

are many pencils that don't take rubber at all. There are jobs that don't take rubber on them, plain common pencils, going pencils that don't have rubber on them at all, and I have to go through all of that operation, that tedious operation again that eats up so much time. Then there is the lead of the various kinds that we use; there is good lead and cheap lead, the large lead and the thick or carbon lead, and the copying lead. That same operation has to be gone through again. Now this sheet (exhibiting) (Deft's Ex. 3) is where the expert accountant said I made a mistake. I had to go through with each of these pencils to see if they were cheap rubber or if they were good lead or the copying lead. So I had to go through this same operation and re-add them to see that the addition is correct before I can arrive at the proper figure. The same way to find the good lead and the cheap lead, the large lead and the copying lead; that operation had to be gone through in detail with each and every one of those, and the same with each of the boxes, and that is a tough job. Some of the pencils are packed in one gross boxes and some in half gross boxes, and, as I say, we use a display box, and there are pencils that are put in individual boxes, and we have to go through carefully to see the pencils that have been packed for the whole week, and it is a very tedious job. Now in these boxes, there is another calculation involved, and then I have to find the assortment boxes, but that is easily gotten. Then I have to find out whether they are half gross boxes or one gross boxes, and then reduce them to the basis of boxes that cost us two cents apiece; reduce them to the basis of the ordinary box that we paid two cents a box. After finding out all the boxes, then I have to reduce that to