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FUKIEN  
CORRES.

Lacy, Henry V.

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Lacy, Rev. Henry V.

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FUKIEN

Fukien Christian University

April 27, 1931

ack. 5/27/31

The Treasurer,  
Fukien Christian University,  
Foochow, China.

My dear Sir:

Since I have just received word from Mr. McCann that he will be leaving the Treasurer's office about May 1, and that the one who is to carry on this work until the return of Mr. McClure had not yet been determined, I am reduced to the necessity of addressing you in this impersonal way.

I have for acknowledgment letters from Mr. McCann under the following dates:- March 27, March 31, April 3 (2). We have also received from him a notification dated March 31 giving advice with regard to the sale of drafts Nos. 1168 to 1170 inclusive.

Mr. McCann's letter of March 27. This letter requests us to purchase for the University Bookstore three books from the University of Chicago Press and one from the Oxford University Press. These orders were placed today.

Mr. McCann's letter of March 31. This letter told us of the arrangements he has been able to make with the American Oriental Banking Corporation in Shanghai to expedite the payment of bills for book purchases in London. This seems to me a very satisfactory arrangement and I trust that it will succeed in making the payment for such purchases both more convenient and more economical.

I need not add that if at any time our office here in New York can assist the field in any way in making, or paying for, such purchases in England, or elsewhere, we will be happy to do so.

Mr. McCann's first letter of April 3. This is in acknowledgment of a number of letters from our office sent between February 14 and March 2. I believe that none of the matters dealt with in this letter require further discussion.

Mr. McCann's second letter of April 3. This letter states that since Mr. McCann will be leaving Foochow about the first of June, and has a great deal of detail work to clear up in connection with his mission responsibilities, he was planning to give up his active connection with the Treasurer's office at the University about May 1.

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We here in New York very much appreciate the excellent work Mr. McCann has done in the Treasurer's office this year, and recognize that this work at the University entailed a very heavy added burden when Mr. McCann was already carrying a large number of financial responsibilities in connection with his own mission. If Mr. McCann is still in Foochow I hope you will pass on to him assurances of our appreciation of the fine work he has done, and the fine spirit in which he has given his time and abilities so generously; and will assure him of our hope of meeting him here in New York on his next furlough.

Mr. McCann expressed the hope that Mr. Henry Lacy would be able to take over the work of the Field Treasurer until Mr. McClure's return. We sincerely hope that these arrangements have been carried out and that this letter will find Mr. Lacy carrying on.

Very cordially yours,

*BA Garrison*

BAG-H

0523



Lacy, Rev. Henry V.

FUKIEN

Fukien Christian University

May 5, 1931

ack. 6/3/31

AIR MAIL

Field Treasurer,  
C/o President C.J. Lin,  
Fukien Christian University,  
Foochow, China.

My dear Sir:

We have just received from Mr. Harold B. Belcher, the Assistant Treasurer of the American Board, a check for \$1,500 which is the additional amount received through the efforts of Mr. McClure some months ago for a new residence at Fukien.

In December 1930 we understood that this \$1,500 had already been transferred to the Field Treasurer of the American Board. We are, therefore, somewhat surprised to receive this money direct from the headquarters of the Board in Boston. We presume that you have not received this \$1,500 or any portion of it from the American Board Treasurer in Foochow. We, therefore, authorize you to draw on us at your discretion for this amount of \$1,500 available for the construction of new residences at the University. If you have already received all or part of this \$1,500 from the Field Treasurer of the American Board it would be wiser for us to keep this sum of money here in New York until the matter is straightened out; otherwise there would be a duplication of payment which would eventually have to be straightened out with the American Board.

Very cordially yours,

BAG-H

*B. A. Garfield*

CC: Accounting Office

0524



CABLE ADDRESS:  
"HSIHO, FOOCOW"

學大和協建福立私  
FUKIEN CHRISTIAN UNIVERSITY  
FOOCHOW, CHINA.  
州福國中

*Heli*  
CODE:  
"MISSIONS"

TREASURER'S OFFICE

FUKIEN

May 13, 1931 #2

ack. 6/5/31

Mr. B. A. Garside  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.

Dear Mr. Garside:

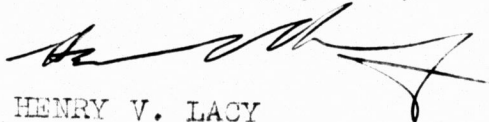
Your letter of April 13 addressed to Mr. McCann has come to my hands. I note what you say regarding the item of gold \$45.00 which were sent to Mr. Farley and about which there was considerable confusion. Mr. McCann had showed me the previous correspondence regarding the item, and I take it that this now clears up the whole matter.

