

- (21.) Except in the case of a company, *one* witness may attest all the signatures; but, if different persons sign in the presence of different witnesses, there must be a separate attestation for each person so signing.
- (22.) The attestator must in every case be a person not interested in the contract. This, however, does not include a Chief Postmaster or other postal officer, who may, where necessary, witness signatures to a bond.
- (23.) When a company executes, the attestation may be:—
 “The common seal of the above-named [*Name of company in full*] was hereto affixed in the presence of us—
 “A.B.,
 C.D.,
 “E.F., Secretary.”
 Directors.”
- (24.) There may in some cases be variations in the form or requirements of the execution by a company; but these can usually be ascertained from its secretary, who is necessarily conversant with the practice in this respect.

(II.) *Tender.*

- (25.) *To be corrected before Execution of Bond.*—As the tender forms part of the contract, special care should be taken to insure all the needful particulars being filled in correctly. If the tender as originally sent in by the contractor be found to be in any way defective, a new form should be filled up by him before execution of the bond.
- (26.) When the advertisement calling for tenders appears in a supplement to the *New Zealand Gazette*, the date and number of such supplement to be shown in the tender are the actual date and number of the supplement, not the date and number of the main *Gazette* of which it is a supplement.
- (27.) *Newspaper in which published.*—When the tenders have not been called for in the *New Zealand Gazette*, the part “*New Zealand Gazette*” should be struck out, and the name of the paper in which they were advertised substituted. The correction is to be initialled by both contractor and sureties. A copy of the newspaper containing the advertisement is to be attached to the bond.
- (28.) *Payment of Subsidy.*—Special attention is drawn to the necessity of filling in the time of payment under section 19, Terms and Conditions, at the back of tender.
- (29.) *Signature of Tenderer.*—The usual signature of the contractor, or, in the case of joint contractors or firms, of each individual member, should be given.

(III.) *General Instructions.*

- (30.) No abbreviations are permitted in filling up forms of bond or contract. (See Rule 115.)
- (31.) In addition to the above instructions, officers are enjoined to comply strictly with the directions in the marginal notes.
- (32.) The contracts being made up of the bond, tender (to which is annexed the terms and conditions of inland-mail contracts), and letter of acceptance, and, in the case of tourist mail-coach and motor-car services, the schedule of passenger and parcel rates, and special conditions attaching to such services, care should be taken that these documents are securely fastened together prior