COPY

Jan 28, 1921

To: Caleb W. Lawrence, NER Smyrna

From: Finance Department, NER

Subject: Closing of Finances

This will acknowledge receipt of your statement dated December 31 showing cash balance on hand of 2369.55. We regret the delay in answering your previous letters.

It will be satisfactory for you to remit whatever balance you may have at this date to us through the Standard Cil Company, notifying us when to collect and the amount.

In future when we have individual remittance or any other payments to be made at Smyrna we will send you the money with a request to pay. This will eliminate any bookkeeping except for mere record.

Thank you very much for sending in your accounts in such excellent form. Your receipts and statements have all been in order.

In view of the fact that it is impossible to have an auditor call on you at this time we shall close your account according to statement rendered, and in future keep the Smyrna books at Constantinople as you suggest, making entries from vouchers which you send in.

> S. M. CAMPBELL ASST. TREAS.