WILL the Commissioner of Audit be good enough to state what is the practice in regard to the point herein raised.—C. T. BATKIN.—5th February, 1876.

The practice is to take the full period of service and deduct from it the aggregate surplus leave, then to compute the difference after striking out the fraction of a year, if any.—CHARLES KNIGHT, Commissioner of Audit.—11th February, 1876.

WILL the Solicitor-General be good enough to state whether, in his opinion, the practice is conformable to law.—C. T. BATKIN.—14th February, 1876.

Assuming that the practice referred to is founded on the terms of section 3 of the Civil Service Act of 1861, I think it is conformable to law. - W. S. Reid. -21st February, 1876.

No. 28.

The Hon. W. GISBORNE to the SECRETARY to the TREASURY.

Government Insurance Office, Wellington, 22nd February, 1876.

Adverting to former correspondence on the subject of my retirement, I understand from you SIR,personally that an official letter approving of the day, 1st proximo, which, at the request of the Government, I named for leaving office, was not necessary, and that the duration of the leave of absence would be settled afterward, together with the pension. Accordingly I wish to remind you that to-morrow is my last day in my office, and as I propose leaving for Christchurch to-morrow afternoon to attend a meeting of the Senate of the University of New Zealand, I have asked Mr. Knight to hand over all official papers, &c., to my successor.

I would take this opportunity of recording my strong sense of the industry, zeal, and ability shown by the staff in my office, and of recommending them to the favourable consideration of the Govern-

ment, when suitable opportunities of advancement of any of them occur.

Permit me also to ask you to be good enough to convey my thanks to the Hon. the Colonial Treasurer for the courtesy and consideration which he has accorded to me in the discharge of my official duties, and for the efficient support which he has given me in the outset and progress of an institution of which he is the author, and from which I believe, if wisely administered, the whole community will ever derive invaluable advantage. I have, &c.,

W. GISBORNE, Government Insurance Commissioner.

The Secretary to the Treasury, Wellington.

Until the Industrial Branch position is better known to me, I am not prepared to receive the resignation of the Commissioner of Annuities. I have no objection to his taking a fortnight's leave when the information I have asked for should be furnished, and the Government consider the matter.-J. Vogel.—29th February, 1876.

I HAVE seen the Hon. Mr. Gisborne, and he agreed to return in a fortnight. From what he tells me, the Government have certainly agreed to his retirement, and to his taking three months' leave of absence.—J. V.

AFTER a conversation with the Hon. Sir J. Vogel, I do not think that he was fully aware of all the circumstances of my case, the promises made me by the Government, and the fact that I have been holding office since August last at their express wish, and for their convenience. I feel sure that he will, when he is aware of all these things, do me justice. I only received his minute at 2 p.m. to-day, and had already taken my passage to Canterbury. I therefore, with his approval, take a fortnight's leave of absence till the Government have considered the Industrial Branch business. The information required will, I hope, be sent to the Government to-day.—W. GISBORNE.—29th February, 1876.

Mr. GISBORNE'S resignation has not, I understand, been accepted. Papers to stand over till the matter settled.—J. E. F'G.—6th March, 1876.

No. 29.

The Hon. W. GISBORNE to the Hon. the COLONIAL TREASURER.

Government Insurance Office, Wellington, 27th March, 1876. In accordance with the arrangement sanctioned by you, I propose to leave to-morrow for the Sir,-South, and to retire from the active duties of my office on the 1st proximo, the promised three months' leave of absence dating from my relinquishment or termination of the mission intrusted by the I have, &c., W. GISBORNE. Government to myself and two others.

The Hon. the Colonial Treasurer.

WRITE saying I approve.—J. Vogel.—29th March, 1876.

No. 30.

The SECRETARY to the TREASURY to the Hon. W. GISBORNE.

Treasury, Wellington, 31st March, 1876. SIR,-I have the honor, by direction of the Hon. the Colonial Treasurer, to acknowledge the receipt of your letter of the 27th instant, stating that you proposed to retire from the active duties of your