vices, and a footnote should be added stating that the full list, together with terms and conditions, may be seen at any post-office. Special order forms are provided for instructing news-papers to insert such advertisements, and a copy of the advertisement and order to insert it is to be forwarded to the Secretary for transmission to the Advertising Department when the advertising is completed. Each Chief Postmaster will also receive copies of extracts from the *Gazette* in poster form showing all the advertised services in his district. These are to be distributed for exhibition at sub-offices.

362. On the expiry of the time for receiving tenders, services which the Chief Postmaster estimates will be tendered for at £50 per annum or less must be separated from services the tendered price of which will exceed £50 per annum. The former will be opened by the Chief Postmaster, and carefully examined, particularly in regard to the correctness of the entry of the number, places, and frequency of the service or services to which each tender refers. The particulars of the tenders received for each service are then entered on form P.O. 99, which should be prepared in skeleton form beforehand, and, after the Chief Postmaster has made his recommendation, the schedules, together with the tenders, are to be despatched under registered cover to the Secretary. Tenders for services of which the lowest price tendered will, it is estimated, be above £50 per annum, are to be despatched unopened under registered cover to the Secretary, together with the relative skeleton schedule forms (P.O. 99). The tenders for such services are opened in the General Post Office, and the particulars thereof entered on the schedules, which are then returned to the Chief Postmaster concerned, the procedure thereafter being the same as for services of the annual value of £50 or under, as described above. Black ink is to be used for writing in the service, but the Chief Postmaster's remarks or recommendations are to appear in red ink. In no case is the tender recommended for acceptance to be marked with an asterisk or other sign of reference. The remarks should commence with an intimation as to which of the tenderers, if any, is the present contractor. In the schedule the tenderers' names are to appear in order of the amounts of their tenders, the lowest being first and the highest last. Where no deposit has been received, this should be shown by inserting the word "None" in the column "Amount of Deposit." The remarks are to be concise and definite, but brevity is not to be sought at the cost of omitting information likely to be of value to the Secretary in arriving at a decision.

363. Care should be taken to properly describe tenders which are for more than one service. Where no tender has been received, the service is to be entered and the fact stated. If a letter accompanies a tender, this is to be mentioned in the schedule, and remarked upon when necessary. Before sending such letters with tenders to the General Post Office, the Chief Postmaster will make a copy for his future information.

364. On receipt of the list of accepted tenders, and when all services have been settled, the Chief Postmaster will forward to the Secretary a full schedule of all mail-services in his district for the ensuing contract period. Parts I and II will appear on form P.O. 162, and Parts III, IV, and V on form P.O. 151. The numbers previously allotted to services are to be disregarded, and the services placed in alphabetical order as before and renumbered in each separate Part. The schedules will be prepared at the General Post Office for the printer, and a proof forwarded to Chief Postmasters for check and certificate of correctness. The proof—which will form part of a printed list, to be widely pub-