

count it as actual cash. On that Saturday, we couldn't have over \$30 or \$35 in the drawer. Yes, I acquainted Joel Hunter, the accountant, with all the data that goes in the financial sheet and explained it to him in detail, and also Mr. Bidwell. I gave them all the data necessary to make up the sheet. The sheet here headed "Comparison 1912-1913" (Defendant's Ex. "11") is made up by Mr. Frank to show the difference between one week of this year and the same week of last year and in making that up he has to take the financial sheet that he made this year and turn to the financial sheet that he made last year for the same week and compare them. This is the comparison sheet he made on Saturday. It is dated April 24th, 1913. (Defendant's Ex. "11.") The requisition and house order book (Defendant's Ex. "12") also show Mr. Frank's handwriting on April 26th. Also the last two lines of these pencil sheets (Defendant's Ex. "7") are in Mr. Frank's handwriting. I made up the pencil sheets through Wednesday, but he had to make it up after Thursday. He had to put in all the items from the packing room for Thursday, enter them under the numbers on these other sheets and then add every item for the whole week. Mr. Frank had to fill in April 24th on all three papers and then get in all those totals in on that. All of the last two lines are in his handwriting. He added up all this report for Thursday. He went through the report to figure them up, that was usually my work. It would take him about fifteen, twenty or twenty-five minutes. The house order book shows what day an order is received, the firm it is received from, where their place of business and what date it is shipped. As to what work is in this house order book (Defendant's Ex. 12) that Mr. Frank did on Saturday, there is work in there in Mr. Frank's handwriting that wasn't in there when I left the night of April 25th. Beginning with item 7187 on page 56, "Received from F. W. Woolworth, store 57, St. Joseph, Mo., came in on the 16th, 17th, to be shipped at once." That is in Mr. Frank's handwriting, he entered that order. He would have to have that order before him before he could enter in that book. The next item he entered was "House order 7188, F. W. Woolworth, Store 68, Terre Haute, Ind." That was to be filled at once. He would send an acknowledgment card for every order we received. If the order wasn't understood, he would write. The next item he entered was "House order 7189, Woolworth Store 53, Logansport, Ind., to be shipped at once, received on 4-26-13." He figured that order out and entered it. The next order is "House order 7190, store 585 DeKalb, Ill., received 4-26-13, ship at once." The next order is "House order 7191, store 25, Wilkesbarre, Pa., received 4-26-13, ship at once." Next order "House order, 7192, store 212, Saratoga Springs, N. Y., received 4-26-13 to be shipped at once." The next order is 7193, send by mail to United Service, Sioux 5 and 10 cent store, Sioux, Mich., received 4-26-13, to be shipped August 1st." Next order is "House order 7194, Dubuque, Iowa, 4-26-13, at once." Next is "House order 7195, Montag Brothers, Atlanta, Ga., received 4-26-13, to be shipped at once." Next is House order 7196, John Leellie, to John Magnus Company, Chicago, Ill., 4-26-13, at once." Next is "House order 7197, R. E. Kendall Company, Cin-