CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2015 PAGE 1

YEAR END DUTIES

The following is a listing of duties and reports that occur each year end. All of the articles have been published in this issue.

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STATE BOARD OF ACCOUNTS INTERNET ADDRESSES

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Todd Caldwell: tcaldwell@sboa.in.gov
Susan Gordon: sgordon@sboa.in.gov

FEDERAL AND STATE MILEAGE RATES

Beginning on January 1, 2016, the Federal mileage rate is 54 cents per mile. The State mileage rate is 40 cents per mile as of the date of this publication.

SOCIAL SECURITY TAX BASE

For 2016, an employer pays 6.20% Social Security Tax on the first \$118,500 of an employee's wages plus 1.45% Medicare tax on the employee's total wages (no ceiling). For 2015, an employee pays 6.20% Social Security tax on the first \$118,500 of wages plus 1.45% Medicare tax on the first \$200,000 of wages plus 2.35% Medicare tax on all wages in excess of \$200,000.

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

CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year shall be declared cancelled.

Not later than March 1 of each year, the controller, or clerk-treasurer shall prepare or cause to be prepared a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the city or town council and the duplicate copy maintained by the controller or clerk-treasurer of the city or town. The controller or clerk-treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund from which the check was originally drawn is not in existence or cannot be ascertained, the amount of the outstanding check shall be receipted into the general fund of the city or town.

ENCUMBERED APPROPRIATIONS - BALANCE AVAILABLE

With the opening of a new budget year and a new set of ledgers, it is to the advantage of a municipality to review the unpaid purchase orders and contracts which remain on the ledgers as "encumbered."

Those items under purchase order or contract are to be added for each appropriation account and the total carried to the new 2016 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2016, with proper explanation, and added to the 2016 appropriation for the same purpose. By properly carrying out this procedure, the 2016 budget will not be expected to withstand any expense not anticipated in making the budget.

We suggest the proper officials of the city or town make a listing of these encumbered items and make it part of their minutes in their last business meeting of the year.

Appropriations encumbered and carried forward should be used only for the purpose of the contract or purchase order for which the appropriations were encumbered.

DORMANT FUND BALANCES - TRANSFERS AUTHORIZED

IC 36-1-8-5 gives city and town councils authority to order the transfer of any unused and unencumbered balance in any fund raised by a general or special tax levy, the purposes of which have been fulfilled, to the general fund or rainy day fund. This action may be taken by a city or town council at any public meeting.

IC 36-1-8-5 states in part:

- "(a) This section applies to all funds raised by a general or special tax levy on all the taxable property of a political subdivision.
- (b) Whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise:..... (2) Funds of a municipality, to the general fund or rainy day fund of the municipality..."

For more information on transfers to the Rainy Day Fund, please see the September 2015 Cities and Towns Bulletin.

ANNUAL OPERATIONAL REPORT - LOCAL ROAD AND STREET OPERATIONS

Indiana Code 8-17-4.1 requires an operational report to be prepared by all cities and towns having a population of 20,000 or more with road and street responsibilities. The report shall list all receipts and disbursements related to the municipality's road and street system made from any of the municipal funds.

A copy shall be filed with the State Board of Accounts, the governing body of the municipality, the Indiana Local Technical Assistance Program, and the Planning Division of the State Department of Transportation by June 1 of the year next following the operational report year. The report shall also be made available to the public and press.

The annual operational report shall be prepared and filed on City and Town Form Number 225, entitled Highway (Local Road and Street) Annual Report. A copy of the form can be obtained on our website at www.in.gov/sboa by clicking on "Political Subdivision", then either "Cities" or "Towns", then "Electronic Forms".

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES

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

IC 36-8-12-4 states the contract must provide an amount determined by negotiation between the municipality and volunteer fire company. The consideration must include the amounts the unit 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, the problem of the governmental unit reporting clothing and auto allowances to the Internal Revenue Service and the Indiana Department of Revenue may be eliminated. Since the contractual payments are lump sum to the volunteer fire company, the volunteer fire company 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 city or town 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 companies unless an agreement has been entered into.

REPORT OF NAMES, ADDRESSES, DUTIES, AND COMPENSATION OF PUBLIC EMPLOYEES

All cities and towns must file with the State Examiner on or before January 31, Form 100-R, a Certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. Only the business address of each officer or employee listed is to be included on the form.

Such report must indicate whether the city or town offers a health plan, a pension, and other benefits to full-time and part-time employees. In addition, as a part of the report, each city or town must upload a copy of the policies adopted under IC 36-1-20.2 (Nepotism) and IC 36-1-21 (Contracting).

The report is to be filed electronically on the Gateway portal with the State Board of Accounts. The <u>Attestation Statement</u> must be signed by the official and <u>mailed</u> within five days of submission on Gateway.

The Department of Local Government Finance may not approve a city or town's budget or any additional appropriations for the ensuing calendar year unless such report is filed and the Nepotism and Contracting policies have been implemented.

CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER

IC 6-1.1-22-14 states that on or before June 1 and December 1 of each year, the disbursing officer of each political subdivision shall certify the name and address of each person who has money due the person from the political subdivision to the county treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the records to ascertain if any person so certified is delinquent in the payment of property taxes.

IC 6-1.1-22-15 states that if the county treasurer finds that a person whose name is certified to him under 6-1.1-22-14 is delinquent in the payment of taxes, he shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer. (Our emphasis)

ANNUAL FINANCIAL REPORT

IC 5-3-1-3 provides that each city controller or city and town clerk-treasurer shall have published an annual report of the receipts and expenditures of such city or town within 60 days after the close of each calendar year.

IC 5-11-1-4 requires such reports to be filed electronically on the Gateway portal with the State Board of Accounts no later than sixty (60) days after the close of the year. The <u>Attestation Statement</u> must be signed by the official and <u>mailed</u> within five days of submission on Gateway.

The Cash and Investments Combined Statement of the annual report is to be published one time in two newspapers unless there is only one newspaper in the city or town, in which case publication in the one newspaper is sufficient. If no newspaper is published in the city or town, then publication is to be made in a newspaper published in the county in which the city or town is located and that circulates within the city or town.

The Cash and Investments Combined statement to be advertised is located in the Annual Report Outputs section under Advertising Outputs.

The Department of Local Government Finance may not approve the budget or a supplemental appropriation of a city or town until the city or town files an annual report for the preceding calendar year.

PUBLICATION OF ANNUAL REPORT IN PAMPHLET FORM SECOND CLASS CITIES

IC 36-4-10-5(b)(5) requires the <u>city fiscal officer of a second class city</u> to "submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenues." <u>Please note that this statute does not apply to Towns or Third Class Cities.</u>

PROMOTION OF CITY AND TOWN BUSINESS

IC 36-7-2-7 allows cities and towns to promote economic development and tourism. Such statute replaced a prior law which authorized cities and towns to budget and appropriate funds from the general fund to pay the expense of, or to reimburse city or town officials as the case may be, for expenses incurred in promoting the best interest of the city or town. Accordingly, a Home Rule ordinance needs to be adopted in accordance with IC 36-1-3 in order to enable a city or town to pay for such expenses. Additionally, an appropriation for such expenses must also be obtained.

In an effort to assist cities and towns that have not passed an enabling ordinance but who wish to establish the promotion of business ordinance, we are repeating wording contained in the old statute. Many municipalities have used similar wording in their enabling ordinance.

"City and town councils are authorized to budget and appropriate funds from the general fund of the city, or town, to pay the expense of or to reimburse city officials or town officials, as the case may be, for expenses incurred in promoting the best interest of the city or town. Such expenses may include, but not necessarily be limited to, rental of meeting places, meals, decorations, memorabilia, awards, expenses incurred in promoting industrial, commercial, and residential development, expenses incurred in developing relations with other units of government and any other expenses of a civic or governmental nature deemed by the mayor or the town council to be in the interest of the city or town."

This is furnished only for your information. Each city and town should establish, by ordinance, the parameters for such appropriations and expenditures. <u>Such ordinance should list the specific types of promotional expenses which can be paid from moneys appropriated for such purpose.</u> Please note that excessive amounts expended for employee meals, awards, gifts and similar expenses could be considered an audit result and comment item in an audit.

COPY FEES

City and Town councils shall establish a fee schedule by ordinance for the certification and copying of documents. The fee for certification of documents may not exceed five dollars (\$5) per document. The fee for copying documents may not exceed the greater of:

- 1. ten cents (\$.10) per page for copies that are not color copies or twenty-five cents (\$.25) per page for color copies; or
- 2. the actual cost or copying the document.

Actual cost does not include labor costs or overhead costs.

The fee may must be uniform throughout the city or town and be uniform to all purchasers. (IC 5-14-3-8)

GENERAL IMPROVEMENT FUND

IC 36-9-17 authorizes any city or town to establish a permanent revolving fund to be used for financing public improvements which are to be paid for by special assessments. This fund is to be known as the General Improvement Fund.

All collections on such assessments shall be receipted to this fund and any appropriation made from the general fund or from taxes levied for such purposes. The aggregate sum which may be appropriated and levied shall not exceed the equivalent of sixteen and sixty-seven hundredths cents (\$0.1667) on each one hundred dollars (\$100) of net taxable valuation.

