34

It is true that he could have done all of the work in two hours and a half. II didn't hear him say that he could have done it in an hour and a half. The work that I have just been over and the entries in the book and the letters that he dictitated to the stenographer is the sum total of all the work that I have seen done on the books in the office on April 26th. Mr. Frank and I were not paid off on the 25th, or 26th, In addition to the work I have gone over, Mr.Frank had to balance the cash. This is his writing in the cash book. (Defendant's exhibit 40) and all those figures were made that day. It dossen't mean that 15¢ worth of kerosene was purchased that day, because the entry was not dated that day, it means that the figures were put on there that day, for the reason that the week hxx is not closed. until that is added to the cash. The date this kerosene was purchased, April 21st, is found in the little reoipt book(Defendant's exhibit 10).It was purchased on the 21st, as shown in the receipt book, but was not entered in the cash book until the 26th, We don't put our items in the cash book the minute they are purchased. We put the total of each item under sub-heads. If we pay drayage $2.00 on Tuesday, $2.00 on Thursday and $2.00 on Saturday, there would not be three entries in the cash book, but they would be under one head "Drayage $ 6.00", and every thing else the same way. When we advance a man money it is put down on a slip and entered in an envelope, called "Loan". We don't take a receipt for it. I can show that Frank gave $ 2.00 to Arthur White and it was deducted. I made the entry in the time book the next week and deducted it the following Saturday. We don't enter it on the cash book. This average sheet (Defendant's exhibit 5) is all in Mr.Frank's handwriting. It begins from January 10, 1911. As a rule Mr.Frank put on the financial sheet the average to show General Manager how the average of our orders have run. I don't see it on the financial for that week. It is no rule. I said he usually does it. It dosen't affect the financial sheet however, if it is not on there. It dosen't keep the financial sheet from being completed