In regard to the item of gold \$40.08 from the Canadian Pacific Steamship Company, I take it that this closes the matter and therefore will need no further attention.

A copy of letter to Dr. W.Y.Chen regarding a purchase of academic cap and hood has also come to hand. We will charge this item against Dr. Chen's salary at the current rate of exchange, which I think under the arrangements, is the only thing that can be done in the matter.

I hope that in the few months that I am here there may be no occasion for having any mix-ups in our relationships about these many accounts. At present, it is all rather vague and apparently difficult to get a hold of. But I am hoping that I will be able to carry on at least until Mr. McClure's return in the early fall. I hope you will bear with me in any of my mistakes of the months ahead.

Very sincerely yours,



HENRY V. LACY  
Acting Treasurer.

HVL:HCV

0525

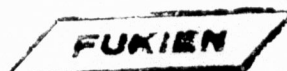
CABLE ADDRESS:  
"HSIHO, FOOCHOW"

學大和協建福立私  
FUKIEN CHRISTIAN UNIVERSITY  
FOOCHOW, CHINA.  
州福國中

CODE:  
"MISSIONS"

*Ack. 6/15/31*

TREASURER'S OFFICE



May 20, 1931 #1

Mr. B. A. Garside  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.

Dear Mr. Garside:

Your letter of April 17 addressed to Mr. McCann has just come to my hands. I note that you have received drafts Nos. 1158 and 1159. The others no doubt will have been received long before this. I also note what you say regarding draft No. 1152 and the debits which you have made against our account in local currency. We thank you for your attention to this matter.

Last week I wrote acknowledging receipt of trial balance for March 31. The later mail copy of the same has just come to hand, and many thanks for the same.

Very truly yours,

A handwritten signature in ink, appearing to be "H. V. Lacy".

HENRY V. LACY  
Acting Treasurer

HVL:HCY

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FUKIEN

INDEXED

Fukien Christian University

May 22, 1931

ack. 6/24

Mr. Henry V. Lacy,  
Fukien Christian University,  
Foochow, China.

My dear Mr. Lacy:

We have just received from the American Board of Commissioners an additional remittance of Gold \$500 which has come in from the Glencoe church through the efforts of Mr. McClure for the erection of a residence at Fukien Christian University. This makes \$2,300 we have thus far received for this purpose. We have already authorized you to draw \$2,000 on this account. We now authorize you to draw at sight this additional \$500 just received, making a total of \$2,500 we have thus far authorized you to draw on this account.

A letter just received from Mr. McClure reports that a further \$500 is on its way to us from the Glencoe church. As soon as this is in hand we will send you a similar authorization to draw.

Very cordially yours,

BAG-H

*BA Garside*

CC: Accounting Office

0527



CABLE ADDRESS:  
"HSIHO, FOOCOW"

學大和協建福立私  
FUKIEN CHRISTIAN UNIVERSITY  
FOOCOW, CHINA.  
州福國中

CODE:  
"MISSIONS"

TREASURER'S OFFICE

May 27, 1931

Mr. B. A. Garside  
China Union Universities  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.

FUKIEN

My dear Mr. Garside:

INDEXED

Your letter of April 27 addressed to the unknown treasurer of the University has just come to hand this week. Many thanks for the same and for the wish that I am carrying on. You have had two or three letters from me before this so that you are well aware the fact, <sup>that I am here</sup> by now, no doubt. I think that none of the items in your letter needs particular notes.

I am forwarding to Mr. McCann your paragraph of appreciation for his services. We shall be sorry to lose Mr. McCann ~~from~~ this section of the field, but know that he is anxious to get back to North China where he <sup>gives</sup> ~~has~~ so much efficient service.

A recent statement of accounts from Mr. Farley shows that he has a refund due the University of \$86.54 gold on his travel. He has turned in \$25.00 in U.S. bank notes, 67¢ in U.S. silver, \$40.00 in travelers checks, and \$20.87 from the Great Northern Railway Company passenger refund draft. We are selling the bank notes and the small change amounting to \$25.67 in Shanghai.

We are sending to you four travelers checks of \$10.00 each and the Great Northern Passenger Refund Draft of \$20.87. Inasmuch as the travelers checks are void except at the New York office, it seems best to ask you to collect the same in New York. The Passenger Refund Draft is noted as being voided after sixty days; that would have been the 18th of February, 1931. I hope that you will be able to collect the same and credit the University account. These final payments from Mr. Farley settle his account with the University for travel.