The Board of Public Works, Board of Public Works and Safety, or Town Council shall fix the time within which assessments shall be paid which time shall not extend beyond a period of five (5) years. All interest and penalties collected on assessments are to be receipted to the City or Town General Fund.

Accounting for the financing of public improvements handled through this revolving fund requires the use of the regular Barrett Law forms that are applicable.

CERTIFIED CHECKS

IC 1-1-7.5-1 states:

"In all cases where it is required by law that a certified check be submitted in conjunction with submission of bids on public contracts, it is lawful to submit a draft, cashier's check, or money order issued by a financial institution insured by an agency of the United States."

ASSISTANCE TO PUBLIC HEALTH NURSING ASSOCIATION

IC 16-20-7 allows cities to appropriate money out of the general fund of the city to assist incorporated public health nursing associations, organized, and operated not-for-profit and solely for the promotion of public health and suppression of disease, in carrying on the work of the public health nursing associations within the city.

The amount appropriated may not exceed the amount that could be collected from annually levying a tax of one and sixty-seven hundredths cents (\$0.0167) on each one hundred dollars (\$100) valuation of taxable property in the city.

We recommend that if a city assists such organizations that a contract be entered into that lists the services to be provided.

INVESTMENT OF UTILITY FUNDS

IC 8-1.5-3-13 states:

"The municipal legislative body may by ordinance, authorize officers charged by law with custodial care, expenditure and investment of utility money to invest or reinvest surplus money of a utility in a manner prescribed by IC 5-13-9."

If meter deposits are invested, the interest may be applied to and used in the operation or depreciation fund of the municipally owned utility as determined by its governing body. (IC 5-13-9-6)

UTILITY RECEIPTS TAX

The following have been determined to be taxable receipts for the purpose of calculating the utility receipt tax by the Indiana Department of Revenue:

- 1. penalties,
- 2. shut off fees,
- 3. reconnect fees, and
- 4. hydrant rental fees paid by water utility customers, and

furthermore, IC 6-2.3-5-2 does not allow for bad debts to be deducted from revenue in figuring the tax unless you are an accrual basis taxpayer.

All questions on the utility receipts tax should be directed to the Indiana Department of Revenue at (317) 615-2662.

POTENTIAL FRAUD SCHEME INVOLVING CHARGES ON CREDIT CARDS

Please be aware of a potential fraud scheme involving charges on credit cards.

The State Board of Accounts is aware of two separate cases within the last month where charges have appeared on a governmental unit's credit card. Both of the questionable charges appeared to come from wireless communications companies – in one case a charge appeared to be from Verizon and the other appeared to be from AT&T. We investigated both instances, but neither company had any record of the charges and was not able to provide any details.

We believe this may be a fraud scheme where someone is making charges on the governmental unit's credit cards and able to manipulate the transaction so it appears on the billing statement as the charge came a wireless communications carrier. At this time, we don't believe this is a local scheme; it's our thinking this is probably international.

We are recommending governmental units give charges appearing on credit card statements extra scrutiny, especially those from communication providers like Verizon or AT&T. Please ensure every charge on your credit card statement has a correlating actual invoice. Should you notice a questionable charge on your statement, please contact your credit card company immediately to dispute the charge.

INTERNAL CONTROL TRAINING MATERIALS

Internal control training materials

Indiana Code § 5-11-1-27(f) states:

Not later than November 1, 2015, the state board of accounts shall develop or designate approved personnel training materials as approved by the audit committee, to implement this section.

The State Board of Accounts has developed the following training materials on internal controls:

- 1. *Uniform Internal Control Standards for Indiana Political Subdivisions* manual by the State Board of Accounts.
- 2. Numerous webinars containing the phrase "internal control" posted on the SBOA's website.
- Live presentations by the SBOA at annual called meetings and conferences around the state.

The State Board of Accounts has designated the following training materials on internal controls:

- 4. Internal Control Integrated Framework (2013) by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- 5. Guidance papers, principles, or frameworks on Governance and Operational Performance, Internal Controls, Enterprise Risk Management, or Fraud Deterrence by COSO.
- 6. Standards for Internal Control in the Federal Government (the "Green Book") by the Comptroller General of the United States.

In addition, the State Board of Accounts recognizes that political subdivisions may find appropriate internal control training materials on their own initiative. So, the following training materials may be designated:

7. Materials identified and submitted by political subdivisions, which are approved by the SBOA and/or posted on the SBOA's website.

CITIES AND TOWNS BULLETIN - DECEMBER 2015

MATERIALITY DIRECTIVE 2015-6



STATE BOARD OF ACCOUNTS 302 WEST WASHINGTON STREET ROOM E418 INDIANAPOLIS, INDIANA 46204-2765

> Telephone: (317) 232-2513 Fax: (317) 232-4711 Web Site: www.in.gov/sboa

STATE EXAMINER DIRECTIVE 2015-6

Date:

November 18, 2015

Subject:

Materiality threshold for reporting irregular variances, losses, shortages, and thefts

Authority:

IC 5-11-1-10; IC 5-11-1-21; IC 5-11-1-27

Application:

This Directive applies to all political subdivisions

From:

Paul D. Joyce, CPA, State Examiner

For purposes of this directive, "political subdivision" means all counties, townships, cities, towns, school corporations, library districts, fire protection districts, public transportation corporations, local hospital authorities or corporations, local airport authority districts, special service districts, special taxing districts, and other separate local governmental entities that may sue and be sued. Ind. Code § 5-11-1-27(d); Ind. Code § 5-11-10.5-1.

Indiana Code § 5-11-1-27(j) states:

All erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the state board of accounts. For all material variances, losses, shortages, or thefts, the state board of accounts shall:

- (1) determine the amount of funds involved and report the amount to the appropriate government and law enforcement officials:
- (2) determine the internal control weakness that contributed to or caused the condition; and
- (3) make written recommendations to the appropriate legislative body or appropriate official overseeing the internal control system addressing:
 - (A) the method of correcting the condition; and
 - (B) the necessary internal control policies and internal control procedures that must be modified to prevent a recurrence of the condition.

Materiality Threshold for Political Subdivisions.

In general, each political subdivision must develop their own policy on materiality because the causes of irregular variances, losses, shortages, and thefts are as broad and varied as the political subdivisions in

MATERIALITY DIRECTIVE 2015-6 (Continue)

which the incidents occur. For example, a \$500 variance in Fort Wayne is not necessarily as concerning as a \$500 variance in Pershing Township, Jackson County. On the other hand, a \$100 variance in Fort Wayne that occurs every Friday may be material.

Political subdivisions must recognize that variances, losses, shortages, and thefts may occur. If an incident occurs, the political subdivision should have a policy in place that outlines the steps to be taken. The policy should include a materiality threshold at which point the political subdivision reports incidents to the State Board of Accounts.

Each political subdivision is the best determiner of the qualitative and quantitative factors unique to the unit in arriving at materiality.

The policy should be detailed, and materiality thresholds should distinguish between incidents involving cash and other types of assets. The policy should also address maintenance of documentation and resolution of incidents that do not meet the materiality threshold.

The policy should also consider IC 5-11-1-27(1), which requires public officials who have actual knowledge of or reasonable cause to believe that here has been a misappropriation of public funds to immediately send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney.

If a political subdivision does not develop a policy on materiality, then the threshold is \$0.00 and the political subdivision must report *all* irregular variances, losses, shortages, and thefts to the State Board of Accounts.

Procedure to Report Material Variances, Losses, Shortages, and Thefts.

When an irregular variance, loss, shortage, or theft is determined material pursuant to a political subdivision's policy on materiality (or, if no policy on materiality is developed, whenever there is any incident of irregular variance, loss, shortage, or theft), the subdivision must report the incident to the State Board of Accounts.

On the State Board of Accounts' website there is a notification link, which allows public officials to report via e-mail material irregular variances, losses, shortages, or thefts. Telephone and in-person reporting is also acceptable. Reports will be followed up with a return e-mail or call to gather additional information as necessary. All reports of irregular variances, losses, shortages, or thefts are maintained by the State Board of Accounts.

When a report is received, the State Board of Accounts will use a qualitative and quantitative analysis to determine materiality for investigative and reporting purposes, as well as written internal control recommendations as required by Ind. Code § 5-11-1-27(j).

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or a Deputy State Examiner.

Paul D. Joyce, CPA State Examiner

Paul D. Joyce

RATES FOR PUBLIC NOTICE ADVERTISING

The rates published in pages 12 through 16 in the December 2015 issue of the Cities and Towns Bulletin will remain in effect for 2016.

INDEX TO BULLETINS

Enclosed with this issue is an index to the following issues of the Cities and Towns Bulletin:

2006 – March, June, September, December 2007 – March, June, September, December 2008 – March, June, September, December 2009 – March, June, September, December 2010 – March, June, September, December 2011 – March, June, September, December 2012 – March, June, September, December 2013 – March, June, September, December 2014 – March, June, September, December 2015 – March, June, September, December

The articles appearing in the year 2005 and prior issues have been revised and reprinted in later issues. Also, articles revised in later issues that are obsolete have been omitted from the index. Please discard all issues prior to March 2006.

HAPPY HOLIDAYS

We would like to take this opportunity to look back on the many warm associations that we have been blessed with. The outstanding cooperation and help that we are extended by city and town officials is truly appreciated.

