peace Proposals, the Foreign Secretary said they would be examined "clear-sightedly and objectively" since the British Government felt "that no opportunity must be missed which offers any hope of amelioration."⁴⁵ When he finished the speech, the cheers showed that the whole House was behind the Government.⁴⁶

In the debate on the Defense Bill which immediately followed Eden's speech, no substantial opposition to Hitler was displayed. The implication in Eden's statement that Britain would play the role of the mediator as well as the guarantor was stressed by Stanley Baldwin. "In Europe," said Baldwin, "we have no more desire than to keep calm, to

⁴⁵Parliamentary Debates, 309 H. C. Deb 5s., cols. 1811-13. Hereafter cited Parl, Deb.

⁴⁶The Times, March 10, 1936, p. 33.

keep our heads, and to continue to try to bring France and Germany together in a friendship with ourselves."⁴⁷ Other Members of Parliament urged that the peace proposals be considered. Sir Samuel Hoare, former Secretary of State for Foreign Affairs, called upon the Government to take no rash action and do their "utmost to effect a reconciliation between the contending parties."⁴⁸

The attitude assumed by the Government and the House of Commons obviously represented British public opinion. Arnold Toynbee, the British historian, wrote one year after the Rhineland crisis that "the feeling that Germany had not had a fair deal was still widespread." Toynbee also said:

While the British Government had committed themselves to the view that the Franco-Russian Pact and the Locarno Treaty were legally compatible, many British observers felt that Germany had good political grounds for objecting to the pact....Even those who expressed the strongest disapproval of the German action drew a sharp distinction between the kind of aggression of which Italy had been guilty in Abyssinia and the entry of German troops into a portion of German territory without taking a single life or inflicting any material damage upon another country.⁴⁹

⁴⁷ Parl. Deb., 309 H. C. Deb. 5s., col. 1841.

⁴⁸ Parl. Deb., 309 H. C. Deb. 5s., col. 1867.

⁴⁹ Toynbee, Survey, pp. 276-277.

"Augur", a famous correspondent, wrote for the New York Times: "For once German diplomacy has sized up public opinion in this country [Britain] with amazing accuracy and Hitler's offer is certain to receive a favorable reception in many circles."⁵⁰ George Lansbury, noted British pacifist, undoubtedly spoke for many other pacifists when he said: "No mobilization by France or ourselves is needed except the mobilization of common sense."⁵¹ Even the more belligerent organizations in the country were against action. The Secretary of the Trades Union Council, Sir Walter Citrine, claimed that although trade unionism was for the collective system, it did not commit itself to going to war because Hitler was using his own territory as he saw fit.⁵² A former member of the London Times editorial staff, A. L. Kennedy, believed that on the whole, although not unanimously, British public opinion sympathized with Hitler's reoccupation of the Rhine provinces.⁵³

⁵⁰ N. Y. Times, March 8, 1936, p. 33.

⁵¹ N. Y. Times, March 8, 1936, p. 33.

⁵² N. Y. Times, March 9, 1936, p. 2.

⁵³ A. L. Kennedy, Britain Faces Germany (New York, 1937), pp. 134-135.

Another reason why the British public so easily accepted Hitler's coup was the feeling that nothing could be done about it. Some people had an exaggerated idea of actual German military power. Hugh Dalton, one of the more prominent Laborites during the inter-war period, wrote in his recently published memoirs that he over-estimated the striking power of the German Air Force in 1936.⁵⁴ Duncan Sandys, a Conservative M. P., issued a statement to the press saying Britain had neither the right nor the power to resist Germany.⁵⁵ Sir Walter Citrine believed that Hitler was too powerful for Britain to do anything to him.⁵⁶ Ironically enough, it was one of Hitler's most bitter foes who was partially responsible for his Rhineland success. In constantly warning the British nation of the growing might of German power, Winston Churchill actually gave support to those who believed that Germany was too powerful to stop.

The reaction of the British press, like that of the

⁵⁴Hugh Dalton, The Fateful Years: Memoirs 1931-1945 (London, 1957), p. 88.

⁵⁵N. Y. Times, March 8, 1936, p. 30.

⁵⁶N. Y. Times, March 9, 1936, p. 2.

public, was favorable to Germany. The Sunday newspapers, on the whole, gave reluctant support to the Rhineland occupation and some even warmly commended the German move. Viscount Rothermere's right-wing Sunday Dispatch said the Locarno Treaty "goes unhonored and unsung, into the tomb of past political errors." Germany was right in asserting her sovereignty, claimed the Sunday Observer, since there could "be no peace without elementary justice and common sense." The Liberal Star wanted Hitler's proposals tested by the Locarno Powers to see if they could be adopted or adapted. A Sunday Laborite paper, The People, said the situation was "not a crisis but an opportunity." Both the Sunday Chronicle and the Sunday Pictorial believed Germany had been handicapped by the existing treaties. Beaverbrook's Sunday Express pointed out the latest German move was a hostile act, but the Evening Standard, another Beaverbrook paper, was of the opinion that although this act constituted a threat to security, the crowded events might yield a clearer prospect for European peace.⁵⁷

The editorials that appeared in the British newspapers

⁵⁷ Excerpts from the British Sunday Newspapers are found in N. Y. Times, March 8, 1936, p. 33.

on Monday were also illuminating.⁵⁸ Papers ranging from extreme right to extreme left felt that the recent German action was no cause for war. The Morning Post, an ultra-Conservative paper, said that thrusting Germany out of the Rhineland was not possible even if it were reasonable. Rothermere's Daily Mail believed the reoccupation should be faced calmly since it had caused no crisis. Beaverbrook's Daily Express assured its readers there was no need to worry since the reoccupation would certainly not involve Britain in a war. The other Beaverbrook paper, the Evening Standard, pointed out that the Locarno Pact had been "lightly undertaken" by Britain and was "a constant menace to her hope of peace and prosperity." The Daily Telegraph, considered a semi-official organ of the British Foreign Office, said quite candidly that Hitler had denounced the Locarno Pact because it was inconvenient to his plans, and that Hitler's Peace Proposals "must be read in the light of his apparently sudden resolution."

Two influential Liberal newspapers took a more cautious line. The Star called upon Germany to give Europe a

⁵⁸ Excerpts from the British editorials which appeared in the Monday newspapers are found in The Times, March 10, 1936, p. 18.

reassurance of her peaceful intentions in deeds as well as words. At the same time, it demanded that Hitler's offer should not be rejected out of hand. The Manchester Guardian suggested that Germany withdraw her troops from the Rhineland in order to reestablish her reputation for good faith in international affairs.

The Laborite Daily Herald said Britain had the choice of either negotiating a new settlement or beginning a new war. And it added: "Surely the problem has only to be stated for the decision to be obvious."

The respected Times carried an editorial entitled "A Chance to Rebuild." Although the editorial admitted that a violation of the Locarno Pact had taken place, it took pains to point out Germany had occupied territory which was undisputedly under her sovereignty. The Times said that the Peace Proposals of Hitler could not be ruled out despite the fact that they had gaps and obscurities. The article ended with the words: "The old structure of European peace, one-sided and unbalanced, is nearly in ruins. It is not the moment to despair, but to rebuild."⁵⁹

Many of the important sectional and local newspapers

⁵⁹The Times, March 9, 1936, p. 15.

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followed the same pattern. Some papers which either condoned the Rhineland occupation or demanded the Peace Proposals be studied were the: Liverpool Post, Birmingham Post, Yorkshire Post, Sheffield Telegraph, Sussex Daily News, North Mail, Western Morning News, Daily Dispatch, Western Daily Express, Nottingham Guardian, and the Scotsman. Among the local papers, only the Glasgow Herald exhibited a strong suspicion of the German Government's move and a distrust of its Peace Proposals.⁶⁰

The fact that not one paper called for the forcible expulsion of German troops from the Rhineland is indeed significant. It is also interesting to note that the papers, regardless of party affiliation or locale, were unanimous in their desire to prevent an international conflagration. Whether the newspapers led public opinion during this crisis or whether they were merely an accurate reflection is not really important. It is enough to observe that the Government, the House of Commons, the public, and the press were unanimous in their rejection of war as a reply to Hitler's latest move.

⁶⁰ The Times, March 10, 1936, p. 18

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Chapter III

THE LOCARNO POWERS TAKE ACTION

Unable to develop any common line of action over the weekend, the Locarno Powers--with the exception of Germany--entered into a series of conferences in the hope that some decision, acceptable to all, could be arrived at. Meetings were held from March 10th to March 19th, often twice a day and sometimes extending into the night, and culminated in a "text of proposals."

It was the task of the British delegates to prevent these conferences from leading to any rash action of a military or economic nature. They tried to persuade the other Locarno representatives of the necessity of studying the German peace proposals, in other words, of the necessity of negotiating with Germany. Because of Flandin's refusal to negotiate with a treaty-breaker, the British objective had to be attained without seriously alienating France. Moreover, Britain had to extricate herself with honor from the position of allowing an important treaty to be torn up lest she lose the respect of the European powers and set a precedent for future breaches of international law.

The first of the highly publicized Locarno conferences was held in Paris on Tuesday, March 10th. Representing Great

Introduction

The following text is a translation of the original document.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the success of any business or organization. The text also highlights the need for transparency and accountability in financial reporting. The second part of the document provides a detailed overview of the company's financial performance over the past year. It includes a breakdown of revenue, expenses, and profit, along with a comparison to the previous year. The text also discusses the company's financial strategy and the steps being taken to improve its financial health.

The third part of the document discusses the company's operations and the challenges it has faced. It highlights the company's commitment to quality and customer service, and the steps being taken to address any issues. The text also discusses the company's marketing and sales strategy, and the steps being taken to increase its market share. The fourth part of the document discusses the company's future plans and goals. It includes a detailed overview of the company's strategic vision and the steps being taken to achieve its long-term goals. The text also discusses the company's commitment to social responsibility and the steps being taken to address any issues.

The fifth part of the document discusses the company's financial outlook for the next year. It includes a detailed overview of the company's financial projections and the steps being taken to ensure its financial success. The text also discusses the company's commitment to transparency and accountability in financial reporting. The sixth part of the document discusses the company's operations and the challenges it has faced. It highlights the company's commitment to quality and customer service, and the steps being taken to address any issues. The text also discusses the company's marketing and sales strategy, and the steps being taken to increase its market share. The seventh part of the document discusses the company's future plans and goals. It includes a detailed overview of the company's strategic vision and the steps being taken to achieve its long-term goals. The text also discusses the company's commitment to social responsibility and the steps being taken to address any issues.

Britain were Anthony Eden, Lord Halifax, and Ralph Wigram.¹ France was represented by Flandin and Paul-Boncour, Belgium by Paul van Zeeland, who was Prime Minister and also held the portfolios of Foreign Affairs and Foreign Commerce, and Italy by Cerruti, the Italian Ambassador.

In accordance with Eden's previous request, no decisions were made at the first conference; each delegation merely presented its views. The Italian Ambassador informed the conference that he was present only as an observer since his country was under sanctions. However, he said Italy still felt bound by the Locarno Treaty and would carry out her obligations under any decision jointly arrived at.²

In contrast to Italy's equivocal position, the French delegation showed firmness and determination. After reviewing the events leading up to the Rhineland occupation, Flandin asked the delegates to send a virtual ultimatum to Germany demanding the withdrawal of troops. Until Germany did so, France would refuse to negotiate since she was not disposed to be threatened by force or violence. Flandin said that he

¹Wigram was a Counsellor in the Foreign Office who was well aware of the Nazi peril. Churchill, Gathering Storm, p. 81.

2. Flandin, Politique Française, p. 202.

intended to demand sanctions from the League Council if Germany persisted in keeping troops in the Rhineland; the first stage was to be the withdrawal of the Locarno ambassadors from Berlin.³

There is the possibility that Flandin was bluffing, and that he knew full well the British and Belgian diplomats would never accept his demands. He might have put forward his strong program merely because it was expected of him. But even if Flandin was sincere in his demands, one cannot consider economic sanctions, which had just recently failed to halt Italian aggression, and the withdrawal of ambassadors as steps sufficient enough to force the German Government to withdraw its Rhineland forces.

Nevertheless, the British delegation was considerably impressed with the forcefulness of Flandin's arguments. Even Lord Halifax, by no means a Francophile, was moved by Flandin's determination to make full use of all moral and material resources.⁴ However, Eden and Halifax already had their instructions and could only carry them out. Their surprising

³FRUS, I, No. 184, pp. 228-229, Straus to Hull, March 10, 1936.

⁴The Times, March 12, 1936, p. 15.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author details the various methods used to collect and analyze the data. This includes both manual and automated processes. The goal is to ensure that the data is as accurate and reliable as possible.

The third part of the document focuses on the results of the analysis. It shows that there are significant trends in the data, particularly in the areas of sales and expenses. These findings are crucial for understanding the overall performance of the organization.

Finally, the document concludes with a series of recommendations for future actions. These include improving the data collection process, implementing more robust security measures, and conducting regular audits to ensure ongoing accuracy.

thesis was, in effect, that the Treaty of Locarno had been terminated by Germany's action, so the only thing to do was negotiate a new pact with her.⁵ Eden referred to the symbolic nature of the troops in the Rhineland and pointed out the value of Hitler's peace proposals, particularly the air pact. He said the British Government desired that no steps be taken which would create an irreparable situation and hoped any decision would be postponed until a meeting of the League Council. Britain did not intend to sidestep its Locarno obligations, Eden reassured the French, but believed that a solution could be arrived at by diplomatic negotiations and would willingly take charge of these. When Flandin countered by saying a delay in any punitive action was tantamount to accepting a fait accompli, Lord Halifax said neither he nor Eden were authorized by their Government to promise anything.⁶ It was also reported that Flandin had pressed Eden to turn his temporary promise of aid into a firm and binding treaty.⁷

⁵"Pertinax," "British Vacillations," Foreign Affairs, XIV (1936), 594.

