

**TOWNSHIP BULLETIN
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 347, Page 1

December 2024

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 2025, by bringing forward the fund (cash) balances at the close of the year 2024 and entering appropriations as finally adopted and approved for 2025.
- January 1: Assessment date for mobile homes defined in IC 6-1.1-7-1. [IC 6-1.1-2-1.5]
- 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, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for November 2024 to Gateway. [State Examiner Directive 2018-1 (Amended 2023)]
- January 20: Legal Holiday - Martin Luther King, Jr.'s Birthday. [IC 1-1-9-1]
- January 7-31: Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:
- (1) Review the report,
 - (2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January). [IC 5-13-7-6, IC 5-13-7-7]
- January 31: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]
- January 31: Last day to provide each employee with a W-2.
- January 31: Last day to file quarterly Form 941 for last quarter of 2024 with Internal Revenue Service.

TOWNSHIP BULLETIN

ITEMS TO REMEMBER
(Continued)

- January 31: Last day to file The Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R), with the State Board of Accounts, in Gateway. Navigate to <https://gateway.ifionline.org> to file the 100-R. Be sure to indicate the name and business address of the township and the name of the township on the form. [IC 5-11-13-1]
- January 31: Last day to make report for last quarter of 2024 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 2024 to Gateway. [State Examiner Directive 2018-1 (Amended 2023)]
- 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: 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 for each political subdivision to submit annual report to the DLGF in Debt Management of any outstanding bonds or leases (as of January 1). [IC 5-1-18-9]
- February 28: Last day for trustee to file the copy of the Annual Report, as approved by the township board, together with the 2024 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]

MARCH

- March 1: Last day to file 2023 Annual Financial Report (AFR), in Gateway, with the State Board of Accounts. Navigate to <https://gateway.ifionline.org> to file the AFR. [IC 5-11- 1-4]
- 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 2025 to Gateway. [State Examiner Directive 2018-1 (Amended 2023)]

TOWNSHIP BULLETIN

ITEMS TO REMEMBER
(Continued)

- March 18: 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: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]

STATE BOARD OF ACCOUNTS CALLED MEETINGS

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

QUALIFYING FOR OFFICE - OATH

IC 5-4-1-1 states in part (a) ". . . every officer and every deputy, before entering on the officer's or deputy's official duties, shall take an oath to support the Constitution of the United States and the Constitution of the State of Indiana, and that the officer or deputy will faithfully discharge the duties of such office."

QUALIFYING FOR OFFICE – OFFICIAL BONDS

OBTAIN BOND FIRST

IC 5-4-1-9 states "An officer required to give an official bond shall give the bond before the commencement of his term of office. If the officer fails to give the bond before that time, the officer may not take office."

COUNTY AUDITOR APPROVAL

IC 5-4-1-8 states in part "The official bonds of officers, if sufficient, shall be approved as follows ...township trustee . . . by the county auditor."

PAYABLE TO STATE

IC 5-4-1-10 states "All official bonds shall be payable to the state of Indiana; and every such bond shall be obligatory to such state, upon the principal and sureties, for the faithful discharge of all duties required of such officer by any law, then or subsequently in force, for the use of any person injured by any breach of the condition thereof."

AMOUNT OF BOND

IC 5-4-1-18 states in part "(e) Except as provided in subsections (j) and (k), the fiscal bodies of the respective units shall fix the amount of the bond of . . . township trustees . . . as follows: (1) The amount of annual coverage must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2). (2) The amount may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount of annual coverage for the officer or employee. . ."

FILE BOND

IC 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, employee, or contractor of a political subdivision who is required by section 18 of this chapter to file an official bond for the faithful performance of duty . . . shall file the bond with the fiscal officer of the political subdivision and in the office of the county recorder in the county of office or employment of the officer, official, deputy, employee or contractor.

COST OF BOND

The cost of the trustee's bond is payable from the township (General) fund. [IC 5-4-5-2]

OTHER BOND SITUATIONS

We have noted situations where various employees (other than bonded trustees and deputy trustees) are involved in handling cash and cash related transactions (i.e., township community centers, parks, etc.) without the township being afforded bond coverage.

