

**TOWNSHIP BULLETIN  
AND UNIFORM COMPLIANCE GUIDELINES  
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 327, Page 1

December 2019

**ITEMS TO REMEMBER**

**DECEMBER**

- December 1: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Township shall certify a list of the names and addresses of each person who has money due from the Township to the County Treasurer. [IC 6-1.1-22-14]
- December 14: Last day for the Department of Local Government and Finance to accept additional appropriation requests for the 2019 budget year.
- December 15: Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for October 2019 to Gateway. [State Examiner Directive 2018-1]
- December 25: Legal Holiday - Christmas Day. [IC 1-1-9-1]
- December 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**

- 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 2020, by bringing forward the fund (cash) balances at the close of the year 2019 and entering appropriations as finally adopted and approved for 2020.
- January 1: Assessment date for mobile homes defined in IC 6-1.1-7-1. [IC 6-1.1-1-2]
- January 7: 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 2019 to Gateway. [State Examiner Directive 2018-1]
- January 20: 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:

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**ITEMS TO REMEMBER**  
**(Continued)**

- (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 2019 with Internal Revenue Service.   |
| 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 <a href="https://gateway.ifionline.org">https://gateway.ifionline.org</a> to file the 100-R. Be sure to indicate the name and business address of the township and the name of the county on the form. [IC 5-11-13-1] |
| January | 31: | Last day to make report for last quarter of 2019 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 reconciliements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for December 2019 to Gateway. [State Examiner Directive 2018-1]                                 |
| February | 17: | Legal Holiday – Washington’s Birthday. [IC 1-1-9-1]  |
| February | 18: | 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 | 28: | Last day for trustee to file the copy of the Annual Report, as approved by the township board, together with the 2019 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on February 18). [IC 36-6-4-12] |
| 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)]                       |

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**ITEMS TO REMEMBER**  
**(Continued)**

- February 29: Last day to file withholding statement together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Social Security Administration and Indiana Department of Revenue, respectively.
- February 29: Last day to file 2019 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]

**STATE BOARD OF ACCOUNTS CALLED MEETINGS**

The SBOA has called meetings of all Township Trustees in accordance with IC 5-11-14-1. These Meetings will be held in March at three locations which will be announced via email and on our website soon. We plan to have an online conference option available for those who are not able to attend these sites in person.

The meetings will begin at 9:00 am EST with registration beginning at 8:00 am. No preregistration is required. Many items pertaining to our Township audits will be discussed at the meeting. In addition, there will be time to answer questions about Township concerns such as submitting the Annual Financial Report (AFR), clarifications on audit positions, statutory requirements, suggestions to problems etc... So feel free to come with questions and bring records that you are having trouble with.

**HEAVY EQUIPMENT RENTAL EXCISE TAX**

IC 6-6-15-7 provides how to properly account for Heavy Equipment Rental Excise Tax received. Heavy Equipment Rental Excise Tax distributions received prior to January 1, 2020 shall be deposited in the Township's levy excess fund. Heavy Equipment Rental Excise Tax distributions received after December 31, must be allocated to the amount of the Township's funds in the same proportion that the Township's property tax collections are allocated.

**BONDS OF OFFICERS AND EMPLOYEES OF  
THE DEPARTMENT OF PARKS AND RECREATION**

IC 36-10-3-16 provides "(a) Every officer and employee who handles money in the performance of duties as prescribed by this chapter shall execute an official bond for the term of office or employment before entering upon the duties of the office or employment. (b) The fiscal body of the unit may under IC 5-4-1-18 authorize the purchase of a blanket bond or crime insurance policy endorsed to include faithful performance to cover all officers' and employees' faithful performance of duties. The amount of the bond or crime insurance policy shall be fixed by the fiscal body and, in the case of a municipality, must be approved by the executive. (c) All official bonds shall be filed and recorded in the office of the county recorder of the county in which the department is located. (d) The commissioner of insurance shall prescribe the form of the bonds or crime policies required by this section."

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**PARTITION FENCES**

Official Opinion 89-19 of the Attorney General of the State of Indiana was issued in response to the following questions:

- (1) Must a partition fence be constructed to hold hogs whether or not the adjoining owner has hogs?
- (2) When a question arises as to the sufficiency of the fence should the trustee decide whether the fence meets the statutory requirements?

The Attorney General provided the following conclusion:

(1) Indiana Code Section 32-10-9-3 mandates that all partition fences must be sufficiently tight and strong to hold hogs, sheep, cattle, mules and horses regardless of whether the landowners have these animals.

