

16.

been over carefully the calculations in it and it represents accurately the operations of the factory for that week. We did not do any of the work on that sheet on Friday. I think it would take about three hours to go through the calculations and complete that sheet. That was our average time. There is no difference in the handwriting of Mr. Frank in the financial sheet of April 26th, from that of the week previous. It is just the same. The financial sheets are all kept in this book here (Defendant's Ex. "9"). The one ending May 30th, 1912, is in Mr. Frank's handwriting. It was made on the Saturday following that date. None of these financial reports could be made in less time than two hours and a half. All these financial sheets beginning with May 30th, 1912, down to date are all in Mr. Frank's handwriting. They were all done on Saturday afternoons. From May 30th, 1912, up to date, Mr. Frank did not miss making a single financial sheet on Saturday afternoon. These are the original financial sheets (Defendant's Ex. "9"). They are kept in our safe at the factory. This little cash book (Defendant's Ex. "10") shows the petty cash checks we receive and what we spend it for, little items like kerosene, things like that. The week of April 26th, we used \$56.53 of the \$96.48 we had, leaving \$40.00 on hand. The next week we had left on hand \$34.54. That is what is marked to balance, but that does not always mean that we have that much money on hand. It means that we have accounted for it. We may have lent it out, in advances to men. We put tickets in the cash drawer when we do that and we count it as actual cash. On that Saturday, we couldn't have over \$30 or \$35 in the drawer. Yes, I am acquainted with Joel Hunter, the accountant, with all the data that goes in the financial sheet and explained it to him. I gave them all the data needed.