We strongly recommend and encourage township officials to immediately obtain bond coverage for all employees that might be handling cash and related transactions. Township officials should also give consideration to providing crime insurance coverage.

Whenever deemed necessary by the trustee and township board to bond any employees not required by a specific statute to be bonded otherwise, such employees may be bonded by either individual or blanket bonds conditioned upon faithful performance of duties and in amounts and with surety approved by the township board by adopting a resolution in accordance with IC 36-1-3-1 et seq.

The State Board of Accounts is of the audit position continuation certificates or renewals should not be used in lieu of obtaining the required annual bond coverage.

No charge shall be made by the recorder of the county for recording the official bonds of any public officer, deputy, appointee or employee. [IC 36-2-7-10(h)(1)]

When a minimum premium is required for official bonds, the township should make certain maximum coverage is provided for the required minimum premium.

STATE BOARD OF ACCOUNTS YEAR-END REPORTING

Report of Names, Addresses, Duties and Compensation of Public Employees (Annual Personnel Report – Form 100R)

Every township shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective offices, and the respective duties and compensation of each with the state board of accounts.

The report must indicate whether the township offers a health plan, a pension, and other benefits to full-time and part-time employees. The report must be filed electronically through the State Gateway.

The department of local government finance may not approve the budget of a township or a supplemental appropriation for a township until the township files the report for the preceding calendar year. (IC 5-11-13-1)

A report that is submitted after December 31, 2012, must include a statement by the trustee regarding whether the township has implemented a policy under IC 36-1-20.2 (nepotism) and IC 36-1-21 (contracting). If a township does not implement a nepotism and a contracting policy, the department of local government finance may not approve the unit's budget or any additional appropriations for the township for the ensuing calendar year. The township does not have to upload these policies annually; rather, they only need to re-upload the policies if they are amended during the preceding calendar year.

This report is a public record which shall be open to public inspection and examination. A trustee who fails to file this report commits a Class C infraction and is subject to removal for neglect of duty. (IC 5-11-13-2) (IC 5-11-13-3)

The total compensation paid to all employees of the township for the previous year should be reported. This includes part time, temporary, and seasonal employees. If a W2 was required to be issued, that person should be listed on the report. IRS Publication 15 has guidelines for determining if someone is an employee or a contractor. Elected officials, including board members, should be included.

Correspondence regarding the report will be sent to the email address on file in the State Gateway. If there has been a change in trustee or email address please send an email to annualreports@sboa.in.gov requesting an update of the township's contact information.

Annual Financial Report

The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically through the State Gateway. The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year.

The department of local government finance may not approve the budget of a township or a supplemental appropriation for a township until the township files an annual report for the preceding calendar year. (IC 5-11-1-4)

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STATE BOARD OF ACCOUNTS YEAR-END REPORTING
(Continued)

IC 5-11-20 requires that governmental entities include pension information on their employee retirement plans as part of the Annual Financial Report. If your township offers only the Public Employees Retirement Fund (PERF) pension you will not need to provide any additional information on the Annual Financial Report. If your township has any other pension plans where the township makes contributions to the plan or funds any part of the benefits, you will need to provide additional information on the Annual Financial Report.

Correspondence regarding the report will be sent to the email address on file in the State Gateway. If there has been a change in trustee or email address please send an email to annualreports@sboa.in.gov requesting an update of the township's contact information.

REPORTING OF ALL FUNDS ON THE ANNUAL REPORT

The township trustee shall present a complete report of all receipts and expenditures of the preceding calendar year, including the balance to the credit of each fund controlled by the trustee. If the trustee controls any money that is not included in a particular fund, then the trustee shall state all the facts concerning that money in the report.

Some funds that are often left off the Annual Financial Report are Payroll Withholding funds, Representative Payee funds, and Small Claims Court funds.

