

customers?

A. 12. They keep a book of original entries, ledger and cash book.

Q. 13. When are the entries made in these respective books?

A. 13. The entries are made on the book of original entry when the goods are manufactured and shipped or delivered; the entries in the cash book when the remittances are received; the entries on the ledger are made by the book-keeper posting from the book of original entries and cash book to the ledger, but only the total charges and total credits are so posted.

Q. 14. Please produce books of original entry of the Combe Printing Company, showing the charge against Mr. Chelf?

(Witness here produces books)

Q. 15. What is this book?

A. 15. This is a book of original entry, showing the charges against the defendant, Mr. F. C. Chelf.

Q. 16. What are the items of these charges?

A. 16. They are 4000 catalogues, billed on February 20, 1919, and 4000 catalogue envelopes, billed February 20, 1919, and three cuts, billed March 29, 1919, making a total bill of \$428.58.

Q. 16. Are these the same items as on the books?

A. 16. They are.

Q. 17. Will you please copy the book of original entry, showing these charges, and identify the same as Exhibit "A".

A. 17. Yes, sir.

(The attached Exhibit "A" is copy of books produced).

Q. 18. What payments, if any, have been made on this account?

A. 18. January 18, 1919, received \$150.00, March 29, \$13.58, May 13, 1919, \$100.00, making total payments of \$263.58.

Q. 19. How much, if any, is still due the Combe Printing Company from the defendant?

A. 19. \$165.00, with interest since March 1, 1919, at the rate of six per cent per annum.

Q. 20. Mr. Royce, I will ask you to state how long you have been in the printing and stationery business?

A. 20. About ten years.

Q. 21. You may state whether or not you are familiar with the