THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

REMINDER OF ORDER OF BUSINESS

January

1   Happy New Year! - Legal Holiday (IC 1-1-9-1)

"Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-2-1.5)

20   Legal Holiday – Dr. Martin Luther King, Jr. Day (IC1-1-9-1)

Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)

27   Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)

31   Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)

Last date to file quarterly unemployment compensation report with the Department of Workforce Development.

Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from county treasurer. (IC 5-13-7-6)

Last day to provide each employee with a W-2.

Last day to file quarterly report for the last quarter of 2019 with Internal Revenue Service.

Last day for the county council to meet to organize and elect officers for the year.

February

12   Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)

17   Legal Holiday - Washington's Birthday (IC 1-1-9-1)

18   Last day that township boards meet to consider 2019 Annual Reports of township trustees – third Tuesday after the first Monday (IC 36-6-6-9)

20   Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)

28   Last day for county commissioners to meet and establish dates of regular meetings

REMINDER OF ORDER OF BUSINESS
(Continued)

March

1   Last day to file 2019 Annual Financial Report on Gateway. (IC 5-11-1-4)

        Last day for township trustees to file annual reports and vouchers with county auditor. (IC 36-6-4-12(d)

20   Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

OBSOLETE VOLUMES

All articles from Volumes 371 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 371 and earlier may be deleted from your file.

A complete index to *The County Bulletin* has been updated and is available on our website for your reference.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

The 2020 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2020 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

The maximum amount of earnings that will be subject to Social Security contribution will remain at $137,700.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have any questions on this matter.

STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19, which states:

"At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1."

RATES FOR LEGAL ADVERTISING

The rates for legal advertising may change effective January 1, 2010. The General Assembly gave the newspaper or qualified publication the ability to increase rates. IC 5-3-1-1(b)(3) states in part as follows: "After December 31, 2009, a newspaper or qualified publication may, effective January 1 of any year, increase the basic charges by not more than two and three-quarters percent (2.75%) more than the basic charges that were in effect during the previous year. However, the basic charges for the first insertion of a public notice in a

RATES FOR LEGAL ADVERTISING (Continued)

newspaper or qualified publication may not exceed the lowest classified advertising rate charged to advertisers by the newspaper or qualified publication for comparable use of the same amount of space for other purposes and must include all multiple insertion discounts extended to the newspaper's other advertisers." We have revised the rates for the legal advertising to reflect a 2.75% increase and we have enclosed a copy of the tables for your convenience. (Pages 8-15)

ADVERTISING OF CLAIMS

The General Assembly amended IC 6-1.1-15-11, IC 36-2-6-3, and IC 36-2-4.5 so that claims under these codes are no longer required to be published unless it is an allowance made by the court. IC 36-2-6-3 states: "(a) This section does not apply to claims for salaries fixed in a definite amount by ordinance or statute, per diem of jurors, and salaries of officers of a court. (b) The county auditor shall publish all allowances made by courts of the county. Court allowances shall be published at least three (3) days before the issuance of warrants in payment of those allowances. Allowances subject to this section shall be published as prescribed by IC 5-3-1 except that only one (1) publication in two (2) newspapers is required. (c) A county auditor who issues warrants in payment of allowances made by a court of the county, before compliance with subsection (b), commits a Class C infraction. (d) A county auditor shall publish one (1) time in accordance with IC 5-3-1 a notice of all allowances made by a circuit or superior court. The notice must be published within sixty (60) days after the allowances are made and must state their amount, to whom they are made, and for what purpose they are made." Further explanation and examples of court jurisdiction may be found in the Accounting and Uniform Compliance Guidelines for County Auditor.

CHANGE OF VENUE

The Clerk of the Court from which an action is transferred shall collect from the party seeking a change of venue a fee equal to that for a civil, criminal or other venuable case. The Clerk of the transferring Court shall forward the fee to the Clerk of the Court to which the action is transferred. Such fee should be placed in trust by the Clerk transferring the fee and paid out in favor of the Clerk of the Court where the case is to be venued.

INVESTMENT CASH MANAGEMENT SYSTEM

IC 5-13-11 allows the county board of finance and county treasurers to contract with a depository for the operation of an investment cash management system. IC 5-13-11-2 states: "(a) The contract must: (1) be in writing; (2) provide for the investment of funds by the depository with the approval of the investing officer; (3) provide that the depository keep those records concerning the investment cash management system that the political subdivision would maintain for audits by the state board of accounts; (4) provide that investments will be made in accordance with this article; (5) provide that the depository may invest funds in the same investments and for the same terms as the treasurer of state may invest funds of the state under this article; (6) not have a term of more than two (2) years; and (7) be awarded under the bidding provisions of IC 5-22. (b) If no designated depository whose principal office or branch is located within the political subdivision will provide an investment cash management service permitted in this chapter, then the contract for an investment cash management service must be awarded as provided in IC 5-13-8-9(c). If the investment cash management service contract is awarded to a financial institution whose principal office or branch is located outside the political subdivision, then the recipient of the contract does not constitute a designated depository of the political subdivision for purposes of investment

INVESTMENT CASH MANAGEMENT SYSTEM (Continued)

under IC 5-13-9-3 unless it meets the limitations of IC 5-13-9-4 or IC 5-13-9-5, but does constitute a depository under this article for all other purposes."

IC 5-13-11-2.5 provides for the contract renewal and states: "(a) A contract may be renewed under this chapter if the county board of finance for a county subject to IC 5-13-7-1 or the fiscal body of a political subdivision and the investing officer of the political subdivision agree with the depository to renew the contract under the same terms or better terms as the original contract. (b) The term of a renewed contract may not be longer than the term of the original contract. (c) A contract may be renewed any number of times."

