DEPARTMENT OF MARINE METEOROLOGICAL SERVICE OF CANADA Toronto 5. July 17.1931. Dear Sir. I sent to Professor Kelly, who is in charge of McGill Observatory, telephone accounts for the Bell Telephone over a period of some years for cestification, but they have not been returned. I have already written him twice asking for the accounts to be returned but there has been no answer so far. I am sorry to trouble you in this matter, but the Department has written to me for them and I am anxious to get the accounts settled as they are long overdue. I do not know whether Professor Kelly is at McGill at present, but in any case the observer who is looking after the Observatory should be able to certify to the accounts. The accounts have not been paid and as the service has been rendered it is only necessary to initial the accounts and return them to this office. I should be much obliged if you would see that Professer Kelly or his assistant returns these accounts, as they do not seem to pay any attention to my requests. Yours truly. J. Patterson The Principal Director McGill University