

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

Volume 335, Page 1

December 2021

**ITEMS TO REMEMBER**

**JANUARY**

- |         |       |  |
|---------|-------|--|
| January | 1:    | Legal Holiday - New Year's Day. [IC 1-1-9-1]   |
| January | 1:    | Set up the Financial and Appropriation Record for the year 2022, by bringing forward the fund (cash) balances at the close of the year 2021 and entering appropriations as finally adopted and approved for 2022.  |
| January | 1:    | Assessment date for mobile homes defined in IC 6-1.1-7-1. [IC 6-1.1-1-2]   |
| January | 4:    | 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 2021 to Gateway. [State Examiner Directive 2018-1(Amended 2020)]  |
| January | 17:   | Legal Holiday - Martin Luther King, Jr.'s Birthday. [IC 1-1-9-1]   |
| January | 4-31: | 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:<br><br>(1) Review the report,<br><br>(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 2021 with Internal Revenue Service.  |

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

- January 31: Last day to file The Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R), with the State Board of Accounts, in Gateway. Navigate to <https://gateway.ifionline.org> to file the 100-R. Be sure to indicate the name and business address of the township and the name of the county on the form. [IC 5-11-13-1]
- January 31: Last day to make report for last quarter of 2021 to the Department of Workforce Development.

**FEBRUARY**

- February 12: Legal Holiday – Lincoln’s Birthday. [IC 1-1-9-1]
- February 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for December 2021 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- February 21: Legal Holiday – Washington’s Birthday. [IC 1-1-9-1]
- February 22: 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: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]
- February 28: Last day to file withholding statement together with Yearly Reconcilement of Employer’s Quarterly Tax Returns with Social Security Administration and Indiana Department of Revenue, respectively.
- February 28: Last day for each political subdivision to submit annual report to the DLGF in Debt Management of any outstanding bonds or leases (as of January 1). [IC 5-1-18-9]

**MARCH**

- March 1: Last day to file 2021 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]

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

- |       |     |   |
|-------|-----|---|
| March | 1:  | Last possible day for a unit to hold its first public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. [IC 36-8-19-6]  |
| March | 4:  | Last day for trustee to file the copy of the Annual Report, as approved by the township board, together with the 2021 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on February 22). [IC 36-6-4-12]  |
| March | 15: | Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for January 2022 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]   |
| March | 22: | Last day to publish the abstract of receipts and expenditures required by IC 36-6-4-13. In addition to the abstract, the publishing must state that a complete and detailed annual report and the accompanying vouchers showing the names of persons paid money by the Township have been filed with the County Auditor, and that the Chairman of the Township Board has a copy of the report that is available for inspection by any taxpayer of the Township. |
| March | 31: | Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2023. [IC 36-8-19-6]   |
| March | 31: | All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]  |

**TOWNSHIP BULLETIN  
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**ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS**

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed. Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset. In some cases estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

As an example, if the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1946, then the estimated cost of the asset should be reported as \$6,080.00 ( $\$76,000.00 \times .08 = \$6,080.00$ ).

Year	Index	Year	Index	Year	Index	Year	Index
2020	1.00	1993	0.56	1966	0.13	1939	0.05
2019	0.99	1992	0.54	1965	0.12	1938	0.05
2018	0.97	1991	0.53	1964	0.12	1937	0.06
2017	0.95	1990	0.51	1963	0.12	1936	0.05
2016	0.93	1989	0.48	1962	0.12	1935	0.05
2015	0.92	1988	0.46	1961	0.12	1934	0.05
2014	0.91	1987	0.44	1960	0.11	1933	0.05
2013	0.90	1986	0.42	1959	0.11	1932	0.05
2012	0.89	1985	0.42	1958	0.11	1931	0.06
2011	0.87	1984	0.40	1957	0.11	1930	0.06
2010	0.84	1983	0.38	1956	0.11	1929	0.07
2009	0.83	1982	0.37	1955	0.10	1928	0.07
2008	0.83	1981	0.35	1954	0.10	1927	0.07
2007	0.80	1980	0.32	1953	0.10	1926	0.07
2006	0.78	1979	0.28	1952	0.10	1925	0.07
2005	0.75	1978	0.25	1951	0.10	1924	0.07
2004	0.73	1977	0.23	1950	0.09	1923	0.07
2003	0.71	1976	0.22	1949	0.09	1922	0.06
2002	0.70	1975	0.21	1948	0.09	1921	0.07
2001	0.68	1974	0.19	1947	0.09	1920	0.08
2000	0.67	1973	0.17	1946	0.08	1919	0.07
1999	0.64	1972	0.16	1945	0.07	1918	0.06
1998	0.63	1971	0.16	1944	0.07	1917	0.05
1997	0.62	1970	0.15	1943	0.07	1916	0.04
1996	0.61	1969	0.14	1942	0.06	1915	0.04
1995	0.59	1968	0.13	1941	0.06	1914	0.04
1994	0.57	1967	0.13	1940	0.05	1913	0.04

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**REPORT OF MISAPPROPRIATION**

Indiana Code 5-11-1-27(l) requires a public officer who has actual knowledge or reasonable cause to believe that there has been a misappropriation of public funds or assets to immediately send a written notice to the state board of accounts and the prosecuting attorney.