IC 5-13-11-3 provides for service charges and states: "The contract may provide for the depository to assess a service charge for its management of the investment cash management system. The service charge may be paid: (1) by direct charge to the deposit or other account; or (2) in a manner that subtracts the service charge from interest earned on the funds in the deposit or other account."

IC 5-13-11-4 requires a monthly report of transactions and states: "The depository shall furnish the political subdivision with at least one (1) report each month of transactions concerning the investment cash management system."

IC 5-13-11-5 on interest states: "The depository shall credit any interest or other accretion from an investment to the investment account of the political subdivision. The interest or accretion becomes a part of the principal in that account."

COMMUNITY CORRECTIONS PROGRAM GRANTS

All Community Corrections program grants shall be accounted for in separate fund maintained by the County Auditor, who shall act as fiscal officer for the grant. Any project income generated by the program should be placed into a separate fund and not commingled with the grant fund. Per IC 11-12-2-2(f) appropriation is necessary.

Employees of a Community Corrections program are to be considered County employees. All claims are to be submitted to the Board of County Commissioners for approval before payment.

COUNTY USER FEE FUND

The purpose of the fund is to provide funding for various program services. IC 33-37-8-5(b) states: "The County Fund consists of the following fees collected by the Clerk under this article and by the probation department for the juvenile court under IC 31-37-9-9:

1.   Pretrial Diversion Program fee (IC 33-37-4-1)

*2.   Informal Adjustment Programs fee (IC 33-37-9-9)

3.   Marijuana Eradication Program fee (IC 33-37-5-7)

4.   Alcohol and Drug Services Program fee (IC 33-37-5-8)

5.   Law Enforcement Continuing Education Program fee (IC 33-37-5-8)

6.   Deferral Program fee (IC 33-37-4-2)

COUNTY USER FEE FUND (Continued)

7.   Jury fee (IC 33-37-5-19)

8.   Problem Solving Court fee (IC 33-37-5-24)

*This fee is collected by the probation department and remitted to the County Auditor within thirty days after collection.

All fees collected by the Clerk of the Circuit Court are remitted to the County Auditor along with the Clerk's Monthly Report of Collections. This report contains a one – line total for all user fee collections entitled "County User Fee Fund". The Clerk of the Circuit Court is not required to separately report each user fee collected to the County Auditor. However, we believe that to properly administer this fund, the clerk should either break out separately the fees on the Report of Collection or provide the auditor a printout showing the breakdown.

Upon receipt of monthly claims submitted on oath to the County Auditor, as secretary of the county council, by a program for which fees have been deposited in the County User Fee Fund, the county council shall appropriate from the County user Fee Fund to that program or fund. It is our audit position that each county has the option to either operate each program as a separate departmental budget within the county user fee fund or transfer the funds to separate funds for each program upon submission of verified claims by the program's director.

However, all claims submitted for Law Enforcement Continuing Education fees by the county sheriff shall be deposited in County Law Enforcement Continuing Education Fund (IC 5-2-8-1).

We encourage each Clerk of the Circuit Court who is using (or will be using) an electronic data processing system for processing receipt transactions to have each user fee identified with a monthly summary copy given to the County Auditor. This will eliminate the requirement of further claim verification by the Clerk of the Circuit Court. Otherwise, claims submitted by program department heads will have to be verified by both the County Auditor and Clerk of the Circuit Court to the individual receipts and cause numbers listed on the claims.

PUBLIC WORKS CONTRACTS-USE OF OWN WORK FORCE

The Public Works Law, IC 36-1-12-3 states: "(a) The board may purchase or lease materials in the manner provided in IC 5-22 and perform any public work, by means of its own workforce, without awarding a contract whenever the cost of that public work project is estimated to be less than two hundred fifty thousand dollars ($250,000). Before a board may perform any work under this section by means of its own workforce, the political subdivision or agency must have a group of employees on its staff who are capable of performing the construction, maintenance, and repair applicable to that work. For purposes of this subsection, the cost of a public work project includes: (1) the actual cost of materials, labor, equipment, and rental; (2) a reasonable rate for use of trucks and heavy equipment owned; and (3) all other expenses incidental to the performance of the project. (b) This subsection applies only to a municipality or a county. The workforce of a municipality or county may perform a public work described in subsection (a) only if: (1) the workforce, through demonstrated skills, training, or expertise, is capable of performing the public work; and (2) for a public work project under subsection (a) whose cost is estimated to be more than one hundred thousand dollars ($100,000), the board: (A) publishes a notice under IC 5-3-1 that: (i) describes the public work that the board intends to perform with its own workforce; and (ii) sets forth the projected cost of each component of the public work as described in subsection (a); and (B) determines at a public meeting that it is in the public interest to perform the public work with the board's own workforce. A public work project performed by a board's own workforce must be inspected and accepted as complete in the same manner as a public work project performed under a contract awarded

PUBLIC WORKS CONTRACTS-USE OF OWN WORK FORCE (Continued)

after receiving bids. (c) When the project involves the rental of equipment with an operator furnished by the owner, or the installation or application of materials by the supplier of the materials, the project is considered to be a public work project and subject to this chapter. However, an annual contract may be awarded for equipment rental and materials to be installed or applied during a calendar or fiscal year if the proposed project or projects are described in the bid specifications. (d) A board of aviation commissioners or an airport authority board may purchase or lease materials in the manner provided in IC 5-22 and perform any public work by means of its own workforce and owned or leased equipment, in the construction, maintenance, and repair of any airport roadway, runway, taxiway, or aircraft parking apron whenever the cost of that public work project is estimated to be less than one hundred fifty thousand dollars ($150,000). (e) Municipal and county hospitals must comply with this chapter for all contracts for public work that are financed in whole or in part with cumulative building fund revenue, as provided in section 1(c) of this chapter. However, if the cost of the public work is estimated to be less than fifty thousand dollars ($50,000), as reflected in the board minutes, the hospital board may have the public work done without receiving bids, by purchasing the materials and performing the work by means of its own workforce and owned or leased equipment. (f) If a public works project involves a structure, an improvement, or a facility under the control of a department (as defined in IC 4-3-19-2(2)), the department may not artificially divide the project to bring any part of the project under this section.

