ITEMS TO REMEMBER

JANUARY

January	1:	Legal Holiday - New Year's Day. [IC 1-1-9-1]
January	1:	Set up the Financial and Appropriation Record for the year 2024, by bringing forward the fund (cash) balances at the close of the year 2023 and entering appropriations as finally adopted and approved for 2024.
January	1:	Assessment date for mobile homes defined in IC 6-1.1-7-1. [IC 6-1.1-2-1.5]
January	2:	Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January). [IC 36-6-6-7]
January	15:	Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for November 2023 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
January	15:	Legal Holiday - Martin Luther King, Jr.'s Birthday. [IC 1-1-9-1]
January	2-31:	Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:

(1) Review the report,

(2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January). [IC 5-13-7-6, IC 5-13-7-7]

January	31:	All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]
January	31:	Last day to provide each employee with a W-2.
January	31:	Last day to file quarterly 941 report for last quarter of 2023 with Internal Revenue Service.

ITEMS TO REMEMBER
(Continued)

January	31:	Last day to file The Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R), with the State Board of Accounts, in Gateway. Navigate to https://gateway.ifionline.org to file the 100-R. Be sure to indicate the name and business address of the township and the name of the township on the form. [IC 5-11-13-1]
January	31:	Last day to make report for last quarter of 2023 to the Department of Workforce Development.

FEBRUARY

February	12:	Legal Holiday – Lincoln's Birthday. [IC 1-1-9-1]
February	15:	Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for December 2023 to Gateway. [State Examiner Directive 2018-1 (Amended 2023)]
February	19:	Legal Holiday – Washington's Birthday. [IC 1-1-9-1]
February	20:	Last day for the annual meeting of the township board for the purpose of receiving, auditing and approving the Annual Report, (On or before the third Tuesday after the first Monday in February). [IC 36-6-6-9]
February	29:	All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]
February	29:	Last day for each political subdivision to submit annual report to the DLGF in Debt Management of any outstanding bonds or leases (as of January 1). [IC 5-1-18-9]
February	29:	Last day to file 2023 Annual Financial Report (AFR), in Gateway, with the State Board of Accounts. Navigate to https://gateway.ifionline.org to file the AFR. [IC 5-11- 1-4]

ITEMS TO REMEMBER
(Continued)

MARCH

March   1:   Last day for trustee to file the copy of the Annual Report, as approved by the township board, together with the 2023 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on February 20). [IC 36-6-4-12]

March   15:   Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for January 2024 to Gateway. [State Examiner Directive 2018-1 (Amended 2023)]

March   19:   Last day to publish the abstract of receipts and expenditures required by IC 36-6-4-13. In addition to the abstract, the publishing must state that a complete and detailed annual report and the accompanying vouchers showing the names of persons paid money by the Township have been filed with the County Auditor, and that the Chairman of the Township Board has a copy of the report that is available for inspection by any taxpayer of the Township.

March   29:   Legal Holiday – Good Friday. [IC 1-1-9-1]

March   31:   All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]

STATE BOARD OF ACCOUNTS CALLED MEETINGS

We are currently working on finalizing dates and locations for the State Called Meetings of all Township Trustees in accordance with IC 5-11-14-1. Be on the lookout for a separate communication as soon as everything is finalized. Make sure you have subscribed to our communications – https://www.in.gov/sboa/about-us/sboa-communications-sign-up/.

FORMS PRESCRIBED BY THE STATE BOARD OF ACCOUNTS

Some computer hardware, software and application systems can produce exact replicas of the forms prescribed by the State Board of Accounts. Additionally, some of the prescribed forms are currently replicated on preformatted computer paper.

The State Board of Accounts prescribes the required accounting system forms but does not specify the source from which the forms must be obtained. Therefore, the State Board of Accounts will not take exception to the use of forms which provide exact replications of the prescribed forms created by computer printer or utilizing computer paper. (All prenumbered forms must still be serially prenumbered by the printing supplier prior to delivery to the township). These exact replications must be identical to the prescribed forms in format, titles and locations of data. These exact replications of prescribed forms are not required to be submitted to the State Board of Accounts for approval and each form should be identified as "PRESCRIBED BY THE STATE BOARD OF ACCOUNTS".

If it is desirable to use a form other than a prescribed form that is not an exact replica, the new form must be approved. For any form that is to be approved, the unit can start using the form as they have it ready. A log of these forms must be kept indicating the form it replaced and the effective date of the new form. At the beginning of an engagement, this log must be presented to the State Board of Accounts examiner.

The use of computer-generated prescribed forms should be brought to the attention of the Field Examiners during the next regularly scheduled audit. The forms and the computer system generating the forms are subject to a technical computer audit based upon the results of the Field Examiners' risk assessment.

RECORD OF HOURS WORKED

IC 5-11-9-4(b) states in part, ". . . records be maintained showing which hours were worked each day by officers and employees . . . employed . . . in more than one (1) position by the same public agency . . ."

The requirement may be accomplished by preparing an endorsement on the payroll claim form showing the general work schedule and listing those specific employees who worked hours different from that general work schedule. Each person responsible for employees' attendance at a work station or for forwarding such information to the payroll department will be responsible for preparing such endorsement on the payroll claim for his or her office, department, or other work attendance area.

Another alternative is to add a statement on each Employee's Service Record, General Form 99A and/or Employee's Earnings Record, General Form 99B indicating the hours to be worked daily by that employee or official.

Please continue using your current payroll claim, service record and earnings record forms with the foregoing suggested additions.

CERTIFICATIONS OF NAMES AND ADDRESSES TO COUNTY TREASURER

IC 6-1.1-22-14(a) requires the trustee to certify the name and address of each person who has money due the person from the township to the treasurer of the county in which the township is located on or before June 1 and December 1 of each year (or more frequently if the township legislative body adopts an ordinance requiring additional certifications).

This report should not be confused with the Report of Names, Addresses, Duties and Compensation of Public Employees (Annual Personnel Report - Form 100R) required by IC 5-11-13.

