Answer. I do not think I would, although it is possible that I may have done so; in other words, it is impossible for me to state positively from memory.

35th Cross-Int. Be good enough to look, for the purpose of refreshing your memory, at the checks now handed to you, being checks for sums charged to W. Sherman in the A. M. Sherman loan account, and say whether it did not frequently happen that the checks of moneys, charged in that account were not made payable to A. M. Sherman's order?

Answer. There is nothing on these checks to indicate that they belong to the A. M. Sherman loan account, except the dates and amounts. None of the checks shown me have the indorsement of A. M. Sherman, or are made payable to his order.

The commission was then adjourned until the twenty-sixth day of March, in the same year, at ten in the forenoon, and the same place, at which last mentioned time and place the commission met, pursuant to notice, and I proceeded, in the presence of the solicitors of the respective parties, to take the following depositions that is to say:

Richard H. Phipps, being again produced as a witness on behalf of the complainant, being further examined on the following interrogatories to him propounded in that behalf, makes oath, deposeth, and saith as follows, that is to say:

4th Int. Look at "Complainant's Exhibit J. P., No 4" and look at the entries of January 23d, 1857, and those following, and state which, if any of them were made by you?

Answer. That of January 23d, 1857, of $7000 and that of $270, of the same date; and that of the same date of $3360, and that of March — of $20.945 were all made by me.

5th Int. Did you make them by direction of any other person, and if so, what person?

Answer. I made them by direction of M. Loomis, then Secretary.

6th Int. As book-keeper and afterwards Secretary of the Complainant, were you familiar with the papers on file in its office?

Answer. I was.

7th Int. Have you searched for an agreement between the complainant and A. M. Sherman and W. B. Dean, other than the transportation contract dated April 22nd 1856, and the conveyance of lands, bearing the same date and relating to the same transaction

Answer. Yes, I have, sir.

8th Int. State what was the result of your search and what is your knowledge on the subject?

Answer. I have not been able to find any document besides those referred to, and I have never had any knowledge of the existence of any other paper.

9th Int. Would you have been likely to have known it if any such paper had been in possession of the Company

Answer. I should.

10th Int. Have you searched among the papers of the Company for vouchers or other papers relating to the A. M. Sherman loan account?

Answer. Yes.

11th Int. What was the result of your search?

Answer. I have not been able to find any of the vouchers

12th Int. About what was the expenditure of the complainant for the construction of the railroad to the Hoffman mines from the point where it diverged from the main road of the Complainant?

Answer. I must refer to the books for that sir. (Witness so and then proceeds) It was between $28.000 and $29,000.

13th Int. About what was the expenditure for equipments and accessories made at or near the time of the construction of said branch?

Answer. About $38.000.

14th Int. About what was the expenditure made upon or about the wharf at Cumberland?

Answer. I will have to refer to the books for that. (Witness does so and then says) About $31,000.

15th Int. State generally about what were the other expenditures made for construction during the year 1856 and the fore part of 1857?

Answer. As the dates are limited, I will have to refer to the books again. (Witness does so and says:) About $60,000 or $70,000.

16th Int. Look at the Exhibit J. P. No. 5, being condensed statement of the Company's situation October 1st 1857. State what was the nature of the liability to John Winter mentioned there?

Answer. As I understand it, it was a sort of charge or mortgage upon the land.

17th ~~Cross~~ Int. State what was the amount at that time of the business debts and temporary loans of the Company, deducting from the aggregate liabilities as they appear on that table such portion to Sturtevant as appears upon both sides of the account, and also the Winter debt?

Answer. There is another item here which is not a business or loan account as referred to in the question; it is the ground rent on Patterson property.

18th Int. Deduct that also and what is the result?

Answer. $200,377.37.

19th Int. State whether or not the item loan account contains a balance alleged then to exist in favor of A. M. Sherman for about $16,000?

Answer. It does.

20th Int. Be good enough to look also at Schedule L, to complainant's bill, and state whether or not the items therein contained are those of the Company's loan account, so far as the transactions were with A. M. Sherman, and on which this alleged balance, of about $16,000 was claimed to exist?

Answer. These are the items of the same account with the exception that a debit of $19,200, to A. M. Sherman had not been charged when the balance was about $16.000.

21st Int. Assuming that that debit of $19.200, being for bonds sold Miss Ann Parrish in August or September, 1857, according to the entry in the A. M. Sherman loan account December 31st, 1857, had been charged at the time when the entry states the transaction to have taken place, what would have been the balance on the 1st October 1857, and against whom?

Answer. It would have been about $2000, against A. M. Sherman.

22d Int. About how many bonds were there unsold on the 1st of October 1857, assuming there 32 to Miss Ann Parrish to have been sold, but the four credited as having been sold to Cochran and two credited as having been sold to Loomis; not having at that time been actually sold?

Answer. There were actually unsold 76 bonds, including as unsold the 76 of Sloan.

23d Int. State whether or not the debt to Loomis of $800, to Cochran of $2000, Sloan of $4000, to satisfy which bonds were sold, as appears by the credits in the A. M. Sherman loan account, are included in the item of loan account on said exhibit?

Answer. They are.

24th Int. State about what was the amount of the coals and receivables on the 1st Oct. 1857

Answer. Leaving out the balance of A. M. Sherman loan account, a little over $90,000.