Bank Reconcilements

Indiana Code 5-13-6-1(e) requires that bank reconcilements be completed monthly. During an audit we would expect to see bank reconcilements performed each month. Failure to complete bank reconcilements on a monthly basis could result in an audit finding. This would apply to all county bank accounts including those held outside of the county treasurer, such as held by the Recorder, Clerk, and Sheriff. In addition to compliance with statute, monthly bank reconcilements provide internal controls to achieve the safeguarding of public assets.

We have received numerous reports that bank routing and account information is being used to create false checks that are clearing bank accounts and stealing public funds. If the unauthorized payments from the account are brought to the attention of the bank in a timely manner, the bank will replace the amount that was stolen. However, if you are not reconciling monthly, you would not be aware of these fraudulent transactions and the delay in reporting these fraudulent transaction to the bank may make it more difficult to get the bank to restore the funds to the bank account. If the money is being held in trust such as the Sheriff's Inmate Trust Account or the Clerk's Trust or ISETS Accounts, the county is responsible to make the accounts whole. If money is misappropriated, the fraudulent activity is not reported timely to the bank, and the delay in reporting is due to a failure to reconcile the bank accounts each month, the elected officer may be held personally responsible for replacing the stolen funds.

We realize that it is possible to have unidentified variances between the bank statements and your record balance and that it may take some time to identify those items and complete the reconcilement. However, do not let those issues prevent you from continuing to reconcile each month, even if you are carrying those unidentified variances forward each month. At the very minimum, you should review the bank statement monthly and verify that all of your recorded deposits are credited to your account and all withdrawals from the account are transactions that trace to checks prepared by your office or electronic funds transfers that you have authorized. In that way you would catch any bank errors in a timely manner. In addition you would be able to identify any fraudulent activity as early as possible.

PENSION NOTE DISCLOSURE

The Public Employees' Retirement System (PERF) Hybrid plan has two components, the defined benefit plan and the member's annuity savings account. The member's annuity savings component has been redefined as a "defined contribution" plan effective January 1, 2018. This change in definition will require a change in the disclosure in the notes to the financial statements for pensions. The defined contribution plan must be disclosed in a separate paragraph from the defined benefit plan component. In the past, these plans were presented together.

REGULATORY REPORTS

For the Enhanced Regulatory financial statements for 2019, this information will be shown in the pension note disclosure, however, in reviewing and approving the financial statements and notes to the financial statements, you will need to review that the defined benefit component has been separately identified. On the SBOA website at www.in.gov/sboa under 2019 Gateway-Annual Financial Report (AFR) Changes there are example reports. These reports provide an example of how the note disclosure for the defined benefit component should be reported. If any of your employees are enrolled in the *My Choice* plan rather than the PERF Hybrid plan, this will also need be disclosed as a defined contribution plan.

GAAP REPORTS

Those counties issuing GAAP reports for 2019, will need to inform financial statement preparers of this change as it affects the disclosure required by generally accepted accounting principles (GAAP). Reporting disclosures about these deferred contribution components obtained from prior year's financial statements without updating them to reflect their new definition may result in a modified opinion in the Independent Auditor's Report. We will be sending out a memo to the GAAP counties with additional technical assistance on preparing the note disclosure.

INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS

From the Department of Revenue, Departmental Notice #3 issued in November 2019 effective January 1, 2020. "Pursuant to IC 6-8.1-10-1, the rate of interest for an underpayment of tax and an excess tax payment is the percentage rounded to the nearest whole number that equals two percentage points above the average investment yield on state general fund money for the state's fiscal year ending June 30, 2019, excluding pension fund investments, as provided by the State Treasurer's office. The rate of interest for an underpayment of tax and an excess tax payment for calendar year 2020 will be 4%"

In addition we have included a historical list of calculated percentages for the last 10 years. This information can be found on the Department of Revenue website (www.in.gov/dor)

Historical Interest Rate List

Year	Overpayments	Delinquent Payments
2010	4%	4%
2011	9%	9%
2012	4%	4%
2013	3%	3%
2014	3%	3%
2015	3%	3%
2016	2%	2%
2017	3%	3%
2018	3%	3%
2019	3%	3%
2020	4%	4%

RATES FOR LEGAL ADVERTISING
Effective January 1, 2020

The following rates, effective January 1, 2020, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. A newspaper, locality newspaper, or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

6 Pica — 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3111	0.4654	0.6214	0.7770
7.5	0.2904	0.4344	0.5800	0.7252
8	0.2723	0.4073	0.5438	0.6799
9	0.2420	0.3620	0.4833	0.6043
10	0.2178	0.3258	0.4350	0.5439
12	0.1815	0.2715	0.3625	0.4533
Rate/Square	7.26	10.86	14.50	18.13