From each of us and our staff to each of you and your staff, we send our best wishes for the holidays and our sincere wishes for a prosperous and Happy New Year.

Paul D. Joyce, CPA State Examiner

Michael H. Bozymski, CPA Deputy State Examiner Tammy R. White, CPA
Deputy State Examiner

Lammy Kwhite

RATES FOR LEGAL ADVERTISING

Effective January 1, 2016

The following rates, effective January 1, 2016, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(3). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. After December 31, 2009 a 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.

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8	0.2574	0.3845	0.5132	0.6419		8	0.2641	0.3945	0.5265	0.6585
9	0.2288	0.3418	0.4562	0.5706		9	0.2347	0.3506	0.4680	0.5854
10	0.2059	0.3076	0.4106	0.5136		10	0.2112	0.3156	0.4212	0.5268
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8	0.2672	0.3991	0.5327	0.6663	7.5 8	0.2707	0.4314	0.5757 0.5398	0.7201 0.6751
9	0.2375	0.3548	0.4735	0.5923	9	0.2406	0.3595	0.4798	0.6001
10	0.2138	0.3193	0.4262	0.5331	10	0.2166	0.3235	0.4738	0.5401
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8	0.2738	0.4091	0.5460	0.6829	8	0.2805	0.4190	0.5593	0.6995
9	0.2434	0.3636	0.4853	0.6070	9	0.2493	0.3725	0.4971	0.6218
10	0.2191	0.3273	0.4368	0.5463	10	0.2244	0.3352	0.4474	0.5596
12	0.1826	0.2727	0.3640	0.4553	12	0.1870	0.2793	0.3728	0.4663
Rate/Square	6.52	9.74	13.00	16.26	Rate/Square	6.52	9.74	13.00	16.26
	7 Pica	4 1	Point Colur	nn I		7 Pica	5	Point Colu	mn
	7 Pica	4	Point Colur	nn		7 Pica	5	Point Colu	mn
		Number of	f Insertions		<u></u>		Number of	f Insertions	3
Type Size	7 Pica				Type Size				
	1	Number of	f Insertions		<u></u>	1	Number of	Insertions	4
Type Size		Number of	f Insertions	4	Type Size		Number of 2 0.4956	1 Insertions 3 0.6614	4 0.8273
Type Size	0.3277	Number of 2 0.4896	f Insertions 3 0.6534	4 0.8173	Type Size	0.3317	Number of	Insertions	4
Type Size 7 7.5	0.3277 0.3059	Number of 2 0.4896 0.4569	1 Insertions 3 0.6534 0.6099	4 0.8173 0.7628	Type Size 7 7.5	0.3317 0.3096	Number of 2 0.4956 0.4625	0.6614 0.6173	0.8273 0.7722
7 7.5 8 9 10	1 0.3277 0.3059 0.2867 0.2549 0.2294	0.4896 0.4569 0.4284 0.3808 0.3427	0.6534 0.6099 0.5717 0.5082 0.4574	4 0.8173 0.7628 0.7151	Type Size 7 7.5 8	0.3317 0.3096 0.2903	Number of 2 0.4956 0.4625 0.4336	0.6614 0.6173 0.5788	0.8273 0.7722 0.7239
Type Size 7 7.5 8 9	0.3277 0.3059 0.2867 0.2549	Number of 2 0.4896 0.4569 0.4284 0.3808	0.6534 0.6099 0.5717 0.5082	0.8173 0.7628 0.7151 0.6357	Type Size 7 7.5 8 9	0.3317 0.3096 0.2903 0.2580	0.4956 0.4625 0.4336 0.3854	0.6614 0.6173 0.5788 0.5145	0.8273 0.7722 0.7239 0.6435
7 7.5 8 9 10	1 0.3277 0.3059 0.2867 0.2549 0.2294	0.4896 0.4569 0.4284 0.3808 0.3427	0.6534 0.6099 0.5717 0.5082 0.4574	4 0.8173 0.7628 0.7151 0.6357 0.5721	Type Size 7 7.5 8 9 10	0.3317 0.3096 0.2903 0.2580 0.2322	0.4956 0.4625 0.4336 0.3854 0.3469	0.6614 0.6173 0.5788 0.5145 0.4630	0.8273 0.7722 0.7239 0.6435 0.5791
7 7.5 8 9 10 12 Rate/Square	0.3277 0.3059 0.2867 0.2549 0.2294 0.1912 6.52	0.4896 0.4569 0.4284 0.3808 0.3427 0.2856 9.74	0.6534 0.6099 0.5717 0.5082 0.4574 0.3812	4 0.8173 0.7628 0.7151 0.6357 0.5721 0.4767 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.3317 0.3096 0.2903 0.2580 0.2322 0.1935 6.52	0.4956 0.4625 0.4336 0.3854 0.3469 0.2891 9.74	0.6614 0.6173 0.5788 0.5145 0.4630 0.3858 13.00	0.8273 0.7722 0.7239 0.6435 0.5791 0.4826
7 7.5 8 9 10 12 Rate/Square	0.3277 0.3059 0.2867 0.2549 0.2294 0.1912 6.52	0.4896 0.4569 0.4284 0.3808 0.3427 0.2856 9.74	0.6534 0.6099 0.5717 0.5082 0.4574 0.3812 13.00	0.8173 0.7628 0.7151 0.6357 0.5721 0.4767 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.3317 0.3096 0.2903 0.2580 0.2322 0.1935	0.4956 0.4625 0.4336 0.3854 0.3469 0.2891 9.74	0.6614 0.6173 0.5788 0.5145 0.4630 0.3858	0.8273 0.7722 0.7239 0.6435 0.5791 0.4826
7 7.5 8 9 10 12 Rate/Square	0.3277 0.3059 0.2867 0.2549 0.2294 0.1912 6.52	0.4896 0.4569 0.4284 0.3808 0.3427 0.2856 9.74	0.6534 0.6099 0.5717 0.5082 0.4574 0.3812 13.00	0.8173 0.7628 0.7151 0.6357 0.5721 0.4767 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.3317 0.3096 0.2903 0.2580 0.2322 0.1935 6.52	Number of 2 0.4956 0.4625 0.4336 0.3854 0.3469 0.2891 9.74 Number of	0.6614 0.6173 0.5788 0.5145 0.4630 0.3858 13.00	0.8273 0.7722 0.7239 0.6435 0.5791 0.4826 16.26
7 7.5 8 9 10 12 Rate/Square	0.3277 0.3059 0.2867 0.2549 0.2294 0.1912 6.52	0.4896 0.4569 0.4284 0.3808 0.3427 0.2856 9.74	0.6534 0.6099 0.5717 0.5082 0.4574 0.3812 13.00	0.8173 0.7628 0.7151 0.6357 0.5721 0.4767 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.3317 0.3096 0.2903 0.2580 0.2322 0.1935 6.52	0.4956 0.4625 0.4336 0.3854 0.3469 0.2891 9.74	0.6614 0.6173 0.5788 0.5145 0.4630 0.3858 13.00	0.8273 0.7722 0.7239 0.6435 0.5791 0.4826 16.26
7 7.5 8 9 10 12 Rate/Square	0.3277 0.3059 0.2867 0.2549 0.2294 0.1912 6.52	0.4896 0.4569 0.4284 0.3808 0.3427 0.2856 9.74	0.6534 0.6099 0.5717 0.5082 0.4574 0.3812 13.00	0.8173 0.7628 0.7151 0.6357 0.5721 0.4767 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.3317 0.3096 0.2903 0.2580 0.2322 0.1935 6.52	Number of 2 0.4956 0.4625 0.4336 0.3854 0.3469 0.2891 9.74 Number of	0.6614 0.6173 0.5788 0.5145 0.4630 0.3858 13.00	0.8273 0.7722 0.7239 0.6435 0.5791 0.4826 16.26
Type Size 7 7.5 8 9 10 12 Rate/Square	1 0.3277 0.3059 0.2867 0.2549 0.2294 0.1912 6.52	0.4896 0.4569 0.4284 0.3808 0.3427 0.2856 9.74	0.6534 0.6099 0.5717 0.5082 0.4574 0.3812 13.00	0.8173 0.7628 0.7151 0.6357 0.5721 0.4767 16.26	Type Size 7 7.5 8 9 10 12 Rate/Square	1 0.3317 0.3096 0.2903 0.2580 0.2322 0.1935 6.52	Number of 2 0.4956 0.4625 0.4336 0.3854 0.3469 0.2891 9.74 3 I	0.6614 0.6173 0.5788 0.5145 0.4630 0.3858 13.00	0.8273 0.7722 0.7239 0.6435 0.5791 0.4826 16.26
7 7.5 8 9 10 12 Rate/Square Type Size 7 7.5 8	1 0.3277 0.3059 0.2867 0.2549 0.2294 0.1912 6.52 7 Pica 1 0.3353	0.4896 0.4569 0.4284 0.3808 0.3427 0.2856 9.74 Number of 2 0.5009	0.6534 0.6099 0.5717 0.5082 0.4574 0.3812 13.00 Point Colum	0.8173 0.7628 0.7151 0.6357 0.5721 0.4767 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.3317 0.3096 0.2903 0.2580 0.2322 0.1935 6.52 8 Pica	Number of 2 0.4956 0.4625 0.4336 0.3854 0.3469 0.2891 9.74 3 I Number of 2 0.5510	0.6614 0.6173 0.5788 0.5145 0.4630 0.3858 13.00	0.8273 0.7722 0.7239 0.6435 0.5791 0.4826 16.26
7 7.5 8 9 10 12 Rate/Square Type Size 7 7.5.	1 0.3277 0.3059 0.2867 0.2549 0.2294 0.1912 6.52 7 Pica 1 0.3353 0.3130	Number of 2 0.4896 0.4569 0.4284 0.3808 0.3427 0.2856 9.74 Number of 2 0.5009 0.4675	0.6534 0.6099 0.5717 0.5082 0.4574 0.3812 13.00 Point Colum 3 0.6686 0.6240	0.8173 0.7628 0.7151 0.6357 0.5721 0.4767 16.26	7 7.5 8 9 10 12 Rate/Square Type Size 7 7.5	1 0.3317 0.3096 0.2903 0.2580 0.2322 0.1935 6.52 8 Pica 1 0.3688 0.3443	Number of 2 0.4956 0.4625 0.4336 0.3854 0.3469 0.2891 9.74 Number of 2 0.5510 0.5143	0.6614 0.6173 0.5788 0.5145 0.4630 0.3858 13.00 Point Colur Insertions 3 0.7354 0.6864	0.8273 0.7722 0.7239 0.6435 0.5791 0.4826 16.26
Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 10	1 0.3277 0.3059 0.2867 0.2549 0.2294 0.1912 6.52 7 Pica 1 0.3353 0.3130 0.2934 0.2608 0.2347	Number of 2 0.4896 0.4569 0.4284 0.3808 0.3427 0.2856 9.74 Number of 2 0.5009 0.4675 0.4383 0.3896 0.3506	0.6534 0.6099 0.5717 0.5082 0.4574 0.3812 13.00 Point Colum 3 0.6686 0.6240 0.5850	0.8173 0.7628 0.7151 0.6357 0.5721 0.4767 16.26	Type Size 7 7.5 8 9 10 12 Rate/Square Type Size 7 7.5 8 9 10	1 0.3317 0.3096 0.2903 0.2580 0.2322 0.1935 6.52 8 Pica 1 0.3688 0.3443 0.3227	Number of 2 0.4956 0.4625 0.4336 0.3854 0.3469 0.2891 9.74 Number of 2 0.5510 0.5143 0.4821	0.6614 0.6173 0.5788 0.5145 0.4630 0.3858 13.00 Point Colur Insertions 3 0.7354 0.6864 0.6435	0.8273 0.7722 0.7239 0.6435 0.5791 0.4826 16.26
Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 7.5 8 9	1 0.3277 0.3059 0.2867 0.2549 0.2294 0.1912 6.52 7 Pica 1 0.3353 0.3130 0.2934 0.2608	Number of 2 0.4896 0.4569 0.4284 0.3808 0.3427 0.2856 9.74 Number of 2 0.5009 0.4675 0.4383 0.3896	0.6534 0.6099 0.5717 0.5082 0.4574 0.3812 13.00 Point Colum 3 0.6686 0.6240 0.5850 0.5200	0.8173 0.7628 0.7151 0.6357 0.5721 0.4767 16.26 nn 4 0.8362 0.7805 0.7317 0.6504	Type Size 7 7.5 8 9 10 12 Rate/Square Type Size 7 7.5 8 9	1 0.3317 0.3096 0.2903 0.2580 0.2322 0.1935 6.52 8 Pica 1 0.3688 0.3443 0.3227 0.2869	Number of 2 0.4956 0.4625 0.4336 0.3854 0.3469 0.2891 9.74 Number of 2 0.5510 0.5143 0.4821 0.4286	0.6614 0.6173 0.5788 0.5145 0.4630 0.3858 13.00 Point Colur Insertions 3 0.7354 0.6864 0.6435 0.5720	0.8273 0.7722 0.7239 0.6435 0.5791 0.4826 16.26 mn 4 0.9199 0.8585 0.8049 0.7154

