

and entered and how he figured it.) In my opinion it would take a pretty swift man three and a half hours.

CROSS EXAMINATION.

A man's familiarity with a special class of work will aid materially in making it up. If he had had to get up the information which was furnished me it would take him a good deal longer than it did me, for the information was already furnished me. I have allowed for his experience and familiarity with the business, in the way of saving time, in making my estimate. I have tried to make my figures sufficiently conservative to make allowance for a man in charge of the work. I have tried to show it done in the quickest possible time. I think it will be wonderful to make it in less than that. I think a man who could make it out and verify it as he went along, it would take the whole afternoon.

C. E. POLLARD, Sworn for the Defendant.

I am an expert accountant. I was called into this matter for the purpose of seeing the length of time it would take to gather these figures and get the result on the financial sheet and other papers that were furnished me. I studied each sheet and when I was sure of what the result would be I would lay that sheet down and make a copy of it. I would take time myself for each operation. There was a discrepancy of one and one-half gross on the factory records in the figures, out of 2765½ gross, (Def's. ex. 2). It was an immaterial error. The minimum time that I could do that work in I found to be three hours and 11 minutes, that was as quick as I could do it. If I had been interrupted in my work of course it would have taken me longer. I have been an expert accountant for 15 or 16 years. The mistake that I found occurred on the Saturday of the week before. It was not Frank's mistake, but somebody else compiled the figures for that week. There is another trifling mistake under the head of "value of products, pencils packed" that did not figure the same as mine. Those are the only two mistakes I found on the whole financial sheet,—a mistake of 50c. and a gross and a half of pencils.

CROSS EXAMINATION.

In making my experiment of how long it would take, I was furnished with all my data. I didn't have to get up any of the data. I am considered rapid in my work. The mistake of one and a half gross occurred on April 18th and 19th. I don't know whose mistake it was. Anybody can work on his books with a great deal more ease than an outsider can. The mistake I mentioned did not make the other calculations wrong, the other calculations were all right. The mistake grew out of just one multiplication. In multiplying 791 gross at 50.1 cents, Frank made the total \$396.75, instead of \$396.29.