International Mercantile Marine Co. Travelers Check

No. D1105192	Sep. 14, 1929	\$10.00
No. D1105193	"	10.00
No. D1105194	"	10.00
No. D1105195	"	10.00
Great Northern Railway Co., St. Paul, Minn.		
No. 73501	Dec. 18, 1930	20.87
		<u>\$60.87</u>

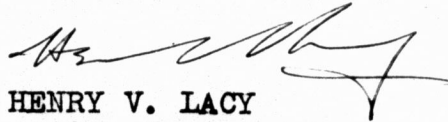
0528

21  
Mr. BAG 2, May 27, 1931

We are today paying Thos. Cook & Son check for Mr. Beeman's travel amounting to \$1,337.62. This, in addition to other items, covers the total expenditure for Mr. Beeman, a statement of which President Lin has already sent you.

With very best wishes,

Sincerely yours,



HENRY V. LACY  
Acting Treasurer

HVL:HCY  
Enc. 5

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FUKIEN

INDEXED

Fukien Christian University

June 2, 1931

#1

Rev. Henry V. Lacy  
Fukien Christian University  
Foochow, China

My dear Mr. Lacy

We are hastening to send you a check for the fourth quarterly installment from the Rockefeller Foundation, the amount being \$1,250.00.

Attention is called to the fact that the Rockefeller Foundation requests a report on funds used during the year, and while it is undoubtedly true that you are compiling such a report, we thought it best to just mention the subject in case it has been overlooked.

Very sincerely yours

*C. A. Evans*

Assistant Treasurer

CAB:MS  
Enc.

0530



CABLE ADDRESS:  
"HSIHO, FOOCOW"

學大和協建福立私  
FUKIEN CHRISTIAN UNIVERSITY  
FOOCOW, CHINA.  
州福國中

CODE:  
"MISSIONS"

TREASURER'S OFFICE

June 3, 1931 #2

ack. 7/3/31

Mr. B. A. Garside  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.

FUKIEN

Dear Mr. Garside:

INDEXED

I find on my desk this morning two letters from you, one addressed to President C.J.Lin and one addressed to the field treasurer.

In accordance with your request in your letter to President Lin, he has handed me this first letter for note and reply. President Lin has gone to Amoy and Swatow for a two-week trip in the interest of the University, and we hope that it will result in a number of new students coming to us from the institutions in the southern part of the country.

To take up your items seriatim, first, the item of \$25.50 for cap and hood ordered by Dr. W.Y.Chen. I note that you have charged this at the flat rate of 2 to 1, bringing \$51.00 local currency. According to the policy adopted here, we have charged Dr. Chen at the current rate, bringing it to a total of \$110.00 local currency, so that there should be added to the exchange a sum of \$59.00 local currency instead of \$51.00 local currency as per your accounts. ✓

Second, in regard to the amounts still to be disbursed by your office to complete the appropriation of the Trustees, we have cancelled authorization No. 3106, and we are also cancelling authorization No. 3009. ✓

We are today drawing authorization No. 3102, 3103, and 3104, totaling \$18,000 local currency.

I also note that you have sent the financial statements for April. I shall look these over carefully in the next few days.

Now in regard to your second letter referring to the check for \$1,500 from Mr. Belcher, of the American Board, for the new residence here at the University. I note in your letter of Dec. 31, 1930 to Mr. McCann that you had received the sum of \$500 from the American Board for a residence at the University, and

0531

3/6/31

Mr. BAG 2, June 3, 1931

that the American Board also had informed you that they had remitted \$1500 of this same gift to Foochow. Evidently there is some mistake in regard to this \$1500, for the Board did not remit the same to Foochow and has now remitted to you. We are, therefore, drawing \$2000, a total of these two gifts, for a new residence here at the University. With the exchange at the present equal to nearly 5 to 1, we think it is a good time to cash in on this \$2000, and so are sending to Shanghai for the same. This will go a long way to build a residence with current rates as they are.

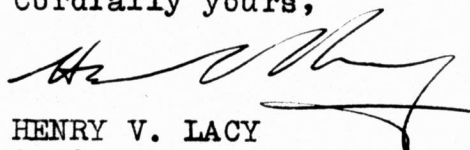
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This I believe covers all the items in your letter which need attention, with just one other note, and that is we are leaving authorization No. 3105, which is due May 1, until the later time before drawing. With these other authorizations we will not need it at the immediate present.