6 Pica — 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3151	0.4714	0.6294	0.7869
7.5	0.2941	0.4400	0.5874	0.7345
8	0.2757	0.4125	0.5507	0.6886
9	0.2451	0.3666	0.4895	0.6121
10	0.2206	0.3300	0.4406	0.5509
12	0.1838	0.2750	0.3671	0.4591
Rate/Square	7.26	10.86	14.50	18.13

6 Pica — 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3276	0.4900	0.6542	0.8180
7.5	0.3057	0.4573	0.6106	0.7635
8	0.2866	0.4288	0.5725	0.7158
9	0.2548	0.3811	0.5089	0.6362
10	0.2293	0.3430	0.4580	0.5726
12	0.1911	0.2858	0.3816	0.4772
Rate/Square	7.26	10.86	14.50	18.13

6 Pica — 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3360	0.5027	0.6711	0.8392
7.5	0.3136	0.4692	0.6264	0.7832
8	0.2940	0.4398	0.5873	0.7343
9	0.2614	0.3910	0.5220	0.6527
10	0.2352	0.3519	0.4698	0.5874
12	0.1960	0.2932	0.3915	0.4895
Rate/Square	7.26	10.86	14.50	18.13

6 Pica — 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3400	0.5086	0.6791	0.8491
7.5	0.3173	0.4747	0.6338	0.7925
8	0.2975	0.4450	0.5942	0.7430
9	0.2645	0.3956	0.5282	0.6604
10	0.2380	0.3560	0.4754	0.5944
12	0.1983	0.2967	0.3961	0.4953
Rate/Square	7.26	10.86	14.50	18.13

6 Pica — 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3445	0.5153	0.6880	0.8603
7.5	0.3215	0.4810	0.6422	0.8029
8	0.3014	0.4509	0.6020	0.7528
9	0.2679	0.4008	0.5351	0.6691
10	0.2411	0.3607	0.4816	0.6022
12	0.2010	0.3006	0.4014	0.5018
Rate/Square	7.26	10.86	14.50	18.13

7 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3485	0.5213	0.6960	0.8702
7.5	0.3252	0.4865	0.6496	0.8122
8	0.3049	0.4561	0.6090	0.7615
9	0.2710	0.4054	0.5413	0.6769
10	0.2439	0.3649	0.4872	0.6092
12	0.2033	0.3041	0.4060	0.5076
Rate/Square	7.26	10.86	14.50	18.13

7 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3734	0.5585	0.7457	0.9324
7.5	0.3485	0.5213	0.6960	0.8702
8	0.3267	0.4887	0.6525	0.8159
9	0.2904	0.4344	0.5800	0.7252
10	0.2614	0.3910	0.5220	0.6527
12	0.2178	0.3258	0.4350	0.5439
Rate/Square	7.26	10.86	14.50	18.13

8 Pica		3 Point Column	
	Number of Insertions		
Type Size	1	2	3	4
7	0.4107	0.6144	0.8203	1.0256
7.5	0.3833	0.5734	0.7656	0.9573
8	0.3594	0.5376	0.7178	0.8974
9	0.3194	0.4778	0.6380	0.7977
10	0.2875	0.4301	0.5742	0.7179
12	0.2396	0.3584	0.4785	0.5983
Rate/Square	7.26	10.86	14.50	18.13

8 Pica		5 Point Column	
	Number of Insertions		
Type Size	1	2	3	4
7	0.4192	0.6270	0.8372	1.0468
7.5	0.3912	0.5852	0.7814	0.9770
8	0.3668	0.5486	0.7325	0.9159
9	0.3260	0.4877	0.6511	0.8142
10	0.2934	0.4389	0.5860	0.7327
12	0.2445	0.3658	0.4884	0.6106
Rate/Square	7.26	10.86	14.50	18.13

8 Pica		6 Point Column	
	Number of Insertions		
Type Size	1	2	3	4
7	0.4232	0.6330	0.8451	1.0567
7.5	0.3949	0.5908	0.7888	0.9863
8	0.3703	0.5539	0.7395	0.9246
9	0.3291	0.4923	0.6573	0.8219
10	0.2962	0.4431	0.5916	0.7397
12	0.2468	0.3692	0.4930	0.6164
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		0 Point Column	
	Number of Insertions		
Type Size	1	2	3	4
7	0.4480	0.6702	0.8949	1.1189
7.5	0.4182	0.6255	0.8352	1.0443
8	0.3920	0.5864	0.7830	0.9790
9	0.3485	0.5213	0.6960	0.8702
10	0.3136	0.4692	0.6264	0.7832
12	0.2614	0.3910	0.5220	0.6527
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		2 Point Column	
	Number of Insertions		
Type Size	1	2	3	4
7	0.4565	0.6829	0.9118	1.1400
7.5	0.4261	0.6374	0.8510	1.0640
8	0.3994	0.5975	0.7978	0.9975
9	0.3551	0.5311	0.7091	0.8867
10	0.3196	0.4780	0.6382	0.7980
12	0.2663	0.3983	0.5319	0.6650
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		4 Point Column	
	Number of Insertions		
Type Size	1	2	3	4
7	0.4645	0.6948	0.9277	1.1599
7.5	0.4335	0.6485	0.8658	1.0826
8	0.4064	0.6079	0.8117	1.0149
9	0.3613	0.5404	0.7215	0.9021
10	0.3251	0.4864	0.6494	0.8119
12	0.2709	0.4053	0.5411	0.6766
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		5 Point Column	
	Number of Insertions		
Type Size	1	2	3	4
7	0.4690	0.7015	0.9366	1.1711
7.5	0.4377	0.6547	0.8742	1.0930
8	0.4103	0.6138	0.8195	1.0247
9	0.3647	0.5456	0.7285	0.9109
10	0.3283	0.4910	0.6556	0.8198
12	0.2736	0.4092	0.5464	0.6831
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		6 Point Column	
	Number of Insertions		
Type Size	1	2	3	4
7	0.4729	0.7075	0.9446	1.1810
7.5	0.4414	0.6603	0.8816	1.1023
8	0.4138	0.6190	0.8265	1.0334
9	0.3678	0.5502	0.7347	0.9186
10	0.3311	0.4952	0.6612	0.8267
12	0.2759	0.4127	0.5510	0.6889
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		8 Point Column	
	Number of Insertions		
Type Size	1	2	3	4
7	0.4814	0.7201	0.9615	1.2022
7.5	0.4493	0.6721	0.8974	1.1220
8	0.4212	0.6301	0.8413	1.0519
9	0.3744	0.5601	0.7478	0.9350
10	0.3370	0.5041	0.6730	0.8415
12	0.2808	0.4201	0.5609	0.7013
Rate/Square	7.26	10.86	14.50	18.13