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TRAVEL EXPENSE

IC 36-6-8-3(b) states in part: "The township executive is entitled to a sum for mileage in the performance of official duties equal to the sum per mile paid to state officers and employees. However, this subsection does not apply when the township executive uses a township vehicle in the performance of official duties."

The current mileage rate for the State of Indiana is \$.49 per mile.

IC 36-6-6-12(b) states: "Each representative of the township attending any meeting, conference, seminar, or convention approved by the township trustee shall be allowed reimbursement for all necessary and legitimate expenses incurred while representing the township. Expenses shall be paid to each representative in accordance with the township's reimbursement policy, which may include an established per diem rate, as recommended by the township trustee and adopted by the township legislative body."

A township trustee and township board should determine whether parking fees and toll charges are included in the rate or, on the other hand, whether such expenses are to be reimbursed separately based on the submission of receipts.

Reimbursed mileage should not include travel to and from the officer's or employee's home and regular place of employment. If more than one person rides in the same vehicle, only one mileage reimbursement is allowable. General Form 101 (or an approved substitute) should be used for claiming mileage. The odometer reading columns on this form are to be used only when the distance between points cannot be determined by fixed mileage or official highway maps.

TRAVEL EXPENSE
(Continued)

When traveling outside the local unit's boundaries on official business, officers and employees may also be reimbursed for meals, lodging, and incidental expenses as defined in the travel policy. The claim for reimbursement should be supported by itemized receipts from hotels, restaurants, and taxi cabs used by the officer or employee while traveling on official business.

If a fixed per diem rate is established by policy, the policy should clearly indicate which type of expenses, in addition to meals, are included in the rate and which expenses are to be reimbursed on the basis of actual receipts being submitted by the officer or employee. The policy should also define the local unit's boundaries for purposes of reimbursing travel; i.e., outside a 50-mile radius of the office, outside of the county, etc. The policy should cover a proportionate reduction in the per diem rate when meals are provided by an outside party.

When State statutes govern the amounts of allowable travel reimbursements, those statutes supersede local policy.

ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimate replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset. In some cases, estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs. If the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$3,800.00 ($\$76000 \times .05$).

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ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS (CONTINUED)

TABLE OF COST INDEXES 1916 to 2023							
<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2023	1.00	1996	0.51	1969	0.12	1942	0.05
2022	0.96	1995	0.50	1968	0.11	1941	0.05
2021	0.89	1994	0.49	1967	0.11	1940	0.05
2020	0.85	1993	0.47	1966	0.11	1939	0.04
2019	0.84	1992	0.46	1965	0.10	1938	0.05
2018	0.82	1991	0.45	1964	0.10	1937	0.05
2017	0.80	1990	0.43	1963	0.10	1936	0.04
2016	0.79	1989	0.41	1962	0.10	1935	0.04
2015	0.78	1988	0.39	1961	0.10	1934	0.04
2014	0.78	1987	0.37	1960	0.10	1933	0.04
2013	0.76	1986	0.36	1959	0.10	1932	0.04
2012	0.75	1985	0.35	1958	0.09	1931	0.05
2011	0.74	1984	0.34	1957	0.09	1930	0.05
2010	0.72	1983	0.33	1956	0.09	1929	0.06
2009	0.70	1982	0.32	1955	0.09	1928	0.06
2008	0.71	1981	0.30	1954	0.09	1927	0.06
2007	0.68	1980	0.27	1953	0.09	1926	0.06
2006	0.66	1979	0.24	1952	0.09	1925	0.06
2005	0.64	1978	0.21	1951	0.09	1924	0.06
2004	0.62	1977	0.20	1950	0.08	1923	0.06
2003	0.60	1976	0.19	1949	0.08	1922	0.05
2002	0.59	1975	0.18	1948	0.08	1921	0.06
2001	0.58	1974	0.16	1947	0.07	1920	0.07
2000	0.56	1973	0.14	1946	0.06	1919	0.06
1999	0.55	1972	0.14	1945	0.06	1918	0.05
1998	0.54	1971	0.13	1944	0.06	1917	0.04
1997	0.53	1970	0.13	1943	0.06	1916	0.03

