

and must also be forwarded to the Postmaster General at the same time as the Monthly Sheets. The Way Letter Bills received from each subordinate Way Office during the Month are to be tied up separately, and according to date, and forwarded under the proper Cover to the Postmaster General with the Account. The Total Amount is to be entered in the "Quarterly Abstract of Way Letter Sheets."

3. The Form No. 3, must be forwarded at the same time as the above Accounts, accompanied by the Forms No. 2, received from Corresponding Offices during the month. The Amounts of the Forms No. 2, *received* from other Offices, are *not* to be entered in the Form No. 3, but only the amount of claims on other Offices, and which must be entered according to date, and under the heading of the Office to which sent. The Total Amount of the Form No. 3, is to be entered in the "Quarterly Dead Letter Account."

4. The Dead Letter Forms No. 4, are to be filled in with the name of the Office, Number of Letters, and the amount of unpaid Dead Letters charged on the Office. The Forms must be dated on the 15th and last day of each month, and forwarded under the proper Cover to the Postmaster General by the following Mail; the amount of each Form is to be entered in the "Quarterly Dead Letter Account," according to date.

5. The Form must be dated and forwarded at the proper time, whether accompanied by Dead Letters or not.

6. In no case should a Postmaster enclose more than one Form No. 4 in a cover.

PART XIX.

Quarterly Accounts.

Instructions to make out and transmit with vouchers.

1. In making up the "Quarterly Account Current," the Postmaster will first fill up the heading with his name and the name of the Office, and the Quarterly period. He will then charge himself on the debit side of the Account, with the Amount of Unpaid Postage on Letters, &c. on hand at the end of last Quarter; and the amount of Postage Stamps remaining on hand, and which he has taken credit for on the previous Quarter's Accounts; he will then enter opposite the proper items on the same side, the amounts of the "Quarterly Abstract of Monthly Sheets," and "Way Letter Sheets," the "Amount of Ship Letter Postage received," and Postage Labels supplied during the Quarter.

2. The Postmaster will take credit on the other side of the Account Current for the amount of Unpaid Postage on Letters, and Postage Stamps remaining on hand at the date or Quarter day to which the Account is made up. Next enter the Total Amount of the Quarterly Dead Letter Account.

3. The "Salary Receipts," and "Commission Receipts on sale of Postage Stamps," are to be made out by each Postmaster, and the respective amounts claimed in their proper places.