	8 Pica	4	Point Colu	mn		A	Pica	11	Point Colu	mn
								• • •		
			f Insertions						f Insertion:	s
Type Size	· <u> </u>		3	4		Type Size		2	3	4
7	0.3724	0.5563	0.7426	0.9288		7	0.3988	0.5958	0.7952	0.9946
7.5	0.3476	0.5193	0.6931	0.8669		7.5	0.3722	0.5560	0.7421	0.9283
8	0.3259	0.4868	0.6497	0.8127		8	0.3490	0.5213	0.6958	0.8702
9	0.2897	0.4327	0.5775	0.7224		9	0.3102	0.4634	0.6185	0.7735
10	0.2607	0.3894	0.5198	0.6501		10	0.2792	0.4170	0.5566	0.6962
12	0.2172	0.3245	0.4332	0.5418		12	0.2326	0.3475	0.4638	0.5802
Rate/Square	6.52	9.74	13.00	16.26		Rate/Square	6.52	9.74	13.00	16.26
	9 Pica	- 1	Point Colur	nn	Γ	9	Pica	1	Point Colu	mn
					-					
Type Size		Number of	f Insertions 3	4		Type Size	1	Number o	f Insertions	4
Type Size						Type Size			3	
7	0.4024	0.6011	0.8023	1.0035		7	0.4060	0.6064	0.8094	1.0124
7.5	0.3756	0.5610	0.7488	0.9366		7.5	0.3789	0.5660	0.7555	0.9449
8	0.3521	0.5260	0.7020	0.8780		8	0.3552	0.5306	0.7082	0.8858
9	0.3130	0.4675	0.6240	0.7805		9	0.3157	0.4717	0.6295	0.7874
10	0.2817	0.4208	0.5616	0.7024		10	0.2842	0.4245	0.5666	0.7087
12	0.2347	0.3506	0.4680	0.5854		12	0.2368	0.3538	0.4722	0.5906
Rate/Square	6.52	9.74	13.00	16.26		Rate/Square	6.52	9.74	13.00	16.26
	9 Pica	2	Point Colur	nn	Г	9	Pica	3	Point Colu	mn
	9 Pica	2	Point Colum	nn		9	Pica	3	Point Colu	mn
		Number of	Insertions					Number of	f Insertions	· · · · · · · · · · · · · · · · · · ·
Type Size	9 Pica					9 Type Size				
Type Size7		Number of	Insertions					Number of	f Insertions	4
	1	Number of	Insertions 3	4		Type Size	1	Number of 2	Insertions	· · · · · · · · · · · · · · · · · · ·
7	0.4100 0.3826 0.3587	Number of 2 0.6125	1 Insertions 3 0.8174	1.0224		Type Size	1 0.4136	Number of 2 0.6178	Insertions 3 0.8246	<u>4</u> 1.0313
7 7.5 8 9	0.4100 0.3826 0.3587 0.3189	Number of 2 0.6125 0.5716 0.5359 0.4764	0.8174 0.7629 0.7153 0.6358	4 1.0224 0.9543		Type Size 7 7.5	1 0.4136 0.3860	Number of 2 0.6178 0.5766	1 Insertions 3 0.8246 0.7696	1.0313 0.9626
7 7.5 8 9 10	0.4100 0.3826 0.3587 0.3189 0.2870	0.6125 0.5716 0.5359 0.4764 0.4287	0.8174 0.7629 0.7153 0.6358 0.5722	1.0224 0.9543 0.8946 0.7952 0.7157		7 7.5 8 9 10	0.4136 0.3860 0.3619	Number of 2 0.6178 0.5766 0.5406	0.8246 0.7696 0.7215	1.0313 0.9626 0.9024
7 7.5 8 9	0.4100 0.3826 0.3587 0.3189	Number of 2 0.6125 0.5716 0.5359 0.4764	0.8174 0.7629 0.7153 0.6358	4 1.0224 0.9543 0.8946 0.7952		7 7.5 8 9	0.4136 0.3860 0.3619 0.3217	0.6178 0.5766 0.5406 0.4805	0.8246 0.7696 0.7215 0.6413	1.0313 0.9626 0.9024 0.8022
7 7.5 8 9 10	0.4100 0.3826 0.3587 0.3189 0.2870	0.6125 0.5716 0.5359 0.4764 0.4287	0.8174 0.7629 0.7153 0.6358 0.5722	1.0224 0.9543 0.8946 0.7952 0.7157		7 7.5 8 9 10	1 0.4136 0.3860 0.3619 0.3217 0.2895	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325	0.8246 0.7696 0.7215 0.6413 0.5772	1.0313 0.9626 0.9024 0.8022 0.7219
7 7.5 8 9 10 12	1 0.4100 0.3826 0.3587 0.3189 0.2870 0.2392 6.52	0.6125 0.5716 0.5359 0.4764 0.4287 0.3573 9.74	0.8174 0.7629 0.7153 0.6358 0.5722 0.4768	1.0224 0.9543 0.8946 0.7952 0.7157 0.5964 16.26	[7 7.5 8 9 10 12 Rate/Square	1 0.4136 0.3860 0.3619 0.3217 0.2895 0.2412 6.52	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325 0.3604 9.74	0.8246 0.7696 0.7215 0.6413 0.5772 0.4810	1.0313 0.9626 0.9024 0.8022 0.7219 0.6016
7 7.5 8 9 10 12	0.4100 0.3826 0.3587 0.3189 0.2870 0.2392	0.6125 0.5716 0.5359 0.4764 0.4287 0.3573 9.74	0.8174 0.7629 0.7153 0.6358 0.5722 0.4768 13.00	1.0224 0.9543 0.8946 0.7952 0.7157 0.5964 16.26	[7 7.5 8 9 10 12 Rate/Square	1 0.4136 0.3860 0.3619 0.3217 0.2895 0.2412 6.52	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325 0.3604 9.74	0.8246 0.7696 0.7215 0.6413 0.5772 0.4810 13.00	1.0313 0.9626 0.9024 0.8022 0.7219 0.6016 16.26
7 7.5 8 9 10 12 Rate/Square	1 0.4100 0.3826 0.3587 0.3189 0.2870 0.2392 6.52	0.6125 0.5716 0.5359 0.4764 0.4287 0.3573 9.74	0.8174 0.7629 0.7153 0.6358 0.5722 0.4768 13.00	1.0224 0.9543 0.8946 0.7952 0.7157 0.5964 16.26	[7 7.5 8 9 10 12 Rate/Square	1 0.4136 0.3860 0.3619 0.3217 0.2895 0.2412 6.52	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325 0.3604 9.74 Sumber of	0.8246 0.7696 0.7215 0.6413 0.5772 0.4810 13.00	1.0313 0.9626 0.9024 0.8022 0.7219 0.6016 16.26
7 7.5 8 9 10 12	1 0.4100 0.3826 0.3587 0.3189 0.2870 0.2392 6.52	0.6125 0.5716 0.5359 0.4764 0.4287 0.3573 9.74	0.8174 0.7629 0.7153 0.6358 0.5722 0.4768 13.00	1.0224 0.9543 0.8946 0.7952 0.7157 0.5964 16.26		7 7.5 8 9 10 12 Rate/Square	1 0.4136 0.3860 0.3619 0.3217 0.2895 0.2412 6.52	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325 0.3604 9.74	0.8246 0.7696 0.7215 0.6413 0.5772 0.4810 13.00	1.0313 0.9626 0.9024 0.8022 0.7219 0.6016 16.26
