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. JOEL C. HUNTER. Sworn for the defendant.

I am a public accountant, engaged in the profession ten or fifteen years. I have examined the financial sheet said to be made by Leo M. Frank. I examined a copy and then checked it against the original. In order to find out how long it would take a person to make out these reports, I went through the calculations. I did not make out the sheets. I verified the extensions and calculations on the financial sheet ('Defendant's exhibit 2'). I found them correct within a decimal. There is one item a decimal is incorrect. That was immaterial, merely an error in the calculation. In order to find out how long it would take that ~~xxx~~ report to be made up, I made an examination, line by line, item for item. I figured an approximate time it would take to make the various entries if they had all of the data immediately available, and how long if it was not immediately available. I put ~~these~~ these down in two separate columns and then struck an average. In my opinion the quickest possible time to make out this report, balance the cash, make out the comparative statements and the copies of which they furnished me, I figured 150 minutes. I don't think that could have been done in that time except by someone having experience in it and knowing how to set up these facts and figures. ~~In my opinion it would take from three to three and a half hours to make out this report, balance the cash, make out the two copies and the comparison of 1912 and 1913. (Witness then details time it would take in his opinion for each particular item that has been calculated and entered and how he figured it.)~~ In my opinion it would take a pretty swift man three and a half hours.

CROSS EXAMINATION . A man's familiarity with a special class of work will aid materially in making it up. If he had had to get up the information which was furnished me it would take him a good deal longer than it did me, for the information was already furnished me. I have allowed for his experience and familiarity with the business, in the way of saving time, in making my