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RATES FOR LEGAL ADVERTISING

Effective January 1, 2025

The following rates, effective January 1, 2025, 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	0.3566	0.5331	0.7114	0.8901	
7.5	0.3328	0.4976	0.6640	0.8308	
8	0.3120	0.4665	0.6225	0.7789	
9	0.2773	0.4147	0.5533	0.6923	
10	0.2496	0.3732	0.4980	0.6231	
12	0.2080	0.3110	0.4150	0.5193	
Rate/Square	8.32	12.44	16.60	20.77	

6 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3611	0.5400	0.7205	0.9015	
7.5	0.3371	0.5040	0.6725	0.8414	
8	0.3160	0.4725	0.6305	0.7888	
9	0.2809	0.4200	0.5604	0.7012	
10	0.2528	0.3780	0.5044	0.6311	
12	0.2107	0.3150	0.4203	0.5259	
Rate/Square	8.32	12.44	16.60	20.77	

6 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3754	0.5613	0.7490	0.9371	
7.5	0.3504	0.5239	0.6991	0.8747	
8	0.3285	0.4911	0.6554	0.8200	
9	0.2920	0.4366	0.5825	0.7289	
10	0.2628	0.3929	0.5243	0.6560	
12	0.2190	0.3274	0.4369	0.5467	
Rate/Square	8.32	12.44	16.60	20.77	

6 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3851	0.5758	0.7683	0.9614	
7.5	0.3594	0.5374	0.7171	0.8973	
8	0.3370	0.5038	0.6723	0.8412	
9	0.2995	0.4478	0.5976	0.7477	
10	0.2696	0.4031	0.5378	0.6729	
12	0.2246	0.3359	0.4482	0.5608	
Rate/Square	8.32	12.44	16.60	20.77	

6 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3897	0.5826	0.7774	0.9727	
7.5	0.3637	0.5438	0.7256	0.9079	
8	0.3410	0.5098	0.6803	0.8512	
9	0.3031	0.4531	0.6047	0.7566	
10	0.2728	0.4078	0.5442	0.6809	
12	0.2273	0.3399	0.4535	0.5674	
Rate/Square	8.32	12.44	16.60	20.77	

6 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3948	0.5903	0.7877	0.9856	
7.5	0.3685	0.5509	0.7352	0.9199	
8	0.3454	0.5165	0.6892	0.8624	
9	0.3071	0.4591	0.6127	0.7666	
10	0.2764	0.4132	0.5514	0.6899	
12	0.2303	0.3443	0.4595	0.5749	
Rate/Square	8.32	12.44	16.60	20.77	

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7 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3994	0.5971	0.7968	0.9970	
7.5	0.3727	0.5573	0.7437	0.9305	
8	0.3494	0.5225	0.6972	0.8723	
9	0.3106	0.4644	0.6197	0.7754	
10	0.2796	0.4180	0.5578	0.6979	
12	0.2330	0.3483	0.4648	0.5816	
Rate/Square	8.32	12.44	16.60	20.77	

7 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4091	0.6116	0.8162	1.0212	
7.5	0.3818	0.5708	0.7617	0.9531	
8	0.3579	0.5352	0.7141	0.8935	
9	0.3182	0.4757	0.6348	0.7942	
10	0.2863	0.4281	0.5713	0.7148	
12	0.2386	0.3568	0.4761	0.5957	
Rate/Square	8.32	12.44	16.60	20.77	

7 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4279	0.6398	0.8537	1.0682	
7.5	0.3994	0.5971	0.7968	0.9970	
8	0.3744	0.5598	0.7470	0.9347	
9	0.3328	0.4976	0.6640	0.8308	
10	0.2995	0.4478	0.5976	0.7477	
12	0.2496	0.3732	0.4980	0.6231	
Rate/Square	8.32	12.44	16.60	20.77	