7 7.5 8 9 10 12 Rate/Square	1 0.4100 0.3826 0.3587 0.3189 0.2870 0.2392 6.52	0.6125 0.5716 0.5359 0.4764 0.4287 0.3573 9.74	0.8174 0.7629 0.7153 0.6358 0.5722 0.4768 13.00	1.0224 0.9543 0.8946 0.7952 0.7157 0.5964 16.26	[7 7.5 8 9 10 12 Rate/Square	1 0.4136 0.3860 0.3619 0.3217 0.2895 0.2412 6.52	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325 0.3604 9.74 Sumber of	0.8246 0.7696 0.7215 0.6413 0.5772 0.4810 13.00	1.0313 0.9626 0.9024 0.8022 0.7219 0.6016 16.26
7 7.5 8 9 10 12 Rate/Square Type Size 7 7.5	1 0.4100 0.3826 0.3587 0.3189 0.2870 0.2392 6.52 9 Pica 1 0.4171 0.3893	Number of 2 0.6125 0.5716 0.5359 0.4764 0.4287 0.3573 9.74 4 F Number of 2 0.6231 0.5816	0.8174 0.7629 0.7153 0.6358 0.5722 0.4768 13.00 Point Colum 3 0.8317 0.7763	1.0224 0.9543 0.8946 0.7952 0.7157 0.5964 16.26	[7 7.5 8 9 10 12 Rate/Square 9 Type Size 7 7.5	1 0.4136 0.3860 0.3619 0.3217 0.2895 0.2412 6.52	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325 0.3604 9.74 5 I	0.8246 0.7696 0.7215 0.6413 0.5772 0.4810 13.00	1.0313 0.9626 0.9024 0.8022 0.7219 0.6016 16.26
7 7.5 8 9 10 12 Rate/Square Type Size 7 7.5 8	1 0.4100 0.3826 0.3587 0.3189 0.2870 0.2392 6.52 9 Pica 1 0.4171 0.3893 0.3650	Number of 2 0.6125 0.5716 0.5359 0.4764 0.4287 0.3573 9.74 4 F Number of 2 0.6231 0.5816 0.5452	0.8174 0.7629 0.7153 0.6358 0.5722 0.4768 13.00 Point Colum 3 0.8317 0.7763 0.7277	1.0224 0.9543 0.8946 0.7952 0.7157 0.5964 16.26		7 7.5 8 9 10 12 Rate/Square 7 7.5 8	1 0.4136 0.3860 0.3619 0.3217 0.2895 0.2412 6.52 Pica 1 0.4212 0.3931 0.3685	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325 0.3604 9.74 5 I Number of 2 0.6291 0.5872 0.5505	0.8246 0.7696 0.7696 0.7215 0.6413 0.5772 0.4810 13.00 Point Colur Insertions 3 0.8397 0.7837 0.7348	1.0313 0.9626 0.9024 0.8022 0.7219 0.6016 16.26
7 7.5 8 9 10 12 Rate/Square Type Size 7 7.5 8 9	1 0.4100 0.3826 0.3587 0.3189 0.2870 0.2392 6.52 9 Pica 1 0.4171 0.3893 0.3650 0.3244	Number of 2 0.6125 0.5716 0.5359 0.4764 0.4287 0.3573 9.74 A F Number of 2 0.6231 0.5816 0.5452 0.4847	0.8174 0.7629 0.7153 0.6358 0.5722 0.4768 13.00 Point Colum 3 0.8317 0.7763 0.7277 0.6469	4 1.0224 0.9543 0.8946 0.7952 0.7157 0.5964 16.26 nn 4 1.0403 0.9709 0.9102 0.8091		7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 0.4136 0.3860 0.3619 0.3217 0.2895 0.2412 6.52 Pica 1 0.4212 0.3931 0.3685 0.3276	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325 0.3604 9.74 5 I Number of 2 0.6291 0.5872 0.5505 0.4893	0.8246 0.7696 0.7696 0.7215 0.6413 0.5772 0.4810 13.00 Point Colur Insertions 3 0.8397 0.7837 0.7348 0.6531	1.0313 0.9626 0.9024 0.8022 0.7219 0.6016 16.26 mn 4 1.0503 0.9803 0.9190 0.8169
7 7.5 8 9 10 12 Rate/Square Type Size 7 7.5 8 9 10	1 0.4100 0.3826 0.3587 0.3189 0.2870 0.2392 6.52 9 Pica 1 0.4171 0.3893 0.3650 0.3244 0.2920	Number of 2 0.6125 0.5716 0.5359 0.4764 0.4287 0.3573 9.74 Number of 2 0.6231 0.5816 0.5452 0.4847 0.4362	0.8174 0.7629 0.7153 0.6358 0.5722 0.4768 13.00 Point Colum 3 0.8317 0.7763 0.7277 0.6469 0.5822	4 1.0224 0.9543 0.8946 0.7952 0.7157 0.5964 16.26 10.403 0.9709 0.9102 0.8091 0.7282	[7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 10 10 10 10 10 10 10 10 10 10 10 10 10	1 0.4136 0.3860 0.3619 0.3217 0.2895 0.2412 6.52 Pica 1 0.4212 0.3931 0.3685 0.3276 0.2948	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325 0.3604 9.74 5 I Number of 2 0.6291 0.5872 0.5505 0.4893 0.4404	0.8246 0.7696 0.7696 0.7215 0.6413 0.5772 0.4810 13.00 Point Colur Insertions 3 0.8397 0.7837 0.7348 0.6531 0.5878	1.0313 0.9626 0.9024 0.8022 0.7219 0.6016 16.26 mn 4 1.0503 0.9803 0.9190 0.8169 0.7352
7 7.5 8 9 10 12 Rate/Square Type Size 7 7.5 8 9	1 0.4100 0.3826 0.3587 0.3189 0.2870 0.2392 6.52 9 Pica 1 0.4171 0.3893 0.3650 0.3244	Number of 2 0.6125 0.5716 0.5359 0.4764 0.4287 0.3573 9.74 A F Number of 2 0.6231 0.5816 0.5452 0.4847	0.8174 0.7629 0.7153 0.6358 0.5722 0.4768 13.00 Point Colum 3 0.8317 0.7763 0.7277 0.6469	4 1.0224 0.9543 0.8946 0.7952 0.7157 0.5964 16.26 nn 4 1.0403 0.9709 0.9102 0.8091		7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 0.4136 0.3860 0.3619 0.3217 0.2895 0.2412 6.52 Pica 1 0.4212 0.3931 0.3685 0.3276	Number of 2 0.6178 0.5766 0.5406 0.4805 0.4325 0.3604 9.74 5 I Number of 2 0.6291 0.5872 0.5505 0.4893	0.8246 0.7696 0.7696 0.7215 0.6413 0.5772 0.4810 13.00 Point Colur Insertions 3 0.8397 0.7837 0.7348 0.6531	1.0313 0.9626 0.9024 0.8022 0.7219 0.6016 16.26 mn 4 1.0503 0.9803 0.9190 0.8169