20

With very best wishes, I remain

Cordially yours,



HENRY V. LACY  
Acting Treasurer

HVL:HCY

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CABLE ADDRESS:  
"HSIHO, FOOCOW"

學大和協建福立私  
FUKIEN CHRISTIAN UNIVERSITY  
FOOCOW, CHINA.  
州福國中

CODE:  
"MISSIONS"

*ack 7/27/31*

June 24, 1931 #2

Mr. B. A. Garside  
China Union Universities  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.

FUKIEN

INDEXED

Dear Mr. Garside:

Your letter of May 15 acknowledging letters informing you that I was going to carry on the office until Mr. McClure returns, and your later letter of May 22 giving notice of an additional \$500 having been received from the Glencoe church through the efforts of Mr. McClure for the election of a residence here, have both been received.

Thank you very much for your word of appreciation and I hope that the five or six months of my official connection may not in any way militate against your apparent joy at my taking over the work.

We note that we are now authorized to draw at sight the additional \$500 for the residence, also that there is additional another \$500 which will be due before long. In conference with President Lin, it seems best for us at present to let this stand until the total \$1,000 is available.

*accounts  
office  
note*  
We are sending an order for supplies to the Chicago Apparatus Co. for Zoology Department. We are uncertain as to what the total amount will be, and are asking them to collect the same through your office including shipping charges. This is for special research work, and we will collect at the fixed rate of exchange.

With very best wishes, I remain

Cordially yours,

*Henry V. Lacy*  
HENRY V. LACY  
Acting Treasurer.

*noted  
S.C.*  
HVL:HCY

0533

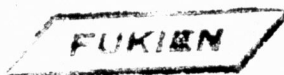


GREAT NORTHERN RAILWAY COMPANY

OFFICE OF SECRETARY AND TREASURER

ST. PAUL, MINN.

F. L. PAETZOLD,  
SECRETARY AND TREASURER



June 27, 1931.

Mr. C. A. Evans, Asst. Treasurer,  
Fukien Christian University,  
150 Fifth Avenue,  
New York City.

Dear Sir:

Your letter of the 25th inst., has been received together with this Company's Auditor Passenger Receipts draft No. 73301 in favor of Mr. M. A. Farley, amount \$20.87, and in accordance with your request I enclose herewith our check No. 9135 in favor of the Fukien Christian University for \$20.87, in payment of the draft.

Very truly yours,

A handwritten signature in dark ink, appearing to be "F. L. Paetzold".

Treasurer.

encl-z.

*for C. A. Evans*

*6/29/31*

0534

CABLE ADDRESS:  
"HSIHO, FOOCOW"

學大和協建福立私  
FUKIEN CHRISTIAN UNIVERSITY  
FOOCOW, CHINA.  
州福國中

CODE:  
"MISSIONS"

FUKIEN

July 1, 1931

ack. 8/7

Mr. B. A. Garside  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.

Dear Mr. Garside:

I am herewith today enclosing advice regarding three drafts Nos. 1190, 91, and 92, for \$60.00, \$21.00, and \$55.97 respectively. Will you please note and make the necessary charges.

*note  
v. of C.P.  
8/7/31*

Through error on our part, we paid two bills to the University of Chicago Press and one bill to the Oxford University Press, which should have been paid through your office. One of them we notice was paid by you according to your April statement. These bills are invoice No. 02287 for \$1.30. This is the one that has been paid by you. The latter bill is invoice No. 05047 amounting to \$4.19. We take it that this will be noted in your May account. These two bills are both of the University of Chicago Press.

*cleared,  
August*

Then the Oxford University Press invoice No. 05906 for \$2.80 will probably have been paid by you in May. Inasmuch as we have sent checks covering all three of these, may we ask you to take up the matter with the two firms respectively, and either secure credits or refunds for the amount.

*sent  
8/10/31*

I am also herewith sending you draft No. 1193 for \$300.00 for which will you please send check to the Union Trust Company, Cleveland, Ohio, for deposit to the FUKIEN CHRISTIAN UNIVERSITY BOOKSTORE account.

Very sincerely yours,

*[Signature]*  
HENRY V. LACY  
Acting Treasurer

HVL:Y  
Enc. 2

0535

**FUKIEN**

Fukien Christian University

July 3, 1951

ack. 8/6

Rev. Henry V. Lacy, Acting Treasurer  
Fukien Christian University  
Foochow, China

My dear Mr. Lacy

We have before us your letter of June<sup>3</sup>, and agreeable to your request we have added LC\$59.00 to the exchange account. This represents the added amount you have charged Dr. Chen over the exchange rate which we charged to account 31.

