

factory; the production of the factory; the different kinds of pencils that were produced. There are perhaps 75 or 80 different kinds, besides the special imprint pencils. Mr. Frank had to get all the data from the various departments of the factory, particularly the packing room. The cost of production was estimated most of the time as to the merchandise. The other things were real figures. Merchandise is bought by the month and he had to figure it up at the end of the month to get the average. To arrive at the profit that was made during the week he took the actual value of the pencil and the amount of expenses that was paid out for material, labor, etc. He had to get all the data, all the reports and make all these calculations. It usually took him from about half past two or three o'clock on Saturday until five-thirty, and some times later. This financial sheet (Defendant's Exhibit "2") is in Frank's handwriting and is the one I saw on his desk Sunday morning. I left the factory at 9:40 and he hadn't started the financial sheet then. He usually started the financial sheet from 2:30 to 3 o'clock. I am familiar with Frank's handwriting. All of this financial sheet is in his handwriting. To get the figure 2765 1/2, net 2719 1/2, under material, cost he had to look at how many labels had been used, how many boxes, whether they were carton or plain ones, partition, rubbers, amount of lead used and amount of slats used. He got the reports that gave him that data from the different departments of the factory. To arrive at that result is quite a calculation. It is my opinion that it took a skillful, clear-headed man to calculate that. Yes, I am familiar with the elements that enter into that calculation. To arrive at the net results of the figures just named, you boxes, whether carton or plain boxes, partition, whether it