	Ö Dir -		D=1-4 O=1			Dia-		Delet Oel	
	9 Pica	6 1	Point Colur	nn	9	Pica	9	Point Colu	m n
		Number of	f Insertions				Number of	f Insertions	S
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.4247	0.6345	0.8469	1.0592	7	0.4359	0.6512	0.8691	1.0871
7.5	0.4247	0.5922	0.7904	0.9886	7.5	0.4068	0.6078	0.8031	1.0146
7.5 8	0.3716	0.5552	0.7410	0.9268	8	0.3814	0.5698	0.7605	0.9512
9	0.3303	0.4935	0.6587	0.8238	9	0.3390	0.5065	0.6760	0.8455
10	0.2973	0.4441	0.5928	0.7415	10	0.3051	0.4558	0.6084	0.7610
12	0.2478	0.3701	0.4940	0.6179	12	0.2543	0.3799	0.5070	0.6341
Rate/Square	6.52	9.74	13.00	16.26	Rate/Square	6.52	9.74	13.00	16.26
	9 Pica	10 F	Point Colur	nn	9	Pica	11 (Point Colu	mn
Tune Cine			Insertions		Tuno Sizo		Number of 2	Insertions 3	
Type Size	1	2	3	4	Type Size				4
7	0.4395	0.6565	0.8763	1.0960	7	0.4435	0.6625	0.8843	1.1061
7.5	0.4102	0.6128	0.8179	1.0229	7.5	0.4139	0.6184	0.8253	1.0323
8	0.3845	0.5745	0.7667	0.9590	8	0.3881	0.5797	0.7738	0.9678
9	0.3418	0.5106	0.6815	0.8525	9	0.3450	0.5153	0.6878	0.8603
10	0.3076	0.4596	0.6134	0.7672	10	0.3105	0.4638	0.6190	0.7742
12	0.2564	0.3830	0.5112	0.6393	12	0.2587	0.3865	0.5158	0.6452
Rate/Square	6.52	9.74	13.00	16.26	Rate/Square	6.52	9.74	13.00	16.26
	0 Pica	- 1	oint Colur	nn	10	Pica	1 1	Point Colu	mn
1	0 Pica				10	Pica			
		Number of	Insertions				Number of	f Insertions	3
Type Size	0 Pica				Type Size	Pica			
Type Size	1	Number of	Insertions				Number of	f Insertions	3
Type Size	0.4471	Number of 2 0.6679	Insertions	4	Type Size	1	Number of	f Insertions	44
<u>Type Size</u> 7 7.5	0.4471 0.4173	Number of	1 Insertions 3 0.8914	4 1.1150	Type Size	1 0.4507	Number of 2 0.6732	1 Insertions 3 0.8986	4 1.1239
Type Size	0.4471	Number of 2 0.6679 0.6234	1nsertions 3 0.8914 0.8320	4 1.1150 1.0406	Type Size 7 7.5	1 0.4507 0.4206	Number of 2 0.6732 0.6283	1 Insertions 3 0.8986 0.8387	1.1239 1.0490
Type Size 7 7.5 8	0.4471 0.4173 0.3912	Number of 2 0.6679 0.6234 0.5844	0.8914 0.8320 0.7800	1.1150 1.0406 0.9756	Type Size 7 7.5 8	1 0.4507 0.4206 0.3943	Number of 2 0.6732 0.6283 0.5891	0.8986 0.8387 0.7862	1.1239 1.0490 0.9834
Type Size 7 7.5 8 9	1 0.4471 0.4173 0.3912 0.3477	Number of 2 0.6679 0.6234 0.5844 0.5195	0.8914 0.8320 0.7800 0.6933	4 1.1150 1.0406 0.9756 0.8672	Type Size 7 7.5 8 9	1 0.4507 0.4206 0.3943 0.3505	Number of 2 0.6732 0.6283 0.5891 0.5236	0.8986 0.8387 0.7862 0.6989	1.1239 1.0490 0.9834 0.8741
7 7.5 8 9 10	1 0.4471 0.4173 0.3912 0.3477 0.3130	0.6679 0.6234 0.5844 0.5195 0.4675	0.8914 0.8320 0.7800 0.6933 0.6240	1.1150 1.0406 0.9756 0.8672 0.7805	7 7.5 8 9 10	1 0.4507 0.4206 0.3943 0.3505 0.3155	Number of 2 0.6732 0.6283 0.5891 0.5236 0.4713	0.8986 0.8387 0.7862 0.6989 0.6290	1.1239 1.0490 0.9834 0.8741 0.7867
7 7.5 8 9 10 12 Rate/Square	1 0.4471 0.4173 0.3912 0.3477 0.3130 0.2608 6.52	Number of 2 0.6679 0.6234 0.5844 0.5195 0.4675 0.3896 9.74	0.8914 0.8320 0.7800 0.6933 0.6240 0.5200	1.1150 1.0406 0.9756 0.8672 0.7805 0.6504 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.4507 0.4206 0.3943 0.3505 0.3155 0.2629 6.52	0.6732 0.6283 0.5891 0.5236 0.4713 0.3927 9.74	0.8986 0.8387 0.7862 0.6989 0.6290 0.5242	1.1239 1.0490 0.9834 0.8741 0.7867 0.6556
7 7.5 8 9 10 12 Rate/Square	1 0.4471 0.4173 0.3912 0.3477 0.3130 0.2608	Number of 2 0.6679 0.6234 0.5844 0.5195 0.4675 0.3896 9.74	0.8914 0.8320 0.7800 0.6933 0.6240 0.5200	1.1150 1.0406 0.9756 0.8672 0.7805 0.6504 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.4507 0.4206 0.3943 0.3505 0.3155 0.2629	0.6732 0.6283 0.5891 0.5236 0.4713 0.3927 9.74	0.8986 0.8387 0.7862 0.6989 0.6290 0.5242	1.1239 1.0490 0.9834 0.8741 0.7867 0.6556
7 7.5 8 9 10 12 Rate/Square	1 0.4471 0.4173 0.3912 0.3477 0.3130 0.2608 6.52	Number of 2 0.6679 0.6234 0.5844 0.5195 0.4675 0.3896 9.74 Number of	0.8914 0.8320 0.7800 0.6933 0.6240 0.5200 13.00	1.1150 1.0406 0.9756 0.8672 0.7805 0.6504 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.4507 0.4206 0.3943 0.3505 0.3155 0.2629 6.52	Number of 2 0.6732 0.6283 0.5891 0.5236 0.4713 0.3927 9.74 Number of	0.8986 0.8387 0.7862 0.6989 0.6290 0.5242 13.00	1.1239 1.0490 0.9834 0.8741 0.7867 0.6556 16.26
