

RE-CROSS EXAMINATION.

I had no objection to coming to your (Mr. Dorsey's) office. I offered to assist you in any way I could. No, it was not Mr. Frank's custom to make an engagement Friday for Saturday evening and then go off and leave the financial sheet untouched. The pencil factory is three or four blocks from Montag's. Some of them are short blocks. Guess it takes three to five minutes to go over there. I have never timed myself. The first time on Monday I observed the peculiar behavior of Conley was between half past seven or eight o'clock, he was sitting in dressing room on a box. It was after that I went with Detective Starnes to try to locate Gantt and arrest him. Frank never went to baseball games or matinees on Saturday. The only pictures that are hanging on the walls of Mr. Frank's office is a calendar that Truitt and Sons give away. No, I don't know whether the detectives found out elsewhere that Conley could write. I gave them the information when they came to the factory. It was on Monday morning that I saw the haskoline and the red spots. If the blinds had been closed it would have been some darker, not a big difference.

RE-DIRECT EXAMINATION.

I have never seen Mr. Frank talk to Mary Phagan.

JOEL C. HUNTER, Sworn for the Defendant.

I am a public accountant, engaged in the profession ten or fifteen years. I have examined the financial sheet said to be made by Leo M. Frank. I examined a copy and then checked it against the original. In order to find out how long it would take a person to make out these reports, I went through the calculations. I did not make out the sheets. I verified the extensions and calculations on the financial sheet (Defendant's Exhibit 2). I found them correct within a decimal. There is one item a decimal is incorrect. That was immaterial, merely an error in the calculation. In order to find out how long it would take that report to be made up, I made an examination, line by line, item for item. I figured an approximate time it would take to make the various entries if they had all of the data immediately available, and how long if it was not immediately available. I put these down in two separate columns and then struck an average. In my opinion the quickest possible time to make out this report, balance the cash, make out the comparative statements and the copies of which they furnished me, I figured 150 minutes. I don't think that could have been done in that time except by someone having experience in it and knowing how to set up these facts and figures. This would not allow for checking the figures. In my opinion, it would take from three to three and a half hours to make out this report, balance the cash, make out the two copies and the comparison of 1912 and 1913. (Witness then details time it would take in his opinion for each particular item that has been calculated