March 17th, 1926. W. M. Birks, Eso., Phillips Square, Montreal. My dear Mr. Birks :-I have given very earnest consideration to the subject of our conversation last evening. Mr. Beatty was of the opinion that there was no reason, either from the standpoint of the University or on personal grounds, why I should not meet your wishes. Nevertheless, I am going to decline. While appreciating very much this evidence of confidence on the part of those concerned, my best judgment leads me to decide as I have done. I am sorry to disappoint you personally, but I am sure you will understand. Yours faithfully,