7 7.5 8 9 10 12 Rate/Square	1 0.4471 0.4173 0.3912 0.3477 0.3130 0.2608 6.52	Number of 2 0.6679 0.6234 0.5844 0.5195 0.4675 0.3896 9.74	0.8914 0.8320 0.7800 0.6933 0.6240 0.5200 13.00	1.1150 1.0406 0.9756 0.8672 0.7805 0.6504 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.4507 0.4206 0.3943 0.3505 0.3155 0.2629 6.52	Number of 2 0.6732 0.6283 0.5891 0.5236 0.4713 0.3927 9.74	0.8986 0.8387 0.7862 0.6989 0.6290 0.5242 13.00	1.1239 1.0490 0.9834 0.8741 0.7867 0.6556 16.26
7 7.5 8 9 10 12 Rate/Square	1 0.4471 0.4173 0.3912 0.3477 0.3130 0.2608 6.52	Number of 2 0.6679 0.6234 0.5844 0.5195 0.4675 0.3896 9.74 Number of	0.8914 0.8320 0.7800 0.6933 0.6240 0.5200 13.00	1.1150 1.0406 0.9756 0.8672 0.7805 0.6504 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.4507 0.4206 0.3943 0.3505 0.3155 0.2629 6.52	Number of 2 0.6732 0.6283 0.5891 0.5236 0.4713 0.3927 9.74 Number of	0.8986 0.8387 0.7862 0.6989 0.6290 0.5242 13.00	1.1239 1.0490 0.9834 0.8741 0.7867 0.6556 16.26
Type Size 7 7.5 8 9 10 12 Rate/Square	1 0.4471 0.4173 0.3912 0.3477 0.3130 0.2608 6.52	Number of 2 0.6679 0.6234 0.5844 0.5195 0.4675 0.3896 9.74 2 I Number of 2	0.8914 0.8320 0.7800 0.6933 0.6240 0.5200 13.00	1.1150 1.0406 0.9756 0.8672 0.7805 0.6504 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.4507 0.4206 0.3943 0.3505 0.3155 0.2629 6.52	Number of 2 0.6732 0.6283 0.5891 0.5236 0.4713 0.3927 9.74 Number of 2	0.8986 0.8387 0.7862 0.6989 0.6290 0.5242 13.00 Point Colum	1.1239 1.0490 0.9834 0.8741 0.7867 0.6556 16.26
7 7.5 8 9 10 12 Rate/Square	1 0.4471 0.4173 0.3912 0.3477 0.3130 0.2608 6.52 0 Pica	Number of 2 0.6679 0.6234 0.5844 0.5195 0.4675 0.3896 9.74 2 I Number of 2 0.6792	0.8914 0.8320 0.7800 0.6933 0.6240 0.5200 13.00 Point Colur	1.1150 1.0406 0.9756 0.8672 0.7805 0.6504 16.26	7 7.5 8 9 10 12 Rate/Square	1 0.4507 0.4206 0.3943 0.3505 0.3155 0.2629 6.52 D Pica	Number of 2 0.6732 0.6283 0.5891 0.5236 0.4713 0.3927 9.74 Number of 2 0.7013	0.8986 0.8387 0.7862 0.6989 0.6290 0.5242 13.00 Point Column of Insertions 3 0.936	1.1239 1.0490 0.9834 0.8741 0.7867 0.6556 16.26
7 7.5 8 9 10 12 Rate/Square	1 0.4471 0.4173 0.3912 0.3477 0.3130 0.2608 6.52 0 Pica 1 0.4547 0.4244	Number of 2 0.6679 0.6234 0.5844 0.5195 0.4675 0.3896 9.74 2 I Number of 2 0.6792 0.634	0.8914 0.8320 0.7800 0.6933 0.6240 0.5200 13.00 Point Colur f Insertions 3 0.9066 0.8461	1.1150 1.0406 0.9756 0.8672 0.7805 0.6504 16.26	Type Size 7 7.5 8 9 10 12 Rate/Square	1 0.4507 0.4206 0.3943 0.3505 0.3155 0.2629 6.52 1 0.4694 0.4381 0.4108 0.3651	Number of 2 0.6732 0.6283 0.5891 0.5236 0.4713 0.3927 9.74 Number of 2 0.7013 0.6545	0.8986 0.8387 0.7862 0.6989 0.6290 0.5242 13.00 Point Coluit f Insertions 3 0.936 0.8736	1.1239 1.0490 0.9834 0.8741 0.7867 0.6556 16.26
7 7.5 8 9 10 12 Rate/Square 1 Type Size 7 7.5 8	1 0.4471 0.4173 0.3912 0.3477 0.3130 0.2608 6.52 0 Pica 1 0.4547 0.4244 0.3979	Number of 2 0.6679 0.6234 0.5844 0.5195 0.4675 0.3896 9.74 Number of 2 0.6792 0.634 0.5943	0.8914 0.8320 0.7800 0.6933 0.6240 0.5200 13.00 Point Colur 1 Insertions 3 0.9066 0.8461 0.7933 0.7051 0.6346	1.1150 1.0406 0.9756 0.8672 0.7805 0.6504 16.26 nn 4 1.1339 1.0583 0.9922 0.8819 0.7937	Type Size 7 7.5 8 9 10 12 Rate/Square 10 Type Size 7 7.5 8	1 0.4507 0.4206 0.3943 0.3505 0.3155 0.2629 6.52 1 0.4694 0.4381 0.4108	Number of 2 0.6732 0.6283 0.5891 0.5236 0.4713 0.3927 9.74 Number of 2 0.7013 0.6545 0.6136	0.8986 0.8387 0.7862 0.6989 0.6290 0.5242 13.00 Point Coluit f Insertions 3 0.936 0.8736 0.819	1.1239 1.0490 0.9834 0.8741 0.7867 0.6556 16.26
7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 7.5 8 9 9 10 10 10 10 10 10 10 10 10 10 10 10 10	1 0.4471 0.4173 0.3912 0.3477 0.3130 0.2608 6.52 0 Pica 1 0.4547 0.4244 0.3979 0.3536	Number of 2 0.6679 0.6234 0.5844 0.5195 0.4675 0.3896 9.74 Number of 2 0.6792 0.634 0.5943 0.5283	0.8914 0.8320 0.7800 0.6933 0.6240 0.5200 13.00 Point Colur Insertions 3 0.9066 0.8461 0.7933 0.7051	1.1150 1.0406 0.9756 0.8672 0.7805 0.6504 16.26 nn 4 1.1339 1.0583 0.9922 0.8819	Type Size 7 7.5 8 9 10 12 Rate/Square 10 Type Size 7 7.5 8 9	1 0.4507 0.4206 0.3943 0.3505 0.3155 0.2629 6.52 1 0.4694 0.4381 0.4108 0.3651	Number of 2 0.6732 0.6283 0.5891 0.5236 0.4713 0.3927 9.74 Number of 2 0.7013 0.6545 0.6136 0.5454	0.8986 0.8387 0.7862 0.6989 0.6290 0.5242 13.00 Point Coluit f Insertions 3 0.936 0.8736 0.819 0.728	1.1239 1.0490 0.9834 0.8741 0.7867 0.6556 16.26 mn 4 1.1707 1.0927 1.0244 0.9106