When Dr. Chen arrived on the field and found out that he would be required to pay at the prevailing rate of exchange, he endeavored to cancel the order, but it had already been shipped. It certainly seems as though the University should be able to make some arrangements whereby cases of this nature could be more equitably handled.

We have cancelled authorizations No. 3103 and 3009 according to your instructions. Drafts on No. 3102, 3103, and 3104 have not been received as yet.

Relative to authorizations for residences you will find that Mr. Garside issued such an authorization for \$1,500.00 on May 5. That was in addition to the one dated December 31. Subsequently another authorization for \$500.00 was issued on May 22.

Very sincerely yours

*C. A. Evans*

Assistant Treasurer

CAB:MS

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over

17  
over

FUKIEN

INDEXED

Fukien Christian University

July 18, 1931

Mr. Henry V. Lacy,  
Fukien Christian University,  
Foochow, China.

ack. 8/20

My dear Mr. Lacy:

We enclose herewith the following material relative to the closing of our Fukien accounts at the end of the fiscal year 1930-31:-

Trial balance  
Statement of cash receipts and disbursements  
Summary of Account 31  
Monthly Budget Report  
Journal Vouchers Nos. 148, 149, 150  
Check for G\$142.90  
Draft for Foochow L.C. \$6,541.62

I trust that this material is practically self-explanatory, and that few comments are necessary.

Current General Account. When we came to close our books we noted that the amount thus far drawn by the field on account 31 was L.C. \$6,541.62 less than the appropriation of the Trustees. In accordance, therefore, with the suggestion I made to President Lin on May 5, we purchased a Foochow draft for this amount, thus balancing the Trustees' appropriation for the year. This enables us to determine without any prolonged delay the exact status of our finances at the end of the year. I trust that it will also expedite the closing of your accounts on the field.

Current Special Account. The only item of note in the Current Special account is the semi-annual payment of special scholarship funds. The enclosed check for \$142.90 covers these.

It is indeed gratifying to note that due to the unusually favorable rate of exchange this year, we have been able to close our fiscal year with a substantial surplus. A part of this may possibly be considered as belonging to special work carried on with funds supplied by the Harvard-Yenching Institute. We received G\$10,821.35 from the Institute during the year, and while it is difficult to estimate exactly what our remittances on this account yielded in local currency, it is safe to say that the full amount has not been expended. When the field sends us its report showing the disbursements made during the year in its departments of Chinese cultural studies we would appreciate your sending suggestions and recommendations as

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to any surplus in this account. This statement should be sent as promptly as possible, and should be accompanied, as in the past, by a concise and interesting report of the work accomplished in the departments of Chinese cultural studies during the past year.

It is too early to make any predictions as to what use the Trustees will consider wisest for the 1950-51 surplus; but I am sure that the Board would welcome suggestions and recommendations from the field.

We hope that this material will reach you promptly so as to permit your closing the books for last year without too prolonged a delay.

Very cordially yours,

*BA Garside*

BAG-H

Enc.

FUKIEN

Fukien Christian University

July 20, 1931

Mr. Henry V. Lacy,  
Fukien Christian University,  
Foochow, China.

ackd. 8/20

My dear Mr. Lacy:

We enclose herewith a second copy of the Budget Report at the close of our Fukien Christian University on July 31.

You will note that we have made one correction, showing the income received from the Reformed Church in America as \$1,500 rather than \$750. The copy of the Budget Report included with the financial material we sent you on Saturday showed the status of this account before closing. You will note that the balance of \$750 anticipated from the Reformed Church has been set up on our books as an account receivable.

All of our closing entries were correctly made on the basis of actual and anticipated receipts of \$1,500 from the Reformed Board, so all the other financial material sent you on Saturday is correct. This particular correction is not of any great importance but we wished to be sure that you have all this material in as accurate a form as possible.

Very cordially yours,

*RA Lacy*

BAG-H

Enc.

0539



CABLE ADDRESS:  
"HSIHO, FOOCHOW"

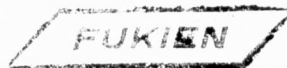
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FUKIEN CHRISTIAN UNIVERSITY  
FOOCHOW, CHINA.

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CODE:  
"MISSIONS"

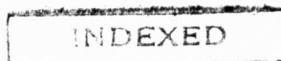
處計會  
TREASURER'S OFFICE

州福國中

July 23, 1931 #1



Mr. B. A. Garside  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.



Dear Mr. Garside:

Your two letters of June 15 both to hand, and the contents noted.