Indiana Code 5-11-1-27(l) states:

(l) A public officer who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds or assets of the public office, including:

- (1) information obtained as a result of a police report;
- (2) an internal audit finding; or
- (3) another source indicating that a misappropriation has occurred;

shall immediately send written notice of the misappropriation to the state board of accounts and the prosecuting attorney serving in the area governed by the political subdivision.

The State Examiner Directive 2015-6 also addresses this statute.

*The policy must also consider Ind. Code § 5-11-1-27(l), which requires public officials who have actual knowledge of or reasonable cause to believe that there 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. There is no materiality threshold applicable to Ind. Code § 5-11-1-27(l). Thus, whenever a political subdivision has actual knowledge or is reasonably certain that a misappropriation of public funds has occurred (regardless of the dollar amount), the political subdivision must send written notice of the misappropriation to the State Board of Accounts and the local prosecuting attorney. Misappropriation occurs when an employee or in-house contractor of the political subdivision wrongly takes or embezzles public funds. When there is a known misappropriation or embezzlement of public funds by an internal actor, materiality is irrelevant. Indiana law requires the political subdivision to report the activity to the State Board of Accounts and the local prosecutor. Ind. Code § 5-11-1-27(l).*

We are finding that the requirements of this statute are not being followed consistently. If a public official fails to report the misappropriation of funds or assets in a timely manner, this will result in a finding in the audit report. This may also result in additional audit costs. Also, be aware that reporting the misappropriation to a law enforcement agency does not fulfill the requirements of the statute. Even when you have notified law enforcement officials, you must still notify the board of accounts and the prosecutor. If there are any concerns on the response the board of accounts will take after a report is received or how they will liaison with the law enforcement investigation, you can contact our Director of Special Investigations, Mark Mahon at (317) 232-2513 or [mmahon@sboa.in.gov](mailto:mmahon@sboa.in.gov).

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**ENCUMBERED APPROPRIATIONS**

When purchase orders or written contracts have been completed during the year for the necessary purchases of the township and such purchase orders have been entered in the Financial and Appropriation Ledger to encumber a sufficient amount of the proper appropriation to provide for payment when due, a permissible procedure is available to carry forward to the next budget year any amounts so encumbered which have not been liquidated as of December 31. Any such encumbrances carried forward must be for the exact amount of the purchase orders or written contracts encumbered and shall be carried to the same appropriation classification (personal services, supplies, other services and charges and capital outlays) account in the Financial and Appropriation Ledger for the new budget year as that in which they appeared for the year ending on December 31. When carried forward, these amounts should be entered individually on each of the appropriations affected as an opening entry separate from the next annual appropriation amount. The total amount of encumbered appropriations carried forward for any fund must not exceed the fund balance as of December 31 or doing so will cause a funding difficulty during the new budget year. Encumbrances should not occur for any items other than purchase orders or written contracts.

Liquidation of the amounts carried forward must be made individually for each purchase order or written contract encumbered when payment of the claim is entered on the record following receipt of the items purchased or contract paid. If the vendor's claim for payment of a specific purchase is found to be less than the amount of the encumbrance carried forward, the balance of such encumbrance may not be used to authorize payment of any other claim. Such balance must be liquidated at the time of liquidating the purchase order or contract paid or permitted to expire at the close of the budget year. If for some reason the amount of the claim for payment is greater than the encumbered amount carried forward, the balance must be charged against the available appropriation for the same purpose from the current budget or an additional appropriation obtained for that specific purpose.

We suggest the trustee make a listing of these encumbered items and make it part of the township board minutes.

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

All townships 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 township offers a health plan, a pension, and other benefits to full-time and part-time employees.

In addition, as part of the report, each township must upload a copy of the policies adopted under IC 36-1-20.2 (Nepotism) and IC 36-1-21 (Contracting). If your township has already uploaded a Nepotism Policy and a Contracting Policy, those policies will roll forward to your current submission. You will not be required to upload the policies again.

The report is to be filed electronically on the Gateway portal with the State Board of Accounts.

The Department of Local Government Finance may not approve a township'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.

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**DEPOSITORIES**

Please see <http://www.in.gov/tos/deposit/2377.htm> for the current list of approved depositories.

**LEGAL ADVERTISING**

The statute governing the publication of legal notices and annual reports may be found in IC 5-3-1. IC 5-3-1-1 details the method of calculating the compensation of the publisher which may be claimed after the notice or report has been published. The calculation per square resulted in the rates referred to in the above article entitled "Rates for Legal Advertising." This statute also describes the specifications which the publisher is to follow in setting the type for the notice or report which is currently a minimum of 7-point type.

IC 5-3-1-1.5 provides the requirements for newspaper website posting when a notice is published in accordance with this chapter and provides that a newspaper may not charge a fee for posting a notice on its website in accordance with this section.

IC 5-3-1-2 provides the requirements for notice publication of different types of events when the notice is required to be published in accordance with this chapter.