9 Pica		9 Point Column	
	Number of Insertions		
Type Size	1	2	3	4
7	0.4854	0.7261	0.9694	1.2121
7.5	0.4530	0.6777	0.9048	1.1313
8	0.4247	0.6353	0.8483	1.0606
9	0.3775	0.5647	0.7540	0.9428
10	0.3398	0.5082	0.6786	0.8485
12	0.2831	0.4235	0.5655	0.7071
Rate/Square	7.26	10.86	14.50	18.13

9 Pica — 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4894	0.7320	0.9774	1.2221
7.5	0.4567	0.6832	0.9122	1.1406
8	0.4282	0.6405	0.8552	1.0693
9	0.3806	0.5694	0.7602	0.9505
10	0.3426	0.5124	0.6842	0.8554
12	0.2855	0.4270	0.5701	0.7129
Rate/Square	7.26	10.86	14.50	18.13

9 Pica — 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4938	0.7387	0.9863	1.2333
7.5	0.4609	0.6895	0.9206	1.1510
8	0.4321	0.6464	0.8630	1.0791
9	0.3841	0.5746	0.7671	0.9592
10	0.3457	0.5171	0.6904	0.8633
12	0.2881	0.4309	0.5754	0.7194
Rate/Square	7.26	10.86	14.50	18.13

10 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4978	0.7447	0.9943	1.2432
7.5	0.4646	0.6950	0.9280	1.1603
8	0.4356	0.6516	0.8700	1.0878
9	0.3872	0.5792	0.7733	0.9669
10	0.3485	0.5213	0.6960	0.8702
12	0.2904	0.4344	0.5800	0.7252
Rate/Square	7.26	10.86	14.50	18.13

10 Pica — 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5187	0.7760	1.0360	1.2954
7.5	0.4842	0.7242	0.9670	1.2091
8	0.4539	0.6790	0.9065	1.1335
9	0.4035	0.6035	0.8058	1.0075
10	0.3631	0.5432	0.7252	0.9068
12	0.3026	0.4526	0.6044	0.7557
Rate/Square	7.26	10.86	14.50	18.13

11 Pica — 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5601	0.8378	1.1186	1.3986
7.5	0.5227	0.7819	1.0440	1.3054
8	0.4901	0.7331	0.9788	1.2238
9	0.4356	0.6516	0.8700	1.0878
10	0.3920	0.5864	0.7830	0.9790
12	0.3267	0.4887	0.6525	0.8159
Rate/Square	7.26	10.86	14.50	18.13

11 Pica — 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5765	0.8623	1.1514	1.4396
7.5	0.5381	0.8049	1.0746	1.3437
8	0.5044	0.7546	1.0075	1.2597
9	0.4484	0.6707	0.8955	1.1197
10	0.4035	0.6036	0.8060	1.0077
12	0.3363	0.5030	0.6716	0.8398
Rate/Square	7.26	10.86	14.50	18.13

12 Pica — 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6183	0.9249	1.2349	1.5441
7.5	0.5771	0.8632	1.1526	1.4411
8	0.5410	0.8093	1.0805	1.3510
9	0.4809	0.7194	0.9605	1.2009
10	0.4328	0.6474	0.8644	1.0808
12	0.3607	0.5395	0.7204	0.9007
Rate/Square	7.26	10.86	14.50	18.13

12 Pica — 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6347	0.9495	1.2677	1.5851
7.5	0.5924	0.8862	1.1832	1.4794
8	0.5554	0.8308	1.1093	1.3869
9	0.4937	0.7385	0.9860	1.2328
10	0.4443	0.6646	0.8874	1.1096
12	0.3703	0.5539	0.7395	0.9246
Rate/Square	7.26	10.86	14.50	18.13

13 Pica — 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6556	0.9808	1.3095	1.6373
7.5	0.6119	0.9154	1.2222	1.5281
8	0.5737	0.8582	1.1458	1.4326
9	0.5099	0.7628	1.0185	1.2735
10	0.4589	0.6865	0.9166	1.1461
12	0.3825	0.5721	0.7639	0.9551
Rate/Square	7.26	10.86	14.50	18.13

14 Pica — 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7054	1.0552	1.4089	1.7616
7.5	0.6584	0.9849	1.3150	1.6442
8	0.6172	0.9233	1.2328	1.5414
9	0.5487	0.8207	1.0958	1.3701
10	0.4938	0.7387	0.9862	1.2331
12	0.4115	0.6155	0.8219	1.0276
Rate/Square	7.26	10.86	14.50	18.13