GARNISHMENT OF SALARIES AND WAGES

IC 24-4.5-5-105 limits the maximum amount which may be subjected to garnishment and states in part:

"(5) An employer who is required to make deductions from an individual's disposable earnings pursuant to a garnishment order or series of orders arising out of the same judgment debt (excluding a judgment for payment of child support) may collect, as a fee to compensate the employer for making these deductions, an amount equal to the greater of twelve dollars ($12) or three percent (3%) of the total amount required to be deducted by the garnishment order or series of orders arising out of the same judgment debt. If the employer chooses to impose a fee, the fee shall be allocated as follows: (a) One-half (1/2) of the fee shall be borne by the debtor, and that amount may be deducted by the employer directly from the employee's disposable earnings. (b) One-half (1/2) of the fee shall be borne by the creditor, and that amount may be retained by the employer from the amount otherwise due the creditor. The deductions made under this subsection for a collection fee do not increase the amount of the judgment debt for which the fee is collected for the purpose of calculating or collecting judgment interest. This fee may be collected by an employer only once for each garnishment order or series of orders arising out of the same judgment debt. The employer may collect the entire fee from one (1) or more of the initial deductions from the employee's disposable earnings. Alternatively, the employer may collect the fee ratably over the number of pay periods during which deductions from the employee's disposable earnings are required.

(6) The deduction of the garnishment collection fee under subsections (5)(a) or subsection (7) is not an assignment of wages under IC 22-2-6.

(7) An employer who is required to make a deduction from an individual's disposable earnings in accordance with a judgment for payment of child support may collect a fee of two dollars ($2) each time the employer is required to make the deduction. The fee may be deducted by the employer from the individual's disposable earnings each time the employer makes the deduction for support. If the employer elects to deduct such a fee, the amount to be deducted for the payment of support must be reduced accordingly if necessary to avoid exceeding the maximum amount permitted to be deducted under subsection (3).

(8) A support withholding order takes priority over a garnishment order irrespective of their dates of entry or activation. If a person is subject to a support withholding order and a garnishment order, the garnishment order shall be honored only to the extent that disposable earnings withheld under the support withholding order do not exceed the maximum amount subject to garnishment as computed under subsection (2)."

FILING OF ANNUAL REPORT AND VOUCHERS IN THE COUNTY AUDITOR'S OFFICE

IC 36-6-6-9(a) requires the township board to meet on or before the third Tuesday after the first Monday in February of each year. At this meeting it shall consider and approve, in whole or in part, the annual report of the executive presented under IC 36-6-4-12.

IC 36-6-4-12(a) requires at the annual meeting of the township board under IC 36-6-6-9 the trustee shall present a complete report of all receipts and expenditures of the preceding calendar year, including the balance to the credit of each fund controlled by the trustee. Most trustees use the State Board of Account's Annual Financial Report required by IC 5-11-1-4 as the report required by IC 36-6-4-12(a) but it is not required.

IC 36-6-4-12(d) requires the trustee to file a copy of the report required by IC 36-6-4-12(a) and its accompanying vouchers, in the county auditor's office within ten (10) days after the township board's action under IC 36-6-6-9.

The township board may, for the benefit of the township, bring a civil action against the trustee if the trustee fails to file the report within ten (10) days after the township board's action. The township board may recover five dollars ($5) for each day beyond the time limit for filing the report, until the report is filed.

IC 36-6-4-13(a) requires that when the trustee prepares the annual report required by IC 36-6-4-12, the trustee shall also prepare, on forms prescribed by the state board of accounts, an abstract of receipts and expenditures. This prescribed abstract of receipts and expenditures is contained in the State Board of Account's Annual Financial Report required by IC 5-11-1-4.

IC 36-6-4-13(b) requires that within four (4) weeks after the third Tuesday following the first Monday in February, the trustee shall publish the abstract prescribed by IC 36-6-4-13(a) in accordance with IC 5-3-1. The abstract must state that a complete and detailed annual report and the accompanying vouchers showing the names of persons paid money by the township have been filed with the county auditor, and that the chairman of the township board has a copy of the report that is available for inspection by any taxpayer of the township.

IC 36-6-4-13(c) states that a trustee who fails to comply with IC 36-6-4-13 commits a Class C infraction.

IC 36-6-4-12(d) requires the filing of the report required by IC 36-6-4-12(a) and the vouchers in the county auditor's office within ten days of the meeting required by IC 36-6-6-9. For 2024, the last day for the meeting required by IC 36-6-6-9 shall be held by February 20, 2024 (on or before the third Tuesday after the first Monday in February) which would require the report and vouchers to be required with the county auditor's office by March 1, 2024. However, IC 36-6-4-13(b) requires the trustee to publish the abstract prescribed by IC 36-6-4-13(a) by March 19, 2024 (within four (4) weeks after the third Tuesday following the first Monday in February). The abstract must state that a complete and detailed annual report and the accompanying vouchers showing the names of persons paid money by the township have been filed with the county auditor, and the chair of the township legislative body has a copy of the report that is available for inspection by any taxpayer of the township. Therefore, because IC 36-6-4-13 requires the statement be included in the report published by February 20, 2024, it is our opinion that the report and vouchers must be filed with the county auditor by February 20, 2024.

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE DEPARTMENTS

IC 36-8-12-3 authorizes townships to enter into agreements with one or more volunteer fire departments that maintain adequate firefighting service for the use and operation of firefighting apparatus and equipment owned by the volunteer fire department, including the service of the operators of the apparatus and equipment.

IC 36-8-12-4 states the contract must provide an amount determined by negotiation between the township and volunteer fire department. The consideration must include the amounts the township is required to pay under IC 36-8-12 for insurance premiums and clothing, automobile, and other allowances. If the contractual agreement is properly drawn, an added benefit gained is the elimination of the problem of the township reporting clothing and auto allowances to the Internal Revenue Service and the Indiana Department of Revenue. Since the contractual payments are lump sum to the volunteer fire department, the volunteer fire department assumes the responsibility for making the payments of allowances to the volunteer firefighters and for reporting of such payments.

Year end is a good time to review existing contracts for fire protection. If renewals or changes in contracts are necessary, such renewals or changes should be made under the guidance of the township attorney. All agreements for fire protection should be in writing and the agreements must be preserved as any other public documents. There is no statutory authority to make contractual payments to volunteer fire departments unless an agreement has been entered into.

ADVANCE PAYMENTS

Uniform Guidance from the State Board of Accounts provides that compensation and any other payments for goods and services must not be paid in advance of receipts of the goods or services unless specifically authorized by law.

Legislation in 2023 amended IC 5-11-10-1.6 to allow for advance payment of goods and services or for the purchase of materials of a public works project if certain requirements are met.