⁶Flandin, Politique Française, pp. 203-204.

⁷N. Y. Times, March 11, 1936, p. 15.

Throughout this conference and the subsequent meetings Belgium played the role of a mediator. Belgium maintained the position that the breach of treaty should be vigorously condemned but that the door to negotiation should not be closed.⁸ Apparently backing the British delegates, Belgium was against resorting to military measures or sanctions.⁹

After the morning conference the British delegation returned to their Paris Embassy and conducted a discussion among themselves. The suggestion was made--believed to have come from Eden--of transferring both the Locarno meetings and the League Council to London.¹⁰ Eden consulted with Prime Minister Baldwin by telephone and consent was given.¹¹ Wigram was then sent to Flandin on Eden's authority with the suggestion to move the discussions to London, and the French Foreign Minister expressed his approval.¹² Later on that evening it was announced that the Locarno powers would have

⁸ FRUS, I, p. 264, Memorandum by Sussdorf, March 23, 1936.

⁹ FRUS, I, No. 754, p. 248, Morris to Hull, March 14, 1936.

¹⁰ The Times, March 11, 1936, p. 16.

¹¹ Toynbee, Survey, p. 284.

¹² Churchill, Gathering Storm, p. 195.

another exchange of views on Thursday, March 12th, and a meeting of the League Council would be held on Friday, March 13th. The Council meeting was later postponed to Saturday, March 14th.

A transfer of the Locarno and League meetings from Paris to London had obvious advantages for both sides. There was considerably less tension in London and discussions could be conducted in a calmer tone, Eden as an inexperienced Foreign Secretary was glad to have Baldwin assume more responsibility in the matter. The British delegation would also be able to maintain closer contact with their Government and Foreign Office. But the primary consideration behind the move was that if Germany were invited to the League Council to express its views, the chances that Germany would accept were more likely if the meetings were held in the favorable atmosphere of London. The French, on their part, believed they had convinced Eden and Halifax of the seriousness of the situation and the need for action. Now they could establish personal contact with other British Government officials and hope to sway them.

The same day, while negotiations were going on in Paris, the House of Commons met and debated the huge armament budget. Although there had been an agreement on Monday

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting. The second part outlines the various methods used to collect and analyze data, including surveys, interviews, and focus groups. The third part presents the findings of the study, highlighting the key trends and insights. The final part concludes with recommendations for future research and practical applications of the findings.

The study was conducted over a period of six months, during which time a large amount of data was collected and analyzed. The results of the study are presented in the following sections. The first section provides an overview of the research objectives and the methodology used. The second section discusses the findings of the study, including the key trends and insights. The third section concludes with recommendations for future research and practical applications of the findings.

The findings of the study indicate that there is a significant need for improved financial reporting practices. This is particularly true for small and medium-sized businesses, which often lack the resources and expertise to maintain accurate records. The study also found that there is a strong correlation between the quality of financial reporting and the success of a business.

Based on these findings, the following recommendations are made:

- 1. Small and medium-sized businesses should invest in professional accounting services to ensure accurate financial reporting.
- 2. Businesses should implement robust internal controls to prevent errors and fraud.
- 3. Governments and regulatory bodies should provide more support and guidance to small and medium-sized businesses regarding financial reporting requirements.

The study has several limitations, including a relatively small sample size and a focus on a specific geographic region. Future research should aim to address these limitations and explore the broader implications of the findings.

not to discuss the international situation so as to give the British diplomats the freest hand possible, several indirect references were made to the Rhineland crisis. Arthur Greenwood said that Hitler's statements had often been called insincere, yet no one had really tried to prove if they actually were or not.¹³ Lloyd George lashed out vigorously against France:

All I know is that I do not think France is in a position to point the finger of scorn at Germany on the ground of Treaty-breaking. Germany has been rash, Germany has broken a Treaty, but in a court of equity she could call evidence which any judge would say provided some mitigation of her folly. For 12 years or more France has refused to carry out her undertaking to disarm.¹⁴

Even as vigorous an opponent of Nazi militarism as Winston Churchill did not call for the expulsion of Germany from the Rhineland, but rather tried to use this event as a lever to help catapult the armament budget through the House of Commons.¹⁵ In all, Parliament had shown little sympathy with the French position.

¹³Parl. Deb., 309 H. C. Deb. 5s., col. 1976.

¹⁴Parl. Deb., 309 H. C. Deb. 5s., col. 2035.

¹⁵Parl. Deb., 309 H. C. Deb. 5s., cols. 2002-19.

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The document is organized into several sections, each focusing on a specific aspect of accounting. The first section, titled 'Introduction', provides an overview of the document's purpose and scope. The second section, 'Accounting Cycle', details the ten steps of the accounting cycle, from identifying the accounting entity to preparing financial statements. The third section, 'Internal Controls', discusses the various types of internal controls and their role in preventing errors and fraud. The fourth section, 'External Audits', explains the requirements for external audits and the importance of transparency. The fifth section, 'Legal and Ethical Responsibilities', outlines the professional standards and ethical obligations of accountants. The sixth section, 'Technology and Accounting', explores the impact of new technologies on accounting practices. The seventh section, 'Summary and Recommendations', provides a concise overview of the key findings and offers practical advice for improving financial management. The eighth section, 'References', lists the sources used in the document. The ninth section, 'Contact Information', provides details about the author and the organization.

The document is written in a clear and concise style, using simple language and avoiding unnecessary jargon. It is well-organized and easy to read, with a logical flow of ideas. The use of headings and sub-headings helps to structure the information and make it easier to find. The document is a valuable resource for anyone interested in accounting and financial management. It provides a comprehensive overview of the field and offers practical advice for improving financial performance. The document is a must-read for accountants, business owners, and anyone else who wants to understand the basics of accounting and financial management.

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But France was not alone in putting pressure on Great Britain. The Soviet Ambassador, Ivan Maisky, called on Lord Cranborne, Under-Secretary of State for Foreign Affairs, at the House of Commons on March 10th. Maisky denounced Germany's breach of treaty in no uncertain terms and expressed the Soviet Union's intention to ask the League to take resolute action.¹⁶ The strong protestations of Maisky, however, were due not so much to altruistic motives as to the reality that the Soviet Union--unlike Britain--would have everything to gain by seeing either a diminution of Germany's power or a war engulfing Western Europe.

On Wednesday, March 11th, the Daily Mail carried an important interview which Hitler had granted to one of its correspondents, Ward Price. Of particular significance was Hitler's offer to extend his non-aggression pacts to Austria and Czechoslovakia. This helped to allay some of the apprehension in London that perhaps the Rhineland move was a prelude to bolder undertakings in central Europe. Hitler undoubtedly tried to flatter the British public when he suggested that Britain play the role of the "honest broker"

¹⁶George Bilainkin, Maisky: Ten Years Ambassador (London, 1944) pp. 150-151. Hereafter cited as Bilainkin, Maisky.

should any difficulties arise in the negotiation of his non-aggression pacts.¹⁷

Unable to fly back from Paris on Tuesday due to fog, the British delegation took a boat-train and did not arrive in London until Wednesday afternoon. They immediately proceeded to Westminster for a Cabinet meeting where a full report was given stressing the gravity of the situation they found in Paris and the bitterness of the French and Belgians over this latest breach of treaty. Eden and Halifax pointed out the refusal of the French to consent to anything until Germany withdrew her troops from the Rhineland.¹⁸ It was reported that Eden had tried to convince his colleagues of the necessity of imposing sanctions by arguing that if Germany were allowed to get away with flaunting international law, the entire policy against Italy would collapse.¹⁹ Eden's position was strengthened by a telegram which had been received at the Foreign Office that day from Sir Eric Phipps,

¹⁷Documents on International Affairs: 1936, ed. Stephen Heald (Oxford, 1937), pp. 57-58. Hereafter cited as Documents.

¹⁸The Times, March 12, 1936, p. 14.

¹⁹N. Y. Times, March 12, 1936, pp. 1, 14.

the British Ambassador in Berlin. Phipps warned his Government against condoning the Rhineland coup because a German demand for colonies would immediately follow.²⁰ However, the Cabinet still refused to take any line of action that could be interpreted as hostile to Germany.

After the Cabinet meeting, Eden sent for Hoesch. He told the German Ambassador that Britain took a grave view of the present situation. Another Locarno meeting was to take place tomorrow and Eden felt justified in asking Hitler for a "spontaneous contribution which would help in securing a settlement." Eden suggested as Germany's "contribution" the withdrawal of all but a symbolic number of troops from the Rhineland and the promise not to fortify the zone while negotiations were pending. He felt sure that if the German Government would agree to this, the tension in international relations would be considerably eased.²¹

The initiative exercised by Eden in attempting to get a contribution from Germany was brought about by a sane

²⁰ N. Y. Times, March 12, 1936, p. 14. Phipps was said to have been disliked by the Nazis because he did not try to persuade the Baldwin Cabinet to return some of the former German colonies. Bilainkin, Maisky, p. 178.

²¹ The Times, March 13, 1936, p. 14.

appraisal of the international situation. It was evident that a deadlock would develop if France refused to negotiate while troops were stationed in the Rhineland, since Hitler could not back down and still expect to keep face with the German people. What Eden hoped to achieve was a compromise. It was conceivable that Hitler could consent to a limited withdrawal without loss of honor and France would have the satisfaction of seeing Germany make some gesture that would enable her to enter into negotiations. Evidently the Quai d'Orsay found out about Eden's action and issued a categorical denial on Wednesday that France would negotiate with Germany if the latter reduced its Rhineland forces and promised not to build fortifications.²² The very fact that the denial was made public seems to indicate the strength of the French stand on this point.

On Thursday morning, March 12th, Hoesch, with instructions from Hitler, called on Eden. The Ambassador said Germany could not discuss any limitations upon her sovereignty. However, Hitler wished the French to study his Peace Proposals, and, in order to facilitate this, he was willing not to increase the strength of his Rhineland forces or to station them nearer the

²²The Times, March 12, 1936, p. 15.

1. The first step in the process of identifying a problem is to recognize that a problem exists. This is often done by comparing current performance with a desired state or goal. For example, a manager might notice that sales are declining or that customer satisfaction is low. Once a problem is identified, the next step is to define it more precisely. This involves determining the scope of the problem, its causes, and its effects. A clear definition of the problem is essential for developing an effective solution.

2. The second step is to gather information about the problem. This can be done through various methods, such as interviews, surveys, and data analysis. The goal is to understand the underlying causes of the problem and to identify any constraints or resources that may affect the solution. For example, a manager might interview employees to learn about their experiences with a particular process or analyze sales data to identify trends and patterns.

3. The third step is to generate potential solutions. This is often done through brainstorming or other creative techniques. The goal is to come up with a range of possible solutions that could address the problem. It is important to consider both short-term and long-term solutions, as well as solutions that are feasible and sustainable. For example, a manager might brainstorm ideas for improving customer service, such as offering more personalized service or improving the quality of products.

4. The fourth step is to evaluate the potential solutions. This involves comparing the different solutions based on their effectiveness, feasibility, and cost. The goal is to identify the most promising solution and to develop a plan for implementing it. For example, a manager might evaluate different solutions for improving customer service based on their potential to increase sales, improve customer loyalty, and reduce costs.

5. The fifth and final step is to implement the chosen solution. This involves putting the plan into action and monitoring its progress. It is important to communicate the solution to all relevant stakeholders and to provide them with the resources and support they need to implement it. Additionally, it is important to track the results of the solution and to make adjustments as needed. For example, a manager might implement a new customer service strategy and track its impact on sales and customer satisfaction over time.

French or Belgian borders. Hoesch said this condition would be observed for the duration of the negotiations, but it was expected that Belgium and France would also agree not to increase their frontier forces or move them closer to the border.²³

After the conversation with Hoesch, Eden attended another Cabinet meeting. The complex situation was considered in the light of Eden's and Halifax's report of the previous evening.²⁴ Because of the unfavorable German reply, the Cabinet was a little more disposed to Eden's view. Moreover, the Cabinet ministers no doubt had in their minds the stern and firm words of Flandin, who said in a statement to the press when he arrived late Wednesday night: "I need only ask every Englishman carefully to read once more the text of the Locarno Treaty that he may exactly take stock of the obligations resulting from it."²⁵

While the Cabinet was trying to figure out a way to avoid French demands, Flandin was busy going about London on March 12th trying to drum up support for his position.

²³The Times, March 13, 1936, p. 14.

²⁴The Times, March 13, 1936, p. 14.

²⁵The Times, March 13, 1936, p. 14.

Winston Churchill received him early in the morning at his London flat. Flandin told Churchill that he was going to demand simultaneous mobilization of all land, sea, and air forces from both countries. Churchill said he could do little for him either as an individual or in his capacity as a Member of Parliament but nevertheless wished Flandin success in the matter.²⁶

Wigram, sympathizing with Flandin's view, brought the French Foreign Minister in contact with as many people as he could from the City, the press, and Government. To everyone he met, Flandin said in effect that the eyes of the world were on Britain, that if they did not act now it would be impossible to stop Hitler in the future and war would be inevitable.²⁷

The Chancellor of the Exchequer, Neville Chamberlain, also spoke to Flandin sometime during that day. Concerning their conversation, Chamberlain recorded in his diary:

talked to Flandin, emphasizing that public opinion here would not support us in sanctions of any kind. His view is that, if a firm front is maintained

²⁶ Churchill, Gathering Storm, p. 195.

²⁷ Churchill, Gathering Storm, p. 196.

by France and England, Germany will yield without war. We cannot accept this as a reliable estimate of a mad Dictator's reaction.²⁸

The more people with whom Flandin came in contact, the more discouraged he became.

