Boston,
Jan. 3, 1881.

Dear Father,

Your statement of my account with you, was received, and I may add with much pleasure, since it puts me in such a favorable light.

You know I had some "head for figures" so it quite surprised me to find that without any contributions on my part, I was credited with something over $1,000. However, I suppose somebody had been very generous and gave me a New Year's present.
There was one little item however, that did not appear in the account, and that was a sum of five hundred which I loaned P.S.C. and another sum from the life lead banks of about $40, you see my memory is very good and I should say yearly accounts closely now I am getting to be a toy payer.

I think you will write you all about the late and how much it is to cost, as I will say nothing on that subject, but I express my utmost heartfelt thanks for your generous New Year gift which has made me very happy, and not only me but the other, to whom you have been equally generous are I have no doubt, as happy as we. Now I want you to come over and see me before the month is over and look at the blue prints that I bought with the other money you gave me and also see what a nice present I gave you.

Wishing you a very Happy New Year, and many more of them, I am always your loving daughter, Ella
Dear Father,

Youre statement of my account with you, was received, and I may add with much pleasure, since it puts me in such a favorable light. you know I had never “a head for figures” so it quite surprised me to find that without any contributions on my part, I was credited with $11000. However I suppose somebody has been very generous and given me a New Years present. [over page] There was one little item however that did not appear on the account, and that was a sum of six hundred which I loaned P.S.C. and another sum from the Cape Cod bank of about $140. You see my memory is very good and I study my yearly accounts closely now I am getting to be a tax payer.

I suppose Sam will write you all about the lot and how much it is to cost, so I will say nothing on that subject, but, express my most heartfelt thanks for your generous New Years [next page] gift, which has made us very happy, and not only us but the others, to whom you have been equally generous are I have no doubt, as happy as are we. Now, I want you to come up and see us before this month is out, and look at the Christmas present I bought with the other money you gave me, and also see what a nice present Sam gave me.

Wishing you a very Happy New Year, and many more of them. I am always

Your loving daughter,

Eva