IC 5-3-1-2.3 provides guidance for the validity of notices that contain errors or omissions, both for those published in accordance with this chapter or published in accordance with other statutes.

**RATES FOR LEGAL ADVERTISING**  
Effective January 1, 2022

The following rates, effective January 1, 2022, 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	0.3287	0.4916	0.6561	0.8203
7.5	0.3068	0.4588	0.6124	0.7656
8	0.2876	0.4301	0.5741	0.7178
9	0.2557	0.3823	0.5103	0.6380
10	0.2301	0.3441	0.4593	0.5742
12	0.1918	0.2868	0.3828	0.4785
Rate/Square	7.67	11.47	15.31	19.14

6 Pica		4 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.3329	0.4979	0.6645	0.8308
7.5	0.3107	0.4647	0.6202	0.7754
8	0.2913	0.4356	0.5815	0.7269
9	0.2589	0.3872	0.5169	0.6462
10	0.2330	0.3485	0.4652	0.5815
12	0.1942	0.2904	0.3876	0.4846
Rate/Square	7.67	11.47	15.31	19.14

6 Pica		7 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.3461	0.5175	0.6908	0.8636
7.5	0.3230	0.4830	0.6447	0.8060
8	0.3028	0.4528	0.6044	0.7556
9	0.2692	0.4025	0.5373	0.6717
10	0.2422	0.3623	0.4836	0.6045
12	0.2019	0.3019	0.4030	0.5038
Rate/Square	7.67	11.47	15.31	19.14

6 Pica		9 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.3550	0.5309	0.7086	0.8859
7.5	0.3313	0.4955	0.6614	0.8268
8	0.3106	0.4645	0.6201	0.7752
9	0.2761	0.4129	0.5512	0.6890
10	0.2485	0.3716	0.4960	0.6201
12	0.2071	0.3097	0.4134	0.5168
Rate/Square	7.67	11.47	15.31	19.14

6 Pica		10 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.3592	0.5372	0.7170	0.8964
7.5	0.3353	0.5014	0.6692	0.8366
8	0.3143	0.4700	0.6274	0.7844
9	0.2794	0.4178	0.5577	0.6972
10	0.2515	0.3760	0.5019	0.6275
12	0.2095	0.3134	0.4183	0.5229
Rate/Square	7.67	11.47	15.31	19.14

6 Pica		11 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.3640	0.5443	0.7265	0.9082
7.5	0.3397	0.5080	0.6780	0.8477
8	0.3185	0.4762	0.6357	0.7947
9	0.2831	0.4233	0.5650	0.7064
10	0.2548	0.3810	0.5085	0.6358
12	0.2123	0.3175	0.4238	0.5298
Rate/Square	7.67	11.47	15.31	19.14

7 Pica		0 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.3682	0.5506	0.7349	0.9187
7.5	0.3436	0.5139	0.6859	0.8575
8	0.3221	0.4817	0.6430	0.8039
9	0.2863	0.4282	0.5716	0.7146
10	0.2577	0.3854	0.5144	0.6431
12	0.2148	0.3212	0.4287	0.5359
Rate/Square	7.67	11.47	15.31	19.14

7 Pica		2 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.3771	0.5639	0.7527	0.9410
7.5	0.3520	0.5263	0.7025	0.8783
8	0.3300	0.4934	0.6586	0.8234
9	0.2933	0.4386	0.5855	0.7319
10	0.2640	0.3948	0.5269	0.6587
12	0.2200	0.3290	0.4391	0.5489
Rate/Square	7.67	11.47	15.31	19.14



7 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3945	0.5899	0.7874	0.9843
7.5	0.3682	0.5506	0.7349	0.9187
8	0.3452	0.5162	0.6890	0.8613
9	0.3068	0.4588	0.6124	0.7656
10	0.2761	0.4129	0.5512	0.6890
12	0.2301	0.3441	0.4593	0.5742
Rate/Square	7.67	11.47	15.31	19.14

7 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4118	0.6158	0.8220	1.0277
7.5	0.3844	0.5748	0.7672	0.9591
8	0.3603	0.5389	0.7193	0.8992
9	0.3203	0.4790	0.6393	0.7993
10	0.2883	0.4311	0.5754	0.7194
12	0.2402	0.3592	0.4795	0.5995
Rate/Square	7.67	11.47	15.31	19.14

8 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4339	0.6489	0.8661	1.0828
7.5	0.4050	0.6056	0.8084	1.0106
8	0.3797	0.5678	0.7578	0.9474
9	0.3375	0.5047	0.6736	0.8422
10	0.3037	0.4542	0.6063	0.7579
12	0.2531	0.3785	0.5052	0.6316
Rate/Square	7.67	11.47	15.31	19.14

8 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4428	0.6622	0.8840	1.1051
7.5	0.4133	0.6181	0.8250	1.0314
8	0.3875	0.5795	0.7735	0.9670
9	0.3444	0.5151	0.6875	0.8595
10	0.3100	0.4636	0.6188	0.7736
12	0.2583	0.3863	0.5156	0.6446
Rate/Square	7.67	11.47	15.31	19.14

