August 15th, 1922. Dr. F. C. Harrison, Principal, Macdonald College, Ste. Anne de Bellevue, Que. Dear Dr. Harrison: -With reference to your letter of July 29th and the book-keeping system at Macdonald College, I would be very glad if you would give cordial support to the recommendations of Mr. Hawthorne. I believe it will be found that his suggestions will make for better efficiency and in the end will not cost any more. Yours faithfully, Principal.