

I took out from this job sheet (Defendant's Exhibit 3), the correct amount of gross packed—791 as figured there—correct value \$396.75, as shown on this sheet, and the average is that one, that I didn't carry out to two decimal places; I didn't carry it to but one. Then from the pay-roll book I got the pay-roll for Forsyth Street and Bell street, and then as a separate item took out from the pay-roll book total, separate the machine shop, which that week was \$70.00. The shipments (Defendant's Exhibit 6), were figured for the week ending April 24th on this sheet, as far as I—oh, you notice the entry of the 24th; those are those invoices, the first piece of work that I explained to you, sitting up there; I explained that from the chair, and couldn't come down here; that's the piece of work that I explained to you how we did it in triplicate. That's the work that I did that morning, and completed, as I told you, that each of the invoices was wrong, and I had to correct them as I went along, simply because I needed it on the financial, and there's where I entered it on the sheet as shipments; (Defendant's Exhibit 6); I needed that so as to make the total; and that's where I entered it—(Defendant's Exhibit 6)—shipments, the 24th, on this sheet (Defendant's Exhibit 6), during the afternoon \$1,245.57, and totalling it up, the pencil factory shipped that week \$5,438.78. Those amounts you see are entered right in there, and the amount of shipments is gotten from this report \$4,374.00 handed in by Mr. Irby, and the value of the shipments are gotten from this sheet, the last entry on which I had to make.

Then the orders received. The entry of the orders received that day involved absolutely no more work on my part than the mere transfer of the entries. On this big sheet (Defendant's Exhibit 2), I have here the orders received are in terms of "total gross" and "total value," and we need that to compare the amount of shipments with the amount of orders we are receiving to see whether we are shipping more than we are receiving, or receiving more than we are shipping. That amount is given here. Down there it tells you the total amount of dollars and cents of all the orders received, total gross, and the average. The average is important, though it is usually taken over on a separate paper on Friday morning to Mr. Sig Montag so that he knows how sales for the week have come out long before he receives the financial. He didn't receive the financial usually until Monday morning, when I go over there.

Now one of the most intricate operations in the making up of the financial report is the working out of the figures on that pencil sheet, as shown by that torn little old sheet here, (Defendant's Exhibit 3), that data sheet. Now with this in hand, and with that pencil sheet record of pencils packed (Defendant's Exhibit 7), the financial report is made out. This sheet (Defendant's Exhibit 2), the financial, I may say is the child of my own brain, because I got it up. The first one that ever was made I made out, and the fact that there is a certain blue line here, and a certain red line there, and a black