In regard to the change of Mr. and Mrs. Farley's sailing arrangements, I believe everything has been straightened out.

In regard to the purchases for Dr. W.Y.Chen, we are still holding the account on our books, pending action by the Board of Managers at their annual meeting next month, as President Lin desires to bring the matter to their attention regarding the purchase of goods and supplies by Chinese members of the faculty in the United States.

You speak of the matter of payment of Professor Beeman's salary after July. I have been instructed by President Lin to inform you that his salary following July should be paid from the New York Office pending further action on the part of Mr. Beeman and the Trustees.

When Mr. Beeman left Foochow, he had not yet renewed his contract with the University, but we are hoping that he will do so following his arrival in the United States and passing his necessary physical examination. Should he find it impossible to sign the contract and plan to return, undoubtedly the Trustees will pay his salary for a certain period of not less than six months following July 31, 1931. Provision has been made for his salary in the budget and so we will ask you to continue paying same until further action by Mr. Beeman and the Board of Trustees, or until you hear to the contrary from President Lin.

Notice from the Regents of the State of New York that the school year should close on the thirtieth of June and financial and other reports made accordingly, has precipitated some inconvenience ~~in~~ here in a matter of accounting. We hope, however, that by the end of June, 1932, everything will be adjusted to the new fiscal year.

0540

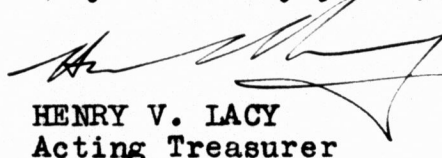


Mr. BAG 2, July 23, 1931

In my letter of July 1, we wrote you of an error on our part in paying a University of Chicago Press bill, which had been paid through your office, amounting to \$1.30. We have now received words from the University of Chicago Press that they have received this duplicate check and are returning the same to us. We have therefore made the adjustment on our books, and hope that it will not have caused too much confusion with you. Pardon us for this error.

With all good wishes, I am

Very cordially yours,



HENRY V. LACY  
Acting Treasurer

HVL:HCY

0541

FUKIEN

July 27, 1931

Mr. Henry V. Lacy,  
Fukien Christian University,  
Fouchow, China.

My dear Mr. Lacy:

Let me acknowledge receipt of your letter of June 25.

Residence Fund secured through Mr. McClara. I note that President Lin and you have decided to leave the C\$500 undrawn until the last \$500, promised through Mr. McClara's efforts has been received. I note, however, that for some reason we have not received the payment of this last pledge. We will let you know at once when this last payment is in hand. Meantime the C\$500 already received is available for your use at any time you care to draw it.

Zoology Supplies. We note that you are placing an order with the Chicago Apparatus Company for supplies in the Zoology Department. We will be glad to make payment for the cost of this shipment, including shipping charges.

Let me also acknowledge receipt of your notice of June 24 advising that you have drawn drafts Nos. 1184-1189. Of these drafts the following have been received and accepted:- Nos. 1184, 1185, 1186.

Very cordially yours,

BAC-H

*H. A. Lacy*

0542

CABLE ADDRESS:  
"HSIHO, FOOCHOW"

學大和協建福立私  
FUKIEN CHRISTIAN UNIVERSITY  
FOOCHOW, CHINA.

CODE:  
"MISSIONS"

處計會  
TREASURER'S OFFICE

州福國中

August 6, 1931

ack. 9/8

Mr. C. A. Evans  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.

FUKIEN

Dear Mr. Evans:

Your letter of July 3d duly received and many thanks for the same.

We have noted your charge of \$59.00 local currency to account 31. We are holding this account at present in suspense, pending action by the Board of Managers which we hope will be taken, so that arrangements may be made that the members of the faculty can purchase in the United States without quite such much hardship.

We note that you have cancelled authorizations No. 3106 and 3009, and the later drafts will no doubt have come to you before this. We have drawn the funds under Mr. Garside's authorization dated May 5 for \$1,500. The remaining \$500 which was issued on May 22 has not yet been drawn.

In my letter to Mr. Garside under date of July 1, I made note of some duplicate payments which we made to the University of Chicago Press. Under date of July 23 I again wrote Mr. Garside stating that one of these items, Invoice No. 02287 for \$1.30 had received attention of the University of Chicago Press and our cancelled check returned to us. We have now received the check for the item under Invoice No. 05047 amounting to \$4.19. This closes that account, and we hope you will make note of the same.

