

else the same way. When we advance a man money it is put down on a slip and entered in an envelope, called "Loan." We don't take a receipt for it. I can show that Frank gave \$2.00 to Arthur White and it was deducted. I made the entry in the time book the next week and deducted it the following Saturday. We don't enter it on the cash book. This average sheet (Defendant's Exhibit 5) is all in Mr. Frank's handwriting. It begins from January 10, 1911. As a rule Mr. Frank put on the financial sheet the average to show the General Manager how the average of our orders have run. I don't see it on the financial for that week. It is no rule. I said he usually does it. It doesn't affect the financial sheet however, if it is not on there. It doesn't keep the financial sheet from being completed. I say he did work on the average sheet on Saturday because those orders came in that day. I know they could not have been entered the Thursday before and they were entered in fact Saturday because I had gone over the orders and find that they average the same thing that he has got on the average sheet. None of these orders came in the factory before Saturday morning, because they were not there Friday night when I left. I am sure of that. I have never known Mr. Frank to leave there on a Saturday with the financial sheet not ready. He would not go to a ball game unless he had his work up. I heard him say on Friday afternoon that he was going to try to go to the ball game. We left there Friday night together. He didn't go back that night. I said at the coroner's inquest that if the data had been gotten up for him it would take him an hour and a half to two hours. I don't remember saying that it would take only two hours and a half for both the data and the financial sheet. I meant two hours and a half without the data. I say it would have taken from two and a half hours to three hours to have gotten it all up. I am not an expert accountant, and I base my opinion on the reason that I have gone back at the same time and have sat down with him while he was working and seen him when he was finished. He couldn't hurry over the work, and get it correct. I think he could get it up quicker than I could. I am positive that I said at the Coroner's inquest that he could get it up a half an hour quicker than I. I may have said so, that was only an estimate. I have never made up a financial sheet. My estimate of the time referred to Frank doing it. I couldn't tell how long it would take to balance that cash. I said at the Coroner's inquest between an hour and an hour and a half. It all depends on whether you balance or not. We keep our little change in nickles, dimes, quarters and halves, and you have to take the money out of the sack, stack it up and count it. As to how I remember where I was last Thanksgiving Day, because I was going to Athens to see the Georgia foot-ball game. I remember it snowed and I didn't go. I told Conley and the office boy to come back and be at the factory. The second reason I remember is because of the B'nai B'rith affair which Mr. Frank went to and I helped him carry his packages to the car. As to my remembering every Saturday that I have been there for six months previous, I have never lost a day from the factory since I have been there with the exception of my vacation. I was with Mr. Frank until half past twelve on