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some common factor, so I can make the multiplication in figuring out the cost at two cents. That involves quite a mathematical manipulation. Then I come to the skeleton. Skeletons are no more than just a trade name. They are just little cardboard tiers to keep one pencil away from the other, that is all a skeleton is. I have to go through and find out which pencils are skeletons. If it is a cheap pencil, they are just tied up with a cord, and there are pencils in a bunch, and there are pencils that we don't use the skeleton with. That must all be gone through and gotten correctly, or it will be of no worth. Then comes the tip delivery, the goods and the sheet delivery, which is gotten from this report from Mr. Lemmie Quinn that I showed you before. Then there is another entry on this sheet of the tips used and I can give you a clear explanation of the manner that I arrive at that. You can't use tips when you don't have some rubber stuck in it, so I just had to go through the rubber used to find that. Then we have what we call ends; there are a few gross of them there. Then the wrappers. Pencils that are packed in the individual one dozen cartoons don't take wrappers; they are in a box. Pencils that are packed in the display boxes don't take a wrapper, they just stick up in a hole by themselves. The cheap pencils are tied with a cord and they don't take any wrapper, so the same operation, the same tedious operation had to be gone through with that to get at the number of wrappers, and then the different number of gross and the number of cartoon boxes used in the same way. On the right-hand side of this sheet you notice the deliveries (Deft's Ex. 3). There is the lead delivery from the Bell Street plant and the Forsyth Street plant. This doesn't mean the amount of lead used in the pencils packed for this week only, but it shows the amount of