We have just received word from the Union Trust Co. of Cleveland of a graduated service charge for all checking accounts depending on the balance maintained in the account. We have the matter under consideration, and I believe that for the present at least until Mr. McClure returns that it will probably be a wise plan for us to maintain our balance in the bank at \$300 or more. If Mr. McClure decides on some other policy, he will be able to change it after his return. At present I believe we have sufficient funds to keep the account at the three hundred figure, but we may shortly send for another deposit to that account.

Very sincerely yours,

HENRY V. LACY  
Acting Treasurer

HVL:HCY

0543

FUKIEN

Fukien Christian University

August 7, 1931

ack. 9/9

Mr. Henry V. Lacy  
Fukien Christian University  
Foochow, China

My dear Mr. Lacy

Let me acknowledge receipt of your letter of July 1.

We note your advice regarding drafts Nos. 1190, 91, and 92 and will make the necessary charges accordingly.

We have taken up with the Oxford University<sup>Press</sup> the duplicate payment of \$2.80, and they have sent us a refund for this amount. This refund has been credited to account #31 in this present month of August.

So far as I can ascertain we have not received any refund from the University of Chicago Press on account of the bills for \$1.80 and \$4.19, which were paid in duplicate during April and May. There is a possibility that the Press may have taken up with the field the matter of the proper refund. I am, however, calling the item to their attention for adjustment.

Very cordially yours

*B.A. Casside*

BAG:MS

0544



CABLE ADDRESS:  
"HSIHO, FOOCHOW"

學大和協建福立私  
FUKIEN CHRISTIAN UNIVERSITY  
FOOCHOW, CHINA.  
州福國中

CODE:  
"MISSIONS"

August 20, 1931

*Ark. 10/26 McClure*

Mr. B. A. Garside  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.

My dear Mr. Garside:

I have your letters of July 15, 18 and 20, for which accept my many thanks.

Your letter of the 15th makes mention of letter from Mr. McCann of March 6 and stating that all adjustments discussed in Mr. McCann's letter have now been completed, also that our letters of May 20 and June 10 placing orders for books have been attended to.

Your letter of July 18 enclosing trial balance, statement of cash receipts and disbursements, summary of account 31, monthly budget report, journal voucher Nos. 148, 149, 150, check for gold \$142.90, and draft for Foochow Currency \$6541.62 have all been duly received and noted. Thank you for these which have come in time for the Board of Managers' meeting next week.

We are today depositing the check for local currency \$6541.62 which you have sent us against the current general account. I feel sure that this arrangement for handling this balance will be perfectly satisfactory to all concerned.

We are in the midst of closing our accounts for the year ending July 31, and are glad to have this item for the same.

Check for gold \$142.90 on current special account is also received, and with the exchange as it is, this should bring us considerable in local currency. Silver seems to be getting cheaper with great rapidity. As soon as we are able to get our statement of accounts in shape which will show the amount received from the Harvard-Yenching Institute and the expenditures thereof, we shall forward the same to you, which will let you know how the accounts stand on the field. I am taking the matter up with President Lin regarding the suggestions and recommendations as to the surplus in this account. President

0545

Mr. BAG 2, August 20, 1931

Lin today is sick in bed, so the matter will have to be delayed for a few days.

You speak of the surplus ~~at~~ your end of the line, we find that we have a considerable surplus this year from this end also, a little more than ~~the~~ President can quite understand. He says this is too good to be true.

Your letter of July 20 enclosing second copy of the budget report as of July 31 has also been received. I note what you say regarding the receipts from the Reformed Church of America as \$1500 rather than \$750. Thank you for sending us this corrected copy. We are glad to have it at this time.

We shall write you again a little more fully after our books are closed and statement of accounts have been prepared for the Board of Managers and for your office.

Very sincerely yours,



HENRY V. LACY  
Acting Treasurer

HVL:HCY

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FUKIEN

Fukien Christian University

September 8, 1931

Mr. Henry V. Lacy, Treasurer  
Fukien Christian University  
Foochow, China

Dear Mr. Lacy

Your letter of August 6 is at hand enclosing list of drafts #1206 and 1207.

We note that you are still drawing under authorizations from last year. These, of course, will have the same treatment when they come to hand as the other drafts about which we wrote you a day or two ago. In other words, they will be charged in this year's account. By this time you will have received the draft in settlement of last year's payments and will understand the procedure we followed.

We are glad to know that the payment to the University of Chicago Press has now been adjusted.

