

stop on the platform. Mr. Frank did not know that I had not completed the data sheet (Defendant's Ex. "3") for him before Saturday morning. It usually took Mr. Frank and me about three hours to finish the financial sheet. This is the financial sheet that Mr. Frank made up on Saturday afternoon, April 26th (Defendant's Ex. "2"). It is in his handwriting. I didn't see it at the factory on Friday. First saw it the following week when I got it back from the general manager. It is accurately prepared from the calculations left by me on the data sheet. I haven't found any mistakes in it. The first items on it are standing items and do not require any calculation, if you know it. Those are the items headed, "direct, indirect, rent, light, heat, water, power, insurance, sales department, repair sundries, Machine Shop." Under the heading "Material Costs," the first figure 2765 1-2 represents the number of gross that we manufactured for that week. That is the data I furnished him through Wednesday night. I left it there on his desk on Friday night. Mr. Frank's calculation corresponds with the data that I left there. He arrived at the same figure, 2765 1-2, that I did. To get that figure he had to enter all his packing reports for Thursday containing two or three pages, each of them containing 12 to 15 or 18 items. He has to put that down under the number of pencils that shows on this sheet. He has to calculate and have a separate report as to each kind of pencil and then add them up. We manufacture over a hundred kinds of pencils. That week we dealt with about thirty-five different kinds. To do this you have to add, multiply, classify and separate each pencil into a different class. The next item appearing on the financial sheet is "slats," 2719 1-2. In calculating that he had to calculate the number of gross of slats used, of the product of the pencils, which should check up with the number of gross manufactured. He would have to go through the packing report for that. The next item is "rubber," 720 gross at 6 1-2 cents, 667 1-2 at 9 cents, 706 1-2 gross at 14 cents. That means the rubber plug that goes into the pencil tips. The cheaper pencil takes a cheap plug and the higher grade pencil takes a higher grade plug. That shows how many we use and the kind of plugs; to arrive at that figure he had to go all through the grade of pencils for the entire week, and separate the different ones. That is quite a calculation. Next item is "tips," the different kind of tips that are used on the pencil to hold the plug. He would have to go through the grade for the entire week, just like he did for the rubber. The next item is "lead," which he had to figure out the same way. Different class pencils take different class lead. The next item is "supplies," that is a fixed thing and involves no calculation. The next thing is "boxes." We have some pencils that are packed in boxes and some that are not packed in boxes, and he had to ascertain what pencils were packed in boxes, and in gross boxes, and in half gross boxes, multiply them, get them all down together under the head of "gross" to know how many boxes we used. Next item is "assortment boxes." He has to sort out his packing reports to know the number had for that week. The next item "wrappers" requires calculation because every dozen pencils takes a wrapper. People sometimes want them