(2) When a complaining landowner has given an adjoining landowner notice to build, rebuild or repair his proportionate part of a fence and after twenty (20) days it has not been built, rebuilt or repaired to meet the statutory requirements of Indiana Code Section 32-10-9-3, the complaining landowner shall then notify the trustee of the township in which the land is located of the improvement he may desire made on the partition fence to meet the statutory requirements of Indiana Code Section 32-10-9-3 and the trustee has jurisdiction. The trustee should determine whether the partition fence meets the statutory requirements of Indiana Code Section 32-10-9-3. If it does not meet the statutory requirements, the trustee has the duty to see that the statutory requirements are enforced. (Our Emphasis) The trustee shall estimate the cost for such fence, building, rebuilding or repairing the fence and notify the defaulting landowner against whom the complaint was made. If the defaulting landowner against which the complaint was made fails to meet the statutory requirements after twenty (20) days the trustee shall have the fence built, rebuilt or repaired to meet the statutory requirements and, pay the contractor who builds, rebuilds or repairs the fence as provided by Indiana Code Section 32-10-9-5.

The trustee shall follow the procedure provided in Indiana Code Section 32-10-9-4 to receive reimbursement from the county general funds. The amount paid out of the county general funds shall be placed by the auditor on the tax duplicate against lands of the landowner affected by the work and shall be collected as taxes are collected, and when collected shall be paid into the county fund.

**EMERGENCY MEDICAL SERVICES**

Please be advised IC 16-31-5-1 states "The governing body of a city, town, township, or county by the governing body's action or in any combination may do the following: (1) Establish, operate, and maintain emergency medical services. (2) Levy taxes under and limited by IC 6-3.6 and expend appropriated funds of the political subdivision to pay the costs and expenses of establishing, operating, maintaining, or contracting for emergency medical services. (3) Except as provided in section 2 of this chapter, authorize, franchise, or contract for emergency medical services. However: (A) a county may not provide, authorize, or contract for emergency medical services within the limits of any city without the consent of the city; and (B) a city or town may not provide, authorize, franchise, or contract for emergency medical services outside the limits of the city or town without the approval of the governing body of the area to be served.

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**EMERGENCY MEDICAL SERVICES**

(Continued)

(4) Apply for, receive, and accept gifts, bequests, grants-in-aid, state, federal, and local aid, and other forms of financial assistance for the support of emergency medical services. (5) Establish and provide for the collection of reasonable fees for emergency ambulance services. (6) Pay the fees or dues for individual or group membership in any regularly organized volunteer emergency medical services association on their own behalf or on behalf of the emergency medical services personnel serving that unit of government."

Additionally IC 16-31-5-2 provides "A city, town, or county may not adopt an ordinance that restricts a person from providing emergency ambulance services in the city, town, township, or county if: (1) the person is authorized to provide emergency ambulance services in any part of another county; and (2) the person has been requested to provide emergency ambulance services: (A) to the county in which the person is authorized to provide emergency ambulance services, and those services will originate in another county; or (B) from the county in which the person is authorized to provide emergency ambulance services, and those services will terminate in another county."

**IRS PRIVATE LETTER RULING – ANNUITY SAVINGS TO DEFINED CONTRIBUTION**

The annuity savings account components of the Teachers Retirement Funds, both the 1996 and Pre-1996 plans, and Public Employees Retirement Fund pension plans were redefined as "defined contribution" effective January 1, 2018. Those governments issuing GAAP financial statements, rather than regulatory/cash basis only financial statements, will need to inform financial statement preparers of this change as it affects the disclosures required by generally accepted accounting principles (GAAP) prescribed by the Governmental Accounting Standards Board (GASB) in the Notes to the Financial Statements. Repeating disclosures about these defined contribution components obtained from prior year's financial statements without updating them to reflect their new definition may result in a modified Independent Auditor's Report.

Steps to ensure financial statement disclosures meet the minimum requirements prior to auditors requesting them for review during the audit may include:

- Reviewing how these plans are described in the latest State of Indiana's Comprehensive Annual Financial Report available on the State Board of Accounts' website taking into account that the local government's perspective of these plans will be different from the State's perspective.
- Reviewing the applicable GASB pronouncement (GASB 68) and the codification of all authoritative GAAP for state and local governments via the Governmental Accounting Research System (<https://gars.gasb.org/>) to identify what disclosures are required.
- Using a publicly available checklist such as one from the Government Finance Officers Association (<https://www.gfoa.org/sites/default/files/GFOAGeneralPurposeChecklist.pdf>).

**RATES FOR LEGAL ADVERTISING**

Rates effective January 1, 2020 were computed based upon the statutorily authorized increase allowed by IC 5-3-1-1(b)(4). A newspaper, locality newspaper, or qualified publication may, effective January 1 or any year increase the basic charges by not more than 2.75% of the basic charges that were in effect during the previous year. The computed rates for legal advertising can be found on the SBOA website under 'Resources' and are attached to this bulletin.