7 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4467	0.6679	0.8913	1.1152	
7.5	0.4169	0.6234	0.8319	1.0408	
8	0.3909	0.5844	0.7799	0.9758	
9	0.3474	0.5195	0.6932	0.8674	
10	0.3127	0.4675	0.6239	0.7806	
12	0.2606	0.3896	0.5199	0.6505	
Rate/Square	8.32	12.44	16.60	20.77	

8 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4707	0.7037	0.9391	1.1750	
7.5	0.4393	0.6568	0.8765	1.0967	
8	0.4118	0.6158	0.8217	1.0281	
9	0.3661	0.5474	0.7304	0.9139	
10	0.3295	0.4926	0.6574	0.8225	
12	0.2746	0.4105	0.5478	0.6854	
Rate/Square	8.32	12.44	16.60	20.77	

8 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4804	0.7183	0.9584	1.1992	
7.5	0.4483	0.6704	0.8945	1.1193	
8	0.4203	0.6285	0.8386	1.0493	
9	0.3736	0.5586	0.7455	0.9327	
10	0.3363	0.5028	0.6709	0.8394	
12	0.2802	0.4190	0.5591	0.6995	
Rate/Square	8.32	12.44	16.60	20.77	

8 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4849	0.7251	0.9675	1.2106	
7.5	0.4526	0.6767	0.9030	1.1299	
8	0.4243	0.6344	0.8466	1.0593	
9	0.3772	0.5639	0.7525	0.9416	
10	0.3395	0.5076	0.6773	0.8474	
12	0.2829	0.4230	0.5644	0.7062	
Rate/Square	8.32	12.44	16.60	20.77	

9 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5135	0.7677	1.0245	1.2818	
7.5	0.4792	0.7165	0.9562	1.1964	
8	0.4493	0.6718	0.8964	1.1216	
9	0.3994	0.5971	0.7968	0.9970	
10	0.3594	0.5374	0.7171	0.8973	
12	0.2995	0.4478	0.5976	0.7477	
Rate/Square	8.32	12.44	16.60	20.77	

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9 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5232	0.7822	1.0438	1.3060	
7.5	0.4883	0.7301	0.9742	1.2189	
8	0.4578	0.6844	0.9133	1.1428	
9	0.4069	0.6084	0.8119	1.0158	
10	0.3662	0.5476	0.7307	0.9142	
12	0.3052	0.4563	0.6089	0.7618	
Rate/Square	8.32	12.44	16.60	20.77	

9 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5323	0.7959	1.0620	1.3288	
7.5	0.4968	0.7428	0.9912	1.2402	
8	0.4658	0.6964	0.9293	1.1627	
9	0.4140	0.6190	0.8260	1.0335	
10	0.3726	0.5571	0.7434	0.9302	
12	0.3105	0.4643	0.6195	0.7751	
Rate/Square	8.32	12.44	16.60	20.77	

9 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5374	0.8036	1.0723	1.3416	
7.5	0.5016	0.7500	1.0008	1.2522	
8	0.4702	0.7031	0.9382	1.1739	
9	0.4180	0.6250	0.8340	1.0435	
10	0.3762	0.5625	0.7506	0.9391	
12	0.3135	0.4687	0.6255	0.7826	
Rate/Square	8.32	12.44	16.60	20.77	

9 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5420	0.8104	1.0814	1.3530	
7.5	0.5059	0.7564	1.0093	1.2628	
8	0.4742	0.7091	0.9462	1.1839	
9	0.4215	0.6303	0.8411	1.0523	
10	0.3794	0.5673	0.7570	0.9471	
12	0.3162	0.4727	0.6308	0.7893	
Rate/Square	8.32	12.44	16.60	20.77	

9 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5517	0.8249	1.1007	1.3772	
7.5	0.5149	0.7699	1.0273	1.2854	
8	0.4827	0.7218	0.9631	1.2051	
9	0.4291	0.6416	0.8561	1.0712	
10	0.3862	0.5774	0.7705	0.9641	
12	0.3218	0.4812	0.6421	0.8034	
Rate/Square	8.32	12.44	16.60	20.77	

