July 18, 1931. Professor A. Kelly, Barkmere, P. Q. Dear Professor Kelly. I am attaching herewith copy of letter received by me this morning. This letter causes me much disappointment and annoyance. We must be regarded by the Department of Marine as a very unbusinesslike institution if we cannot pay sufficient attention to the matter of accounts to certify them as they are presented. To let a matter of this kind go for years without action and to neglect to answer official correspondence is very wrong indeed, and I do not want it to occur again. You force me to write to Mr. Patterson and offer an apology for the neglect, and I do not like to be placed in this position. Yours faithfully, Principal.