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**RATES FOR LEGAL ADVERTISING**  
Effective January 1, 2020

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

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

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

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

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

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

6 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3445	0.5153	0.6880	0.8603	
7.5	0.3215	0.4810	0.6422	0.8029	
8	0.3014	0.4509	0.6020	0.7528	
9	0.2679	0.4008	0.5351	0.6691	
10	0.2411	0.3607	0.4816	0.6022	
12	0.2010	0.3006	0.4014	0.5018	
Rate/Square	7.26	10.86	14.50	18.13	

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

7 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3734	0.5585	0.7457	0.9324	
7.5	0.3485	0.5213	0.6960	0.8702	
8	0.3267	0.4887	0.6525	0.8159	
9	0.2904	0.4344	0.5800	0.7252	
10	0.2614	0.3910	0.5220	0.6527	
12	0.2178	0.3258	0.4350	0.5439	
Rate/Square	7.26	10.86	14.50	18.13	

8 Pica 3 Point Column

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

8 Pica 5 Point Column

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

8 Pica 6 Point Column

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

9 Pica 0 Point Column

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

9 Pica 2 Point Column

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

9 Pica 4 Point Column

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

9 Pica 5 Point Column

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

9 Pica 6 Point Column

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

9 Pica 8 Point Column

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

9 Pica 9 Point Column

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

9 Pica 10 Point Column

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

9 Pica 11 Point Column

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

10 Pica 0 Point Column

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

10 Pica 5 Point Column

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

11 Pica 3 Point Column

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

11 Pica 7 Point Column

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

12 Pica 5 Point Column

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

12 Pica 9 Point Column

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

13 Pica 2 Point Column

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

14 Pica 2 Point Column

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

14 Pica 7 Point Column

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

14 Pica 9 Point Column

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

15 Pica 0 Point Column

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

15 Pica 9 Point Column

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

17 Pica 3 Point Column

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

19 Pica 0 Point Column

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

19 Pica 4 Point Column

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

19 Pica 6 Point Column

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

19 Pica 9 Point Column

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

19 Pica 10 Point Column

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

19 Pica 11 Point Column

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

20 Pica 3 Point Column

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

20 Pica 4 Point Column

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

20 Pica 6 Point Column

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

21 Pica 6 Point Column

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

21 Pica 7 Point Column

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

22 Pica 0 Point Column

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

22 Pica 1 Point Column

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

22 Pica 10 Point Column

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

13 Pica 0 Point Column

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

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

24 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1948	1.7872	2.3863	2.9837
7.5	1.1151	1.6681	2.2272	2.7848
8	1.0454	1.5638	2.0880	2.6107
9	0.9293	1.3901	1.8560	2.3206
10	0.8364	1.2511	1.6704	2.0886
12	0.6970	1.0426	1.3920	1.7405
Rate/Square	7.26	10.86	14.50	18.13

25 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2695	1.8989	2.5354	3.1702
7.5	1.1848	1.7724	2.3664	2.9588
8	1.1108	1.6616	2.2185	2.7739
9	0.9874	1.4770	1.9720	2.4657
10	0.8886	1.3293	1.7748	2.2191
12	0.7405	1.1077	1.4790	1.8493
Rate/Square	7.26	10.86	14.50	18.13

26 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2944	1.9362	2.5851	3.2323
7.5	1.2081	1.8071	2.4128	3.0168
8	1.1326	1.6942	2.2620	2.8283
9	1.0067	1.5059	2.0107	2.5140
10	0.9060	1.3553	1.8096	2.2626
12	0.7550	1.1294	1.5080	1.8855
Rate/Square	7.26	10.86	14.50	18.13

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

29 0	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4561	2.1782	2.9083	3.6364
7.5	1.3591	2.0330	2.7144	3.3939
8	1.2741	1.9059	2.5448	3.1818
9	1.1326	1.6942	2.2620	2.8283
10	1.0193	1.5247	2.0358	2.5455
12	0.8494	1.2706	1.6965	2.1212
Rate/Square	7.26	10.86	14.50	18.13

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

29 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4686	2.1968	2.9331	3.6674
7.5	1.3707	2.0504	2.7376	3.4229
8	1.2850	1.9222	2.5665	3.2090
9	1.1422	1.7086	2.2813	2.8525
10	1.0280	1.5378	2.0532	2.5672
12	0.8567	1.2815	1.7110	2.1393
Rate/Square	7.26	10.86	14.50	18.13

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

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

**RATES FOR LEGAL ADVERTISING**  
Effective January 1, 2020

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

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

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

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

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

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

6 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3445	0.5153	0.6880	0.8603	
7.5	0.3215	0.4810	0.6422	0.8029	
8	0.3014	0.4509	0.6020	0.7528	
9	0.2679	0.4008	0.5351	0.6691	
10	0.2411	0.3607	0.4816	0.6022	
12	0.2010	0.3006	0.4014	0.5018	
Rate/Square	7.26	10.86	14.50	18.13	