14 Pica — 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7258	1.0858	1.4497	1.8126
7.5	0.6774	1.0134	1.3530	1.6917
8	0.6351	0.9500	1.2685	1.5860
9	0.5645	0.8445	1.1275	1.4098
10	0.5081	0.7600	1.0148	1.2688
12	0.4234	0.6334	0.8456	1.0573
Rate/Square	7.26	10.86	14.50	18.13

14 Pica — 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7343	1.0984	1.4666	1.8337
7.5	0.6853	1.0252	1.3688	1.7115
8	0.6425	0.9611	1.2833	1.6045
9	0.5711	0.8543	1.1407	1.4262
10	0.5140	0.7689	1.0266	1.2836
12	0.4283	0.6407	0.8555	1.0697
Rate/Square	7.26	10.86	14.50	18.13

15 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7467	1.1170	1.4914	1.8648
7.5	0.6970	1.0426	1.3920	1.7405
8	0.6534	0.9774	1.3050	1.6317
9	0.5808	0.8688	1.1600	1.4504
10	0.5227	0.7819	1.0440	1.3054
12	0.4356	0.6516	0.8700	1.0878
Rate/Square	7.26	10.86	14.50	18.13

15 Pica — 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7841	1.1729	1.5660	1.9580
7.5	0.7318	1.0947	1.4616	1.8275
8	0.6861	1.0263	1.3703	1.7133
9	0.6098	0.9122	1.2180	1.5229
10	0.5489	0.8210	1.0962	1.3706
12	0.4574	0.6842	0.9135	1.1422
Rate/Square	7.26	10.86	14.50	18.13

17 Pica — 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.8588	1.2846	1.7151	2.1445
7.5	0.8015	1.1989	1.6008	2.0016
8	0.7514	1.1240	1.5008	1.8765
9	0.6679	0.9991	1.3340	1.6680
10	0.6011	0.8992	1.2006	1.5012
12	0.5009	0.7493	1.0005	1.2510
Rate/Square	7.26	10.86	14.50	18.13

19 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9459	1.4149	1.8891	2.3621
7.5	0.8828	1.3206	1.7632	2.2046
8	0.8276	1.2380	1.6530	2.0668
9	0.7357	1.1005	1.4693	1.8372
10	0.6621	0.9904	1.3224	1.6535
12	0.5518	0.8254	1.1020	1.3779
Rate/Square	7.26	10.86	14.50	18.13

19 Pica — 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9623	1.4395	1.9220	2.4031
7.5	0.8981	1.3435	1.7938	2.2429
8	0.8420	1.2595	1.6817	2.1027
9	0.7485	1.1196	1.4949	1.8691
10	0.6736	1.0076	1.3454	1.6822
12	0.5613	0.8397	1.1211	1.4018
Rate/Square	7.26	10.86	14.50	18.13

19 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9708	1.4521	1.9389	2.4242
7.5	0.9060	1.3553	1.8096	2.2626
8	0.8494	1.2706	1.6965	2.1212
9	0.7550	1.1294	1.5080	1.8855
10	0.6795	1.0165	1.3572	1.6970
12	0.5663	0.8471	1.1310	1.4141
Rate/Square	7.26	10.86	14.50	18.13

19 Pica — 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9832	1.4708	1.9637	2.4553
7.5	0.9177	1.3727	1.8328	2.2916
8	0.8603	1.2869	1.7183	2.1484
9	0.7647	1.1439	1.5273	1.9097
10	0.6882	1.0295	1.3746	1.7187
12	0.5735	0.8579	1.1455	1.4323
Rate/Square	7.26	10.86	14.50	18.13

19 Pica — 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9872	1.4767	1.9717	2.4653
7.5	0.9214	1.3783	1.8402	2.3009
8	0.8638	1.2921	1.7252	2.1571
9	0.7678	1.1486	1.5335	1.9174
10	0.6910	1.0337	1.3802	1.7257
12	0.5759	0.8614	1.1501	1.4381
Rate/Square	7.26	10.86	14.50	18.13

19 Pica — 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9917	1.4834	1.9806	2.4765
7.5	0.9256	1.3845	1.8486	2.3114
8	0.8677	1.2980	1.7330	2.1669
9	0.7713	1.1538	1.5405	1.9261
10	0.6942	1.0384	1.3864	1.7335
12	0.5785	0.8653	1.1554	1.4446
Rate/Square	7.26	10.86	14.50	18.13

20 Pica — 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0081	1.5080	2.0134	2.5175
7.5	0.9409	1.4075	1.8792	2.3496
8	0.8821	1.3195	1.7618	2.2028
9	0.7841	1.1729	1.5660	1.9580
10	0.7057	1.0556	1.4094	1.7622
12	0.5881	0.8797	1.1745	1.4685
Rate/Square	7.26	10.86	14.50	18.13

20 Pica — 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0121	1.5139	2.0214	2.5274
7.5	0.9446	1.4130	1.8866	2.3589
8	0.8856	1.3247	1.7687	2.2115
9	0.7872	1.1775	1.5722	1.9658
10	0.7085	1.0598	1.4150	1.7692
12	0.5904	0.8831	1.1791	1.4743
Rate/Square	7.26	10.86	14.50	18.13

20 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0205	1.5266	2.0383	2.5486
7.5	0.9525	1.4248	1.9024	2.3787
8	0.8930	1.3358	1.7835	2.2300
9	0.7938	1.1874	1.5853	1.9822
10	0.7144	1.0686	1.4268	1.7840
12	0.5953	0.8905	1.1890	1.4867
Rate/Square	7.26	10.86	14.50	18.13

