July 24, 1931. J. Patterson, Esq., Director, Meteorological Service of Canada, Department of Marine, Toronto. Ontario. Dear Sir. On July 17th you wrote to me complaining about the dilatoriness of Professor Kelly with reference to telephone accounts. I acknowledged the letter immediately, and I apologized for Professor Kelly's action. I am attaching to this letter a copy of letter I wrote to Professor Kelly on July 18th in which I sharply rebuked him, saying that the delay was bound to make us appear as a very unbusinesslike institution. Professor Kelly has now returned, and is today sending the accounts, properly certified, but he has been to see me and has explained the matter. In fairness to him and to McGill University, I must observe that the unbusinesslike attitude did not occur in the Department at McGill but in your own Department at Toronto. I observe that your account goes back to 1926 and that apparently the only monthly account not paid for in that year was June. Then in 1927 I notice that all monthly bills were paid except July and August. Why September's account should be paid and not July and August, I don't know. In 1928 I notice that all monthly accounts have been paid except April, September and October, and that in 1929 three monthly accounts only were paid, and in 1930 all monthly accounts were paid except February. Professor Kelly assures me that these monthly accounts were regularly forwarded to your office and he also draws my attention to correspondence which goes back to 1923 in which the Telephone Company complain about the manner in which these accounts are handled for payment. When I got your letter of complaint I thought Professor Kelly was not forwarding the accounts to you for payment, but such, I find, is not the case. You can readily understand that if he is asked to certify to an account that goes back to 1926 he must take some care to verify the figures before certifying to its correctness. I have, therefore, absolved Professor Kelly for all blame, for it must lie elsewhere. Yours faithfully. account Enchosed Principal