IC 5-11-10-1.6(d)(3) allows a political subdivision (as defined in IC 36-1-2-13) to make advance payments to contractors in order to enable the contractors to purchase materials needed for a public works project of the political subdivision. The solicitation for the public works contract providing for advance payment for contractors under this subdivision must include the following information:

> 1. That the township will make advance payments to contractors to enable contractors to purchase materials,
> 2. Any limitations on the amount of advance payments that will be made,
> 3. Requirements for documentation relating to making advance payments to contractors for materials, and
> 4. Any other information about advance payment for materials the township considers useful to contractors that make offers.

ADVANCE PAYMENTS (CONTINUED)

IC 5-11-10-1.6(d)(4) allows a political subdivision (as defined in IC 36-1-2-13) to make payments for goods or services before the goods are delivered or services are completed if the fiscal body of the political subdivision authorized making advance payments. If the fiscal body of the political subdivision authorizes making advance payments, the trustee must do all of the following when advance payments are made:

1. Track prepayments by defining the prepayment on a purchase order,
2. Create a prepayment invoice that is associated with the purchase order, and
3. Require insurance or a surety bond in the amount of the prepayment if the amount of the prepayment is more than one hundred fifty thousand dollars ($150,000).

For prepayments of materials with public works projects or the purchase of goods and services, IC 5-11-10-1.6(e) provides that prepayments may not exceed the lesser of 50% of the entire cost of the contract and $2,000,000.

The reason SBOA guidance states that payments should not be made prior to the receipt of goods or services, except as authorized by statute, is to protect the township from paying for goods and services that they never receive. In allowing for prepayment for materials, the township needs to include requirements that substantiate that the materials were purchased for the townships project only and were used on that project. Prepayment of materials increases the townships risk for loss of funds, which can be mitigated with proper procedures and internal controls.

The township also needs to make sure the goods and services it pays for are being received. If the township board approves making a prepayment, internal controls need to be established with procedures and policies that govern how the township will track from the prepayment to the receipt of goods and any final payment due. This will require the use of purchase orders and invoices for the prepayment. The purchase needs to be tracked before the final payment is made, there should be a certification that goods and services were received.

To aid in the tracking of prepayments, we have created a new prescribed form, the Form 98P, titled, "Purchase Order Prepayment." The new prescribed form does not replace the Form 98 Purchase Order; rather, the new form is to be used when a prepayment is made to track from prepayment to receipt of goods and any final payment due. The top half of the Form 98P is the same as the Form 98, which lists: the quantity, number of units, description, unit price and total amount of the order. The bottom half of the form is what is new for prepayments, it lists; prepaid amount, prepaid check number, prepaid check date, invoice number, and total amount remaining of the order. It also has a space to document that a surety bond has been issued or is not required. The prepayments section also lists the Indiana Code for further requirements, if needed. The Form 98P can be obtained through your local print vendor, please contact us with any questions regarding the form.

INTEREST RATES

From the Department of Revenue, Departmental Notice #3 issued in November 2023 effective January 1, 2024. "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, 2023, 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 2024 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
2014	3%	3%
2015	3%	3%
2016	2%	2%
2017	3%	3%
2018	3%	3%
2019	3%	3%
2020	4%	4%
2021	4%	4%
2022	3%	3%
2023	2%	2%
2024	4%	4%

ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimate replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset. In some cases, estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs. If the replacement cost is estimated to be $76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as $4,560.00 ($76000 x .06).

TABLE OF COST INDEXES
1915 to 2022

Year	Index	Year	Index	Year	Index	Year	Index
2022	1.00	1995	0.55	1968	0.12	1941	0.05
2021	0.96	1994	0.53	1967	0.12	1940	0.05
2020	0.94	1993	0.52	1966	0.12	1939	0.05
2019	0.93	1992	0.50	1965	0.11	1938	0.05
2018	0.91	1991	0.48	1964	0.11	1937	0.05
2017	0.89	1990	0.46	1963	0.11	1936	0.05
2016	0.88	1989	0.44	1962	0.11	1935	0.05
2015	0.87	1988	0.42	1961	0.11	1934	0.05
2014	0.86	1987	0.40	1960	0.11	1933	0.05
2013	0.85	1986	0.40	1959	0.11	1932	0.06
2012	0.83	1985	0.38	1958	0.10	1931	0.06
2011	0.81	1984	0.37	1957	0.10	1930	0.06
2010	0.79	1983	0.36	1956	0.10	1929	0.06
2009	0.79	1982	0.33	1955	0.10	1928	0.06
2008	0.77	1981	0.30	1954	0.10	1927	0.06
2007	0.74	1980	0.27	1953	0.10	1926	0.06
2006	0.72	1979	0.24	1952	0.10	1925	0.06
2005	0.70	1978	0.22	1951	0.09	1924	0.06
2004	0.68	1977	0.21	1950	0.09	1923	0.06
2003	0.66	1976	0.20	1949	0.09	1922	0.06
2002	0.65	1975	0.18	1948	0.08	1921	0.07
2001	0.64	1974	0.16	1947	0.07	1920	0.06
2000	0.62	1973	0.15	1946	0.07	1919	0.06
1999	0.60	1972	0.15	1945	0.06	1918	0.05
1998	0.59	1971	0.14	1944	0.06	1917	0.04
1997	0.58	1970	0.13	1943	0.06	1916	0.04
1996	0.56	1969	0.13	1942	0.05	1915	0.04

RATES FOR LEGAL ADVERTISING
Effective January 1, 2024

The following rates, effective January 1, 2024, 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						6 Pica 4 Point Column			
	Number of Insertions						Number of Insertions		
Type Size	1	2	3	4		Type Size	1	2	3	4
7	0.3471	0.5190	0.6926	0.8661		7	0.3516	0.5256	0.7014	0.8772
7.5	0.3240	0.4844	0.6464	0.8084		7.5	0.3281	0.4906	0.6547	0.8187
8	0.3038	0.4541	0.6060	0.7579		8	0.3076	0.4599	0.6138	0.7676
9	0.2700	0.4037	0.5387	0.6737		9	0.2735	0.4088	0.5456	0.6823
10	0.2430	0.3633	0.4848	0.6063		10	0.2461	0.3680	0.4910	0.6141
12	0.2025	0.3028	0.4040	0.5053		12	0.2051	0.3066	0.4092	0.5117
Rate/Square	8.10	12.11	16.16	20.21		Rate/Square	8.10	12.11	16.16	20.21

