

packed in tissue paper, and he has to know which pencils are packed. He has got to go through all the pencils to determine which took wrappers and which did not. Our pencil production averaged 2500 to 3000 gross per week. A gross is 144. The next item is "skeletons." Skeleton is a card board with a little place in it where six pencils go on one side and six on the other and the wrapper goes around it. The assortment boxes don't take skeletons, the cheaper pencils do. He had to know the details of the productions of pencils to determine how many skeletons were used, just like he did the wrappers. The next item that required figures is "lead deliveries." We had two other places where we get materials from, slat mills at Oakland City and lead mills at Bell and Decatur street. Mr. Frank kept the pay roll for Bell Street, and the lead deliveries for Bell Street. He had to get up for the next item the slats that were cheap and good. Then he had to calculate all this stuff on down. Next on this big sheet we have the number of every pencil manufactured. We only use the numbers that are packed that week. When he gets through he adds the total of the productions for that week of that department and he comes over here and puts it down and multiplies it by the price, the selling price, and besides these items we have pencils that are bad. For instance, we have some of these jobs, if they have plugs in them that are bad, he has to figure the number of plugs and the number of tips that were in his job and put in all his jobs and come over there and put down what his jobs amount to. That requires quite a good deal of calculating. The handwriting on the financial of April 26th is in Mr. Frank's usual and average handwriting. I have been over carefully the calculations in it and it represents accurately the operations of the factory for that week. We did not do any of the work on that sheet on Friday. I think it would take about three hours to go through the calculations and complete that sheet. That was our average time. There is no difference in the handwriting of Mr. Frank in the financial sheet of April 26th, from that of the week previous. It is just the same. The financial sheets are all kept in this book here (Defendant's Ex. "9.") The one ending May 30th, 1912, is in Mr. Frank's handwriting. It was made on the Saturday following that date. None of these financial reports could be made in less time than two hours and a half. All these financial sheets beginning with May 30th, 1912, down to date are all in Mr. Frank's handwriting. They were all done on Saturday afternoons. From May 30th, 1912, up to date, Mr. Frank did not miss making a single financial sheet on Saturday afternoon. These are the original financial sheets (Defendant's Ex. "9.") They are kept in our safe at the factory. This little cash book (Defendant's Ex. "10") shows the petty cash checks we receive and what we spend it for, little items like kerosene, things like that. The week of April 26th, we used \$56.53 of the \$96.48 we had, leaving \$40.00 on hand. The next week we had left on hand \$34.54. That is what is marked to balance, but that does not always mean that we have that much money on hand. It means that we have accounted for it. We may have lent it out, in advances to men. We put tickets in the cash drawer when we do that and we