The advice from the Union Trust Company of Cleveland is along the line of banking followed by other institutions. It has been quite conclusively demonstrated that it is not good business for the banks to carry accounts with small balances and at the same time offer checking privileges. A great many accounts have been cancelled because of this service charge, but apparently some banks are glad to rid themselves of these small accounts. We do not think it unreasonable to keep a balance of at least \$300.00 in the Cleveland bank, and if the account is at all active, we would recommend that you make an effort to keep the balance to this amount.

Very cordially yours

*C. A. Evans*

Assistant Treasurer

CAE:MS

0547

CABLE ADDRESS:  
"HSIHO, FOOCOW"

學大和協建福立私  
FUKIEN CHRISTIAN UNIVERSITY  
FOOCHOW, CHINA.

CODE:  
"MISSIONS"

Treasurer  
OFFICE OF THE ~~RESIDENT~~  
處公辦長校

州福國中

FUKIEN

September 9, 1931 #2

Oct 14/27

Mr. B. A. Garside  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.

Dear Mr. Garside:

I have your letter of August 7 acknowledging mine of July 1, with notations regarding drafts Nos. 1190, 91 and 92.

I note that you have taken up with the Oxford University Press the matter of the duplicate payment of \$2.80 and that they have sent you a refund for the amount. We are making such notation in our record here.

I have already written you in regard to the checks returned from the University of Chicago Press on account of the bill of \$130 and \$419. Thank you for your attention to this. The matter is now therefore closed.

In going over the sheets for the trial balance of July 31, 1931, on the last sheet Summary of Account 31, we find a discrepancy of \$4.00 in the transfer of amount carried forward to the balance on gold exchange \$16,460.30, whereas in the sheet of June 30, 1931 there was a balance of \$16,464.30. You have probably already noted this error and the next statement will no doubt have notation to that effect. We are just mentioning it in case it may have slipped.

In regard to draft No. 1206 for gold \$50.00, this was sold at 4.6199, amounting to a total of \$231.00 local currency. We had previously noted this at 2:1 rate making a difference of \$131.00 local currency, which should be debited to our account.

To refer again to the item of \$25.50 gold for cap and hood of W.Y.Chen which had been entered on the books at the current rate amounting to \$110.00 local currency. The Board of Managers in their recent meeting took action, authorizing

0548



Mr. BAG 2, September 9, 1931

110  
76.50  

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33.50

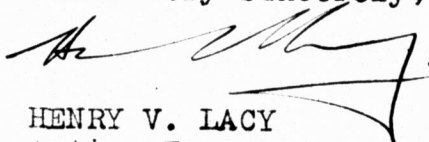
*Credit  
to acct  
9.2.31*

faculty members of professorial rank to purchase goods in the United States up to 5% of their salary, to be charged at the budget rate of 3:1. This item, therefore, instead of being charged on the books at \$110.00 local currency, should only be charged \$76.50 local currency, thereby crediting the field account with \$33.50 local currency. I hope this now will clear off that item which has hung on the books for a number of months.

Under separate cover, we have already mailed you the annual report of the Treasurer with statements of accounts for the year 1930-31. I hope that you have received this in due season.

We are expecting Mr. McClure's return in a very short time now, and I shall then be turning over matters to him, so that by the time you reply to this letter he will be in the office and you may direct it to him. I shall no doubt be writing you again before Mr. McClure takes over. You will be interested to know that the enrollment ~~for~~ this term is higher than ever in the history of the institution, one hundred sixty-nine having been registered at the Dean's Office.

Yours very sincerely,



HENRY V. LACY  
Acting Treasurer

HVL:HCY

0549

CABLE ADDRESS:  
"HSIHO, FOOCHOW"

學大和協建福立私  
FUKIEN CHRISTIAN UNIVERSITY  
FOOCHOW, CHINA.

CODE:  
"MISSIONS"

處計會  
TREASURER'S OFFICE



September 30, 1931 #1  
*ack.*

Mr. B. A. Garside  
150 Fifth Avenue  
New York, N. Y.  
U. S. A.

Dear Mr. Garside:

I had expected to hear again from you before turning over to Mr. McClure. But since the last steamer brought no letter from you, Mr. McClure will handle it when it comes.

Mr. McClure arrived on Monday last and is taking over today. I want to thank you for your courteous consideration in all our associations during the last five months and express my appreciation for the same. I shall hope in the near future to make you acquaintance personally when in New York on furlough sometime within the next twelve or fifteen months.

With very best wishes, I remain

Sincerely yours,

A handwritten signature in ink, appearing to read "Henry V. Lacy".  
HENRY V. LACY  
Acting Treasurer.

HVL:HCY

0550