6 Pica 7 Point Column						6 Pica 9 Point Column			
	Number of Insertions						Number of Insertions		
Type Size	1	2	3	4		Type Size	1	2	3	4
7	0.3655	0.5464	0.7291	0.9119		7	0.3749	0.5605	0.7480	0.9354
7.5	0.3411	0.5100	0.6805	0.8511		7.5	0.3499	0.5232	0.6981	0.8731
8	0.3198	0.4781	0.6380	0.7979		8	0.3281	0.4905	0.6545	0.8185
9	0.2843	0.4250	0.5671	0.7092		9	0.2916	0.4360	0.5818	0.7276
10	0.2558	0.3825	0.5104	0.6383		10	0.2624	0.3924	0.5236	0.6548
12	0.2132	0.3187	0.4253	0.5319		12	0.2187	0.3270	0.4363	0.5457
Rate/Square	8.10	12.11	16.16	20.21		Rate/Square	8.10	12.11	16.16	20.21

6 Pica 10 Point Column						6 Pica 11 Point Column			
	Number of Insertions						Number of Insertions		
Type Size	1	2	3	4		Type Size	1	2	3	4
7	0.3794	0.5672	0.7568	0.9465		7	0.3844	0.5746	0.7668	0.9590
7.5	0.3541	0.5294	0.7064	0.8834		7.5	0.3587	0.5363	0.7157	0.8951
8	0.3319	0.4963	0.6622	0.8282		8	0.3363	0.5028	0.6710	0.8391
9	0.2951	0.4411	0.5887	0.7362		9	0.2989	0.4469	0.5964	0.7459
10	0.2656	0.3970	0.5298	0.6626		10	0.2690	0.4022	0.5368	0.6713
12	0.2213	0.3308	0.4415	0.5521		12	0.2242	0.3352	0.4473	0.5594
Rate/Square	8.10	12.11	16.16	20.21		Rate/Square	8.10	12.11	16.16	20.21

7 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3888	0.5813	0.7757	0.9701
7.5	0.3629	0.5425	0.7240	0.9054
8	0.3402	0.5086	0.6787	0.8488
9	0.3024	0.4521	0.6033	0.7545
10	0.2722	0.4069	0.5430	0.6791
12	0.2268	0.3391	0.4525	0.5659
Rate/Square	8.10	12.11	16.16	20.21

7 Pica — 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3982	0.5954	0.7945	0.9936
7.5	0.3717	0.5557	0.7416	0.9274
8	0.3485	0.5210	0.6952	0.8694
9	0.3097	0.4631	0.6180	0.7728
10	0.2788	0.4168	0.5562	0.6955
12	0.2323	0.3473	0.4635	0.5796
Rate/Square	8.10	12.11	16.16	20.21

7 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4166	0.6228	0.8311	1.0394
7.5	0.3888	0.5813	0.7757	0.9701
8	0.3645	0.5450	0.7272	0.9095
9	0.3240	0.4844	0.6464	0.8084
10	0.2916	0.4360	0.5818	0.7276
12	0.2430	0.3633	0.4848	0.6063
Rate/Square	8.10	12.11	16.16	20.21

7 Pica — 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4349	0.6502	0.8677	1.0851
7.5	0.4059	0.6069	0.8098	1.0128
8	0.3805	0.5689	0.7592	0.9495
9	0.3383	0.5057	0.6748	0.8440
10	0.3044	0.4551	0.6074	0.7596
12	0.2537	0.3793	0.5061	0.6330
Rate/Square	8.10	12.11	16.16	20.21

8 Pica — 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4582	0.6851	0.9142	1.1433
7.5	0.4277	0.6394	0.8532	1.0671
8	0.4010	0.5994	0.7999	1.0004
9	0.3564	0.5328	0.7110	0.8892
10	0.3208	0.4796	0.6399	0.8003
12	0.2673	0.3996	0.5333	0.6669
Rate/Square	8.10	12.11	16.16	20.21

8 Pica — 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4677	0.6992	0.9330	1.1669
7.5	0.4365	0.6526	0.8708	1.0891
8	0.4092	0.6118	0.8164	1.0210
9	0.3637	0.5438	0.7257	0.9076
10	0.3274	0.4894	0.6531	0.8168
12	0.2728	0.4079	0.5443	0.6807
Rate/Square	8.10	12.11	16.16	20.21

8 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4721	0.7058	0.9419	1.1780
7.5	0.4406	0.6588	0.8791	1.0994
8	0.4131	0.6176	0.8242	1.0307
9	0.3672	0.5490	0.7326	0.9162
10	0.3305	0.4941	0.6593	0.8246
12	0.2754	0.4117	0.5494	0.6871
Rate/Square	8.10	12.11	16.16	20.21

9 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4999	0.7474	0.9973	1.2472
7.5	0.4666	0.6975	0.9308	1.1641
8	0.4374	0.6539	0.8726	1.0913
9	0.3888	0.5813	0.7757	0.9701
10	0.3499	0.5232	0.6981	0.8731
12	0.2916	0.4360	0.5818	0.7276
Rate/Square	8.10	12.11	16.16	20.21

9 Pica — 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5093	0.7615	1.0161	1.2708
7.5	0.4754	0.7107	0.9484	1.1861
8	0.4457	0.6663	0.8891	1.1120
9	0.3961	0.5923	0.7903	0.9884
10	0.3565	0.5330	0.7113	0.8896
12	0.2971	0.4442	0.5927	0.7413
Rate/Square	8.10	12.11	16.16	20.21

9 Pica — 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5182	0.7748	1.0339	1.2930
7.5	0.4837	0.7231	0.9649	1.2068
8	0.4534	0.6779	0.9046	1.1314
9	0.4031	0.6026	0.8041	1.0056
10	0.3628	0.5423	0.7237	0.9051
12	0.3023	0.4519	0.6031	0.7542
Rate/Square	8.10	12.11	16.16	20.21

9 Pica — 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5232	0.7822	1.0438	1.3055
7.5	0.4883	0.7301	0.9743	1.2184
8	0.4578	0.6845	0.9134	1.1423
9	0.4069	0.6084	0.8119	1.0154
10	0.3662	0.5476	0.7307	0.9138
12	0.3052	0.4563	0.6089	0.7615
Rate/Square	8.10	12.11	16.16	20.21