8 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4471	0.6685	0.8924	1.1156
7.5	0.4172	0.6240	0.8329	1.0412
8	0.3912	0.5850	0.7808	0.9761
9	0.3477	0.5200	0.6941	0.8677
10	0.3129	0.4680	0.6246	0.7809
12	0.2608	0.3900	0.5205	0.6508
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4733	0.7079	0.9448	1.1812
7.5	0.4418	0.6607	0.8819	1.1025
8	0.4142	0.6194	0.8267	1.0336
9	0.3682	0.5506	0.7349	0.9187
10	0.3313	0.4955	0.6614	0.8268
12	0.2761	0.4129	0.5512	0.6890
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4823	0.7212	0.9627	1.2035
7.5	0.4501	0.6732	0.8985	1.1233
8	0.4220	0.6311	0.8424	1.0531
9	0.3751	0.5610	0.7488	0.9361
10	0.3376	0.5049	0.6739	0.8425
12	0.2813	0.4207	0.5616	0.7021
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4907	0.7338	0.9795	1.2245
7.5	0.4580	0.6849	0.9142	1.1429
8	0.4294	0.6421	0.8571	1.0715
9	0.3817	0.5707	0.7618	0.9524
10	0.3435	0.5137	0.6856	0.8572
12	0.2862	0.4281	0.5714	0.7143
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4954	0.7409	0.9889	1.2363
7.5	0.4624	0.6915	0.9230	1.1539
8	0.4335	0.6483	0.8653	1.0818
9	0.3853	0.5763	0.7692	0.9616
10	0.3468	0.5186	0.6923	0.8654
12	0.2890	0.4322	0.5769	0.7212
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4996	0.7472	0.9973	1.2468
7.5	0.4663	0.6974	0.9308	1.1637
8	0.4372	0.6538	0.8727	1.0910
9	0.3886	0.5811	0.7757	0.9698
10	0.3498	0.5230	0.6981	0.8728
12	0.2915	0.4359	0.5818	0.7273
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5086	0.7606	1.0152	1.2691
7.5	0.4747	0.7099	0.9475	1.1845
8	0.4450	0.6655	0.8883	1.1105
9	0.3956	0.5915	0.7896	0.9871
10	0.3560	0.5324	0.7106	0.8884
12	0.2967	0.4437	0.5922	0.7403
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5128	0.7669	1.0236	1.2796
7.5	0.4786	0.7157	0.9553	1.1943
8	0.4487	0.6710	0.8956	1.1197
9	0.3988	0.5964	0.7961	0.9953
10	0.3590	0.5368	0.7165	0.8958
12	0.2991	0.4473	0.5971	0.7465
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5170	0.7731	1.0320	1.2901
7.5	0.4825	0.7216	0.9632	1.2041
8	0.4524	0.6765	0.9030	1.1289
9	0.4021	0.6013	0.8027	1.0034
10	0.3619	0.5412	0.7224	0.9031
12	0.3016	0.4510	0.6020	0.7526
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5217	0.7802	1.0414	1.3020
7.5	0.4870	0.7282	0.9720	1.2152
8	0.4565	0.6827	0.9113	1.1392
9	0.4058	0.6068	0.8100	1.0126
10	0.3652	0.5462	0.7290	0.9114
12	0.3043	0.4551	0.6075	0.7595
Rate/Square	7.67	11.47	15.31	19.14

10 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5259	0.7865	1.0498	1.3125
7.5	0.4909	0.7341	0.9798	1.2250
8	0.4602	0.6882	0.9186	1.1484
9	0.4091	0.6117	0.8165	1.0208
10	0.3682	0.5506	0.7349	0.9187
12	0.3068	0.4588	0.6124	0.7656
Rate/Square	7.67	11.47	15.31	19.14

10 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5480	0.8195	1.0939	1.3676
7.5	0.5115	0.7649	1.0210	1.2764
8	0.4795	0.7171	0.9572	1.1966
9	0.4262	0.6374	0.8508	1.0637
10	0.3836	0.5737	0.7657	0.9573
12	0.3197	0.4781	0.6381	0.7978
Rate/Square	7.67	11.47	15.31	19.14

10 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5522	0.8258	1.1023	1.3781
7.5	0.5154	0.7708	1.0288	1.2862
8	0.4832	0.7226	0.9645	1.2058
9	0.4295	0.6423	0.8574	1.0718
10	0.3866	0.5781	0.7716	0.9647
12	0.3221	0.4817	0.6430	0.8039
Rate/Square	7.67	11.47	15.31	19.14

11 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5785	0.8652	1.1548	1.4437
7.5	0.5400	0.8075	1.0778	1.3475
8	0.5062	0.7570	1.0105	1.2632
9	0.4500	0.6729	0.8982	1.1229
10	0.4050	0.6056	0.8084	1.0106
12	0.3375	0.5047	0.6736	0.8422
Rate/Square	7.67	11.47	15.31	19.14

11 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5917	0.8848	1.1811	1.4765
7.5	0.5522	0.8258	1.1023	1.3781
8	0.5177	0.7742	1.0334	1.2920
9	0.4602	0.6882	0.9186	1.1484
10	0.4142	0.6194	0.8267	1.0336
12	0.3452	0.5162	0.6890	0.8613
Rate/Square	7.67	11.47	15.31	19.14