The Locarno Conference was held in the Old Cabinet Room at the Foreign Office. Ironically, in order to enter it the delegates had to pass through the stately hall known as the Locarno Room where the Treaties of Locarno were signed in 1925. The first meeting was held late in the afternoon, with Eden, Lord Halifax, and Sir Robert Vansittart representing Britain; Flandin and Paul van Zeeland represented France and Belgium respectively, accompanied by their ambassadors to Britain; and Dino Grandi, the Italian Ambassador, was present in the capacity of an observer for Italy. Later on in the evening the leaders of the delegations met in the hope that a conference with fewer participants might have greater success in finding a solution to the problems.

Flandin again took the offensive and demanded the withdrawal of troops from the Rhineland pointing out the futility

²⁸ Feiling, Chamberlain, p. 279.

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2. The second step is to gather information about the problem. This can be done through a variety of methods, including interviews, surveys, and data analysis. The goal is to collect relevant data that will help to understand the problem more fully. Once the information has been gathered, the next step is to analyze it. This involves identifying the underlying causes of the problem and determining which factors are most likely to contribute to its persistence.

3. The third step is to develop a solution. This involves brainstorming ideas and evaluating them against the problem's requirements. A good solution should be feasible, effective, and sustainable. Once a solution has been developed, the next step is to implement it. This involves putting the solution into action and monitoring its progress. Finally, the last step is to evaluate the results. This involves comparing the actual outcomes with the desired outcomes and determining whether the solution has been effective.

of negotiating with a lawbreaker.²⁹ He rejected Hoesch's reply of that morning and said it would not please France to have Britain evade her Locarno obligations by attempting to find fresh assurances that France could accept.³⁰

The British delegation felt that the German reply was at least an advancement in the present situation and Eden suggested a re-examination of the situation and the negotiation of a fresh agreement. Eden informed Flandin that if France did not press his Government too hard, he hoped to bring public opinion around to the French point of view.³¹ Paul-Boncour, a member of the French delegation, believed Eden had "tried his best" but could not overcome the attitude assumed by men like Halifax and Chamberlain.³²

Upon hearing how badly things had gone for the French, Churchill advised Flandin to see Stanley Baldwin.³³ In his

²⁹The Times, March 13, 1936, p. 14.

³⁰FRUS, I, No. 115, p. 242, Atherton to Hull, March 13, 1936.

³¹FRUS, I, No. 115, pp. 242-243, Atherton to Hull, March 13, 1936.

³²Paul-Boncour, Souvenirs, III, 36. Found in Gaetano Salvemini, Prelude to World War II (New York, 1954), p. 434.

³³Churchill, Gathering Storm, p. 197.

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2. The second step in the process is to gather information about the problem. This involves collecting data and facts that are relevant to the problem. For example, a manager might gather data on sales trends, market conditions, and customer feedback. This information is then analyzed to identify patterns and trends that can help to explain the problem. For instance, a manager might discover that sales are declining because of a new competitor entering the market or because of a change in customer preferences. This information is then used to develop a hypothesis about the cause of the problem.

3. The third step in the process is to develop a hypothesis about the cause of the problem. A hypothesis is a statement that predicts the cause of the problem. For example, a manager might hypothesize that "the decline in sales is due to a loss of market share to a new competitor." This hypothesis is then tested by gathering more information and analyzing it. For instance, a manager might compare sales data for the company and its competitors, or they might conduct a survey of customer preferences. If the hypothesis is supported by the data, then it is likely that the hypothesis is correct. If not, then the manager will need to develop a new hypothesis.

4. The fourth step in the process is to develop a solution to the problem. This involves identifying the actions that need to be taken to address the problem. For example, a manager might develop a solution that involves increasing marketing efforts, improving customer service, or developing new products. The solution is then implemented, and its effectiveness is monitored. For instance, a manager might track sales and customer satisfaction over time to see if the solution is working. If the solution is not working, then the manager will need to develop a new solution.

5. The fifth and final step in the process is to evaluate the solution. This involves determining whether the solution has been effective in addressing the problem. For example, a manager might evaluate the solution by comparing sales and customer satisfaction before and after the solution was implemented. If the solution has been effective, then the manager can conclude that the problem has been solved. If not, then the manager will need to develop a new solution.

talk with Flandin at Downing Street, the British Prime Minister said he knew little about foreign affairs, but he was confident that he understood the will of the British people and that will was for peace. Flandin pointed out the best way to attain peace was to stop Hitler while the Allies had the chance. In his memoirs, Flandin claims he then said to Baldwin that France would assume all responsibility in expelling the German troops from the Rhineland since that would be a simple police operation; all that he asked was a free hand.³⁴ Churchill has pointed out in his own memoirs that it is indeed strange that Flandin should ask for what he was legally entitled to do under the Locarno Treaty.³⁵ But it may well be that Flandin, although aware of his legal rights under Locarno, wanted to make sure he had the moral support of the British before undertaking any military action, no matter how simple it might appear. Baldwin was supposed to have replied--which seems more likely--that if there was one chance in a hundred that war would result from the police action, then he had no right to engage

³⁴Flandin, Politique Française, pp. 207-208.

³⁵Churchill, Gathering Storm, p. 197.

The first part of the document discusses the importance of maintaining accurate records of all transactions. This includes not only the amount of the transaction but also the date, the parties involved, and the purpose of the transaction. Proper record-keeping is essential for ensuring the integrity of the financial data and for providing a clear audit trail.

In addition, it is crucial to ensure that all records are stored in a secure and accessible location. This may involve using a combination of physical and digital storage methods to protect against data loss or theft. Regular backups and secure access protocols are key components of a robust record-keeping strategy.

The second part of the document focuses on the process of reconciling accounts. This involves comparing the internal records of a company with the statements provided by external parties, such as banks or suppliers. The goal is to identify and resolve any discrepancies between the two sets of records.

Reconciliation is a critical step in the accounting cycle, as it helps to ensure that the financial statements are accurate and reliable. It also provides an opportunity to identify any errors or irregularities that may have occurred during the reporting period.

Finally, the document emphasizes the importance of regular communication and reporting. Management should be kept informed of the company's financial performance on a regular basis, and any significant changes or trends should be reported promptly.

By following these guidelines, companies can ensure that their financial records are accurate, secure, and up-to-date, which is essential for making informed business decisions and maintaining the trust of stakeholders.

Britain, since Britain was not prepared for war.³⁶ Flandin left Downing Street convinced that France could expect no support, either material or moral, from the British Government in her effort to drive Germany from the Rhineland.

News from Rome on Thursday did not help to brighten the picture in the Locarno camp. The British Ambassador received an aide-memoir from the Italian Government stating that the recent bombing incidents in Ethiopia were the result of British ambulances firing on Italian airplanes. In the future, the Italian Government hoped the British ambulance crews would observe their "strictly neutral and humanitarian character."³⁷ So while sanctions and bombing incidents continued to mar Anglo-Italian relations, the presence of an Italian delegate supposedly cooperating with Britain in an effort to uphold international law gave a rather ludicrous appearance to the Locarno conferences.

A turning point in the Locarno meetings came on Friday, March 13th, when there was less talk about retaliatory action

³⁶Flandin, Politique Française, p. 208.

³⁷British Cmd. 5160, Correspondence Exchanged with the Italian Government Regarding the Bombing by Italian Military Aircraft of the British Red Cross Ambulance No. 1 in Ethiopia, March-April 1936 (London, 1936), No. 1, Suvich to Drummond, March 12, 1936.

and more about West European security. At the morning conference, Paul Van Zeeland, in an effort to harmonize the conflicting French and British views, submitted a plan for discussion. In essence, this plan stated that if France would agree not to take any punitive action against Germany, then Great Britain should show her good faith by making some contribution towards the security of Belgium and France.³⁸ This plan seemed to rule out the possibility of sanctions, and very definitely ruled out French military action. At the same time, France and Belgium would benefit by having Great Britain give them some compensation for their loss of security due to Germany's breakaway from the European alliance system. The Council of Imperial Defence and a special committee of the Cabinet were said to have met and considered the possibility of giving a permanent military agreement to France and Belgium.³⁹ The delegates then went to work on making various drafts covering the entire Rhineland problem with the object of arriving at some agreement.

That same day Sir Eric Phipps called at the Wilhelmstrasse. In order to help Britain during the negotiations, Sir Eric

³⁸The Times, March 14, 1936, p. 12.

³⁹FRUS, I, No. 116, p. 243, Atherton to Hull, March 13, 1936.

emphasized the need for Germany to make some concession either by withdrawing or reducing the number of Rhineland troops.⁴⁰ Perhaps referring to the above conversation, the American Chargé d'Affaires in London sent a telegram to Washington dated March 13th, saying that a "rumor persists here in well-informed quarters that Hitler has again been approached asking that he realize the British will be forced into a position they are reluctant to assume unless he contribute something beyond the German memorandum..."⁴¹ The "reluctant position" undoubtedly referred to the security agreements that Belgium and France were seeking.

Work on the draft proposals was intensified the following week. For the most part, the Locarno negotiations were handled by a committee of four composed of Eden, Flandin, van Zeeland, and Grandi. Assisting the British Foreign Secretary were Lord Halifax, Neville Chamberlain, and Ramsey MacDonald.⁴² France tried to make the Locarno proposals as

⁴⁰N. Y. Times, March 14, 1936, pp. 1, 6.

⁴¹FRUS, I, No. 116, pp. 243-244, Atherton to Hull, March 13, 1936.

⁴²The Times, March 18, 1936, p. 14. The inclusion of MacDonald, a former Prime Minister and well-known National Laborite, served the dual purpose of lending MacDonald's

strong as possible in wording and to gain a maximum guarantee or security from Britain. Britain, on the other hand, pursued just the opposite course. On Tuesday, March 17th, Eden presented Flandin with a tentative draft of the British proposals for a settlement of the current crisis. The chief point called for a demilitarized zone to be duplicated on French and Belgian territory as well as German, which was to be placed under the control of an international military commission and a special police force. Eden's proposal caused a violent reaction among the French delegation and Flandin was said to have been "deeply mortified" by the suggestion.

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Despite hard bargaining and occasional bitter feeling, progress was made towards a draft of proposals to end the Locarno deadlock. As with all conferences, compromises played a key role. Flandin finally came to accept the British position that a German "contribution" would ease the way to negotiations, but he added the stipulation that Germany in

experience in foreign affairs to the British delegation, and also gave a "bi-partisan" flavor to a delegation which otherwise was composed of staunch Tories.

43

N. Y. Times, March 18, 1936, p. 12.

turn must submit her arguments concerning the Franco-Soviet Pact and the Locarno Treaty to the World Court at the Hague.⁴⁴ However, due to Hitler's reckless--or perhaps calculated--promises during the German "election" that he would tolerate absolutely no limitations upon Germany's sovereignty, the idea of even a limited withdrawal was now out of the question. In order to prevent a deadlock Flandin finally accepted Neville Chamberlain's suggestion that an international police force patrol the Rhineland during the period of negotiations. The added promise of British military guarantees probably helped to induce the French to accept Chamberlain's scheme. The negotiations were finally concluded in the small hours of Thursday morning, March 19th. The final draft was put into shape by Sir William Malkin, the Legal Adviser to the Foreign Office.⁴⁵

A Cabinet meeting was held that morning in the Prime Minister's Room at the House of Commons to study the draft. Final approval was held up until Eden had a chance to discuss the matter with Joachim von Ribbentrop, Hitler's special

⁴⁴Toynbee, Survey, pp. 288-289.

⁴⁵The Times, March 20, 1936, p. 14.

Delegate to the League of Nations. In the evening, when Eden presented Ribbentrop with a brief outline of the proposals, the latter said he would take no decision until he had seen the text as a whole. Another meeting took place late that evening and the Cabinet members gave their assent.⁴⁶ The French Government also approved the draft on the same day and Belgium followed suit on Friday; Italy never gave her approval.

The final agreement reached on March 19th had three parts: a Text of Proposals which formed the body of the agreement, a Draft Resolution to be presented to the League Council, and a "letter of guarantee" to be addressed to Belgium and France.⁴⁷ In the Text of Proposals, the Powers reaffirmed Germany's guilt and their intention to honor the obligations arising from the Treaty of Locarno which they believed still subsisted in its entirety. The Powers undertook to have their General Staffs enter into consultation so as to meet any act of unprovoked aggression that might arise.

⁴⁶The Times, March 20, 1936, p. 14.

⁴⁷British Cmd. 5134, Proposals Made by the United Kingdom, Belgium, France and Italy on the German Re-occupation of the Rhineland, London, March 19, 1936 (London, 1936). Hereafter cited as Cmd. 5134.

A series of "invitations" were sent to the German Government. Germany was invited to place her case regarding the Franco-Soviet Pact before the Hague Court and was to accept the Court's decision as final. Germany was also asked not to send any more troops or war material into the Rhineland, not to incorporate the para-military forces in the Rhineland into the regular army, and not to erect fortifications or improve landing strips. The most controversial point of the Text of Proposals called for the creation of an international force, supervised by an international commission and including detachments from the Locarno Powers, to police a zone twenty kilometers wide on the German side of the frontier.