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

7 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3734	0.5585	0.7457	0.9324	
7.5	0.3485	0.5213	0.6960	0.8702	
8	0.3267	0.4887	0.6525	0.8159	
9	0.2904	0.4344	0.5800	0.7252	
10	0.2614	0.3910	0.5220	0.6527	
12	0.2178	0.3258	0.4350	0.5439	
Rate/Square	7.26	10.86	14.50	18.13	

8 Pica 3 Point Column

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

8 Pica 5 Point Column

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

8 Pica 6 Point Column

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

9 Pica 0 Point Column

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

9 Pica 2 Point Column

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

9 Pica 4 Point Column

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

9 Pica 5 Point Column

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

9 Pica 6 Point Column

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

9 Pica 8 Point Column

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

9 Pica 9 Point Column

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



9 Pica 10 Point Column

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

9 Pica 11 Point Column

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

10 Pica 0 Point Column

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

10 Pica 5 Point Column

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

11 Pica 3 Point Column

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

11 Pica 7 Point Column

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

12 Pica 5 Point Column

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

12 Pica 9 Point Column

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

13 Pica 2 Point Column

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

14 Pica 2 Point Column

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

14 Pica 7 Point Column

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

14 Pica 9 Point Column

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

15 Pica 0 Point Column

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

15 Pica 9 Point Column

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

17 Pica 3 Point Column

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

19 Pica 0 Point Column

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

19 Pica 4 Point Column

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

19 Pica 6 Point Column

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

19 Pica 9 Point Column

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

19 Pica 10 Point Column

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

19 Pica 11 Point Column

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

20 Pica 3 Point Column

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

20 Pica 4 Point Column

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

20 Pica 6 Point Column

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

21 Pica 6 Point Column

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

21 Pica 7 Point Column

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

22 Pica 0 Point Column

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

22 Pica 1 Point Column

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

22 Pica 10 Point Column

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

13 Pica 0 Point Column

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

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

24 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1948	1.7872	2.3863	2.9837
7.5	1.1151	1.6681	2.2272	2.7848
8	1.0454	1.5638	2.0880	2.6107
9	0.9293	1.3901	1.8560	2.3206
10	0.8364	1.2511	1.6704	2.0886
12	0.6970	1.0426	1.3920	1.7405
Rate/Square	7.26	10.86	14.50	18.13

25 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2695	1.8989	2.5354	3.1702
7.5	1.1848	1.7724	2.3664	2.9588
8	1.1108	1.6616	2.2185	2.7739
9	0.9874	1.4770	1.9720	2.4657
10	0.8886	1.3293	1.7748	2.2191
12	0.7405	1.1077	1.4790	1.8493
Rate/Square	7.26	10.86	14.50	18.13

26 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2944	1.9362	2.5851	3.2323
7.5	1.2081	1.8071	2.4128	3.0168
8	1.1326	1.6942	2.2620	2.8283
9	1.0067	1.5059	2.0107	2.5140
10	0.9060	1.3553	1.8096	2.2626
12	0.7550	1.1294	1.5080	1.8855
Rate/Square	7.26	10.86	14.50	18.13

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

29 0	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4561	2.1782	2.9083	3.6364
7.5	1.3591	2.0330	2.7144	3.3939
8	1.2741	1.9059	2.5448	3.1818
9	1.1326	1.6942	2.2620	2.8283
10	1.0193	1.5247	2.0358	2.5455
12	0.8494	1.2706	1.6965	2.1212
Rate/Square	7.26	10.86	14.50	18.13

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

29 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4686	2.1968	2.9331	3.6674
7.5	1.3707	2.0504	2.7376	3.4229
8	1.2850	1.9222	2.5665	3.2090
9	1.1422	1.7086	2.2813	2.8525
10	1.0280	1.5378	2.0532	2.5672
12	0.8567	1.2815	1.7110	2.1393
Rate/Square	7.26	10.86	14.50	18.13

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

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

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

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

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

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

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

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

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

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

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

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

39 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.9415	2.9043	3.8777	4.8485
7.5	1.8121	2.7107	3.6192	4.5252
8	1.6988	2.5412	3.3930	4.2424
9	1.5101	2.2589	3.0160	3.7710
10	1.3591	2.0330	2.7144	3.3939
12	1.1326	1.6942	2.2620	2.8283
Rate/Square	7.26	10.86	14.50	18.13

39 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.9624	2.9356	3.9195	4.9007
7.5	1.8316	2.7398	3.6582	4.5740
8	1.7171	2.5686	3.4295	4.2881
9	1.5263	2.2832	3.0485	3.8117
10	1.3737	2.0549	2.7436	3.4305
12	1.1448	1.7124	2.2864	2.8587
Rate/Square	7.26	10.86	14.50	18.13