11 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6090	0.9108	1.2157	1.5198
7.5	0.5684	0.8501	1.1347	1.4185
8	0.5329	0.7969	1.0637	1.3298
9	0.4737	0.7084	0.9455	1.1821
10	0.4263	0.6375	0.8510	1.0639
12	0.3553	0.5313	0.7092	0.8866
Rate/Square	7.67	11.47	15.31	19.14

12 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6532	0.9769	1.3039	1.6301	
7.5	0.6097	0.9117	1.2170	1.5214	
8	0.5716	0.8547	1.1409	1.4263	
9	0.5081	0.7598	1.0141	1.2678	
10	0.4573	0.6838	0.9127	1.1411	
12	0.3810	0.5698	0.7606	0.9509	
Rate/Square	7.67	11.47	15.31	19.14	

12 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6706	1.0028	1.3385	1.6734	
7.5	0.6259	0.9360	1.2493	1.5618	
8	0.5868	0.8775	1.1712	1.4642	
9	0.5216	0.7800	1.0411	1.3015	
10	0.4694	0.7020	0.9370	1.1714	
12	0.3912	0.5850	0.7808	0.9761	
Rate/Square	7.67	11.47	15.31	19.14	

13 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6837	1.0225	1.3648	1.7062	
7.5	0.6381	0.9543	1.2738	1.5924	
8	0.5983	0.8947	1.1942	1.4929	
9	0.5318	0.7953	1.0615	1.3270	
10	0.4786	0.7157	0.9553	1.1943	
12	0.3988	0.5964	0.7961	0.9953	
Rate/Square	7.67	11.47	15.31	19.14	

13 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6927	1.0358	1.3826	1.7285	
7.5	0.6465	0.9668	1.2904	1.6133	
8	0.6061	0.9064	1.2098	1.5124	
9	0.5387	0.8057	1.0754	1.3444	
10	0.4849	0.7251	0.9678	1.2100	
12	0.4041	0.6042	0.8065	1.0083	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7453	1.1145	1.4876	1.8598	
7.5	0.6956	1.0402	1.3884	1.7358	
8	0.6521	0.9752	1.3017	1.6273	
9	0.5796	0.8668	1.1570	1.4465	
10	0.5217	0.7801	1.0413	1.3018	
12	0.4347	0.6501	0.8678	1.0849	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7584	1.1342	1.5139	1.8926	
7.5	0.7078	1.0585	1.4129	1.7664	
8	0.6636	0.9924	1.3246	1.6560	
9	0.5899	0.8821	1.1774	1.4720	
10	0.5309	0.7939	1.0597	1.3248	
12	0.4424	0.6616	0.8831	1.1040	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7668	1.1467	1.5307	1.9136	
7.5	0.7157	1.0703	1.4286	1.7860	
8	0.6710	1.0034	1.3393	1.6744	
9	0.5964	0.8919	1.1905	1.4883	
10	0.5368	0.8027	1.0715	1.3395	
12	0.4473	0.6689	0.8929	1.1162	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7758	1.1601	1.5485	1.9359	
7.5	0.7240	1.0828	1.4453	1.8068	
8	0.6788	1.0151	1.3549	1.6939	
9	0.6034	0.9023	1.2044	1.5057	
10	0.5430	0.8121	1.0839	1.3551	
12	0.4525	0.6767	0.9033	1.1293	
Rate/Square	7.67	11.47	15.31	19.14	

15 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7889	1.1798	1.5747	1.9687	
7.5	0.7363	1.1011	1.4698	1.8374	
8	0.6903	1.0323	1.3779	1.7226	
9	0.6136	0.9176	1.2248	1.5312	
10	0.5522	0.8258	1.1023	1.3781	
12	0.4602	0.6882	0.9186	1.1484	
Rate/Square	7.67	11.47	15.31	19.14	

15 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8284	1.2388	1.6535	2.0671	
7.5	0.7731	1.1562	1.5432	1.9293	
8	0.7248	1.0839	1.4468	1.8087	
9	0.6443	0.9635	1.2860	1.6078	
10	0.5799	0.8671	1.1574	1.4470	
12	0.4832	0.7226	0.9645	1.2058	
Rate/Square	7.67	11.47	15.31	19.14	

16 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.8636	1.2915	1.7238	2.1551
7.5	0.8060	1.2054	1.6089	2.0114
8	0.7556	1.1300	1.5083	1.8857
9	0.6717	1.0045	1.3407	1.6762
10	0.6045	0.9040	1.2067	1.5085
12	0.5038	0.7533	1.0056	1.2571
Rate/Square	7.67	11.47	15.31	19.14

17 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9073	1.3567	1.8110	2.2640
7.5	0.8468	1.2663	1.6902	2.1131
8	0.7938	1.1871	1.5846	1.9810
9	0.7056	1.0552	1.4085	1.7609
10	0.6351	0.9497	1.2677	1.5848
12	0.5292	0.7914	1.0564	1.3207
Rate/Square	7.67	11.47	15.31	19.14