If Germany "explicitly" accepted the above recommendations, the Locarno powers promised to study Hitler's offer of an air pact and non-aggression pacts to Western Europe. The possibility of revising the status of the Rhineland was held out, and the hope was expressed that eventually a zone, presumably on both sides of the Franco-Belgian-German frontier, could be negotiated where fortifications would be limited or prohibited. When the security of Western Europe was assured, the Locarno Powers would then call an international conference in order to procure an effective limitation of armaments, a reestablishment of world economic relations, and an examination

of Hitler's offer of non-aggression pacts to his southern and eastern neighbors, as well as the question of Germany's colonial rights and the divorce of the League Covenant from the Treaty of Versailles. The priority of a West European settlement in this plan was probably due to the British delegation's insistence that no obligations be taken in the troublesome Eastern European area until peace had been assured in the West. Ramsay MacDonald was believed to have suggested the inclusion of a world economic conference since the Laborites tended to reduce all of Europe's evils to trade and colonies.⁴⁸

Attached to this Text of Proposals were the two annexes. The first, a Draft Resolution, was presented to the League Council and will be dealt with in the next chapter. The second document was a "letter of guarantee" to be given by Britain and Italy to Belgium and France. It stated that if the present effort at conciliation failed, then Britain (or Italy) would enter into consultation with France (or Belgium) "to meet the new situation created" and assist that government in any measure jointly decided upon. Also, "all practical measures available" were to be taken so as to repel an

⁴⁸ N. Y. Times, March 20, 1936, p. 13.

unprovoked act of aggression. But unlike the Treaty of Locarno, the guarantees were to be reciprocal; that is, Britain was now assured of assistance in case she was attacked. The reciprocal nature of the "letters of guarantee" was probably included in order to make them more palatable to the British public.

Chapter IV

THE LEAGUE CONDEMNS GERMANY

While the Locarno meetings were still in progress, the ninety-first (extraordinary) session of the League Council opened on March 14th to consider Germany's breach of the Locarno treaty. The Council meetings--secret, private, and public--were held in the stately and historic Palace of St. James under the presidency of Mr. Bruce, the Australian delegate. According to the provisions of the Locarno Pact, the Council was merely to pronounce upon a violation and immediately to notify its findings to the signatories of the Pact. Punitive action rested with the Locarno Powers, not with the League.

From the beginning of the crisis, Great Britain had maintained the position that the League of Nations was the only body competent to decide whether a violation of the Locarno Treaty had actually occurred (as if there were any doubt). Britain's real motive behind adopting this stand was to prevent France from taking any hasty military action. To call a meeting of the League also took time and Britain felt that time was necessary to let international tempers cool. The British Foreign Office had been opposed to holding a Council meeting until the Locarno discussions yielded some degree of

harmony.¹ However, the French refused to consider any postponement of the League Council meeting regardless of what progress was being made on the Locarno level.²

At the first public session of the League Council, Eden made a brief speech. He wanted it clearly understood that Britain considered that a "patent and incontestable breach" of the Locarno Treaty had taken place. If the Council shared this view, he asked them "to find a solution of the difficulties with which we are confronted." This position may be contrasted with that of the French who held that the Council was assembled to record a violation of a treaty, not to find any peaceful solutions.³ Eden concluded by saying Britain would cooperate with the League "in all endeavors to establish peace and understanding among the nations of Europe upon a firm and enduring foundation". In all, Eden's speech had a peaceful

¹FRUS, I, No. 108, p. 236, Atherton to Hull, March 12, 1936.

²FRUS, I, No. 115, p. 242, Atherton to Hull, March 13, 1936.

³In a public statement on the evening of March 15th, Flandin said: "I came to London in order to establish Germany's breach of treaty, and not to negotiate with the Reich." The Times, March 16, 1936, p. 12.

and conciliatory tone.⁴ It gave the impression that Britain wanted the League to find a solution so she would not have to shoulder any excessive Locarno obligations.

During the rest of the public session, the French and Belgian statesmen presented their views. Flandin said that France could have taken unilateral action against Germany under the terms of the Locarno Treaty, but instead was referring her case to the League solely because of her duty to preserve the peace of Europe. He asked the League to condemn Germany's breach of treaty. Then, apparently for the benefit of the British, he said that once the Locarno Powers were notified of the League's decision, he was confident they would readily discharge their duties which devolved from the Locarno Treaty. It is perhaps significant that Flandin mentioned the duties of the guarantor Powers twice during his speech.⁵

The Belgian position was given by Paul van Zeeland and it closely followed the French position except for one important point. Van Zeeland, like Eden, spoke of his country's

⁴League of Nations Official Journal, April, 1936 (Part I), p. 312. Hereafter cited as LNOJ.

⁵LNOJ, pp. 312-314.

desire to "contribute to the full in all efforts at reconstruction."⁶ Thus Britain was not alone in her effort to rebuild the shaken structure of European confidence.

Later on that day the League Council went into a secret session. After much discussion the delegates decided to send the German Government a formal invitation to take part in the Council proceedings. This would give Germany the opportunity to present her view of the Rhineland question. It was reported that Britain had led the way in trying to get the Council members to extend such an invitation.⁷

Britain then exerted strong pressure on the German Government to accept the League's invitation. Sir Eric Phipps saw Neurath, the German Foreign Minister, on the evening of the 14th and advised him that Britain thought acceptance would be beneficial.⁸ Apparently meeting with no success, Phipps called the following morning on Adolph Hitler who had just returned from Munich after making an

⁶LNOJ, pp. 314-315.

⁷N. Y. Times, March 15, 1936, p. 1.

⁸The Times, March 16, 1936, p. 12.

"election" speech. They discussed the League's invitation and Phipps pleaded with Hitler to accept it without any conditions.⁹ He spoke "eloquently and stubbornly," pointing out the necessity of attending the Council meetings in order to preserve European unity.¹⁰ The persistence of Phipps was believed to have been a factor in Hitler's decision to attend the League Council and face almost certain condemnation.

However, despite all of Phipps' pleadings, the German reply of acceptance, dated March 15th, was conditional. Germany asked that she take part in the Council discussion on the basis of equality with the other Powers, and that her peace proposals of March 7th be studied "forthwith" (alsbald) by the League Council.¹¹ The first condition was vague enough and presented no real problem. But the second stipulation-- that the German peace proposals be studied immediately-- looked very much as though the German Government were dictating to the League. The Daily Telegraph, reflecting the view of the British Foreign Office, found the German reply

⁹N. Y. Times, March 16, 1936, p. 1.

¹⁰N. Y. Times, March 18, 1936, p. 13.

¹¹LNOJ, p. 316.

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a "bitter disappointment," and when Flandin heard of the German conditions he became furious.¹²

Again the German Government found sympathy for its actions in the British press. The Times felt that "it would not be unreasonable that the Council, after condemning a plain offense against international law, should turn forthwith to consider the proposals which have been put forward both in extenuation of what has been done and as a guarantee that it shall not be done again."¹³ Even a pro-League paper like the News Chronicle said Flandin's reaction to the German reply was "far too violent to satisfy British opinion" and called his statements "melodramatic and short-sighted." The News Chronicle added: "Difficult as the prospect may still be of finding a compromise that will satisfy the amour propre of both parties, British public opinion will certainly not stand for a breakdown that sacrifices all hope of appeasement in order to satisfy the French sense of punctilio."¹⁴

¹²N. Y. Times, March 16, 1936, pp. 1, 11.

¹³The Times, March 16, 1936, p. 13.

¹⁴N. Y. Times, March 16, 1936, p. 11.

The tension in London over the German reply was considerably eased when official quarters in Berlin announced that "alsbald" meant "in due course" or "in normal sequence" and not "immediately."¹⁵ The German reply with the proper translation adjustments was then discussed in a secret session on the morning of March 16th. Britain wanted the German conditions to be met as far as was reasonable and possible. It was finally decided to send Germany a telegram stating that she would be admitted on the same terms as the other Locarno Powers; as for the peace proposals, the League said it could not give the German Government the assurances it desired.¹⁶

Britain continued in her effort to secure Germany's presence at the Council Meetings. On March 17th Sir Eric Phipps received a Note from the German Foreign Office which he immediately dispatched to London. The Note said Germany expected Great Britain would do its "utmost in the circumstances of the case to bring about at the proper time a discussion with the interested Powers of our proposals." As soon as Eden received the Note he got in touch with Flandin and van Zeeland. Then, after consulting with Baldwin, Eden

¹⁵ The Times, March 17, 1936, p. 16.

¹⁶ LNOJ, pp. 317-318.

sent the following reply to the German Ambassador:

His Majesty's Government are doing and will continue to do their utmost to find a means of bringing about a peaceful and satisfactory settlement of the present difficulties. It is clear to His Majesty's Government that the proposals of the Chancellor, as well as any proposals made by the other parties concerned, must be discussed at the proper time.

The German Government will appreciate, however, that it is not possible for His Majesty's Government to give any more explicit assurance at this stage.¹⁷

On the afternoon of the 17th a secret session of the League Council was held. Charles Selden, a London correspondent for the New York Times, reported that the meeting was marked by bickering over Eden's exchange of notes with the German Government.¹⁸ While the Council was still in secret session, Eden received a communication from Herr Hoesch saying that Germany had accepted the League's invitation. Eden suggested to the Council members that the general debate be postponed until the German delegate arrived, but Flandin, Litvinovf, the Russian delegate, and Titulesco, the representative of the Little Entente, refused to hear of any delay in

¹⁷The Times, March 18, 1936, p. 14.

¹⁸N. Y. Times, March 18, 1936, p. 12.

the League's business.¹⁹

Later on that day the German Government announced it would be represented at the League by Joachim von Ribbentrop, Hitler's Ambassador-at-Large.²⁰ The decision to send Ribbentrop, like so many of the other decisions of Hitler during the crisis, was determined largely with the British in mind. Hitler believed that Ribbentrop "was very popular in London" and that his personal contacts would be useful in helping the German cause.²¹

The highlight of the public session on the 17th--and perhaps of the entire League session--was Litvinovf's withering condemnation of Nazi Germany. He logically and thoroughly refuted all the German arguments justifying the breach of Locarno, and he pointed out many loopholes in the German Peace Plan. Litvinovf excused himself for his vitriolic attack by saying that the recent propaganda outbursts against the Soviet Union by Germany had freed him from

¹⁹The Times, March 18, 1936, p. 14.

²⁰LNOJ, p. 318.

²¹Toynebee, Survey, p. 299. See also, Paul Schwarz, This Man Ribbentrop (New York), 1943, p. 153.

the usual rules of diplomatic behavior.²²

Eden's speech on the following day, March 18th, had none of the bitterness and resoluteness found in the Russian delegate's address. Once again the British Foreign Secretary asserted that the duty of the League was not merely to record a breach of treaty but to preserve peace and establish understanding among the nations of Europe. In order to restore international confidence, he called upon each nation that had the power to do so to make a constructive contribution. Eden felt there were two elements about the present situation which should be used to advantage.

The first is that the breach, however plain, does not carry with it any imminent threat of hostilities, and has not involved that immediate action for which, in certain circumstances, the Treaty of Locarno provides. We happily have time in which to endow our action with the prudence, as well as the determination, which the situation requires.

In the second place, the situation, however grave, carries with it an opportunity.

Although Eden was vague as to what opportunity could arise from a repudiation of a major European treaty, he undoubtedly was referring to Hitler's peace proposals. It is significant

²²LNOJ, pp. 319-323.

²³LNOJ, pp. 326-327.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions.

2. It then goes on to describe the various methods used to collect and analyze data.

3. The next section details the results of the study, including the identification of key trends and patterns.

4. Finally, the document concludes with a series of recommendations for future research and practice.

5. The authors also provide a list of references for further reading on this topic.

6. In addition, they include a table of data that summarizes the key findings of the study.

7. The table shows that there is a strong correlation between the variables studied, which supports the authors' hypothesis.

8. Overall, the document provides a comprehensive overview of the research and its implications.

9. The authors hope that this work will contribute to the understanding of the phenomenon being studied.

10. They also express their appreciation to the funding agencies and the participants who made the study possible.

11. The document is organized into several sections, each of which is clearly labeled and easy to navigate.

12. The use of tables and figures helps to illustrate the data and make it easier to understand.

13. The writing is clear and concise, and the arguments are well-supported by evidence.

14. The document is a valuable resource for anyone interested in the field of study.

15. It provides a solid foundation for further research and discussion.

16. The authors' conclusions are based on a thorough analysis of the data and are well-reasoned.

17. The document is a model of good scientific writing and should be read by all researchers in the field.

18. It is a pleasure to read a work that is both informative and engaging.

19. The authors have done a great job of presenting their work and making it accessible to a wide audience.

20. I highly recommend this document to anyone who is interested in the topic.

to note that he assured the Council of the cooperation of Britain, not in carrying out her Locarno obligations, but "in the work of reconstruction" and "in the organization of the security of Western Europe."²³

Herr Ribbentrop used the entire morning session of the 19th to put forward the German case. As was expected, he justified Germany's position from a political, not a legal standpoint. He pointed out that the Franco-Soviet Pact, comprising two empires of 275 million people, was directed exclusively against Germany. Ribbentrop reminded the Council that several of Hitler's peace offers in the past had been rejected. Germany would not submit her case to the Hague Court because that body was concerned only with legal, and not political, aspects. Now that the sovereignty over the Rhineland had been achieved, he said the German people desired to live in peace and friendship with the rest of Europe.²⁴ Paul Schmidt, interpreter for Ribbentrop at the Council meeting, wrote in his memoirs that although this speech did not make much impression upon the League Council, it did have a noticeable effect upon the press and influenced

²³LNCJ, pp. 326-327.

²⁴LNOJ, pp. 334-338.

negotiations in the coming weeks.²⁵

The Council had originally planned to vote on a Franco-Belgian resolution condemning Germany immediately after Ribbentrop's speech. The Germans had objected to this because they felt Ribbentrop's remarks should be given proper consideration before a vote. Due to the hard work of the German Ambassador, along with the understanding and cooperation of Mr. Bruce and the British, the Council agreed to an intermission before taking a vote.²⁶ When the League members reassembled they unanimously found Germany guilty of a breach of the Treaty of Locarno.²⁷ It had taken exactly thirteen days to confirm Germany's guilt "officially".

In his memoirs, Ribbentrop recalls some of the conversations he had in London during the days immediately following the League's verdict. Although he wrote his memoirs under a

²⁵Paul Schmidt, Hitler's Interpreter (New York, 1951), p. 42. Hereafter cited as Schmidt, Interpreter.

