are all correct, and yet cannot recollect the time when such a transaction occurred.
Answer. Because I had a copy of the printed Exhibit J which I compared with my books.
33d Cross-Interrogatory. Can you say in what year the said horses were purchased? or whether the same were used by Sherman & Dean for any length of time before they were purchased
Answer. I cannot say in what year without reflection. I refer to my books. The horses were used a short time before I purchased them. I cant say how long a time.
34th Cross Interrogatory. Were the horses credited to the Complainant at the time they were purchased
Answer. They were
35th Cross Interrogatory. Do the item in said Exhibit J containing the credit of $300 for said horses, under the same date in said Exhibit as they are in said account current in your books from which you say said item was taken
Answer. I do not remember the date in my books
36th Cross-Interrogatory. Do you or not remember or can you or not say, whether all the dates of the several items as stated in Exhibit J are the same with the dates of said items in your books from which you say they were taken?
Answer. I cannot remember
37th Cross-Interrogatory. After the Hoffman Steam Coal Company of Allegany County, was incorporated, were the freight accounts at once changed from Sherman and Dean to the debit of said Company and were receipts taken for them, in the name of said Company?
Answer. The freight accounts were changed on my books. I dont remember that the receipts were altered at all - they may have been.
38th Cross Interrogatory. Do all the receipts in Exhibit E bear the dates on which each of them was actually taken? If not specify such of them as are incorrectly dated.
Answer. I have never compared the written receipts with the printed receipts in Exhibit E, but if correctly printed from the receipts sent by me to New York the dates are correct. The printed Exhibit E, which I refer to is that annexed to the answer of A. M. Sherman filed in the case.
39th Cross-Interrogatory. Were all the receipts taken for freights paid the Complainant by Sherman and Dean and the Hoffman Steam Coal Company, taken by you? And were the divers sums stated in all of them to have been paid, actually paid in cash at the time?
Answer. The receipts were always taken by me in person. All of the sums so stated were not paid in cash; but the greater portion were.
40th Cross Interrogatory. Look at Exhibit E and specify such of said receipts as were not paid in cash at the time they were given?
Answer. I am unable to specify the receipts that were not paid in cash from memory
41st Cross Interrogatory. Look at the receipt in Exhibit E of Sherman's answer under the date of May 29, 1857 and state

whether the sums purporting to be paid in cash by said receipt were so actually paid or are credited in said Exhibit J.
Answer. They are all credited in Exhibit J. but I can not say whether they were paid in cash or not

The hour for adjournment having arrived the commissioner adjourned the taking of testimony further, until to morrow morning at 9 o'clock.

J. P. McSherry
Commissioner

1861 July 2nd Pursuant to adjournment the commissioner met at the usual time and place, and in the presence of solicitors of Complainant and Defendants proceeded to take the following testimony to wit:
The cross-examination of A. A. Rollins, on part of Complainant being here continued he deposed and said.
42nd Cross Interrogatory. Look at Exhibit E and J of said Sherman's answer, and state whether the receipts contained in said Exhibit E and numbered 42, 50, 74, 90, 103 and 109 or any of them, are credited to complainant in said Exhibit J.
Answer. None of them are.
43rd Cross-Interrogatory. Look at said last Exhibit E and said last named receipts therein and state whether the sums named in said receipts or any of them, are credited to the Complainant in the account current of which you have spoken in your answer to defendants 3rd Interrogatory?
Answer. I am very sure that they are all credited in the account current in my books.
44th Cross Interrogatory. Look at said last named Exhibits and state whether the items receipted for under the dates of June 19, 1857 and July 20, 1857 in said Exhibit E are credited to the Complainant in said Exhibit J, or whether any of the same are so credited?
Answer. I find the items specified in receipt dated June 19, 1857, with the exception of the last name, item of $50.75 are credited in the account marked Exhibit J. And the items in receipt dated July 20 1857 are credited in account marked Exhibit J.
45th Cross Interrogatory. Look at the items on the credit side of Exhibit J under date of February 1st, May 1st and June 1st 1857. add them up and see if total does not correspond with the item of 50.75 in said receipt dated June 19, 1857 and are not the said three items identical with said last sum in said last receipt?
Answer. The three items specified do amount in the aggregate to the sum named in the receipt dated June 19, 1857 $50.75 - And I presume they are identical with the last sum in said last receipt.
46th Cross-Interrogatory. Look at said last Exhibits and at the receipts in said Exhibit E numbered 167, 174 and 193 and state