

Q. 27. I will ask you whether or not you are advised that the defendant claims that the goods were not delivered to him prior to the time they were delivered?

A. 27. I have been advised of this by the attorneys since the suit was filed.

Q. 27. I will call your attention to the letter of the defendant to the Combe Printing Company, dated June 23, 1919, and ask whether or not the statement in this letter advised you that the debtor claimed the goods were not delivered by you promptly.

A. 27. The letter of June 23, 1919, did not give me notice that the defendant claimed the goods were not delivered promptly.

He states in this letter: "Receiving the catalogues the last of November, I failed to get the business as last year, having my books the first of January to mail out." This statement, when received, did not impress me because he did not claim any offset to the account, and did not indicate who was responsible for the catalogues being received in February, rather than in January.

Q. 28. I wish you would, Mr. Boyce, state whether or not the delivery of these goods to Mr. Chelf in December was the result of your delay, or of the delay of some one else? Please state fully all you know about this matter.

A. 28. The job was finally received and entered December 5, 1918. In seven days thereafter, and on December 12, 1918, we sent out the proof. We did not receive the proof back, corrected, from Mr. Chelf until January 10, 1919, although the correspondence shows we have written him December 14th and December 31st for return of the proof. Mr. Chelf and every one understands that it takes some time to make corrections from the proof, and it takes time to make up the forms, place the cuts, do the printing, and give it time to dry, and put it through the bindery, especially where there were different colors, and part of them had to be run through one color, and then run through again in another color, wherever there were two colors on any page, and there were two colors on the cover, the balance of the book being black.

Q. 29. I will ask you to state whether or not from the time you