

DEFENDANT'S EXHIBIT 40.

Cash book of the National Pencil Company, page 197 of which contains the following entries, in Frank's handwriting:

Page 196			Page 197	
Cash.			Cash.	
1913		Dr.	1913	Cr.
To balance		39.85	By kerosene	.15
4/22 To check		15.00	“ type	.75
4/24		15.00	“ dray	6.70
		<hr/>	“ cases	10.50
		69.85	“ express	1.10
			“ postage	1.00
			“ parcel post	.16
			“ 2 wks rent typewriter	2.00
			“ supplies, Scheegass	.45
			“ King Hdw. Co.	.85
			“ tinsmith	11.50
			“ thread	.05
			“ carfare	.10
			“ Herbert Wright	4.00
				<hr/>
			Omitted from payroll	39.31
			Balance to fund	30.54
				<hr/>
				69.85