9 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5563	0.8317	1.1098	1.3886	
7.5	0.5192	0.7763	1.0358	1.2960	
8	0.4867	0.7277	0.9711	1.2150	
9	0.4326	0.6469	0.8632	1.0800	
10	0.3894	0.5822	0.7769	0.9720	
12	0.3245	0.4852	0.6474	0.8100	
Rate/Square	8.32	12.44	16.60	20.77	

9 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5608	0.8385	1.1189	1.4000	
7.5	0.5234	0.7826	1.0443	1.3067	
8	0.4907	0.7337	0.9791	1.2250	
9	0.4362	0.6522	0.8703	1.0889	
10	0.3926	0.5870	0.7833	0.9800	
12	0.3271	0.4891	0.6527	0.8167	
Rate/Square	8.32	12.44	16.60	20.77	

9 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5660	0.8462	1.1292	1.4128	
7.5	0.5282	0.7898	1.0539	1.3186	
8	0.4952	0.7404	0.9880	1.2362	
9	0.4402	0.6582	0.8783	1.0989	
10	0.3962	0.5923	0.7904	0.9890	
12	0.3301	0.4936	0.6587	0.8242	
Rate/Square	8.32	12.44	16.60	20.77	

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10 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5705	0.8530	1.1383	1.4242	
7.5	0.5325	0.7962	1.0624	1.3293	
8	0.4992	0.7464	0.9960	1.2462	
9	0.4437	0.6635	0.8853	1.1077	
10	0.3994	0.5971	0.7968	0.9970	
12	0.3328	0.4976	0.6640	0.8308	
Rate/Square	8.32	12.44	16.60	20.77	

10 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5945	0.8889	1.1861	1.4840	
7.5	0.5548	0.8296	1.1070	1.3851	
8	0.5202	0.7777	1.0378	1.2985	
9	0.4624	0.6913	0.9225	1.1543	
10	0.4161	0.6222	0.8303	1.0388	
12	0.3468	0.5185	0.6919	0.8657	
Rate/Square	8.32	12.44	16.60	20.77	

10 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5990	0.8957	1.1952	1.4954	
7.5	0.5591	0.8360	1.1155	1.3957	
8	0.5242	0.7837	1.0458	1.3085	
9	0.4659	0.6966	0.9296	1.1631	
10	0.4193	0.6270	0.8366	1.0468	
12	0.3494	0.5225	0.6972	0.8723	
Rate/Square	8.32	12.44	16.60	20.77	

11 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6276	0.9383	1.2521	1.5667	
7.5	0.5857	0.8758	1.1686	1.4622	
8	0.5491	0.8210	1.0956	1.3708	
9	0.4881	0.7298	0.9739	1.2185	
10	0.4393	0.6568	0.8765	1.0967	
12	0.3661	0.5474	0.7304	0.9139	
Rate/Square	8.32	12.44	16.60	20.77	

11 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6418	0.9597	1.2806	1.6023	
7.5	0.5990	0.8957	1.1952	1.4954	
8	0.5616	0.8397	1.1205	1.4020	
9	0.4992	0.7464	0.9960	1.2462	
10	0.4493	0.6718	0.8964	1.1216	
12	0.3744	0.5598	0.7470	0.9347	
Rate/Square	8.32	12.44	16.60	20.77	

11 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6607	0.9878	1.3181	1.6493	
7.5	0.6166	0.9220	1.2303	1.5393	
8	0.5781	0.8643	1.1534	1.4431	
9	0.5138	0.7683	1.0252	1.2828	
10	0.4625	0.6915	0.9227	1.1545	
12	0.3854	0.5762	0.7689	0.9621	
Rate/Square	8.32	12.44	16.60	20.77	

12 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7086	1.0595	1.4138	1.7689	
7.5	0.6613	0.9888	1.3195	1.6510	
8	0.6200	0.9270	1.2370	1.5478	
9	0.5511	0.8240	1.0996	1.3758	
10	0.4960	0.7416	0.9896	1.2382	
12	0.4133	0.6180	0.8247	1.0319	
Rate/Square	8.32	12.44	16.60	20.77	