21 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0703	1.6011	2.1377	2.6729
7.5	0.9990	1.4943	1.9952	2.4947
8	0.9365	1.4009	1.8705	2.3388
9	0.8325	1.2453	1.6627	2.0789
10	0.7492	1.1208	1.4964	1.8710
12	0.6244	0.9340	1.2470	1.5592
Rate/Square	7.26	10.86	14.50	18.13

21 Pica — 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0743	1.6070	2.1457	2.6828
7.5	1.0027	1.4999	2.0026	2.5040
8	0.9400	1.4062	1.8775	2.3475
9	0.8356	1.2499	1.6689	2.0866
10	0.7520	1.1249	1.5020	1.8780
12	0.6267	0.9374	1.2516	1.5650
Rate/Square	7.26	10.86	14.50	18.13

22 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0952	1.6383	2.1874	2.7350
7.5	1.0222	1.5291	2.0416	2.5527
8	0.9583	1.4335	1.9140	2.3932
9	0.8518	1.2742	1.7013	2.1273
10	0.7667	1.1468	1.5312	1.9145
12	0.6389	0.9557	1.2760	1.5954
Rate/Square	7.26	10.86	14.50	18.13

22 Pica — 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0992	1.6443	2.1954	2.7450
7.5	1.0259	1.5346	2.0490	2.5620
8	0.9618	1.4387	1.9210	2.4019
9	0.8549	1.2789	1.7075	2.1350
10	0.7694	1.1510	1.5368	1.9215
12	0.6412	0.9592	1.2806	1.6012
Rate/Square	7.26	10.86	14.50	18.13

22 Pica — 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1365	1.7001	2.2700	2.8382
7.5	1.0608	1.5868	2.1186	2.6490
8	0.9945	1.4876	1.9862	2.4834
9	0.8840	1.3223	1.7655	2.2075
10	0.7956	1.1901	1.5890	1.9868
12	0.6630	0.9917	1.3241	1.6556
Rate/Square	7.26	10.86	14.50	18.13

23 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6472	0.9681	1.2926	1.6162
7.5	0.6040	0.9036	1.2064	1.5084
8	0.5663	0.8471	1.1310	1.4141
9	0.5034	0.7530	1.0053	1.2570
10	0.4530	0.6777	0.9048	1.1313
12	0.3775	0.5647	0.7540	0.9428
Rate/Square	7.26	10.86	14.50	18.13

23 Pica — 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1575	1.7314	2.3117	2.8904
7.5	1.0803	1.6160	2.1576	2.6977
8	1.0128	1.5150	2.0228	2.5291
9	0.9002	1.3466	1.7980	2.2481
10	0.8102	1.2120	1.6182	2.0233
12	0.6752	1.0100	1.3485	1.6861
Rate/Square	7.26	10.86	14.50	18.13

24 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1948	1.7872	2.3863	2.9837
7.5	1.1151	1.6681	2.2272	2.7848
8	1.0454	1.5638	2.0880	2.6107
9	0.9293	1.3901	1.8560	2.3206
10	0.8364	1.2511	1.6704	2.0886
12	0.6970	1.0426	1.3920	1.7405
Rate/Square	7.26	10.86	14.50	18.13

25 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2695	1.8989	2.5354	3.1702
7.5	1.1848	1.7724	2.3664	2.9588
8	1.1108	1.6616	2.2185	2.7739
9	0.9874	1.4770	1.9720	2.4657
10	0.8886	1.3293	1.7748	2.2191
12	0.7405	1.1077	1.4790	1.8493
Rate/Square	7.26	10.86	14.50	18.13

26 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2944	1.9362	2.5851	3.2323
7.5	1.2081	1.8071	2.4128	3.0168
8	1.1326	1.6942	2.2620	2.8283
9	1.0067	1.5059	2.0107	2.5140
10	0.9060	1.3553	1.8096	2.2626
12	0.7550	1.1294	1.5080	1.8855
Rate/Square	7.26	10.86	14.50	18.13

26 Pica — 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.3068	1.9548	2.6100	3.2634
7.5	1.2197	1.8245	2.4360	3.0458
8	1.1435	1.7105	2.2838	2.8555
9	1.0164	1.5204	2.0300	2.5382
10	0.9148	1.3684	1.8270	2.2844
12	0.7623	1.1403	1.5225	1.9037
Rate/Square	7.26	10.86	14.50	18.13

29 0 — 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4561	2.1782	2.9083	3.6364
7.5	1.3591	2.0330	2.7144	3.3939
8	1.2741	1.9059	2.5448	3.1818
9	1.1326	1.6942	2.2620	2.8283
10	1.0193	1.5247	2.0358	2.5455
12	0.8494	1.2706	1.6965	2.1212
Rate/Square	7.26	10.86	14.50	18.13

29 Pica — 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4601	2.1842	2.9162	3.6463
7.5	1.3628	2.0386	2.7218	3.4032
8	1.2776	1.9111	2.5517	3.1905
9	1.1357	1.6988	2.2682	2.8360
10	1.0221	1.5289	2.0414	2.5524
12	0.8517	1.2741	1.7011	2.1270
Rate/Square	7.26	10.86	14.50	18.13

29 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4686	2.1968	2.9331	3.6674
7.5	1.3707	2.0504	2.7376	3.4229
8	1.2850	1.9222	2.5665	3.2090
9	1.1422	1.7086	2.2813	2.8525
10	1.0280	1.5378	2.0532	2.5672
12	0.8567	1.2815	1.7110	2.1393
Rate/Square	7.26	10.86	14.50	18.13

