year. The returns are to show the dates of despatch, offices of origin, destinations, and numbers of such bags, and they are to be forwarded to the Secretary as soon as possible after the counts are completed. It is to be particularly noted that the return of bags from Australia is to comprise bags despatched from that country during the period mentioned, without regard to the dates of receipt.

387. The numbering of letter-bills is provided for in the Postal Union regulations. Offices of despatch must carefully number in an annual series the letter-bills for each of the offices of destination. When the first mail of the year is being prepared the number of the last mail of the preceding year should also be shown: e.g., on bill No. 1 for 1923, "Last mail despatched in 1922—30." When there is no correspondence in hand for despatch at the usual time to a place beyond the Dominion for which mails are usually made up, with the exception of Australia, a mail consisting of a blank letter-bill should be forwarded. A supplementary mail is to receive the consecutive number next to that of the main mail. In the case of mails for the United Kingdom the letter-bills are to be numbered in one annual series for each office of destination, irrespective of the route by which they may be despatched.

388. All the different items in the letter-bill must be carefully completed, and on no account are the indication of the route and the name of the steamer by which the mail is forwarded to be omitted. The number of separate packets or bags comprising the mail is indicated on letter-bill Mail 31, in the right-hand top corner. If parcel-mails are despatched by the same vessel as letter-mails, the number of receptacles should also be advised on the letter-bill, the entries to be made thus: "10 bags, 4 P.P." Empty bags should be advised under "Official Registrations" in registered lists thus: "Fifty empty bags (in eight sacks)."

389. The presence in the mail of a packet of registered letters is to be indicated by the impression of the "R." stamp, or by the special entry "Registered packet" at the head of the letterbill. The number of registered articles inscribed on the lists, the number of lists, and the number of packets or bags containing those articles, must be entered on the letter-bill.

390. A waybill is to accompany each overseas mail and is to be handed to the mail officer of the conveying vessel. When overseas mails are despatched by steamers of Huddart-Parker and Co., two copies of the waybill are to be forwarded, one of which is to be marked "Duplicate." The duplicate copy will be retained by the purser of the steamer.

391. When despatching offices receive verification notes direct from foreign exchange offices they should invariably forward them by first opportunity to the Secretary, with a full report on a separate paper, and not on the note.

392. (a.) Offices despatching foreign mails will furnish particulars thereof to the Secretary on the form "Foreign Mails Despatched" (Mail 24). In this return must be shown all foreign mails despatched, except those sent to the Australian States or to the South Sea Islands (if the last-named are sent from Auckland direct). If a mail contains only correspondence on Post Office business (which forms no account), the usual entry of the number of the mail must be made in the return, but the weight columns are to be left blank, and the words "Official, form no account" written in the column for remarks. Mails despatched by occasional vessels leaving New Zealand ports direct for foreign places which are not specified on form Mail 24 should be entered in the statement on blank lines. (See Rule 387.)