

from day to day. Now, I have had very few clerks at Forsyth Street, or anywhere else, for that matter, who could make out this sheet (Defendant's Exhibit 2) successfully and accurately. It involves a great deal of work and one has to exercise exceptional care and accuracy in making it out. You notice that the gross production here (Defendant's Exhibit 2) is 2765½. That gives the net production. The gross production is nothing more than the addition, the total addition, the proven addition of those sheets containing the pencils packed. This other little sheet (Defendant's Exhibit 7A) behind here represents the pencils packed the week of April 17th—that week's production. Now, this little sheet I had to work on, showing the pencils that were repacked, going into the display boxes, and the numbers, and subtracted that from the total amount 46 from 2765½, which leaves 2719½; in other words, I just deducted the amount that had been taken out of the stock room and repacked from the total amount that was stated to be packed, showing the amount of repacked goods. Now all I had to do was to copy that off, it had been figured once. The value of the repack was \$70.00; that was mere copying. Now, the rubber insert entries, I got those that morning, the number of pencils packed during the week ending April 24th; that is Thursday, April 24th; that insert rubber is a rubber stuck directly into wood with a metal tip or ferret to hold it in. I have to go through all of this data, that being an awfully tedious job, not a hard job, but very tedious; it eats up time. I had to go through each one of these, and not only have to see the number, but I have to know whether it is rubber insert or what it is, and then I put that down on a piece of scratch paper, and place it down here, in this case it was 720 gross. Then the rubber tipping, that means tipped with rubber; that is the rubber that is used on the medium priced pencils that have the medium prices, we ship with the cheap shipping. I had to go through this operation again, a tedious job, and it eats up time; it is not hard, but it is tedious. I had to go through that again, to find out the amount of tip rubber that was used on this amount of pencils. Then I had to go through the good pencils. Now, it has been insinuated that some of these items, especially this item, if I remember correctly—that when I have gotten two of the items, I can add it all up and subtract from the total to get the third by deduction, but that is not so. Of the pencils that still remain unaccounted for, there are many pencils that don't take rubber at all. There are jobs that don't take rubber on them, plain common pencils, going pencils that don't have rubber on them at all, and I have to go through all of that operation, that tedious operation again that eats up so much time. Then there is the lead of the various kinds that we use; there is good lead and cheap lead, the large lead and the thick or carbon lead, and the copying lead. That same operation has to be gone through with again. Now this sheet (Defendant's Exhibit 3) (exhibiting) is where the expert accountant said I made a mistake. I had to go through with each of those pencils to see if they were cheap rubber or if they were good lead or copying lead. So I had to go through this same operation and re-add them to see that the addition is correct before I