9 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5277	0.7889	1.0527	1.3165
7.5	0.4925	0.7363	0.9825	1.2288
8	0.4617	0.6903	0.9211	1.1520
9	0.4104	0.6136	0.8188	1.0240
10	0.3694	0.5522	0.7369	0.9216
12	0.3078	0.4602	0.6141	0.7680
Rate/Square	8.10	12.11	16.16	20.21

9 Pica — 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5371	0.8030	1.0715	1.3401
7.5	0.5013	0.7495	1.0001	1.2508
8	0.4700	0.7026	0.9376	1.1726
9	0.4177	0.6246	0.8334	1.0423
10	0.3760	0.5621	0.7501	0.9381
12	0.3133	0.4684	0.6251	0.7817
Rate/Square	8.10	12.11	16.16	20.21

9 Pica — 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5415	0.8096	1.0804	1.3512
7.5	0.5054	0.7557	1.0084	1.2611
8	0.4739	0.7084	0.9454	1.1823
9	0.4212	0.6297	0.8403	1.0509
10	0.3791	0.5667	0.7563	0.9458
12	0.3159	0.4723	0.6302	0.7882
Rate/Square	8.10	12.11	16.16	20.21

9 Pica — 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5460	0.8163	1.0893	1.3623
7.5	0.5096	0.7619	1.0167	1.2715
8	0.4777	0.7142	0.9531	1.1920
9	0.4247	0.6349	0.8472	1.0595
10	0.3822	0.5714	0.7625	0.9536
12	0.3185	0.4762	0.6354	0.7947
Rate/Square	8.10	12.11	16.16	20.21

9 Pica — 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5510	0.8238	1.0992	1.3747
7.5	0.5143	0.7688	1.0260	1.2831
8	0.4821	0.7208	0.9618	1.2029
9	0.4285	0.6407	0.8550	1.0692
10	0.3857	0.5766	0.7695	0.9623
12	0.3214	0.4805	0.6412	0.8019
Rate/Square	8.10	12.11	16.16	20.21

10 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5554	0.8304	1.1081	1.3858
7.5	0.5184	0.7750	1.0342	1.2934
8	0.4860	0.7266	0.9696	1.2126
9	0.4320	0.6459	0.8619	1.0779
10	0.3888	0.5813	0.7757	0.9701
12	0.3240	0.4844	0.6464	0.8084
Rate/Square	8.10	12.11	16.16	20.21

10 Pica — 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5788	0.8653	1.1547	1.4440
7.5	0.5402	0.8076	1.0777	1.3478
8	0.5064	0.7571	1.0103	1.2635
9	0.4501	0.6730	0.8981	1.1231
10	0.4051	0.6057	0.8083	1.0108
12	0.3376	0.5047	0.6735	0.8424
Rate/Square	8.10	12.11	16.16	20.21

10 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5832	0.8719	1.1635	1.4551
7.5	0.5443	0.8138	1.0860	1.3581
8	0.5103	0.7629	1.0181	1.2732
9	0.4536	0.6782	0.9050	1.1318
10	0.4082	0.6103	0.8145	1.0186
12	0.3402	0.5086	0.6787	0.8488
Rate/Square	8.10	12.11	16.16	20.21

11 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6110	0.9134	1.2189	1.5244
7.5	0.5702	0.8525	1.1377	1.4228
8	0.5346	0.7993	1.0666	1.3339
9	0.4752	0.7105	0.9481	1.1857
10	0.4277	0.6394	0.8532	1.0671
12	0.3564	0.5328	0.7110	0.8892
Rate/Square	8.10	12.11	16.16	20.21

11 Pica — 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6249	0.9342	1.2466	1.5591
7.5	0.5832	0.8719	1.1635	1.4551
8	0.5468	0.8174	1.0908	1.3642
9	0.4860	0.7266	0.9696	1.2126
10	0.4374	0.6539	0.8726	1.0913
12	0.3645	0.5450	0.7272	0.9095
Rate/Square	8.10	12.11	16.16	20.21

11 Pica — 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6432	0.9616	1.2832	1.6048
7.5	0.6003	0.8975	1.1976	1.4978
8	0.5628	0.8414	1.1228	1.4042
9	0.5003	0.7479	0.9980	1.2482
10	0.4502	0.6731	0.8982	1.1234
12	0.3752	0.5609	0.7485	0.9361
Rate/Square	8.10	12.11	16.16	20.21

12 Pica — 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6898	1.0314	1.3763	1.7212
7.5	0.6439	0.9626	1.2845	1.6065
8	0.6036	0.9024	1.2042	1.5060
9	0.5365	0.8022	1.0704	1.3387
10	0.4829	0.7219	0.9634	1.2048
12	0.4024	0.6016	0.8028	1.0040
Rate/Square	8.10	12.11	16.16	20.21

12 Pica — 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7082	1.0588	1.4128	1.7669
7.5	0.6610	0.9882	1.3187	1.6491
8	0.6197	0.9264	1.2362	1.5461
9	0.5508	0.8235	1.0989	1.3743
10	0.4957	0.7411	0.9890	1.2369
12	0.4131	0.6176	0.8242	1.0307
Rate/Square	8.10	12.11	16.16	20.21

13 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.7221	1.0795	1.4405	1.8016
7.5	0.6739	1.0076	1.3445	1.6815
8	0.6318	0.9446	1.2605	1.5764
9	0.5616	0.8396	1.1204	1.4012
10	0.5054	0.7557	1.0084	1.2611
12	0.4212	0.6297	0.8403	1.0509
Rate/Square	8.10	12.11	16.16	20.21

13 Pica		2 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.7315	1.0936	1.4594	1.8251
7.5	0.6827	1.0207	1.3621	1.7035
8	0.6401	0.9569	1.2770	1.5970
9	0.5689	0.8506	1.1351	1.4196
10	0.5120	0.7655	1.0216	1.2776
12	0.4267	0.6380	0.8513	1.0647
Rate/Square	8.10	12.11	16.16	20.21

