arrive after 5 and before 8 p.m., a delivery of letters is made for a quarter of an hour after the mails have been sorted. Officers are in all cases expected to be in attendance in good time to permit the office to be in full working-order by the time it is opened to the public. The Minister may, however, vary or extend the hours of business at any office, and officers are required to attend to the business of their respective offices during such prescribed hours.

191. At offices where a luncheon-hour is specially authorized it must be clearly understood that no telegrams of an urgent nature proffered by the public are to be refused transmission when the office is closed for luncheon. A notice is to be displayed in a conspicuous place stating that "urgent" telegrams will be received during the luncheon-hour, and indicating how the attention of the Officer in Charge can be secured. This is a matter in which officers can do much to minimize inconvenience arising from the closing of offices for the purpose stated, and it is expected that every effort will be made to avoid delay to important work.

192. No luncheon interval will be allowed at any office where both a Postmaster and a cadet are employed. In any case of an addition to staff involving the operation of this regulation the Chief Postmaster will make a special report for the purpose of having the list of offices closing for the luncheon interval altered.

193. Every post-office is closed on Sunday, and on Good Friday and Christmas Day, and no officer is required to attend on any of those days for postal duty except by express direction of the Secretary. English mails are not to be sorted on Sundays or holidays except on special occasions and by special permission from the Secretary. The sorting of other mails on holidays is not to lengthen the time during which offices are open to the public; but mails received up to the time of closing the office must be completely sorted. Local mails delivered at the office before or at the time of opening to the public are to be sorted and distributed.

194. For the hours of attendance at telegraph and telephone offices, or at telephone exchanges, also for the hours of Sunday and holiday attendance, refer to the latest issue of the Guide.

195. Before telegrams are accepted on shop-holiday afternoons the list of telegraph-offices is to be consulted to ascertain whether the telephone-office also is closed. If it is, senders are to be reminded that telegrams will probably not be delivered that afternoon.

196. At offices provided with flags the New Zealand Ensign is to be flown on New Year's Day, Accession Day, St. Patrick's Day, Easter Monday, St. George's Day, Empire Day, Queen Mary's Birthday, the Prince of Wales's Birthday, Dominion Day, Labour Day, the King's Birthday, St. Andrew's Day, and Boxing Day, and on special leave being obtained may be flown on local festival days. When a day on which flags would be flown falls on a Sunday, the flag is to be hoisted on the day on which the festival is observed.

197. The ensign is on no account to be used for signalling purposes, and must not be flown at half-mast without special authority of the Secretary.

198. In the event of the death of a foreign sovereign, flags on public buildings are to be flown at half-mast on the day of the sovereign's death, and also on that of the funeral; the authority of the Secretary to be obtained first.