I will presently submit to you a memorandum referring to a scheme for the care of the graves of Australian and New Zealand soldiers buried at Anzac, and generally for the beautifying of the whole of the Anzac zone. This scheme was placed before me by Mr. Walter Draper, F.L.S., Director of the Egyptian Government Gardens at the Delta Barrage. His proposals appear to me somewhat extensive, as, in addition to the necessary tracks and the beautifying of the graves, they include rather elaborate flower-borders at the sides of the tracks. Mr. Draper had, of course, not visited Gallipoli. I am sure if he had done so he would have come to the conclusion that the place, apart from the immediate neighbourhood of the graves, should be kept as much as possible in a state of nature. In addition to the Anzac zone, we also have an interest in Helles, where our Infantry Brigade lost so heavily during the month of May, 1915. It is to be remembered also that it is not only New Zealand and Australia that are interested in Gallipoli, but also the British Isles, Newfoundland, and India, each of which has fallen soldiers there.

(10.) "The procedure necessary to deal with moneys belonging to deceased soldiers when held in banks, &c., in Egypt, Malta, or clsewhere."

Recoveries can be made on the receipt of the Commandant at Headquarters in Egypt, and are credited to deceased soldiers' accounts. A demand for recovery is made at once where it is known that a banking account exists. Arrangements have been made for the checking of death-certificates with the ledgers in the leading Cairo and Alexandria banks. Wherever relatives have reason to believe that there is money to the credit of deceased soldiers they should let Headquarters, N.Z.E.F., Cairo, know by letter or by cablegram addressed "Zealandia, Cairo." Money coming to the Records Office in the effects of deceased soldiers is handed by that office to our Pay Department.

(11.) "The recovering and forwarding to New Zealand of the kits and other belongings of deceased soldiers."

The kits and other belongings of deceased soldiers are forwarded to New Zealand without delay. Finding that the effects of men posted as "missing" were being held in Egypt indefinitely, I cabled you on the 5th December the suggestion, which you approved of, that after men had been posted as missing for three months their effects be returned to the Dominion.

(12.) "The mail and postal service, and especially the alleged non-delivery or late delivery of mails and parcels."

Soon after my arrival in Egypt I went into the question of our postal service, and found that the business of our advanced-base post-office was carried on in a portion of a shed on a wharf at the Alexandria Docks-an altogether unsuitable building, being small and inconveniently situated. Provision had, however, been made for the removal of the office to a spacious building in the centre of the city, which proved most suitable for the purpose. Those blaming our postal organization for non-delivery or late delivery of mail-matter fail to appreciate the difficulties attending all postal services at the beginning of the war. Lieutenant McCurdy, officer in charge of our advanced-base post-office, who had many difficulties to overcome, deserves credit for his general management and organization. Immediately on my arrival he represented to me that many of his staff had had no previous experience of postal work, the majority of them having been taken from the ranks of the men unfit for active service, known as the B class. This could not be helped when the postal service was initiated, as every available sound man was required in the firing-line. With the view of strengthening his staff and so improving its efficiency to cope with the enormously increased business, Lieutenant McCurdy represented to me that postal men belonging to other units should be attached to the staff. I accordingly made representations to General Godley on the matter, with satisfactory results. Early in October our postal staff comprised thirty of all ranks for the advanced-base office at Alexandria, three for each of the four field offices, and four for the stationary post-office at Zeitoun, making a total of forty-six. The staff of the Alexandria office then consisted of fifteen postal and telegraph men, the remainder being made up of men from the following trades and professions: one accountant, one bricklayer, one bootmaker, three carpenters, three clerks, one labourer, one mining engineer, one sailmaker, one schoolmaster, one seaman, one tinsmith.

When I left Egypt towards the end of March our base post-office had an efficient staff of thirty-two, that being the establishment of an Army post-office, and four supernumeraries. At times, however, it was found necessary to take on others as supernumerary to the establishment, and owing to heavy work at Christmas the services of no less than nineteen extra men were required.

Early this year the Imperial authorities ordered the removal of our base post-office to Suez, where a large building was in course of erection for the accommodation of the British, the Australian, and the New Zealand post-offices, but owing to the redistribution of our troops I cannot say whether the building will now be utilized by us as a post-office.

say whether the building will now be utilized by us as a post-office.

At Gallipoli I found that the majority of those that had remained there since the first landing, such as men in the Artillery, had received their letters and parcels regularly. In the case of men who had moved from station to station, from hospital to hospital, and from convalescent camp to convalescent camp, delays and non-delivery of letters and parcels took place. I have already advised you that many mails were lost through the sinking of transports, the destruction of lighters at Anzac, and the shelling of mule-trains.

In order to facilitate the delivery of mail-matter a card system was adopted on the suggestion of Colonel Esson, and in accordance with section 102, paragraph 2, of the Field Service Regulations. Under this system officers and men detached from their units are required to send cards to the officer in charge of the base post-office notifying him of changes of address, and the units or places to which they desire their mail-matter to be sent.