14 Pica		2 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.7870	1.1767	1.5702	1.9637
7.5	0.7346	1.0982	1.4655	1.8328
8	0.6887	1.0296	1.3739	1.7183
9	0.6121	0.9152	1.2213	1.5273
10	0.5509	0.8237	1.0991	1.3746
12	0.4591	0.6864	0.9159	1.1455
Rate/Square	8.10	12.11	16.16	20.21

14 Pica		5 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.8009	1.1974	1.5979	1.9984
7.5	0.7475	1.1176	1.4914	1.8651
8	0.7008	1.0478	1.3982	1.7486
9	0.6229	0.9313	1.2428	1.5543
10	0.5606	0.8382	1.1185	1.3989
12	0.4672	0.6985	0.9321	1.1657
Rate/Square	8.10	12.11	16.16	20.21

14 Pica		7 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.8098	1.2107	1.6156	2.0205
7.5	0.7558	1.1300	1.5079	1.8858
8	0.7086	1.0594	1.4137	1.7680
9	0.6299	0.9417	1.2566	1.5715
10	0.5669	0.8475	1.1309	1.4144
12	0.4724	0.7063	0.9425	1.1786
Rate/Square	8.10	12.11	16.16	20.21

14 Pica		9 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.8193	1.2248	1.6345	2.0441
7.5	0.7646	1.1432	1.5255	1.9078
8	0.7169	1.0717	1.4302	1.7886
9	0.6372	0.9527	1.2713	1.5899
10	0.5735	0.8574	1.1441	1.4309
12	0.4779	0.7145	0.9534	1.1924
Rate/Square	8.10	12.11	16.16	20.21

15 Pica		0 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.8331	1.2456	1.6622	2.0787
7.5	0.7776	1.1626	1.5514	1.9402
8	0.7290	1.0899	1.4544	1.8189
9	0.6480	0.9688	1.2928	1.6168
10	0.5832	0.8719	1.1635	1.4551
12	0.4860	0.7266	0.9696	1.2126
Rate/Square	8.10	12.11	16.16	20.21

15 Pica		9 Point Column		
	Number of Insertions			
Type Size	1	2	3	4
7	0.8748	1.3079	1.7453	2.1827
7.5	0.8165	1.2207	1.6289	2.0372
8	0.7655	1.1444	1.5271	1.9098
9	0.6804	1.0172	1.3574	1.6976
10	0.6124	0.9155	1.2217	1.5279
12	0.5103	0.7629	1.0181	1.2732
Rate/Square	8.10	12.11	16.16	20.21

16 Pica		5 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	0.9120	1.3635	1.8195	2.2755
7.5	0.8512	1.2726	1.6982	2.1238
8	0.7980	1.1931	1.5921	1.9911
9	0.7093	1.0605	1.4152	1.7699
10	0.6384	0.9545	1.2737	1.5929
12	0.5320	0.7954	1.0614	1.3274
Rate/Square	8.10	12.11	16.16	20.21

17 Pica		3 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	0.9581	1.4324	1.9115	2.3906
7.5	0.8942	1.3369	1.7841	2.2312
8	0.8384	1.2534	1.6726	2.0917
9	0.7452	1.1141	1.4867	1.8593
10	0.6707	1.0027	1.3380	1.6734
12	0.5589	0.8356	1.1150	1.3945
Rate/Square	8.10	12.11	16.16	20.21

18 Pica		9 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.0414	1.5570	2.0777	2.5984
7.5	0.9720	1.4532	1.9392	2.4252
8	0.9113	1.3624	1.8180	2.2736
9	0.8100	1.2110	1.6160	2.0210
10	0.7290	1.0899	1.4544	1.8189
12	0.6075	0.9083	1.2120	1.5158
Rate/Square	8.10	12.11	16.16	20.21

19 Pica		0 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.0553	1.5778	2.1054	2.6331
7.5	0.9850	1.4726	1.9651	2.4575
8	0.9234	1.3805	1.8422	2.3039
9	0.8208	1.2271	1.6375	2.0479
10	0.7387	1.1044	1.4738	1.8432
12	0.6156	0.9204	1.2282	1.5360
Rate/Square	8.10	12.11	16.16	20.21

19 Pica		4 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.0736	1.6052	2.1420	2.6788
7.5	1.0021	1.4982	1.9992	2.5002
8	0.9394	1.4045	1.8742	2.3440
9	0.8351	1.2485	1.6660	2.0835
10	0.7516	1.1236	1.4994	1.8752
12	0.6263	0.9363	1.2495	1.5626
Rate/Square	8.10	12.11	16.16	20.21

19 Pica		6 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.0831	1.6193	2.1608	2.7024
7.5	1.0109	1.5113	2.0168	2.5222
8	0.9477	1.4169	1.8907	2.3646
9	0.8424	1.2594	1.6806	2.1018
10	0.7582	1.1335	1.5126	1.8917
12	0.6318	0.9446	1.2605	1.5764
Rate/Square	8.10	12.11	16.16	20.21

19 Pica		9 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.0970	1.6400	2.1885	2.7370
7.5	1.0238	1.5307	2.0426	2.5545
8	0.9599	1.4350	1.9150	2.3949
9	0.8532	1.2756	1.7022	2.1288
10	0.7679	1.1480	1.5320	1.9159
12	0.6399	0.9567	1.2766	1.5966
Rate/Square	8.10	12.11	16.16	20.21

19 Pica		10 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	1.1014	1.6467	2.1974	2.7481
7.5	1.0280	1.5369	2.0509	2.5649
8	0.9637	1.4408	1.9227	2.4046
9	0.8567	1.2808	1.7091	2.1374
10	0.7710	1.1527	1.5382	1.9237
12	0.6425	0.9606	1.2818	1.6031
Rate/Square	8.10	12.11	16.16	20.21

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19 Pica — 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1064	1.6542	2.2074	2.7606
7.5	1.0327	1.5439	2.0602	2.5765
8	0.9681	1.4474	1.9314	2.4155
9	0.8605	1.2866	1.7168	2.1471
10	0.7745	1.1579	1.5452	1.9324
12	0.6454	0.9649	1.2876	1.6103
Rate/Square	8.10	12.11	16.16	20.21

20 Pica — 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1247	1.6816	2.2439	2.8063
7.5	1.0498	1.5695	2.0943	2.6192
8	0.9842	1.4714	1.9634	2.4555
9	0.8748	1.3079	1.7453	2.1827
10	0.7873	1.1771	1.5708	1.9644
12	0.6561	0.9809	1.3090	1.6370
Rate/Square	8.10	12.11	16.16	20.21

