the Unpaid Letters which are for the delivery of the Town to which they are forwarded, as they will form no charge against the Postmaster of such Town, but will eventually be brought to account when finally despatched to the Town to which they are addressed. An Unpaid Letter is, therefore, in the course of transmission not to be charged against any Office but the one to which it is sent for actual delivery; thus, an Unpaid Letter posted at Windsor, addressed to Sydney Cape Breton, (which is not a Corresponding Town with Windsor,) should sent by the Postmaster of Windsor to Halifax as his Forward Town for Sydney but he is not in any way to charge the Postage against Halifax; the Letter is to be taxed 1s.  $1\frac{1}{9}d$ . that being the Rate of Postage from Windsor to Sydney, and then sent in the Bag addressed to Halifax: the Letter will then be charged by the Halifax Office (which does correspond with the Sydney Office,) against the Postmaster of Sydnay in the Halifax Letter Bill for that place.

Prepaid Letters for Corresponding Towns.

Prepaid Letters sent as "Forward." 11.—The Postage on Letters which have been pre-paid at your Office, for the delivery of any of the Towns with which you correspond, and also on pre-paid Letters sent as "Forward" on such Towns, is to be carefully told up and entered in the Letter Bill in one Sum as a charge against yourself, and included in the Mail in the same manner precisely as if such Forward Letters were for the delivery of the Corresponding Town to which they are sent.

Unpaid Letters sent as "Forward." 12.—Should your Office be a Forward Town (as regards other Offices) to any of the Offices with