²⁶Schmidt, Interpreter, p. 43.

²⁷The Nations which voted for the Franco-Belgian resolution condemning Germany's breach of the Locarno Treaty were: Argentina, Denmark, Spain, Poland, Portugal, Roumania, Turkey, U. S. S. R., Australia, United Kingdom, Italy, France, and Belgium. Germany voted against the resolution; Chile abstained; and Ecuador was absent. Since the Locarno Treaty stated that the votes of the interested Powers were not to be counted when determining unanimity, the resolution was declared unanimously carried. LNOJ, p. 340.

great mental strain at Nuremberg and with a pronounced bias, he does have some interesting--and seemingly accurate--comments about Anglo-German relations. On the day following Germany's condemnation by the League, March 20th, Ribbentrop had a long talk with Eden at the Foreign Office. The discussion centered mainly around the strength of German troops and fortifications in the Rhineland and the chances of Germany making a symbolic withdrawal. Ribbentrop claims that during this, as well as two later conversations, Eden "displayed a certain understanding for the German point of view, and he was more amiable than I had expected in the circumstances." Occasionally Eden and Ribbentrop had "rather rough passages" in their conversations, but both worked hard to prevent any deterioration of relations between their countries.²⁸

When the League Council convened on the 20th, the delegates were presented with the Text of Proposals discussed in the previous chapter. Among the Locarno proposals was a draft resolution to be presented to the Council. This resolution asserted that a scrupulous respect for treaties is essential to uphold international law and that the recent

²⁸The Ribbentrop Memoirs (London, 1954), pp. 56-57.

German action conflicted with these principles. By her unilateral action, Germany had conferred "upon itself no legal rights" and had introduced "a new disturbing element into the international situation." The resolution recommended that the League form a committee "with the task of making proposals to it with regard to the practical measures to be recommended to the Members of the League of Nations," and that it invite the German Government to submit the German case concerning the Franco-Soviet Pact to the Hague Court.²⁹

During the debate on the 20th the Council members decided to hold off any discussion of the Locarno proposals until they had time to consult with their respective governments.³⁰ The Council did not meet again until March 24th. At this meeting President Bruce pointed out that no business was before the Council because the Locarno Powers had not yet formally submitted their draft resolution. The delegates agreed not to close the session, but merely to adjourn, and meet again "as soon as circumstances render further consideration of the

²⁹Cmd. 5134.

³⁰LNOJ, pp. 341-346

question desirable."³¹ But those circumstances which would permit further consideration of the Rhineland question never arose. For the third time in five years the League demonstrated its impotence when faced with the rule of force.

³¹LNOJ, pp. 346-347.

Chapter V

PERIOD OF BIGGER AND BETTER PEACE PLANS

The events of March 19th had placed the Locarno Powers in a favorable moral and material position. Germany had been condemned by the League Council, and Belgium, France, and Great Britain had agreed in their Text of Proposals to uphold the Locarno Pact, to arrange for General Staff talks, and to exchange Letters of Guarantee in order to safeguard their security. Instead of taking advantage of this situation, the Locarno Powers failed to exert any real diplomatic pressure on Germany, for in the following weeks Great Britain merely continued her efforts to get France and Germany to enter into negotiations with each other.

On the evening of March 19th, before the Cabinet had approved the Text of Proposals, Eden sent for Ribbentrop and gave him a brief outline of them.¹ Later on that same evening the German envoy was presented with a complete text. Before Ribbentrop left on the 21st for Berlin, he conversed with Eden in person and by telephone. During these conversations Eden emphasized that the contents of the March 19th Proposals

¹Parl. Deb., 310 H. C. Deb. 5s., col. 847.

were merely in the nature of proposals, and he hoped that the German Government would be in a position to accept them. He felt that the German Government should assist Great Britain in its task by making some constructive contribution to improve the situation.² Herr Ribbentrop was invited to submit counter-proposals if he did not find the Locarno Proposals to his liking.³ Sir Eric Phipps called on the German Foreign Minister in Berlin on March 22nd and he too explained that the Locarno memorandum was to be taken as a proposal only and not as any final decision by the Locarno Powers.⁴

However, the French held a different view of the Locarno Proposals. Addressing the Chamber of Deputies on March 20th, Flandin said negotiations with Germany could not begin until the latter accepted all the conditions laid down in the Locarno agreement.⁵ Thus France considered the Proposals an ultimatum and not a draft to be subjected to piecemeal bargaining. Shortly after Flandin's address to the

²Parl. Deb., 310 H. C. Deb. 5a., col. 859.

³N. Y. Times, March 22, 1936, p. 30.

⁴The Times, March 24, 1936, p. 16.

⁵Toynbee, Survey, pp. 307-308.

Chamber, the Tribune des Nations, a weekly journal, carried an interview which one of its correspondents had with Flandin. The French Foreign Minister clearly expressed his exasperation in this interview at the conduct of the British. He threatened to come to a separate European arrangement with Germany should the British insist on making "one surrender after another."⁶

Ribbentrop in the meantime had flown back to Berlin to receive new instructions. He returned to London on March 24th and handed Eden a Note from his Government. The German Note, after repeating the principles and motives for the Rhineland occupation, flatly rejected the Locarno Proposals, but promised that the German Government, in order to show its interest in securing European peace, would submit new positive counter-proposals on March 31st.⁷ Eden and Ribbentrop then held another series of talks until the latter left for Berlin on the 27th. Paul Schmidt, the official interpreter of the German delegation, records in his memoirs the gist of

⁶The Times, March 24, 1936, p. 16.

⁷British Cmd. 5175, Correspondence with the German Government Regarding the German Proposals for an European Settlement March 24--May 6, 1936 (London, 1936), No. 1, Note Communicated by Ribbentrop, March 24, 1936. Hereafter cited as Cmd. 5175.

the conversation held between the two men.

Eden tried to get from Ribbentrop at least an undertaking that no fortifications should be set up in the Rhineland, at any rate for a period. Ribbentrop countered by objecting to the proposed Anglo-French staff talks which were to decide what action should be taken if France were actually attacked. The phrase "staff-talks" to Ribbentrop was like a red rag to a bull. He felt instinctively that concrete military agreements between England and France would be a very high price to pay for the remilitarization of the Rhineland.⁸

Another member of the German delegation was Dr. Hans Dieckhoff, head of the Political Department of the German Foreign Office in charge of British and American relations. At the Nuremberg Trials Dr. Dieckhoff testified that during his stay in London he discussed the Rhineland question with many Englishmen and "in the widest circles" he found the view that no one could deny Germany's right to remilitarize her own Rhineland. "In some circles I [Dieckhoff] even found the view that it was a relief that the remilitarization of the Rhineland, which was due sooner or later in any case,

⁸Schmidt, Interpreter, p. 45. Hitler, in a speech at Ludwigshafen on March 25th, tried to put the Locarno staff talks in an unfavorable light when he said: "I do not intend to draw up any secret documents or conclude any secret alliances. I assure you, my fellow-countrymen, I will never pledge Germany to anything without informing the whole German people. I will not allow the German general staff to conclude with anyone military agreements of which the public know nothing." Baynes, Speeches, p. 1316.

was carried out so quickly and comparatively painlessly."⁹

While the above conversations were going on, the much awaited debate on the Rhineland crisis took place in the House of Commons on March 26th. In a speech that was considered very courageous, Eden presented the Government's view of the crisis. He said the British public had to "distinguish between what may be national sentiment and what are, for good or ill, our national obligations." When Eden said he was not prepared to be the first British Foreign Secretary to go back on a British signature, he quite naturally received a burst of applause. Turning to the Locarno Proposals, Eden said:

I must make it plain that these proposals have always been proposals. They are not an ultimatum, still less a Diktat. If an international force were the difficulty, and if the German Government could offer some other constructive proposals to take its place, His Majesty's Government will be quite ready to go to the other Powers interested and try to secure agreement upon them; but it must be appreciated that without some constructive contribution from the German side the task of those whose sole aim and ambition is to start these negotiations will be an almost impossible one.

He assured Hitler that the forthcoming German counter-proposals would be received with an "open mind" and a "keen desire" to

⁹IMT, XVII, 124.

put them into action if possible. Eden also spent some time justifying the coming staff conversations among Britain, France, and Belgium, stressing the fact that they would be purely technical conversations and carry no political obligations with them. The Foreign Secretary ended his almost hour-long speech by calling the British public to realize its obligations and support the Government in its difficulties.¹⁰

Hugh Dalton replied for the Opposition and said the Labour Party could not support the Locarno Proposals. The idea of a mixed international force to be stationed on German soil was termed "fantastic and absurd." Dalton pointed out how ridiculous it would be to have British and Italian soldiers cooperating in the Rhineland while the very name of England was hissed at by Mussolini and the Italian Chamber of Deputies. Probably referring to the proposed staff talks and the possibility of France receiving a Letter of Guarantee from Britain, Dalton said the public would not support an exclusive Anglo-French military agreement. As for taking any punitive action against Germany he said:

It is only right to say bluntly and frankly that public opinion in this country would not support, and certainly the Labour party would

¹⁰Parl. Deb., 310 H. C. Deb. 5s., cols. 1435-49.

not support the taking of military sanctions or even economic sanctions against Germany at this time, in order to put German troops out of the German Rhineland.

Eden was criticized for his concern only with Western Europe; Dalton wanted Europe to be viewed as a whole, East as well as West. Like all good Laborites, Dalton ended on a plea for a betterment of European economic conditions and emphasized the need for a conference to deal with economic problems.¹¹

The lengthy debate that followed kept within partisan lines and was patterned after the views presented by the first two speakers. Some of the points most frequently referred to were the pacifist and almost pro-German attitude of the British public, the fear that Germany might demand back her former colonies, the indivisibility of peace in East and West Europe, and the role of economics in the present tense situation. One of the most telling speeches was Lloyd George's criticism of the coming staff talks. Speaking from experience, Lloyd George warned the Commons that it was military conventions-- "a short cut to war"--which had thwarted negotiations in 1914 and had precipitated the Great War.¹² This attack by Lloyd

¹¹Parl. Deb., 310 H. C. Deb. 5s., cols. 1449-61.

¹²Parl. Deb., 310 H. C. Deb. 5s., cols. 1476-81.

George was unfair since Eden had just said the staff talks were to be strictly limited to technicalities and would not carry with them any political considerations. Nevertheless, his speech made a definite impression on the House. Until the staff conversations finally were held, the Government was questioned incessantly if the necessary precautions were being taken lest the "French generals who are politically minded" get definite commitments from Britain.¹³ Like the debate on March 9th, the House of Commons again demonstrated on March 26th that it vehemently desired peace and not one speaker was so bold as to demand economic sanctions--much less military action.

The same day that the debate took place, Geyr von Schweppenburg, the German military attache in London, called on the British War Office. The major topic of discussion was the possible construction of permanent fortifications in the Rhineland now that German sovereignty had been established. Schweppenburg quite frankly asked the British officials if they believed that the proposed Rhineland fortifications would cover a German offensive in the East. The British admitted their anxiety that German fortifications along the Franco-German

¹³Parl. Deb., 310 H. C. Deb. 5s., cols. 1625, 1814, 1993, 2122-23, 2410, 2589-90, 2948.

frontier might be used to hold off the French army while an attack was made on one of the Eastern European countries, particularly Poland. They also pointed out to the German military attache the awkward position the British Imperial General Staff had been put in. The Imperial General Staff had been working to bring about the eventual remilitarization of the Rhineland and had hoped to link it with a Western Air Pact. But by taking the law into their own hands, Germany had nullified these good intentions.¹⁴ A few days later Schweppenburg sent a report to Berlin. Unlike his panicky reports during the first days of the crisis, he said the atmosphere in London was calm and the British desire for good relations with Germany was still present.¹⁵

However calm the situation may have been, the Cabinet felt it would have to go through with the Staff talks in order to placate the French. At a Cabinet meeting on the morning of March 30th arrangements for the coming Staff talks with Belgium and France were discussed. Some ministers feared that the scope of the talks might become too wide and take on political considerations. To guard against this

¹⁴Schweppenburg, Critical Years, pp. 66-67.

¹⁵Schweppenburg, Critical Years, p. 68.

danger, it was believed the Cabinet agreed to draft the agenda and instruct the officers representing Britain not to exceed its limits.¹⁶ The mood of British public opinion made these precautions necessary. Had it become known that military conventions were even being considered, it might have forced the resignation of the Government.

Ribbentrop arrived back in London on March 31st and on the following day he handed Eden the new German Peace Plan.¹⁷ Once again Germany offered to sign non-aggression pacts with her neighbors and to negotiate an air pact. The most important addition in this new peace plan was a German offer neither to reinforce her Rhineland garrisons nor to move them closer to the frontier for a period of four months-- but with the condition that Belgium and France treat their frontier forces in a similar manner. Germany proposed that

¹⁶ The Times, March 31, 1936, p. 16.

