February 14. 1927. Honourable R.B. Bennett, Esq., K.C., M.P., House of Commons, Ottava, Ontario. Dear Mr. Bennett:-Matters have now progressed so far that I can give you a fairly definite account of the advance made in the Department of Industrial and Cellulose Chemistry and of the manner in which Mrs. Eddy's bequest is to be used. We have created a Department of Industrial and Cellulose Chemistry which although strictly speaking is a portion of the larger Department of Chemistry, is operated like other branches in a practically independent manner, except where joint consideration is necessary to insure co-operation. This department may undertake work in any branch of the field which is generally known as Industrial chemistry, that is in those branches of chemistry where the science comes most closely and directly in touch with industry. The most important part of its activities will consist in the operation of a Cellulose Institute which will be under the direct supervision of Dr. Harold Hibbert. Here will be investigated the many problems involving the chemistry of cellulose products which are of such im ortance to the wood, pulp and paper industry of Canada. To have now a definite undertaking of co-operation from the Pulp and Paper Association in the work of our new department. This Association is about to erect on our camus a modern building, costing about \$250,000., which will house our own Cellulose Institute, the Research Division of the Pulp and Paper Association and, we tope, the Pulp and Paper Branch of the Forest Products Department of the Dominion Government.