20 Pica — 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1292	1.6882	2.2528	2.8174
7.5	1.0539	1.5757	2.1026	2.6296
8	0.9880	1.4772	1.9712	2.4652
9	0.8783	1.3130	1.7522	2.1913
10	0.7904	1.1817	1.5770	1.9722
12	0.6587	0.9848	1.3141	1.6435
Rate/Square	8.10	12.11	16.16	20.21

20 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1386	1.7023	2.2716	2.8409
7.5	1.0627	1.5888	2.1202	2.6516
8	0.9963	1.4895	1.9877	2.4858
9	0.8856	1.3240	1.7668	2.2096
10	0.7970	1.1916	1.5901	1.9887
12	0.6642	0.9930	1.3251	1.6572
Rate/Square	8.10	12.11	16.16	20.21

21 Pica — 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1942	1.7854	2.3824	2.9795
7.5	1.1146	1.6663	2.2236	2.7809
8	1.0449	1.5622	2.0846	2.6071
9	0.9288	1.3886	1.8530	2.3174
10	0.8359	1.2498	1.6677	2.0857
12	0.6966	1.0415	1.3898	1.7381
Rate/Square	8.10	12.11	16.16	20.21

21 Pica — 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1986	1.7920	2.3913	2.9906
7.5	1.1187	1.6725	2.2319	2.7912
8	1.0488	1.5680	2.0924	2.6168
9	0.9323	1.3938	1.8599	2.3260
10	0.8390	1.2544	1.6739	2.0934
12	0.6992	1.0453	1.3949	1.7445
Rate/Square	8.10	12.11	16.16	20.21

22 Pica — 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2219	1.8269	2.4379	3.0488
7.5	1.1405	1.7051	2.2753	2.8456
8	1.0692	1.5985	2.1331	2.6677
9	0.9504	1.4209	1.8961	2.3713
10	0.8554	1.2788	1.7065	2.1342
12	0.7128	1.0657	1.4221	1.7785
Rate/Square	8.10	12.11	16.16	20.21

22 Pica — 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2264	1.8335	2.4467	3.0599
7.5	1.1446	1.7113	2.2836	2.8559
8	1.0731	1.6043	2.1409	2.6774
9	0.9539	1.4261	1.9030	2.3799
10	0.8585	1.2835	1.7127	2.1419
12	0.7154	1.0696	1.4273	1.7849
Rate/Square	8.10	12.11	16.16	20.21

22 Pica		10 Point Column			23 Pica		0 Point Column		
	Number of Insertions					Number of Insertions			
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.2680	1.8958	2.5298	3.1638	7	1.2775	1.9099	2.5487	3.1874
7.5	1.1835	1.7694	2.3612	2.9529	7.5	1.1923	1.7826	2.3788	2.9749
8	1.1095	1.6588	2.2136	2.7684	8	1.1178	1.6712	2.2301	2.7890
9	0.9863	1.4745	1.9676	2.4608	9	0.9936	1.4855	1.9823	2.4791
10	0.8876	1.3271	1.7709	2.2147	10	0.8942	1.3369	1.7841	2.2312
12	0.7397	1.1059	1.4757	1.8456	12	0.7452	1.1141	1.4867	1.8593
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21

23 Pica		3 Point Column			24 Pica		0 Point Column		
	Number of Insertions					Number of Insertions			
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.2914	1.9307	2.5764	3.2221	7	1.3330	1.9930	2.6595	3.3260
7.5	1.2053	1.8020	2.4046	3.0072	7.5	1.2442	1.8601	2.4822	3.1043
8	1.1300	1.6893	2.2543	2.8193	8	1.1664	1.7438	2.3270	2.9102
9	1.0044	1.5016	2.0038	2.5060	9	1.0368	1.5501	2.0685	2.5869
10	0.9040	1.3515	1.8035	2.2554	10	0.9331	1.3951	1.8616	2.3282
12	0.7533	1.1262	1.5029	1.8795	12	0.7776	1.1626	1.5514	1.9402
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21

25 Pica		6 Point Column			26 Pica		0 Point Column		
	Number of Insertions					Number of Insertions			
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.4163	2.1175	2.8257	3.5339	7	1.4441	2.1590	2.8811	3.6032
7.5	1.3219	1.9764	2.6373	3.2983	7.5	1.3478	2.0151	2.6890	3.3629
8	1.2393	1.8528	2.4725	3.0921	8	1.2636	1.8892	2.5210	3.1528
9	1.1016	1.6470	2.1978	2.7486	9	1.1232	1.6793	2.2409	2.8025
10	0.9914	1.4823	1.9780	2.4737	10	1.0109	1.5113	2.0168	2.5222
12	0.8262	1.2352	1.6483	2.0614	12	0.8424	1.2594	1.6806	2.1018
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21

26 Pica		3 Point Column			29 Pica		3 Point Column		
	Number of Insertions					Number of Insertions			
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.4580	2.1798	2.9088	3.6378	7	1.6246	2.4289	3.2412	4.0535
7.5	1.3608	2.0345	2.7149	3.3953	7.5	1.5163	2.2670	3.0252	3.7833
8	1.2758	1.9073	2.5452	3.1831	8	1.4216	2.1253	2.8361	3.5469
9	1.1340	1.6954	2.2624	2.8294	9	1.2636	1.8892	2.5210	3.1528
10	1.0206	1.5259	2.0362	2.5465	10	1.1372	1.7002	2.2689	2.8375
12	0.8505	1.2716	1.6968	2.1221	12	0.9477	1.4169	1.8907	2.3646
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21

29 Pica	4 Point Column		
	Number of Insertions		
Type Size	1	2	3	4
7	1.6291	2.4356	3.2501	4.0646
7.5	1.5205	2.2732	3.0334	3.7937
8	1.4254	2.1311	2.8438	3.5566
9	1.2671	1.8943	2.5279	3.1614
10	1.1404	1.7049	2.2751	2.8452
12	0.9503	1.4207	1.8959	2.3710
Rate/Square	8.10	12.11	16.16	20.21