¹⁷ Cmd. 5175, No. 2, Peace Plan of the German Government of March 31, 1936, communicated by Ribbentrop, April 1, 1936. Hitler's hand in negotiating with Britain had been further strengthened on March 29th by the results of the German plebiscite. Over 98% of the people had endorsed his three year foreign policy. Although the plebiscite was closely "supervised" by Nazi toughs, there seems little doubt that the people fully approved of Hitler's spectacular successes in external affairs. For statistics regarding the election, see The Times, March 30, 1936, p. 12.

a Guarantee Commission made up of European powers supervise the execution of the above measures. In fact, Germany expressed her willingness to agree to any military limitations on her western frontier provided it were done on a basis of complete reciprocity with Belgium and France. The new Peace Plan also urged that the youth of Germany and France should be educated in a manner so as not to poison relations between the two countries; this agreement was to be ratified by a plebiscite of the two peoples. Germany also made a proposal calling for the creation of an international court of arbitration. The suggested functions of this court were strangely similar to that of the Hague Court which Germany had just recently refused to recognize. Once the above agreements had been worked out Germany proposed to call a series of disarmament conferences. The practical objectives of these conferences should be the prohibition of gas and incendiary bombs, the prohibition of bombing or shelling of areas outside of the fighting zone, and the abolition and prohibition of heavy tanks and heavy artillery. After all the political treaties had been signed, Germany promised to enter into an exchange of views on the economic conditions of Europe. When Eden had finished reading the memorandum, Ribbentrop said he would remain in London for the next few days in order to answer any questions

regarding the German Peace Plan.¹⁸

Eden made an immediate report to the British Cabinet which found the new German proposals "most important" and "deserving of careful study."¹⁹ The Cabinet was disappointed that the German memorandum was completely silent about the erection of permanent fortifications in the Rhineland. Britain had hoped that Germany might offer not to build fortifications--as opposed to merely stationing troops--for a certain period of time as her contribution in restoring confidence. Certainly the Peace Plan did not completely reassure the members of the Cabinet, for after examining the German proposals they agreed to give the Letters of Guarantee drawn up on March 19th to Belgium and France.²⁰ These were handed to the French and Belgian Ambassadors on the following day, April 2nd, by the British Foreign Secretary.²¹ The effect of each letter was

¹⁸ N. Y. Times, April 2, 1936, p. 20.

¹⁹ Parl. Deb. 310 H. C. Deb. 5s., col. 2303

²⁰ The Times, April 2, 1936, p. 14.

²¹ British Cmd. 5149, Correspondence Between the United Kingdom, Belgium and France Relating to Measures to be Taken in the Event of Unprovoked Aggression, London, April, 1936 (London, 1936), Nos. 2 and 5, Eden to the Belgian and French Ambassadors in London, April 1, 1936. Hereafter cited as Cmd. 5149.

somewhat diminished, however, by an accompanying Note which stated "that the delivery of this letter in no way implies that in the view of His Majesty's Government...the effort of reconciliation referred to in this letter has failed." The accompanying Note also wanted it understood "that this contact between the General Staffs cannot give rise in respect of either Government to any political undertaking, nor to any obligation regarding the organization of national defence."²² On April 3rd the French and Belgian Ambassadors assured Eden that their Governments intended to abide by the conditions laid down by the British Government.²³

The same day that the Letters of Guarantee were delivered, Eden had an interview with Ribbentrop. In summarizing this conversation to the House of Commons, Eden said:

I emphasized to Herr von Ribbentrop that our object in the present difficult situation was the same as it had been from the first: to seek to get negotiations going to bring about a final settlement. I asked Herr von Ribbentrop to assure the German Chancellor that His Majesty's Government would spare no effort to that end. At the same time I felt bound to point out to him that

²²Cmd. 5149, Nos. 1 and 4, Eden to the Belgian and French Ambassadors in London, April 1, 1936.

²³Cmd. 5149, Nos. 3 and 6, Belgian and French Ambassadors to Eden in London, April 1, 1936.

in respect of the interim period, for which His Majesty's Government had particularly appealed for a contribution, the German Government had not been able to meet us.²⁴

It was reported that Eden suggested to Ribbentrop that Germany refrain from building permanent fortifications in the Rhineland for a period of four months as her contribution.²⁵ On the following day, April 3rd, Ribbentrop called on Eden to bring him a message he had just received from Hitler. Ribbentrop said Germany could not consent to postpone her fortification of the Rhineland. However, Ribbentrop hinted that if the Three-Power staff talks were called off, Germany might modify her attitude towards fortifying the Rhineland.²⁶ This vague offer was not acceptable to the British Foreign Secretary. Paul Schmidt says that Herr Ribbentrop was enraged over his inability to prevent the staff conversations.²⁷

In the meantime the French Ambassadors in Britain, Poland, Germany and Italy were recalled to Paris. Along with the regular members of the Government, the Ambassadors worked on a memorandum as a reply to the new German Peace Plan. The

²⁴ Parl Deb., 310 H. C. Deb. 5s., col. 2304.

²⁵ The Times, April 3, 1936, p. 16.

²⁶ The Times, April 4, 1936, p. 14.

²⁷ Schmidt, Interpreter, p. 49.

French Memorandum, released on April 8th, was highly critical of the German Peace Plan, calling it "more apparent than real."²⁸ It also addressed several searching questions concerning the German Government's future intentions, and also included a twenty-five point peace plan. Since the lengthy French Peace Plan figured but little in the subsequent negotiations, it will not be reviewed here. The almost immediate death of the French Peace Plan was probably due to a large extent to the uniform editorial criticism of the British press.²⁹

A few days before the French proposals were made public, the French and Belgian representatives in London began to press Eden for another Locarno meeting. At first Eden was doubtful as to the utility of such a meeting at the present stage of negotiations. He, nevertheless, felt an exchange of views might be helpful and so he gave his assent, though making it clear to the French and Belgian representatives that by coming to the meeting Britain did not agree that the effort at reconciliation was at an end.³⁰

²⁸ Documents, pp. 197-210.

²⁹ N. Y. Times, April 9, 1936, p. 17.

³⁰ Parl. Deb., 310 H. C Deb. 5s., col. 2509.

The Locarno meeting was held on April 10th at Geneva. Great Britain was represented by Eden and Lord Halifax, France by Flandin, Belgium by Paul van Zeeland, and Italy by Baron Aloisi. At the start of the conversations Baron Aloisi asked if Italy's presence and collaboration was wanted since "in all the recent manifestations of the British Government Italy has been ostensibly ignored."³¹ This statement was rather surprising since Britain had done anything but ignore Italy. On the contrary, the British Foreign Secretary, the House of Commons, and the British press had been highly critical of Italian actions in Abyssinia, particularly in regard to the use of poison gas, the bombing of civilian centers, and the attacks on Red Cross units. The Italian delegate undoubtedly meant to use this occasion to protest against the hostile attitude of Britain. Evidently Aloisi received the desired assurance for he did not withdraw from the meeting.

The French delegation was believed to have tried to impress upon the British that the "effort of conciliation" referred to in the March 19th Text of Proposals had failed.³² Thus the Locarno Powers should now decide upon joint measures

³¹The Times, April 11, 1936, p. 12.

³²Toynbee, Survey, p. 333.

"to meet the new situation created." They put forward the idea of applying the financial and economic sanctions against Germany, but this scheme did not have the support of either the Belgians or the British. After the last meeting that day a communiqué was issued. The Locarno Powers--the Italian delegate reserving his approval--noted that Germany had still not made a contribution that was necessary to reestablish confidence and permit immediate negotiations. So as to explore completely all the opportunities of conciliation, Great Britain was commissioned by the other Locarno members to get in touch with the German Government in order to have a number of points in the German Memorandum of April 1st elucidated. It was also decided to have the Three-Power staff talks begin on April 15th, and to have another Locarno meeting in Geneva at the next session of the League Council.³³

Eden returned to London on April 11th. Soon the Foreign Secretary along with other members of the Government and Foreign Office began preparing a questionnaire to Germany concerning the April 1st Peace Plan. Representatives of the interested Powers called on Eden and presented their views on the points they wished elucidated. Among these visitors at

³³The Times, April 11, 1936, p. 12.

the Foreign Office was Maisky, the Russian Ambassador. The Star, a Liberal newspaper, claimed that the original draft of the British questionnaire did not mention Russia and her desire to sign a non-aggression pact with Germany. Only after two visits by Maisky to the Foreign Office and "lively argument," said the Star, was this provision inserted in the questionnaire.³⁴

While work was progressing on the questionnaire, Hitler had proclaimed April 24th as Colonial Memorial Day.³⁵ Whether the demand for ~~its~~ colonies was a sincere desire by the German Government or only a propaganda ruse is not important here. What does matter is that Germany probably hoped to throw the British off balance during the negotiations by threatening to demand back her former colonies. The Nazis must certainly have calculated that if they kept up a persistent claim for colonies, Britain might be willing to make concessions to Germany in other fields. Throughout the month of April the House of Commons had put pressure on Baldwin's Cabinet to disavow publicly any intention of giving Germany back her former colonies.³⁶ On April 27th Baldwin told the

³⁴ Bilainkin, Maisky, p. 154.

³⁵ N. Y. Times, April 24, 1936, p. 10.

³⁶ Parl. Deb., 310 H. C. Deb 5s., cols. 2415, 2750-51, 2943, and 311 H. C. Deb. 5s., cols. 308-309, 552-553.

House of Commons during an Oral Question period: "As regards the policy of His Majesty's Government, I repeat once more in the most categorical terms that we have not considered and we are not considering the transfer of any mandated territories to any other Power."³⁷ Despite Baldwin's statement, some anxiety was still expressed from time to time over the fate of Britain's colonies and mandated territories.

On May 7th, Sir Eric Phipps handed a copy of the British Questionnaire to Baron von Neurath. Eden had instructed Phipps to hand the Questionnaire to Hitler, but due to the Chancellor's absence from Berlin the document was given to his Foreign Minister. The Questionnaire stated the British Government was studying the German Peace Plan but certain points needed to be clarified. It asked if Germany felt herself in a position to conclude "genuine treaties" since it "would be useless if one of the parties hereafter felt free to deny its obligations on the ground that that party was not at the time in a condition to conclude a binding treaty." Other pertinent questions addressed to the German Government followed. Did Germany intend to respect the territorial arrangement of Europe and the remaining clauses of the Treaty of

³⁷Parl Deb., 3 311 H. C. Deb. 5s., col. 553.

Versailles? Did Germany's offer of a Western Air Pact include an agreement for a limitation of air strengths? Did Germany's offer of non-aggression pacts extend to Latvia, Estonia and the Soviet Union? What were to be the functions and constitution of Germany's proposed court of arbitration and what was to be its relation to the League Council and the Hague Court? Would the German Government elucidate on the phrase "separation of the League Covenant from its Versailles setting?" Questions concerning the Rhineland and colonies were conspicuous by their absence.³⁸

When Phipps handed the Questionnaire to Neurath, he asked that its contents be kept absolutely secret and to this the German Foreign Minister willingly assented. Later that day Phipps informed Neurath that a leak had occurred in the British Foreign Office and the contents would have to be published the following morning. Neurath had no choice but to agree to Phipps' request.³⁹

The initial response of the German Government to this rather blunt Questionnaire was surprisingly mild. The Berlin correspondent of the London Times wrote that the first reaction

³⁸Cmd. 5175, No. 3, Eden to Phipps, containing the British Questionnaire to the German Government, May 6, 1936.

³⁹FRUS, I, p. 303, Memorandum by Bullitt, May 18, 1936.

in the German capital to this document was that an uncongenial task had been performed in a very courteous manner. The questions were admitted to be fair, and assurances were given that they would be "thoroughly and sympathetically treated."⁴⁰ Despite these assurances the British Government was never to receive an answer to their Questionnaire.⁴¹

⁴⁰ The Times, May 9, 1936, p. 14.

⁴¹ Hitler did not publicly refer to the British Questionnaire until January 30, 1937. Addressing the Reichstag, Hitler said he believed the document owed its origin entirely to the British desire to make a contribution towards disentangling the international situation at that time. Hitler continued: "We preferred to settle some of those questions in the most natural way by the practical building up of our relations with our neighbors...." Baynes, Speeches, p. 1346.

Chapter VI

RECOGNITION OF HITLER'S FAIT ACCOMPLI

The summer and fall of 1936 saw the triumph of British policy. At least it was successful in that Great Britain had finally persuaded France to enter into negotiations with Germany. Thus any possibility of French armed intervention in the Rhineland was formally brought to an end. Britain was to be disappointed, however, if she had hoped to negotiate a new Locarno Pact, for now that German troops were entrenched in the Rhineland, Hitler was not anxious to enter into so binding a treaty.

The success of Britain's policy was actually aided by several external factors. In Belgium, the general elections of May 24th had resulted in appreciable gains for the Rexists, Flemish Nationalists, and Communists. This caused a certain amount of apprehension in Belgium for these parties were all dedicated to some fundamental change in the existing Belgian state. In France, the Front Populaire had gained a sweeping victory in the elections held on April 26th and May 3rd. The British found the new French Prime Minister, Leon Blum, much more amenable and placable than the stern Flandin. Furthermore, almost immediately after the elections, the Governments of Belgium and France were faced with crippling strikes, financial

crises, and lawlessness. Thus it was necessary for these two nations to subordinate foreign affairs to domestic problems. Finally, in July of 1936 the Spanish Civil War broke out and this event quickly overshadowed the Rhineland crisis. The energies of European statesmen were now absorbed in trying to neutralize the Spanish War and keep it from starting a European conflagration. In the background of the Spanish Civil War, the crisis precipitated by Hitler's reoccupation of the Rhineland passed slowly, quietly, almost unnoticed off the European scene.

While waiting for a reply from Berlin to the British Questionnaire, the representatives of Belgium, France and Great Britain held a Locarno conference on May 12th at Geneva. There was actually little business to discuss but they had met, nevertheless, because previous arrangements for such a meeting had been made on April 10th. The delegates felt it advisable to postpone any of their decisions until a reply to the Questionnaire had been received from the German Government. As soon as a reply was available, they promised to enter into contact with one another for an exchange of views.¹ Anthony Eden was said to have been "greatly impressed" at the

¹The Times, May 13, 1936, p. 16.

meeting when Paul-Boncour of France produced detailed information prepared by the French General Staff concerning the German fortification of the Rhineland.²

On May 14th, Sir Eric Phipps had an interview with Hitler, who had just returned from South Germany. This interview constituted the one Sir Eric was to have had when he delivered the Questionnaire on May 7th. Sir Eric seems to have tried to interpret the British Questionnaire in such a manner as to make it seem as innocuous as possible to the Germans. Apart from that, the conversation was of a general nature, and the League and Anglo-Italian relations were discussed in addition to the Rhineland issue.³ As for a reply to the Questionnaire, the German Chancellor said he was not prepared to set a date until the new French Government had taken office and expressed its view of the Franco-Soviet Pact.⁴ This was an outright delaying tactic by Hitler since it was obvious that the Front Populaire would enthusiastically support a treaty with the Soviet Union.