29 Pica — 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4726	2.2028	2.9411	3.6774
7.5	1.3744	2.0559	2.7450	3.4322
8	1.2885	1.9274	2.5735	3.2177
9	1.1453	1.7133	2.2875	2.8602
10	1.0308	1.5419	2.0588	2.5742
12	0.8590	1.2850	1.7156	2.1451
Rate/Square	7.26	10.86	14.50	18.13

29 Pica — 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4771	2.2095	2.9500	3.6886
7.5	1.3786	2.0622	2.7534	3.4427
8	1.2924	1.9333	2.5813	3.2275
9	1.1488	1.7185	2.2945	2.8689
10	1.0339	1.5466	2.0650	2.5820
12	0.8616	1.2889	1.7209	2.1517
Rate/Square	7.26	10.86	14.50	18.13

30 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.4935	2.2341	2.9829	3.7296
7.5	1.3939	2.0851	2.7840	3.4810
8	1.3068	1.9548	2.6100	3.2634
9	1.1616	1.7376	2.3200	2.9008
10	1.0454	1.5638	2.0880	2.6107
12	0.8712	1.3032	1.7400	2.1756
Rate/Square	7.26	10.86	14.50	18.13

30 Pica		3 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.5059	2.2527	3.0077	3.7607
7.5	1.4055	2.1025	2.8072	3.5100
8	1.3177	1.9711	2.6318	3.2906
9	1.1713	1.7521	2.3393	2.9250
10	1.0542	1.5769	2.1054	2.6325
12	0.8785	1.3141	1.7545	2.1937
Rate/Square	7.26	10.86	14.50	18.13

30 Pica		9 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.5308	2.2899	3.0574	3.8228
7.5	1.4288	2.1372	2.8536	3.5680
8	1.3395	2.0037	2.6753	3.3450
9	1.1906	1.7810	2.3780	2.9733
10	1.0716	1.6029	2.1402	2.6760
12	0.8930	1.3358	1.7835	2.2300
Rate/Square	7.26	10.86	14.50	18.13

30 Pica		10 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.5348	2.2959	3.0654	3.8328
7.5	1.4325	2.1428	2.8610	3.5773
8	1.3430	2.0089	2.6822	3.3537
9	1.1937	1.7857	2.3842	2.9811
10	1.0744	1.6071	2.1458	2.6829
12	0.8953	1.3393	1.7881	2.2358
Rate/Square	7.26	10.86	14.50	18.13

31 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.5433	2.3085	3.0823	3.8539
7.5	1.4404	2.1546	2.8768	3.5970
8	1.3504	2.0200	2.6970	3.3722
9	1.2003	1.7955	2.3973	2.9975
10	1.0803	1.6160	2.1576	2.6977
12	0.9002	1.3466	1.7980	2.2481
Rate/Square	7.26	10.86	14.50	18.13

31 Pica		2 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.5517	2.3212	3.0992	3.8751
7.5	1.4483	2.1664	2.8926	3.6167
8	1.3578	2.0310	2.7118	3.3907
9	1.2069	1.8054	2.4105	3.0139
10	1.0862	1.6248	2.1694	2.7125
12	0.9052	1.3540	1.8079	2.2604
Rate/Square	7.26	10.86	14.50	18.13

31 Pica		3 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.5557	2.3271	3.1071	3.8850
7.5	1.4520	2.1720	2.9000	3.6260
8	1.3613	2.0363	2.7188	3.3994
9	1.2100	1.8100	2.4167	3.0217
10	1.0890	1.6290	2.1750	2.7195
12	0.9075	1.3575	1.8125	2.2663
Rate/Square	7.26	10.86	14.50	18.13

33 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.6428	2.4575	3.2811	4.1026
7.5	1.5333	2.2936	3.0624	3.8291
8	1.4375	2.1503	2.8710	3.5897
9	1.2778	1.9114	2.5520	3.1909
10	1.1500	1.7202	2.2968	2.8718
12	0.9583	1.4335	1.9140	2.3932
Rate/Square	7.26	10.86	14.50	18.13

34 Pica		1 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.6966	2.5379	3.3885	4.2368
7.5	1.5835	2.3687	3.1626	3.9544
8	1.4845	2.2207	2.9650	3.7072
9	1.3196	1.9739	2.6355	3.2953
10	1.1876	1.7765	2.3720	2.9658
12	0.9897	1.4804	1.9766	2.4715
Rate/Square	7.26	10.86	14.50	18.13

35 Pica		8 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	1.7758	2.6563	3.5466	4.4345
7.5	1.6574	2.4792	3.3102	4.1389
8	1.5538	2.3243	3.1033	3.8802
9	1.3811	2.0660	2.7585	3.4491
10	1.2430	1.8594	2.4826	3.1041
12	1.0359	1.5495	2.0689	2.5868
Rate/Square	7.26	10.86	14.50	18.13

39 Pica		0 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	1.9415	2.9043	3.8777	4.8485
7.5	1.8121	2.7107	3.6192	4.5252
8	1.6988	2.5412	3.3930	4.2424
9	1.5101	2.2589	3.0160	3.7710
10	1.3591	2.0330	2.7144	3.3939
12	1.1326	1.6942	2.2620	2.8283
Rate/Square	7.26	10.86	14.50	18.13

39 Pica		5 Point Column		

	Number of Insertions			
Type Size	1	2	3	4
7	1.9624	2.9356	3.9195	4.9007
7.5	1.8316	2.7398	3.6582	4.5740
8	1.7171	2.5686	3.4295	4.2881
9	1.5263	2.2832	3.0485	3.8117
10	1.3737	2.0549	2.7436	3.4305
12	1.1448	1.7124	2.2864	2.8587
Rate/Square	7.26	10.86	14.50	18.13