

The new certificate and relative forms and record are to be enfaced in red ink, "Issued in place of certificate No..... declared by the depositor to have been lost." If advice is received that a certificate has been lost and the depositor is not at hand to be identified and make declaration, a red-ink note is to be made in the Safe-deposit Record and notice in writing obtained, if possible.

(c.) *Powers of Attorney.*—Before accepting lodgment of a packet by an attorney, the power of attorney must be referred to the Controller of Accounts and his consent obtained.

(d.) If after a packet has been lodged by a depositor application is made by the depositor's attorney to inspect or remove it, the power of attorney is to be submitted to the Controller of Accounts for approval before the request may be complied with.

(e.) If the depositor is committed to a mental hospital a note to that effect is to be made in the Safe-deposit Record. A packet lodged in his name may thereafter only be inspected by such person as the Controller of Accounts approves.

(f.) If a depositor becomes insolvent, a note to that effect is to be made in the Safe-deposit Record, and a packet lodged in his name must not be inspected or withdrawn from custody without the approval of the Controller of Accounts.

(g.) Upon notice of the decease of a depositor who has lodged a packet for safe custody, the packet is to be marked in red ink "Deceased" in the space immediately above the number on the packet, and also in the Safe-deposit Record.

(h.) Before a packet may be inspected or withdrawn by a depositor unable to write, he must be identified to the entire satisfaction of the Postmaster.

(i.) Before a Postmaster commences leave of absence the relieving officer is to check all packets on hand for safe custody with the Safe-deposit Records, and to sign to that effect on the Transfer of Accounts form. When the Postmaster resumes duty, the same procedure is to be followed.

Procedure at Offices which are not Safe-deposit Offices.

838. For the present, safe-deposit safes have been supplied only to the following offices: Ashburton, Auckland, Blenheim, Christchurch, Dunedin, Gisborne, Gore, Greymouth, Hamilton, Hokitika, Invercargill, Masterton, Napier, Nelson, New Plymouth, Oamaru, Palmerston North, Rangiora, Tauranga, Thames, Timaru, Wanganui, Wellington, Westport. and Whangarei.

(a.) Application to deposit packets may, however, be received at *any money-order office in charge of a permanent official.*

(b.) Postmasters at offices where there are no safes will observe all the rules set out above both in receiving and exhibiting packets as far as they are applicable.

(c.) After a packet has been received and treated according to the regulations it must be transmitted, under registered cover, together with all the necessary forms, to the Postmaster of the nearest safe-deposit office, who will, upon receipt, complete the action set out in the regulations. The fee is to be accounted for at the office where paid, as set out in clause 14 (a).

(d.) Upon application by a depositor to inspect his packet at an office which is not a safe-deposit office, the regulations as to identity are to be observed, a formal application taken on Acct. 84, and, when completed, sent to the Postmaster of the office where the packet is held. Upon receipt of such application the Postmaster will satisfy himself and thereupon send the packet by registered letter to the Postmaster through whom the application came. After the depositor has inspected the packet it is to be resealed and returned by registered letter to the office of custody.