memoranda of Mr. McHaffey?
Answer. I cant remember the date.
Twentieth Cross-Interrogatory. State it as nearly as you are able!
Answer. I have no means of telling; but should think it was in the winter of 1857 or spring of 1858.
Twenty-first Cross-Interrogatory. According to your best recollection was it before or after the entry in the account — the credit entry of the 23d March, 1858?
Answer. From recollection, I should say, that it was before that.
Twenty-second Cross-Interrogatory. Where had those memoranda been previously kept?
Answer. In the safe of the Company.
Twenty-third Cross-Interrogatory. Who kept the key of the safe?
Answer. A portion of the time I kept one, and the duplicate was kept by the President.
Twenty-fourth Cross-Interrogatory. Be good enough to designate on the Exhibit before you, by the letter M on each entry, to which of these entries those memoranda apply.
Answer. From recollection it would be impossible.
Twenty-fifth Cross-Interrogatory. Do not the entries in the books, as transcribed in the Exhibit, afford you the means of knowing in respect to which of them you took those memoranda?
Answer. I suppose that memoranda were taken for the whole of the cash charges, with the exceptions perhaps, of the few amounts which were paid as before stated, (which were small amounts)
Twenty-sixth Cross-Interrogatory. — Be good enough to look at the entry of January 23d 1857, and state how the note of A. M. Sherman and Wm. B. Dean, mentioned in that entry, was paid?
Answer. I can not tell from this
Twenty-seventh Cross-Interrogatory. Was that note ever paid?
Answer. Only by a charge to A. M. Sherman's loan account.
Twenty-eighth Cross-Interrogatory. Look at the next item under the same date, and state in what manner that was paid?
Answer. By a charge to A. M. Sherman's loan account.
Twenty-ninth Cross-Interrogatory. Look at the charge on said Exhibit, March, (blank) and state in what manner the two notes mentioned in that entry were paid.
Answer — They were paid by the Company, I think, sir — I mean by the Cumberland Coal and Iron Company.
Thirtieth Cross-Interrogatory. — Was or was not that last entry made by you, or under your direction, one or the other?
Answer. Yes, sir.
Thirty-first Cross-Interrogatory. Does that entry contain a correct or incorrect statement of the transaction?
Answer — I supposed it to be correct at the time it was done.
Thirty-second Cross-Interrogatory. Was the account contained in this Exhibit rendered to the defendant Sherman?
Answer. The account was made out by me several times, by the direction of the President, and, as I understood, for Judge Sherman.
Thirty-third Cross-Interrogatory. From whom did you so understand?
Answer. From the President.
Thirty-fourth Cross-Interrogatory. — Did you ever understand from the defendant

Sherman, whether or not he had received any copy of the said account?
Answer. Not to my knowledge.
Thirty-fifth Cross-Interrogatory. Was or was not the defendant, Sherman, accustomed to be in the office during the period in which you made out these transcripts of said account.
Answer — Yes sir.
Thirty-sixth Cross-Interrogatory. How often was he generally there?
Answer. When he was in the City. I should say daily.
Thirty-seventh Cross-Interrogatory. Where did he keep his desk?
Answer — A portion of the time in the office adjoining the one that I occupied.
Thirty-eighth Cross-Interrogatory. — Whose office was that?
Answer. The Cumberland Coal and Iron Company's
Thirty-ninth Cross-Interrogatory. Where did the President McHaffey keep his office?
Answer. Where Judge Sherman had his desk.
Fortieth Cross-Interrogatory. Were their desks both in the same room?
Answer — Yes.
Forty-first Cross-Interrogatory. — How was that room situated with reference to the one in which your desk was?
Answer. Adjoining each other.
Forty second Cross-Interrogatory. What was the access between them?
Answer. The access was by a door opening from one room to the other
Forty-third Cross Interrogatory. What proportion of the time was defendant Sherman usually in the City?
Answer. I would like to know how long a period that question embraces?
Forty-fourth Cross-Interrogatory. We will say the years 1856, 1857?
Answer. Well, from recollection, I should say two thirds or three fourths of the time at least.
Forty-fifth Cross Interrogatory. Had or had not the defendant Sherman free access to examine the books of the Company whenever he desired it during the period of the A. M. Sherman loan account?
Answer. He had; all officers of the Company had.
Forty-sixth Cross-Interrogatory. Look at the original entry, July 12th 1856 "Cash paid J. Thompson for your account, per receipt, $10,000" and say in whose handwriting that entry is?
Answer — It is my handwriting.
Forty-seventh Cross-Interrogatory. Look at the two checks now shown to you, being "Complainant's Exh. F. P. No. 2" and No. 3" and state whether or not they are the original checks by which that payment was made!
Answer. They are.
Forty-eighth Cross-Interrogatory. — By whom are they signed as Secretary?
Answer. By myself.
Forty-ninth Cross-Interrogatory. In whose handwriting except the signature of A. McHaffey, President, are those checks?
Answer. My handwriting, sir.
Fiftieth Cross-Interrogatory. Be good enough to look on the credit side of the account, under date of April — 1857, and say in whose handwriting it is?
Answer — In the handwriting of R. H. Phiffs.
Fifty-first Cross-Interrogatory. Was that entry made by your direction?