

# Frank's Financial Sheet Would Take 3 Hours Work to Finish

—Joel Hunter

Joel Hunter, an expert accountant, was put on the stand to testify to the amount of work required in the compilation of the financial sheet upon which the defense declares Leo Frank worked during the afternoon Mary Phagan was murdered.

"What is your occupation?", he was asked by Mr. Arnold.

"I am a public accountant."

"Do you hold a position with the state board?"

"Yes; I belong to the board of examiners."

"Did you examine Leo Frank's financial sheet?"

"Yes."

"Did his assistant, Schiff, acquaint you with the data contained in the report?"

"Yes."

"Did you go through all the work required to make the report?"

"Yes; but I did not make a new sheet. I only made the calculations and verifications."

"Did you find them correct?"

"All except one item."

The witness explained thoroughly to

the jury the tedious process of compiling the financial sheet.

"What time does it take to make out this sheet?"

"I would judge about 150 to 170 minutes, and, even within that length of time it would take a man with a superior knowledge of the process of compilation."

Mr. Hooper took the witness from cross-examination.

"You couldn't calculate on the exact length of time, could you, inasmuch as you're not familiar with the work yourself?"

"Not exactly."

"You say it took you more than three hours to make this report?"

"Yes."

"If it was made in the afternoon then, it would take all the afternoon, wouldn't it?"

"Yes, practically so."

"It would hardly give time for the man who was working upon it to attend a game of baseball, would it?"

"I would not think so. I didn't study that phase of it, however."

"It would take all afternoon with no time to do anything else, wouldn't it?"

"I would certainly think so."