Only way letters to be carried out of the bags. LXIV. Couriers are strictly forbidden to carry letters, sealed or unsealed, printed or written, out of the mails, except "way" letters to be delivered at the next Post or Way Office, or letters received from a Postmaster or Way Office Keeper for delivery between his Office and the next.

## MONTHLY RETURNS.

Monthly sheets to be transmitted to Postmaster General.

LXV. The "monthly sheets," being a copy of the "book of mails sent and received," and dated from the first to the last of each month inclusive, are to be transmitted, enclosed under cover, to the Postmaster General. All letter bills received from other Post Offices during the month are also to be marked in the same cover. The bills from each Office are to be tied up separately, and according to date. The total amount of the monthly sheet is to be carried to the quarterly abstract of monthly sheets.

## QUARTERLY ACCOUNTS.

Quarterly account to be transmitted to up from the tax collected on way letters, as Postmaster Gedescribed in section xxv.

Making up quarterly account, debit side.

LXVII. In making up the quarterly accounts the Postmaster will first fill up the heading with the name, the name of the Office, and the quarterly period. He will then charge himself on the debit side of the account with postage on letters remaining in Office last quarter, postage on paid letters sent from, and unpaid letters received for the quarter, as per abstract, postage on way letters per account, and undercharges.