There were rumors in London at this time of a German

²N. Y. Times, May 13, 1936, p. 18.

³N. Y. Times, May 15, 1936, p. 14.

⁴FRUS, I, No. 269, p. 304, Bingham to Hull, May 19, 1936.

invitation addressed to the British Government. The background of these allegations is as follows. On May 8th, The Times carried a statement to the effect that Prince Bismarck, the German Chargé d'Affaires in London, had been instructed to inform the British Foreign Office that a visit by Lord Halifax to Berlin would be welcomed.⁵ However, on the following day The Times retracted this statement, saying no such instruction had been received at the German Embassy.⁶ Then on May 19th, the American Ambassador in London telegraphed to Washington that at a Cabinet meeting held on May 18th, it was decided that "although the British Government prepared to send Lord Halifax to Berlin for a conference with Hitler, in the given circumstances no useful purpose would be served by such a visit now."⁷ Thus the original statement of The Times

⁵ The Times, May 8, 1936, p. 16.

⁶ The Times, May 9, 1936, p. 14.

⁷ FRUS, I, No. 269, p. 304, Bingham to Hull, May 19, 1936. This story is further complicated by a conversation between the American and British Chargé d'Affaires in Berlin on July 28th. The latter said that he could not understand the German refusal of a visit to Berlin by Lord Halifax which the British had proposed. It does not seem very likely, however, that the British proposed such a visit knowing the storm of indignation it would have aroused in Paris, nor does it seem likely that the German Government would have turned down this opportunity to ease the European tension and drive a further wedge between Paris and London. Evidently one or both of the Chargé d'Affaires must have misunderstood the situation. FRUS, I, No. 236, pp. 331-332, Mayer to Hull, July 29, 1936.

seems to be substantiated. What lends more credence to this story is the resemblance it bears to the tactics used by the German Government in the previous year. On March 16, 1935, Germany had denounced the clauses of the Versailles Treaty providing for her disarmament. Shortly afterwards, Sir John Simon, the Foreign Secretary, and Anthony Eden, then Lord Privy Seal, were invited to Berlin, and the British Government accepted the invitation, much to the dismay of the French. It would thus seem that the British Government declined such an invitation in 1936 to avoid creating the impression of rewarding Germany with a visit every time Hitler broke an important treaty.

On May 23rd, Sir Eric Phipps called once again at the Wilhelmstrasse to remind the German Government of Britain's desire for a reply to the Questionnaire. He emphasized that Britain was anxious to have many of the points in the German memoranda of March 7th, March 24th, and April 1st cleared up as soon as possible. The German Foreign Office postponed the matter by once again informing Sir Eric on the 26th that no reply would be given until the new French Government was formed.⁸ But by the first week of June the new French

⁸Parl. Deb., 313 H. C. Deb. 5s., col. 191.

Government had taken office and still no reply was received from the Germans. Evidently these delays began to irritate Eden, for on July 7th Eden told the House of Commons he was "not prepared to ask for an answer again."⁹

As far as the British were concerned, the reluctance of Germany to answer the Questionnaire was more than offset by the change that had taken place in Paris. On June 4th Leon Blum was **officially installed as the French Prime Minister** and Delbos replaced Flandin as Minister of Foreign Affairs. The peaceful and conciliatory tone of Blum's Government on matters of foreign policy stood in sharp contrast to the previous ministry. Two days after he took office, Blum made a ministerial declaration to the Chamber of Deputies:

The will of the country is clear. It wants peace. It wants it unanimously. It wants indivisible peace with all the nations of the world and for them all. It identifies peace with respect for international law and international contracts, with fidelity to the signed engagement and the spoken word....The Government will be guided by this unanimous will, which is no way a sign of surrender or weakness.¹⁰

⁹Parl. Deb., 314 H. C. Deb. 5s., cols. 831-832.

¹⁰The Times, June 8, 1936, p. 13.

This general statement of policy was further elucidated on June 23rd. Again addressing the Chamber of Deputies, Blum said the fundamental principles by which the Government would be guided were "the substitution in all cases of negotiations for warlike action, the establishment of effective mutual assistance and collective security for the whole of Europe, and a rapprochement between France and Germany on a basis of mutual confidence, of which disarmament will be the acid test."¹¹ Thus Eden's task of bringing France around to the British point of view was greatly simplified by the conciliatory policy adopted by the new French Government.

Eden flew to Paris on the 25th and discussed with Blum and Delbos the recent French declarations on foreign policy.¹² That same evening Eden and Delbos left together by train for Geneva in order to participate in the meetings of the League Council and Assembly.

At Geneva, a series of informal conferences were held from July 1st to July 4th among Eden, Blum, Delbos, van Zeeland

¹¹The Times, June 24, 1936, p. 15.

¹²The Times, June 26, 1936, p. 16.

and his Foreign Minister, Henri Spaak.¹³ The purpose of these talks was to chart the course of negotiations for the immediate future now that the intentions of the new French Government were known and it had become increasingly evident that the German Government would not answer the British Questionnaire. Blum no longer made it a necessary condition that Germany make some contribution before negotiations between France and Germany could begin, but he did try to get stronger and more binding guarantees of assistance from Great Britain. A divergence of opinion, which marred so many other Locarno meetings, broke out between the British and the French delegates, although this time it was only over a matter of procedure. In planning for a future Locarno meeting, the British wanted to include Germany while the French felt that the situation should be thoroughly discussed by the four remaining Locarno Powers before an invitation was extended to Germany.¹⁴ Eden finally accepted Blum's argument and on July 3rd a joint communiqué was issued which expressed the desirability of holding a Four-Power Locarno conference, although no place or

¹³ When Paul van Zeeland formed the new Belgian Cabinet, he relinquished the portfolio of Foreign Affairs to Henri Spaak.

¹⁴ Toynbee, Survey, p. 346-347.

date was set.¹⁵ It was agreed that Van Zeeland should handle the invitations for the coming meeting.

An invitation was accordingly sent to the Italian Government, but it soon became a source of speculation whether Italy would accept the invitation or not. On July 11th, Sir Eric Drummond, the British Ambassador in Rome, called on the new Italian Foreign Minister, Count Ciano.¹⁶ Ciano let Drummond read a copy of the Note he had prepared in reply to van Zeeland's invitation. Although not openly rejecting the invitation, the Note said Italy had "been obliged to take account of the existence of certain Mediterranean obligations which form an obstacle to Italy's participation," and felt that Germany's absence from the Locarno meeting would "complicate rather than clarify the existing situation."¹⁷ In

¹⁵The Times, July 4, 1936, p. 14.

¹⁶Anglo-Italian relations had considerably improved since Italy annexed Abyssinia on May 9th. Mussolini, now satisfied for the time being, had given public assurances on May 27th that Italy in no way wished to endanger British interests in the Mediterranean. The Italian press also toned down its hostile attitude toward Great Britain, N. Y. Times, May 28, 1936, p. 4. Eden's request to the House of Commons on June 18th that sanctions be dropped undoubtedly helped in improving relations with Italy. Parl. Deb., 313 H. C. Deb. 5s., col. 1201.

¹⁷Documents, p. 218.

the conversation that had preceded the reading of the Note, Drummond had told Ciano that Britain still considered her unilateral declarations of assistance to the smaller Mediterranean Powers to be in effect. Thus it was obvious to Ciano that Britain was not prepared for the time being to meet the first condition. As for the condition regarding Germany's participation, Drummond told Ciano that Germany could not be placed in the same category as the other Locarno Powers because she had not fulfilled her obligations toward the Locarno Treaty.¹⁸

After the Italian reply became known, the British Cabinet appears to have been opposed to a meeting of only three of the Locarno Powers. However, Corbin visited the British Foreign Office and pressed very strongly for a preliminary conference of Belgium, France, and Great Britain, regardless of the attitude adopted by Italy.¹⁹ Britain finally accepted the idea of a three-Power conference but made it understood that her acceptance in no way implied that the effort of conciliation had failed.²⁰ Britain further insisted that the

¹⁸Ciano's Diplomatic Papers, ed. Malcolm Muggeridge, trans. Stuart Hood (London, 1948), pp. 16-17.

¹⁹The Times, July 16, 1936, p. 16.

²⁰Toynbee, Survey, p. 347.

agenda of the conference be worked out fully in advance and that its purpose was merely to clear the ground for a future five-Power conference.²¹ France gave Britain the necessary assurances that these conditions would be observed, and on July 21st the representatives of Belgium, France, and Great Britain were able to issue a communiqué stating that the conference would be held on the 23rd in London.²² During the negotiations that had preceded the three-Power conference in order to draw up the agenda, Britain "had been at pains to keep the German and Italian representatives informed of what was in contemplation."²³

The Locarno meeting was held as scheduled in the Cabinet Room at 10 Downing Street. Representing Great Britain were Eden, Lord Halifax, Sir Robert Vansittart, and Stanley Baldwin. This marked the first appearance of the British Prime Minister at a Locarno conference since the crisis began. France was represented by Blum and Delbos, Belgium by van Zeeland and Spaak. Because the agenda had been carefully planned, the

²¹The Times, July 20, 1936, p. 12.

²²The Times, July 22, 1936, p. 16.

²³Eden's own admission to the House of Commons. Parl. Deb., 315 H. C. Deb. 5s., col. 1118.

conference went along smoothly and lasted only one day. The British were obviously pleased with the conciliatory attitude adopted by the Belgian and French ministers, and in a speech to the House of Commons on the 27th Eden paid tribute to their "far-seeing statesmanship and generous collaboration."²⁴

On the evening of July 23rd the delegates issued a Communiqué which embodied the conclusions arrived at during their conversations. The delegates of Britain, Belgium, and France felt that all the nations of Europe should direct their efforts "to consolidate peace by means of a general settlement" and that "nothing would be more fatal to the hopes of such a settlement than the division, apparent or real, of Europe into opposing blocs." The most important paragraph of the communiqué read:

The three Governments accordingly consider that steps should be taken to arrange a meeting of the five Locarno Powers as soon as such a meeting can conveniently be held. The first business to be undertaken should...be to negotiate a new agreement to take the place of the Rhine Pact of Locarno, and to resolve, through the collaboration of all concerned, the situation created by the German initiative of March 7th.

The three Governments accordingly declared their intention of entering into contact with the Italian and German Governments

²⁴Parl. Deb., 315 H. C. Deb. 5s., col. 1117.

in order to secure their presence at the proposed meeting. If this meeting proved successful, then other matters affecting European peace could come under discussion.²⁵

This communiqué marks the triumph of British diplomacy in the Rhineland crisis. France had finally agreed to enter into negotiations with Germany, a point that Britain had consistently maintained was necessary in order to reduce international tension. Furthermore, the delegates of Belgium, France and Great Britain discreetly admitted in the communiqué that the Locarno Pact was ineffectual without the adherence of Germany. The tone of the July 23rd communiqué is definitely conciliatory, especially when compared with those issued during the early weeks of the crisis. Not only did the effective Locarno Powers express their willingness on July 23rd to negotiate with Germany, but they implied that the five-Power conference would take place at a time that was convenient for Germany, as well as Italy. And, as Arnold Toynbee remarked, "the polite terms in which Germany's breach of treaty was referred to--'the situation created by the German initiative of the 7th March'--were almost equivalent to a formal recognition of the fait accompli in the Rhineland."²⁶

²⁵Documents, pp. 218-219.

²⁶Toynbee, Survey, p. 349.

1. The first step in the process of identifying a problem is to recognize that a problem exists. This is often done by comparing current performance with a desired state or goal. For example, a manager might notice that sales are declining or that customer satisfaction is low. Once a problem is identified, the next step is to define it more precisely. This involves determining the scope of the problem, its causes, and its effects. A clear definition of the problem is essential for developing an effective solution.

2. The second step is to gather information about the problem. This can be done through various methods, such as interviews, surveys, and data analysis. The goal is to understand the problem from multiple perspectives and to identify the underlying causes. For example, a manager might interview employees to learn about their concerns or analyze sales data to identify trends. Gathering information is a critical step because it provides the foundation for developing a solution.

3. The third step is to generate potential solutions. This involves brainstorming ideas and evaluating them based on their feasibility and effectiveness. A manager might consider different strategies, such as increasing marketing efforts, improving customer service, or changing the product. Each potential solution should be evaluated against the problem's requirements and the organization's resources. This step is often the most challenging because it requires creative thinking and the ability to anticipate potential obstacles.

4. The fourth step is to select a solution. This involves choosing the most promising solution from the ones generated in the previous step. The selection process should take into account the solution's alignment with the organization's goals, its cost, and its potential for implementation. For example, a manager might choose a solution that is both effective and affordable. Once a solution is selected, the next step is to develop an implementation plan.

5. The fifth step is to implement the solution. This involves putting the chosen solution into action and monitoring its progress. A manager might assign responsibilities to different team members, set a timeline, and track key performance indicators. It is important to communicate the solution to all relevant stakeholders and to provide them with the necessary resources and support. During implementation, the manager should be prepared to make adjustments if the solution is not working as expected.

6. The final step is to evaluate the results of the solution. This involves comparing the current performance with the desired state and determining whether the solution has been effective. If the solution is successful, the manager should document the process and share the results with others. If the solution is not successful, the manager should identify the reasons for failure and consider alternative solutions. Evaluation is a critical step because it allows the organization to learn from its experiences and to improve its problem-solving process.