18 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9861	1.4747	1.9684	2.4609
7.5	0.9204	1.3764	1.8372	2.2968
8	0.8629	1.2904	1.7224	2.1533
9	0.7670	1.1470	1.5310	1.9140
10	0.6903	1.0323	1.3779	1.7226
12	0.5753	0.8603	1.1483	1.4355
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9993	1.4944	1.9947	2.4937
7.5	0.9327	1.3948	1.8617	2.3274
8	0.8744	1.3076	1.7453	2.1820
9	0.7772	1.1623	1.5514	1.9395
10	0.6995	1.0461	1.3963	1.7456
12	0.5829	0.8717	1.1636	1.4546
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0166	1.5203	2.0293	2.5370
7.5	0.9489	1.4190	1.8940	2.3678
8	0.8896	1.3303	1.7757	2.2199
9	0.7907	1.1825	1.5784	1.9732
10	0.7117	1.0642	1.4205	1.7759
12	0.5930	0.8869	1.1838	1.4799
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0256	1.5337	2.0472	2.5593
7.5	0.9572	1.4315	1.9107	2.3887
8	0.8974	1.3420	1.7913	2.2394
9	0.7977	1.1929	1.5922	1.9906
10	0.7179	1.0736	1.4330	1.7915
12	0.5983	0.8947	1.1942	1.4929
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0387	1.5534	2.0734	2.5921
7.5	0.9695	1.4498	1.9352	2.4193
8	0.9089	1.3592	1.8142	2.2681
9	0.8079	1.2082	1.6127	2.0161
10	0.7271	1.0874	1.4514	1.8145
12	0.6059	0.9061	1.2095	1.5121
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0429	1.5597	2.0818	2.6026
7.5	0.9734	1.4557	1.9430	2.4291
8	0.9126	1.3647	1.8216	2.2773
9	0.8112	1.2131	1.6192	2.0242
10	0.7301	1.0918	1.4573	1.8218
12	0.6084	0.9098	1.2144	1.5182
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0477	1.5667	2.0913	2.6144
7.5	0.9778	1.4623	1.9518	2.4401
8	0.9167	1.3709	1.8299	2.2876
9	0.8149	1.2186	1.6265	2.0334
10	0.7334	1.0967	1.4639	1.8301
12	0.6111	0.9139	1.2199	1.5251
Rate/Square	7.67	11.47	15.31	19.14

20 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0650	1.5927	2.1259	2.6577
7.5	0.9940	1.4865	1.9842	2.4805
8	0.9319	1.3936	1.8602	2.3255
9	0.8284	1.2388	1.6535	2.0671
10	0.7455	1.1149	1.4881	1.8604
12	0.6213	0.9291	1.2401	1.5503
Rate/Square	7.67	11.47	15.31	19.14

20 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0692	1.5990	2.1343	2.6682
7.5	0.9980	1.4924	1.9920	2.4903
8	0.9356	1.3991	1.8675	2.3347
9	0.8316	1.2437	1.6600	2.0753
10	0.7485	1.1193	1.4940	1.8678
12	0.6237	0.9327	1.2450	1.5565
Rate/Square	7.67	11.47	15.31	19.14

20 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0782	1.6124	2.1521	2.6905
7.5	1.0063	1.5049	2.0087	2.5112
8	0.9434	1.4108	1.8831	2.3542
9	0.8386	1.2541	1.6739	2.0926
10	0.7547	1.1286	1.5065	1.8834
12	0.6289	0.9405	1.2554	1.5695
Rate/Square	7.67	11.47	15.31	19.14

21 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1308	1.6910	2.2571	2.8218
7.5	1.0554	1.5783	2.1067	2.6337
8	0.9894	1.4796	1.9750	2.4691
9	0.8795	1.3152	1.7555	2.1947
10	0.7915	1.1837	1.5800	1.9752
12	0.6596	0.9864	1.3167	1.6460
Rate/Square	7.67	11.47	15.31	19.14

21 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1350	1.6973	2.2655	2.8323
7.5	1.0593	1.5841	2.1145	2.6435
8	0.9931	1.4851	1.9823	2.4782
9	0.8828	1.3201	1.7621	2.2029
10	0.7945	1.1881	1.5859	1.9826
12	0.6621	0.9901	1.3216	1.6522
Rate/Square	7.67	11.47	15.31	19.14

22 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1571	1.7303	2.3096	2.8874
7.5	1.0799	1.6150	2.1556	2.6949
8	1.0124	1.5140	2.0209	2.5265
9	0.8999	1.3458	1.7964	2.2458
10	0.8100	1.2112	1.6167	2.0212
12	0.6750	1.0094	1.3473	1.6843
Rate/Square	7.67	11.47	15.31	19.14

22 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1613	1.7366	2.3180	2.8979
7.5	1.0839	1.6208	2.1635	2.7047
8	1.0161	1.5195	2.0283	2.5357
9	0.9032	1.3507	1.8029	2.2539
10	0.8129	1.2156	1.6226	2.0285
12	0.6774	1.0130	1.3522	1.6904
Rate/Square	7.67	11.47	15.31	19.14