	1 Pica	-	Point Colu	mn		1 Pica	3	Point Colu	mn
		Number o	f Insertions	:			Number o	f Insertions	3
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.4918	0.7347	0.9806	1.2265	7	0.503	0.7514	1.0029	1.2543
7.5	0.459	0.6857	0.9152	1.1447	7.5	0.4694	0.7013	0.936	1.1707
8	0.4303	0.6428	0.858	1.0732	. 8	0.4401	0.6575	0.8775	1.0976
9	0.3825	0.5714	0.7627	0.9539	9	0.3912	0.5844	0.78	0.9756
10	0.3443	0.5143	0.6864	0.8585	10	0.3521	0.526	0.702	0.878
12	0.2869	0.4286	0.572	0.7154	12	0.2934	0.4383	0.585	0.7317
Rate/Square	6.52	9.74	13	16.26	Rate/Square	6.52	9.74	13	16.26
1	1 Pica	7	Point Colu	mn		2 Pica	- 1	Point Colu	mn
		Number o	· Incodiona				Number	f Incortions	_
Type Size	1	Number of 2	f Insertions 3	4	Type Size	1	Number of 2	insertions 3	4
Type Oize					Type Gize				
7	0.5177	0.7734	1.0323	1.2911	7	0.5365	0.8015	1.0697	1.338
7.5	0.4832	0.7219	0.9635	1.2051	7.5	0.5007	0.748	0.9984	1.2488
8	0.453	0.6767	0.9032	1.1297	8	0.4694	0.7013	0.936	1.1707
9	0.4027	0.6015	0.8029	1.0042	9	0.4173	0.6234	0.832	1.0406
10	0.3624	0.5414	0.7226	0.9038	10	0.3756	0.561	0.7488	0.9366
12	0.302	0.4512	0.6022	0.7532	12	0.313	0.4675	0.624	0.7805
Rate/Square	6.52	9.74	13	16.26	Rate/Square	6.52	9.74	13	16.26
1	2 Pica	4	Point Colur	mn]	<u> </u>	2 Pica	5	Point Colu	mn
1	2 Pica	4	Point Colur	mn	1	2 Pica	5	Point Colu	mn
	2 Pica	Number o	f Insertions	· · · · · · · · · · · · · · · · · · ·			Number of	f Insertions	3
Type Size	2 Pica				Type Size				
Type Size	1	Number o	f Insertions	4	Type Size		Number of	f Insertions	4
Type Size	0.5513	Number o	f Insertions3	1.3748	Type Size	0.5553	Number of 2 0.8295	1.1072	4 1.3848
Type Size 7 7.5	1 0.5513 0.5145	Number o 2 0.8235 0.7686	1.0991 1.0259	1.3748 1.2831	Type Size 7 7.5	1 0.5553 0.5183	Number of 2 0.8295 0.7742	1.1072 1.0333	1.3848 1.2925
Type Size 7 7.5 8	1 0.5513 0.5145 0.4823	Number o 2 0.8235 0.7686 0.7206	1.0991 1.0259 0.9617	1.3748 1.2831 1.2029	Type Size 7 7.5 8	0.5553 0.5183 0.4859	Number of 2 0.8295 0.7742 0.7258	1.1072 1.0333 0.9688	1.3848 1.2925 1.2117
Type Size 7 7.5 8 9	1 0.5513 0.5145 0.4823 0.4288	Number of 2 0.8235 0.7686 0.7206 0.6405	1.0991 1.0259 0.9617 0.8549	1.3748 1.2831 1.2029 1.0693	Type Size 7 7.5 8 9	1 0.5553 0.5183 0.4859 0.4319	0.8295 0.7742 0.7258 0.6452	1.1072 1.0333 0.9688 0.8611	1.3848 1.2925 1.2117 1.0771
Type Size 7 7.5 8	1 0.5513 0.5145 0.4823	Number o 2 0.8235 0.7686 0.7206	1.0991 1.0259 0.9617	1.3748 1.2831 1.2029	Type Size 7 7.5 8	0.5553 0.5183 0.4859	Number of 2 0.8295 0.7742 0.7258	1.1072 1.0333 0.9688	1.3848 1.2925 1.2117
7 7.5 8 9 10	1 0.5513 0.5145 0.4823 0.4288 0.3859	0.8235 0.7686 0.7206 0.6405 0.5765	1.0991 1.0259 0.9617 0.8549 0.7694	1.3748 1.2831 1.2029 1.0693 0.9623	7 7.5 8 9 10	0.5553 0.5183 0.4859 0.4319 0.3887	Number of 2 0.8295 0.7742 0.7258 0.6452 0.5807	1.1072 1.0333 0.9688 0.8611 0.775	1.3848 1.2925 1.2117 1.0771 0.9694
7 7.5 8 9 10 12 Rate/Square	1 0.5513 0.5145 0.4823 0.4288 0.3859 0.3216	0.8235 0.7686 0.7206 0.6405 0.5765 0.4804 9.74	1.0991 1.0259 0.9617 0.8549 0.7694 0.6412	1.3748 1.2831 1.2029 1.0693 0.9623 0.8019 16.26	7 7.5 8 9 10 12 Rate/Square	0.5553 0.5183 0.4859 0.4319 0.3887 0.3239	0.8295 0.7742 0.7258 0.6452 0.5807 0.4839 9.74	1.1072 1.0333 0.9688 0.8611 0.775 0.6458	1.3848 1.2925 1.2117 1.0771 0.9694 0.8078
7 7.5 8 9 10 12 Rate/Square	1 0.5513 0.5145 0.4823 0.4288 0.3859 0.3216 6.52	0.8235 0.7686 0.7206 0.6405 0.5765 0.4804 9.74	1.0991 1.0259 0.9617 0.8549 0.7694 0.6412 13	1.3748 1.2831 1.2029 1.0693 0.9623 0.8019 16.26	7 7.5 8 9 10 12 Rate/Square	0.5553 0.5183 0.4859 0.4319 0.3887 0.3239 6.52	0.8295 0.7742 0.7258 0.6452 0.5807 0.4839 9.74	1.1072 1.0333 0.9688 0.8611 0.775 0.6458 13	1.3848 1.2925 1.2117 1.0771 0.9694 0.8078 16.26
Type Size 7 7.5 8 9 10 12 Rate/Square	0.5513 0.5145 0.4823 0.4288 0.3859 0.3216 6.52	0.8235 0.7686 0.7206 0.6405 0.5765 0.4804 9.74	1.0991 1.0259 0.9617 0.8549 0.7694 0.6412 13	1.3748 1.2831 1.2029 1.0693 0.9623 0.8019 16.26	7 7.5 8 9 10 12 Rate/Square	0.5553 0.5183 0.4859 0.4319 0.3887 0.3239 6.52	0.8295 0.7742 0.7258 0.6452 0.5807 0.4839 9.74	1.1072 1.0333 0.9688 0.8611 0.775 0.6458 13	1.3848 1.2925 1.2117 1.0771 0.9694 0.8078 16.26
7 7.5 8 9 10 12 Rate/Square	1 0.5513 0.5145 0.4823 0.4288 0.3859 0.3216 6.52	0.8235 0.7686 0.7206 0.6405 0.5765 0.4804 9.74	1.0991 1.0259 0.9617 0.8549 0.7694 0.6412 13	1.3748 1.2831 1.2029 1.0693 0.9623 0.8019 16.26	7 7.5 8 9 10 12 Rate/Square	0.5553 0.5183 0.4859 0.4319 0.3887 0.3239 6.52	0.8295 0.7742 0.7258 0.6452 0.5807 0.4839 9.74	1.1072 1.0333 0.9688 0.8611 0.775 0.6458 13	1.3848 1.2925 1.2117 1.0771 0.9694 0.8078 16.26
Type Size 7 7.5 8 9 10 12 Rate/Square	0.5513 0.5145 0.4823 0.4288 0.3859 0.3216 6.52	0.8235 0.7686 0.7206 0.6405 0.5765 0.4804 9.74	1.0991 1.0259 0.9617 0.8549 0.7694 0.6412 13	1.3748 1.2831 1.2029 1.0693 0.9623 0.8019 16.26	7 7.5 8 9 10 12 Rate/Square	0.5553 0.5183 0.4859 0.4319 0.3887 0.3239 6.52	0.8295 0.7742 0.7258 0.6452 0.5807 0.4839 9.74	1.1072 1.0333 0.9688 0.8611 0.775 0.6458 13	1.3848 1.2925 1.2117 1.0771 0.9694 0.8078 16.26
Type Size 7 7.5 8 9 10 12 Rate/Square	1 0.5513 0.5145 0.4823 0.4288 0.3859 0.3216 6.52 2 Pica	0.8235 0.7686 0.7206 0.6405 0.5765 0.4804 9.74 9 Number o	1.0991 1.0259 0.9617 0.8549 0.7694 0.6412 13 Point Colum	1.3748 1.2831 1.2029 1.0693 0.9623 0.8019 16.26	Type Size 7 7.5 8 9 10 12 Rate/Square	1 0.5553 0.5183 0.4859 0.4319 0.3887 0.3239 6.52	0.8295 0.7742 0.7258 0.6452 0.5807 0.4839 9.74 Number of 2	1.1072 1.0333 0.9688 0.8611 0.775 0.6458 13	1.3848 1.2925 1.2117 1.0771 0.9694 0.8078 16.26
7 7.5 8 9 10 12 Rate/Square	1 0.5513 0.5145 0.4823 0.4288 0.3859 0.3216 6.52 2 Pica	0.8235 0.7686 0.7206 0.6405 0.5765 0.4804 9.74 Number o	1.0991 1.0259 0.9617 0.8549 0.7694 0.6412 13 Point Colum	1.3748 1.2831 1.2029 1.0693 0.9623 0.8019 16.26	7 7.5 8 9 10 12 Rate/Square 1 Type Size 7 7.5 8	0.5553 0.5183 0.4859 0.4319 0.3887 0.3239 6.52 5 Pica	0.8295 0.7742 0.7258 0.6452 0.5807 0.4839 9.74 Number of 2 1.0299	1.1072 1.0333 0.9688 0.8611 0.775 0.6458 13 Point Columns 1.3746	1.3848 1.2925 1.2117 1.0771 0.9694 0.8078 16.26
7 7.5 8 9 10 12 Rate/Square	1 0.5513 0.5145 0.4823 0.4288 0.3859 0.3216 6.52 2 Pica 1 0.57 0.532	0.8235 0.7686 0.7206 0.6405 0.5765 0.4804 9.74 Number of 2 0.8516 0.7948	1.0991 1.0259 0.9617 0.8549 0.7694 0.6412 13 Point Colum f Insertions 3 1.1366 1.0608	1.3748 1.2831 1.2029 1.0693 0.9623 0.8019 16.26	7 7.5 8 9 10 12 Rate/Square	0.5553 0.5183 0.4859 0.4319 0.3887 0.3239 6.52 5 Pica	0.8295 0.7742 0.7258 0.6452 0.5807 0.4839 9.74 Number of 2 1.0299 0.9612	1.1072 1.0333 0.9688 0.8611 0.775 0.6458 13 Point Columns 1.3746 1.2829	1.3848 1.2925 1.2117 1.0771 0.9694 0.8078 16.26
7 7.5 8 9 10 12 Rate/Square 1 Type Size 7 7.5 8	1 0.5513 0.5145 0.4823 0.4288 0.3859 0.3216 6.52 2 Pica 1 0.57 0.532 0.4988	0.8235 0.7686 0.7206 0.6405 0.5765 0.4804 9.74 9 Number of 2 0.8516 0.7948 0.7451	1.0991 1.0259 0.9617 0.8549 0.7694 0.6412 13 Point Colum f Insertions 3 1.1366 1.0608 0.9945	1.3748 1.2831 1.2029 1.0693 0.9623 0.8019 16.26	7 7.5 8 9 10 12 Rate/Square 1 Type Size 7 7.5 8	0.5553 0.5183 0.4859 0.4319 0.3887 0.3239 6.52 5 Pica 1 0.6894 0.6434 0.6032	Number of 2 0.8295 0.7742 0.7258 0.6452 0.5807 0.4839 9.74 Number of 2 1.0299 0.9612 0.9011	1.1072 1.0333 0.9688 0.8611 0.775 0.6458 13 Point Column 1.3746 1.2829 1.2028	1.3848 1.2925 1.2117 1.0771 0.9694 0.8078 16.26 mn 4 1.7193 1.6047 1.5044
7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 9	1 0.5513 0.5145 0.4823 0.4288 0.3859 0.3216 6.52 2 Pica 1 0.57 0.532 0.4988 0.4434	0.8235 0.7686 0.7206 0.6405 0.5765 0.4804 9.74 9 Number of 2 0.8516 0.7948 0.7451 0.6623	1.0991 1.0259 0.9617 0.8549 0.7694 0.6412 13 Point Colum 1.1366 1.0608 0.9945 0.884	1.3748 1.2831 1.2029 1.0693 0.9623 0.8019 16.26	Type Size 7 7.5 8 9 10 12 Rate/Square 1 Type Size 7 7.5 8 9	1 0.5553 0.5183 0.4859 0.4319 0.3887 0.3239 6.52 5 Pica 1 0.6894 0.6434 0.6032 0.5362	Number of 2 0.8295 0.7742 0.7258 0.6452 0.5807 0.4839 9.74 Number of 2 1.0299 0.9612 0.9011 0.801	1.1072 1.0333 0.9688 0.8611 0.775 0.6458 13 Point Column 1.3746 1.2829 1.2028 1.0691	1.3848 1.2925 1.2117 1.0771 0.9694 0.8078 16.26 mn 4 1.7193 1.6047 1.5044 1.3372