12 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7274	1.0876	1.4513	1.8159	
7.5	0.6789	1.0151	1.3546	1.6948	
8	0.6365	0.9517	1.2699	1.5889	
9	0.5658	0.8459	1.1288	1.4124	
10	0.5092	0.7613	1.0159	1.2711	
12	0.4243	0.6344	0.8466	1.0593	
Rate/Square	8.32	12.44	16.60	20.77	

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13 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7417	1.1089	1.4798	1.8515	
7.5	0.6922	1.0350	1.3811	1.7281	
8	0.6490	0.9703	1.2948	1.6201	
9	0.5769	0.8625	1.1509	1.4401	
10	0.5192	0.7763	1.0358	1.2960	
12	0.4326	0.6469	0.8632	1.0800	
Rate/Square	8.32	12.44	16.60	20.77	

13 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7514	1.1234	1.4991	1.8757	
7.5	0.7013	1.0485	1.3992	1.7507	
8	0.6574	0.9830	1.3117	1.6412	
9	0.5844	0.8738	1.1660	1.4589	
10	0.5260	0.7864	1.0494	1.3130	
12	0.4383	0.6553	0.8745	1.0942	
Rate/Square	8.32	12.44	16.60	20.77	

14 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8084	1.2087	1.6130	2.0181	
7.5	0.7545	1.1282	1.5054	1.8836	
8	0.7074	1.0576	1.4113	1.7659	
9	0.6288	0.9401	1.2545	1.5697	
10	0.5659	0.8461	1.1291	1.4127	
12	0.4716	0.7051	0.9409	1.1772	
Rate/Square	8.32	12.44	16.60	20.77	

14 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8227	1.2301	1.6414	2.0537	
7.5	0.7678	1.1481	1.5320	1.9168	
8	0.7198	1.0763	1.4362	1.7970	
9	0.6399	0.9567	1.2767	1.5974	
10	0.5759	0.8610	1.1490	1.4376	
12	0.4799	0.7175	0.9575	1.1980	
Rate/Square	8.32	12.44	16.60	20.77	

14 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8318	1.2437	1.6596	2.0765	
7.5	0.7764	1.1608	1.5490	1.9381	
8	0.7278	1.0883	1.4522	1.8170	
9	0.6470	0.9673	1.2908	1.6151	
10	0.5823	0.8706	1.1617	1.4536	
12	0.4852	0.7255	0.9681	1.2113	
Rate/Square	8.32	12.44	16.60	20.77	

14 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8415	1.2582	1.6790	2.1007	
7.5	0.7854	1.1743	1.5670	1.9607	
8	0.7363	1.1009	1.4691	1.8381	
9	0.6545	0.9786	1.3059	1.6339	
10	0.5891	0.8808	1.1753	1.4705	
12	0.4909	0.7340	0.9794	1.2254	
Rate/Square	8.32	12.44	16.60	20.77	

15 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8558	1.2795	1.7074	2.1363	
7.5	0.7987	1.1942	1.5936	1.9939	
8	0.7488	1.1196	1.4940	1.8693	
9	0.6656	0.9952	1.3280	1.6616	
10	0.5990	0.8957	1.1952	1.4954	
12	0.4992	0.7464	0.9960	1.2462	
Rate/Square	8.32	12.44	16.60	20.77	

15 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8986	1.3435	1.7928	2.2432	
7.5	0.8387	1.2540	1.6733	2.0936	
8	0.7862	1.1756	1.5687	1.9628	
9	0.6989	1.0450	1.3944	1.7447	
10	0.6290	0.9405	1.2550	1.5702	
12	0.5242	0.7837	1.0458	1.3085	
Rate/Square	8.32	12.44	16.60	20.77	