29 Pica	6 Point Column		
	Number of Insertions		
Type Size	1	2	3	4
7	1.6385	2.4497	3.2689	4.0882
7.5	1.5293	2.2864	3.0510	3.8156
8	1.4337	2.1435	2.8603	3.5772
9	1.2744	1.9053	2.5425	3.1797
10	1.1470	1.7148	2.2883	2.8617
12	0.9558	1.4290	1.9069	2.3848
Rate/Square	8.10	12.11	16.16	20.21

29 Pica	7 Point Column		
	Number of Insertions		
Type Size	1	2	3	4
7	1.6430	2.4563	3.2778	4.0993
7.5	1.5334	2.2926	3.0593	3.8260
8	1.4376	2.1493	2.8681	3.5869
9	1.2779	1.9105	2.5494	3.1883
10	1.1501	1.7194	2.2945	2.8695
12	0.9584	1.4329	1.9121	2.3912
Rate/Square	8.10	12.11	16.16	20.21

29 Pica	8 Point Column		
	Number of Insertions		
Type Size	1	2	3	4
7	1.6480	2.4638	3.2878	4.1118
7.5	1.5381	2.2995	3.0686	3.8376
8	1.4420	2.1558	2.8768	3.5978
9	1.2817	1.9163	2.5572	3.1980
10	1.1536	1.7247	2.3014	2.8782
12	0.9613	1.4372	1.9179	2.3985
Rate/Square	8.10	12.11	16.16	20.21

30 Pica	0 Point Column		
	Number of Insertions		
Type Size	1	2	3	4
7	1.6663	2.4912	3.3243	4.1575
7.5	1.5552	2.3251	3.1027	3.8803
8	1.4580	2.1798	2.9088	3.6378
9	1.2960	1.9376	2.5856	3.2336
10	1.1664	1.7438	2.3270	2.9102
12	0.9720	1.4532	1.9392	2.4252
Rate/Square	8.10	12.11	16.16	20.21

30 Pica	1 Point Column		
	Number of Insertions		
Type Size	1	2	3	4
7	1.6707	2.4978	3.3332	4.1686
7.5	1.5593	2.3313	3.1110	3.8907
8	1.4619	2.1856	2.9166	3.6475
9	1.2995	1.9428	2.5925	3.2422
10	1.1695	1.7485	2.3332	2.9180
12	0.9746	1.4571	1.9444	2.4317
Rate/Square	8.10	12.11	16.16	20.21

30 Pica	3 Point Column		
	Number of Insertions		
Type Size	1	2	3	4
7	1.6802	2.5120	3.3520	4.1921
7.5	1.5682	2.3445	3.1286	3.9127
8	1.4702	2.1980	2.9330	3.6681
9	1.3068	1.9537	2.6071	3.2605
10	1.1761	1.7584	2.3464	2.9345
12	0.9801	1.4653	1.9554	2.4454
Rate/Square	8.10	12.11	16.16	20.21

30 Pica	9 Point Column		
	Number of Insertions		
Type Size	1	2	3	4
7	1.7079	2.5535	3.4075	4.2614
7.5	1.5941	2.3832	3.1803	3.9773
8	1.4945	2.2343	2.9815	3.7287
9	1.3284	1.9860	2.6502	3.3144
10	1.1956	1.7874	2.3852	2.9830
12	0.9963	1.4895	1.9877	2.4858
Rate/Square	8.10	12.11	16.16	20.21

30 Pica		10 Point Column			31 Pica		0 Point Column		
	Number of Insertions					Number of Insertions			
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.7124	2.5601	3.4163	4.2725	7	1.7218	2.5742	3.4352	4.2961
7.5	1.5982	2.3894	3.1886	3.9877	7.5	1.6070	2.4026	3.2061	4.0097
8	1.4983	2.2401	2.9893	3.7384	8	1.5066	2.2525	3.0058	3.7591
9	1.3319	1.9912	2.6571	3.3231	9	1.3392	2.0022	2.6718	3.3414
10	1.1987	1.7921	2.3914	2.9908	10	1.2053	1.8020	2.4046	3.0072
12	0.9989	1.4934	1.9929	2.4923	12	1.0044	1.5016	2.0038	2.5060
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21

31 Pica		2 Point Column			31 Pica		3 Point Column		
	Number of Insertions					Number of Insertions			
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.7313	2.5884	3.4540	4.3196	7	1.7357	2.5950	3.4629	4.3307
7.5	1.6159	2.4158	3.2237	4.0317	7.5	1.6200	2.4220	3.2320	4.0420
8	1.5149	2.2648	3.0222	3.7797	8	1.5188	2.2706	3.0300	3.7894
9	1.3465	2.0132	2.6864	3.3597	9	1.3500	2.0183	2.6933	3.3683
10	1.2119	1.8118	2.4178	3.0237	10	1.2150	1.8165	2.4240	3.0315
12	1.0099	1.5099	2.0148	2.5198	12	1.0125	1.5138	2.0200	2.5263
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21

33 Pica		0 Point Column			34 Pica		1 Point Column		
	Number of Insertions					Number of Insertions			
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.8329	2.7403	3.6568	4.5732	7	1.8929	2.8300	3.7765	4.7229
7.5	1.7107	2.5576	3.4130	4.2684	7.5	1.7667	2.6413	3.5247	4.4080
8	1.6038	2.3978	3.1997	4.0016	8	1.6563	2.4763	3.3044	4.1325
9	1.4256	2.1314	2.8442	3.5570	9	1.4723	2.2011	2.9372	3.6734
10	1.2830	1.9182	2.5597	3.2013	10	1.3250	1.9810	2.6435	3.3060
12	1.0692	1.5985	2.1331	2.6677	12	1.1042	1.6508	2.2029	2.7550
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21

35 Pica		0 Point Column			35 Pica		8 Point Column		
	Number of Insertions					Number of Insertions			
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.9440	2.9064	3.8784	4.8504	7	1.9812	2.9620	3.9526	4.9433
7.5	1.8144	2.7126	3.6198	4.5270	7.5	1.8491	2.7646	3.6891	4.6137
8	1.7010	2.5431	3.3936	4.2441	8	1.7336	2.5918	3.4586	4.3253
9	1.5120	2.2605	3.0165	3.7725	9	1.5409	2.3038	3.0743	3.8448
10	1.3608	2.0345	2.7149	3.3953	10	1.3868	2.0734	2.7669	3.4603
12	1.1340	1.6954	2.2624	2.8294	12	1.1557	1.7279	2.3057	2.8836
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21