22 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2007	1.7956	2.3968	2.9963
7.5	1.1207	1.6759	2.2370	2.7966
8	1.0506	1.5712	2.0972	2.6218
9	0.9339	1.3966	1.8641	2.3305
10	0.8405	1.2569	1.6777	2.0974
12	0.7004	1.0474	1.3981	1.7479
Rate/Square	7.67	11.47	15.31	19.14

23 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2097	1.8090	2.4146	3.0187
7.5	1.1290	1.6884	2.2536	2.8174
8	1.0585	1.5829	2.1128	2.6413
9	0.9409	1.4070	1.8780	2.3478
10	0.8468	1.2663	1.6902	2.1131
12	0.7056	1.0552	1.4085	1.7609
Rate/Square	7.67	11.47	15.31	19.14

23 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2228	1.8286	2.4409	3.0515
7.5	1.1413	1.7067	2.2781	2.8480
8	1.0700	1.6001	2.1357	2.6700
9	0.9511	1.4223	1.8984	2.3734
10	0.8560	1.2801	1.7086	2.1360
12	0.7133	1.0667	1.4238	1.7800
Rate/Square	7.67	11.47	15.31	19.14

24 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2623	1.8876	2.5196	3.1499
7.5	1.1781	1.7618	2.3516	2.9399
8	1.1045	1.6517	2.2046	2.7562
9	0.9818	1.4682	1.9597	2.4499
10	0.8836	1.3213	1.7637	2.2049
12	0.7363	1.1011	1.4698	1.8374
Rate/Square	7.67	11.47	15.31	19.14

25 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3412	2.0056	2.6771	3.3468	
7.5	1.2517	1.8719	2.4986	3.1236	
8	1.1735	1.7549	2.3424	2.9284	
9	1.0431	1.5599	2.0822	2.6030	
10	0.9388	1.4039	1.8739	2.3427	
12	0.7823	1.1699	1.5616	1.9523	
Rate/Square	7.67	11.47	15.31	19.14	

26 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3675	2.0449	2.7296	3.4124	
7.5	1.2763	1.9086	2.5476	3.1849	
8	1.1965	1.7893	2.3884	2.9858	
9	1.0636	1.5905	2.1230	2.6541	
10	0.9572	1.4315	1.9107	2.3887	
12	0.7977	1.1929	1.5922	1.9906	
Rate/Square	7.67	11.47	15.31	19.14	

26 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3806	2.0646	2.7558	3.4452	
7.5	1.2886	1.9270	2.5721	3.2155	
8	1.2080	1.8065	2.4113	3.0146	
9	1.0738	1.6058	2.1434	2.6796	
10	0.9664	1.4452	1.9291	2.4116	
12	0.8054	1.2044	1.6076	2.0097	
Rate/Square	7.67	11.47	15.31	19.14	

29 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5384	2.3006	3.0707	3.8389	
7.5	1.4358	2.1472	2.8660	3.5830	
8	1.3461	2.0130	2.6869	3.3591	
9	1.1965	1.7893	2.3884	2.9858	
10	1.0769	1.6104	2.1495	2.6873	
12	0.8974	1.3420	1.7913	2.2394	
Rate/Square	7.67	11.47	15.31	19.14	

29 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5426	2.3068	3.0791	3.8494	
7.5	1.4398	2.1531	2.8739	3.5928	
8	1.3498	2.0185	2.6943	3.3683	
9	1.1998	1.7942	2.3949	2.9940	
10	1.0798	1.6148	2.1554	2.6946	
12	0.8998	1.3457	1.7962	2.2455	
Rate/Square	7.67	11.47	15.31	19.14	

29 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5515	2.3202	3.0970	3.8717	
7.5	1.4481	2.1655	2.8905	3.6136	
8	1.3576	2.0302	2.7099	3.3878	
9	1.2067	1.8046	2.4088	3.0114	
10	1.0861	1.6242	2.1679	2.7102	
12	0.9051	1.3535	1.8066	2.2585	
Rate/Square	7.67	11.47	15.31	19.14	

29 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5557	2.3265	3.1054	3.8822	
7.5	1.4520	2.1714	2.8984	3.6234	
8	1.3613	2.0357	2.7172	3.3970	
9	1.2100	1.8095	2.4153	3.0195	
10	1.0890	1.6286	2.1738	2.7176	
12	0.9075	1.3571	1.8115	2.2646	
Rate/Square	7.67	11.47	15.31	19.14	