However, the French did win some concession at the July 23rd meeting. The communiqué had been drawn up "mindful of the arrangements of March 19, of the proposals of the German Chancellor of March 31, and of those of the French Government of April 8."²⁷ This meant Britain still considered that the guarantees given to France and Belgium on March 19th and strengthened in the Letters of Guarantee delivered on April 2nd were still in effect. It also meant that the effective Locarno Powers wanted the French Peace Plan as well as Hitler's Peace Proposals to be the basis of a future European settlement. Finally, the Locarno Powers had, in effect, imposed a condition on Germany when they insisted that a Rhine Pact be negotiated before a discussion of Hitler's Peace Proposals could be entered into.

The British were apparently entirely satisfied with the events of July 23rd. Eden proudly told the House of Commons on July 27th: "The communiqué which we issued at the end of our deliberations shows that we now look definitely to the future and do not confine ourselves to the past."²⁸

²⁷Documents, pp. 218-219.

²⁸Parl. Deb., 315 H. C. Deb 5s., col. 1117.

On the day after the communiqué was issued, July 24th, Eden summoned the German and Italian Chargé d'Affaires to the Foreign Office. He explained to them the scope and purpose of the communiqué and expressed to them the hope that their Governments would be able to return a favorable answer to the invitation.²⁹ On July 31st the German and Italian Governments gave an affirmative reply, but they insisted that the five-Power conference be adequately and thoroughly prepared through the ordinary diplomatic channels.³⁰ Every time that Britain tried to pin Germany down to a specific date for the conference, the latter offered some excuse that prevented her attendance. Seeing how little the negotiations had progressed, Britain took it upon herself to try to expedite the matter. Consequently on September 17th a British Note was sent to the Foreign Offices in Rome, Paris, Brussels, and Berlin. The Note listed the principal questions that would have to be solved at a five-Power conference, gave the British view on these questions, and asked the other Governments to clarify their position in a reply to Britain.³¹

²⁹Parl. Deb., 315 H. C. Deb. 5s., col. 1118.

³⁰Documents, pp. 219-220.

³¹FRUS, I, No. 1094, Enclosure 1, pp. 384-385, Morris to Hull, Dec. 19, 1936.

1. The first step in the process of identifying a problem is to recognize that a problem exists. This is often done by comparing current performance with a desired state or goal. For example, a manager might notice that sales are declining or that customer satisfaction is low. Once a problem is identified, the next step is to define it more precisely. This involves determining the scope of the problem, its causes, and its effects. For instance, a manager might define a problem as "a 10% decrease in sales over the last quarter, primarily due to a loss of market share in the competitive market." This definition helps to narrow down the focus of the problem and provides a clear starting point for further investigation.

2. The second step in the process is to gather information about the problem. This involves collecting data and facts that are relevant to the problem. For example, a manager might gather data on sales trends, market conditions, and customer feedback. This information is then analyzed to identify patterns and trends that can help to explain the problem. For instance, a manager might discover that sales are declining in all markets, but the decline is most pronounced in the competitive market. This information is then used to develop a hypothesis about the cause of the problem. For example, the manager might hypothesize that the decline in sales is due to a loss of market share in the competitive market.

3. The third step in the process is to develop a solution. This involves identifying potential solutions and evaluating them based on their feasibility, effectiveness, and cost. For example, a manager might identify several potential solutions, such as increasing marketing efforts, improving customer service, or developing new products. Each solution is then evaluated based on these criteria. For instance, increasing marketing efforts might be a feasible solution, but it might also be expensive. Improving customer service might be a more effective solution, but it might also require significant resources. Developing new products might be a long-term solution, but it might also be risky. The manager then selects the solution that is most likely to be effective and feasible.

4. The fourth step in the process is to implement the solution. This involves putting the solution into action and monitoring its progress. For example, a manager might implement a solution by increasing marketing efforts, improving customer service, or developing new products. The manager then monitors the progress of the solution and makes adjustments as needed. For instance, the manager might discover that increasing marketing efforts is not having the desired effect, so they might adjust the marketing strategy. The manager also evaluates the effectiveness of the solution and determines whether it has solved the problem. For example, the manager might discover that sales have increased and customer satisfaction is higher, indicating that the solution was effective.

5. The fifth and final step in the process is to evaluate the results. This involves assessing the impact of the solution and determining whether it has achieved the desired results. For example, a manager might evaluate the results by comparing current performance with the desired state or goal. If the results are positive, the manager might conclude that the solution was effective. If the results are negative, the manager might conclude that the solution was not effective and might need to develop a new solution. For instance, a manager might discover that sales have increased and customer satisfaction is higher, indicating that the solution was effective. The manager then documents the results and shares them with others in the organization.

It was over a month before replies had been received from all four Governments. A further British Note was again addressed to Berlin, Paris, Brussels, and Rome on November 19th giving additional British views on the basis of replies received.³² When the year closed out, the chances of a new Locarno being negotiated were slim indeed.

In the latter part of 1936 there was a noticeable improvement in Anglo-French relations now that the antagonism engendered by the Rhineland crisis had been removed. Duff Cooper, the Minister of War, addressed the Association France-Grande Bretagne on June 24th.

Franco-British friendship is not a question of sentiment or even a question of choice. It is an urgent necessity, a question of life and death for our two countries....Not only our frontiers but our very ideals are in mortal danger....At a period as dangerous as ours we cannot better help the cause of world peace than in giving the whole world the continuous proof of the solidity of our friendship and of the unity of France and Great Britain.³³

This speech aroused some speculation as to whether Duff Cooper was voicing a personal opinion or whether he had the sanction of the British Cabinet. Later in the year, in a speech at

³²FRUS, I, No. 1094, Enclosure 3, p. 387, Morris to Hull, Dec. 19, 1936.

³³Toynbee, Survey, p. 346.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and compliance with regulatory requirements. The text notes that incomplete or inaccurate records can lead to significant legal and financial consequences for the organization.

2. The second section focuses on the role of internal controls in preventing fraud and errors. It outlines various control mechanisms, such as segregation of duties, authorization procedures, and regular audits, which are designed to minimize the risk of misstatements and ensure the integrity of the financial data. The document stresses that a strong internal control system is a key component of an organization's risk management strategy.

3. The third part of the document addresses the challenges of data security and privacy in the digital age. It highlights the need for robust cybersecurity measures to protect sensitive information from unauthorized access, theft, and loss. The text also discusses the importance of data privacy regulations, such as the GDPR, and the need for organizations to implement strict policies to ensure compliance and protect the trust of their customers and stakeholders.

4. The final section discusses the impact of emerging technologies on business operations and decision-making. It explores how artificial intelligence, machine learning, and big data analytics are being used to optimize processes, improve customer experiences, and gain valuable insights from data. The document notes that while these technologies offer significant opportunities for growth and innovation, they also present new risks and challenges that must be carefully managed.

Leamington on November 20th, Eden said the British armed forces would "be used in the defence of France and Belgium against unprovoked aggression."³⁴ The French Foreign Minister, Delbos, made a reciprocal statement on December 4th when he told the Chamber of Deputies "that all the forces of France on land, on sea, and in the air would be spontaneously and immediately used for the defence of Great Britain in the event of an unprovoked aggression."³⁵ These declarations of Anglo-French unity were almost mandatory now that the Locarno Pact had, in effect, ceased to exist, and the remilitarization of the Rhineland had profoundly altered the military balance in Europe.

³⁴Documents, p. 262.

³⁵Documents, p. 265.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations. The second part of the document provides a detailed breakdown of the company's revenue streams. It identifies the primary sources of income and analyzes their contribution to the overall financial performance. The third part of the document outlines the company's financial goals for the upcoming year. It includes a comprehensive budget and a clear strategy for achieving these objectives. The final part of the document concludes with a summary of the key findings and recommendations. It highlights the areas where the company is performing well and identifies the challenges that need to be addressed. Overall, the document provides a clear and concise overview of the company's financial health and future prospects.

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CONCLUSION

British diplomatic action during the Rhineland crisis was greatly influenced by public opinion in Great Britain. From the beginning of the crisis, Baldwin's Cabinet had to take into account the pacifist attitude of the people. The newspapers, the major political parties, and leading public figures were almost unanimous in their rejection of military, economic, or financial sanctions as an answer to Hitler's repudiation of the Locarno Pact. The British people could not see the sense of risking war merely because Hitler had chosen to occupy his own territory.

During the period that followed the reoccupation of the Rhineland, Great Britain maintained that although Germany's action should be condemned, the door to negotiations should not be closed. Britain's insistence that the Locarno Powers consult with each other and also refer their case to the League was nothing but a successful stalling action. By the time the League had found Germany guilty of a breach of treaty, the most opportune moment for the expulsion of the German troops from the Rhineland had passed. Britain had hoped to negotiate a new Locarno Pact--minus the Rhineland provisions--with Germany. And although France finally

yielded to British pressure and entered into negotiations with Germany, the latter avoided all attempts to sign a new treaty.

British success in neutralizing any Locarno action was aided by the other signatories of the Pact. The French Government failed to demonstrate any effectual leadership during the crisis. Italy's aggression in Abyssinia had isolated her from the other Locarno Powers, and this meant that Britain's share in any military action against Germany would be correspondingly increased. Belgium appears to have followed the lead of Great Britain throughout the crisis.

The Rhineland crisis is a good example of the advantages a dictatorial form of government has when dealing with a democratic state. Acting with decisiveness and without scruple, the Nazi government presented its opponents with a fait accompli. By consulting the German people only after the event, Hitler allowed public opinion to be influenced by the Government's foreign policy rather than to have an active part in determining it. But Britain, being a democracy, had to adopt a policy which reflected essentially the wishes of the people. The Cabinet of Stanley Baldwin did not possess enough far-seeing statesmen and men of courage who were willing to flaunt public opinion temporarily in order to

preserve the integrity of freely-signed treaties. Because of the attitude of the British public during the crisis and the state of international affairs in 1936, it is difficult to see how the Government of Great Britain could have acted any differently than it did.

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diplomatic action in the League Council, while the House of Commons Parliamentary Debates, Vols. 309, 310, 313, 314, 315, show the response of the politicians and political parties to the reoccupation of the Rhineland. Moreover, Eden's periodic reports to the Commons concerning diplomatic negotiations are at times highly revealing. Other document collections of lesser importance for this work are: Stephen Heald, ed., Documents on International Affairs: 1936 (London, 1937), which contains press releases and interviews from British newspapers that otherwise were not available; and Trial of the Major War Criminals Before the International Military Tribunal (42 vols., Nuremberg, 1947-49), which gives some information on the deployment and number of German troops in the Rhineland.

The newspapers were useful in filling in the daily account of the negotiations. The Times of London, despite a pacifist editorial policy, nevertheless maintained its usual high standard of objective reporting, and its English translations of speeches delivered in French, German, and Italian were of particular help. A more astute political analysis of the Rhineland crisis is found in The New York Times, although the coverage declined somewhat after the month of May.

A number of memoirs and official biographies provide much useful information on the Rhineland crisis. Paul Reynaud,

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4. The fourth step is to select a solution. This involves choosing the most promising solution from the ones generated in the previous step. The selection process should take into account the solution's potential benefits, costs, and risks. For example, a manager might choose a solution that offers the highest return on investment or that is most likely to be implemented successfully. Once a solution is selected, the next step is to implement it.

5. The fifth and final step is to evaluate the results of the solution. This involves monitoring the problem's progress and determining whether the solution has been effective. A manager might track sales figures, customer satisfaction scores, or other relevant metrics over time. If the solution is not working, the manager may need to go back to the previous steps and try a different approach. Evaluation is a continuous process that allows the manager to learn from the experience and make improvements for the future.

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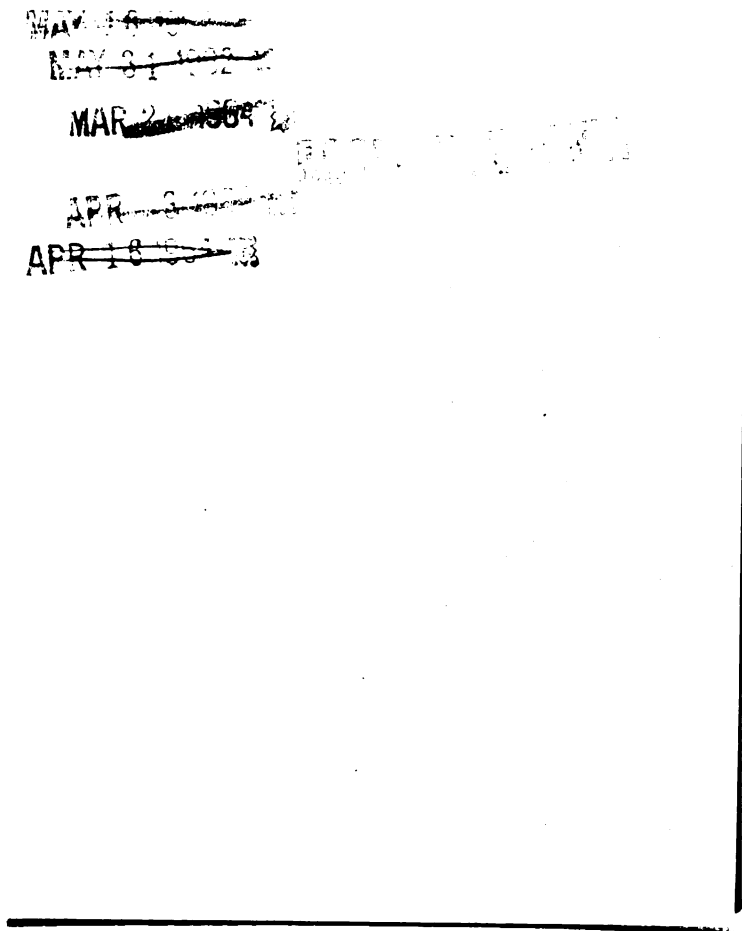
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