17 February 1933.

Dr. E.S. Pearson,
University College,
London, W.C. 1.

Dear Pearson:

In all my work on regression the sample distribution of the independent variates is taken as supplying statistics ancillary to those used for estimating the regression. It is only this, the legitimacy of which would need a much longer discussion to justify, that reduces the whole thing to an analysis of variance. To take account of samples having different distributions from that observed would in fact be as unreasonable as to take account in the probable error of a mean, of the fact that our sample might have been of a different number of items.

Yours sincerely,

P.S. I see this looks vague. The point is that the independent variates should never be regarded as varying from sample to sample, in regression problems.