29 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5605	2.3336	3.1148	3.8941	
7.5	1.4564	2.1780	2.9072	3.6345	
8	1.3654	2.0419	2.7255	3.4073	
9	1.2137	1.8150	2.4227	3.0287	
10	1.0923	1.6335	2.1804	2.7258	
12	0.9103	1.3613	1.8170	2.2715	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5778	2.3595	3.1495	3.9374	
7.5	1.4726	2.2022	2.9395	3.6749	
8	1.3806	2.0646	2.7558	3.4452	
9	1.2272	1.8352	2.4496	3.0624	
10	1.1045	1.6517	2.2046	2.7562	
12	0.9204	1.3764	1.8372	2.2968	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5820	2.3658	3.1579	3.9479	
7.5	1.4766	2.2081	2.9474	3.6847	
8	1.3843	2.0701	2.7631	3.4544	
9	1.2305	1.8401	2.4561	3.0706	
10	1.1074	1.6561	2.2105	2.7635	
12	0.9229	1.3801	1.8421	2.3029	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5910	2.3792	3.1757	3.9702	
7.5	1.4849	2.2206	2.9640	3.7055	
8	1.3921	2.0818	2.7788	3.4739	
9	1.2374	1.8505	2.4700	3.0879	
10	1.1137	1.6654	2.2230	2.7791	
12	0.9281	1.3879	1.8525	2.3159	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6173	2.4185	3.2282	4.0358	
7.5	1.5095	2.2573	3.0130	3.7668	
8	1.4151	2.1162	2.8247	3.5313	
9	1.2579	1.8811	2.5108	3.1390	
10	1.1321	1.6930	2.2598	2.8251	
12	0.9434	1.4108	1.8831	2.3542	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6215	2.4248	3.2366	4.0463	
7.5	1.5134	2.2632	3.0208	3.7766	
8	1.4188	2.1217	2.8320	3.5405	
9	1.2612	1.8860	2.5174	3.1471	
10	1.1350	1.6974	2.2656	2.8324	
12	0.9459	1.4145	1.8880	2.3603	
Rate/Square	7.67	11.47	15.31	19.14	

31 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6304	2.4382	3.2545	4.0686	
7.5	1.5217	2.2756	3.0375	3.7974	
8	1.4266	2.1334	2.8477	3.5600	
9	1.2681	1.8964	2.5313	3.1645	
10	1.1413	1.7067	2.2781	2.8480	
12	0.9511	1.4223	1.8984	2.3734	
Rate/Square	7.67	11.47	15.31	19.14	

31 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6394	2.4516	3.2723	4.0909	
7.5	1.5301	2.2881	3.0542	3.8182	
8	1.4344	2.1451	2.8633	3.5796	
9	1.2751	1.9068	2.5451	3.1818	
10	1.1476	1.7161	2.2906	2.8637	
12	0.9563	1.4301	1.9089	2.3864	
Rate/Square	7.67	11.47	15.31	19.14	

31 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6436	2.4579	3.2807	4.1014	
7.5	1.5340	2.2940	3.0620	3.8280	
8	1.4381	2.1506	2.8706	3.5888	
9	1.2783	1.9117	2.5517	3.1900	
10	1.1505	1.7205	2.2965	2.8710	
12	0.9588	1.4338	1.9138	2.3925	
Rate/Square	7.67	11.47	15.31	19.14	

33 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7356	2.5955	3.4644	4.3311	
7.5	1.6199	2.4225	3.2335	4.0424	
8	1.5187	2.2711	3.0314	3.7897	
9	1.3499	2.0187	2.6946	3.3686	
10	1.2149	1.8168	2.4251	3.0318	
12	1.0124	1.5140	2.0209	2.5265	
Rate/Square	7.67	11.47	15.31	19.14	

34 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7924	2.6804	3.5778	4.4729	
7.5	1.6729	2.5017	3.3393	4.1747	
8	1.5684	2.3454	3.1306	3.9137	
9	1.3941	2.0848	2.7827	3.4789	
10	1.2547	1.8763	2.5045	3.1310	
12	1.0456	1.5636	2.0871	2.6092	
Rate/Square	7.67	11.47	15.31	19.14	

35 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.8408	2.7528	3.6744	4.5936	
7.5	1.7181	2.5693	3.4294	4.2874	
8	1.6107	2.4087	3.2151	4.0194	
9	1.4317	2.1411	2.8579	3.5728	
10	1.2886	1.9270	2.5721	3.2155	
12	1.0738	1.6058	2.1434	2.6796	
Rate/Square	7.67	11.47	15.31	19.14	

35 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.8760	2.8055	3.7447	4.6815	
7.5	1.7510	2.6185	3.4951	4.3694	
8	1.6415	2.4548	3.2766	4.0963	
9	1.4591	2.1821	2.9126	3.6412	
10	1.3132	1.9638	2.6213	3.2771	
12	1.0944	1.6365	2.1844	2.7309	
Rate/Square	7.67	11.47	15.31	19.14	

39 Pica	0 Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	2.0512	3.0674	4.0943	5.1186
7.5	1.9144	2.8629	3.8214	4.7773
8	1.7948	2.6840	3.5825	4.4788
9	1.5954	2.3858	3.1845	3.9811
10	1.4358	2.1472	2.8660	3.5830
12	1.1965	1.7893	2.3884	2.9858
Rate/Square	7.67	11.47	15.31	19.14

39 Pica	5 Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	2.0733	3.1004	4.1384	5.1737
7.5	1.9350	2.8937	3.8625	4.8288
8	1.8141	2.7129	3.6211	4.5270
9	1.6125	2.4115	3.2188	4.0240
10	1.4513	2.1703	2.8969	3.6216
12	1.2094	1.8086	2.4141	3.0180
Rate/Square	7.67	11.47	15.31	19.14



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