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16 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9368	1.4007	1.8691	2.3386	
7.5	0.8743	1.3073	1.7445	2.1827	
8	0.8197	1.2256	1.6354	2.0463	
9	0.7286	1.0894	1.4537	1.8189	
10	0.6557	0.9805	1.3083	1.6370	
12	0.5465	0.8171	1.0903	1.3642	
Rate/Square	8.32	12.44	16.60	20.77	

17 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9841	1.4715	1.9635	2.4568	
7.5	0.9185	1.3734	1.8326	2.2930	
8	0.8611	1.2875	1.7181	2.1497	
9	0.7654	1.1445	1.5272	1.9108	
10	0.6889	1.0300	1.3745	1.7198	
12	0.5741	0.8584	1.1454	1.4331	
Rate/Square	8.32	12.44	16.60	20.77	

18 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0697	1.5994	2.1343	2.6704	
7.5	0.9984	1.4928	1.9920	2.4924	
8	0.9360	1.3995	1.8675	2.3366	
9	0.8320	1.2440	1.6600	2.0770	
10	0.7488	1.1196	1.4940	1.8693	
12	0.6240	0.9330	1.2450	1.5578	
Rate/Square	8.32	12.44	16.60	20.77	

19 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0840	1.6208	2.1627	2.7060	
7.5	1.0117	1.5127	2.0186	2.5256	
8	0.9485	1.4182	1.8924	2.3678	
9	0.8431	1.2606	1.6821	2.1047	
10	0.7588	1.1345	1.5139	1.8942	
12	0.6323	0.9454	1.2616	1.5785	
Rate/Square	8.32	12.44	16.60	20.77	

19 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1028	1.6489	2.2003	2.7530	
7.5	1.0293	1.5390	2.0536	2.5695	
8	0.9650	1.4428	1.9253	2.4089	
9	0.8577	1.2825	1.7113	2.1412	
10	0.7720	1.1542	1.5402	1.9271	
12	0.6433	0.9619	1.2835	1.6059	
Rate/Square	8.32	12.44	16.60	20.77	

19 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1125	1.6634	2.2197	2.7772	
7.5	1.0383	1.5525	2.0717	2.5921	
8	0.9734	1.4555	1.9422	2.4301	
9	0.8653	1.2938	1.7264	2.1601	
10	0.7788	1.1644	1.5538	1.9441	
12	0.6490	0.9703	1.2948	1.6201	
Rate/Square	8.32	12.44	16.60	20.77	

19 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1268	1.6847	2.2481	2.8129	
7.5	1.0516	1.5724	2.0982	2.6253	
8	0.9859	1.4741	1.9671	2.4612	
9	0.8764	1.3103	1.7485	2.1878	
10	0.7887	1.1793	1.5737	1.9690	
12	0.6573	0.9828	1.3114	1.6408	
Rate/Square	8.32	12.44	16.60	20.77	

19 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1313	1.6916	2.2572	2.8242	
7.5	1.0559	1.5788	2.1067	2.6360	
8	0.9899	1.4801	1.9751	2.4712	
9	0.8799	1.3157	1.7556	2.1966	
10	0.7919	1.1841	1.5801	1.9770	
12	0.6599	0.9867	1.3167	1.6475	
Rate/Square	8.32	12.44	16.60	20.77	

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19 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1365	1.6992	2.2675	2.8371	
7.5	1.0607	1.5860	2.1163	2.6479	
8	0.9944	1.4868	1.9840	2.4824	
9	0.8839	1.3216	1.7636	2.2066	
10	0.7955	1.1895	1.5872	1.9859	
12	0.6629	0.9912	1.3227	1.6550	
Rate/Square	8.32	12.44	16.60	20.77	

20 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1553	1.7274	2.3050	2.8841	
7.5	1.0783	1.6122	2.1514	2.6918	
8	1.0109	1.5115	2.0169	2.5236	
9	0.8986	1.3435	1.7928	2.2432	
10	0.8087	1.2092	1.6135	2.0188	
12	0.6739	1.0076	1.3446	1.6824	
Rate/Square	8.32	12.44	16.60	20.77	

20 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1599	1.7342	2.3141	2.8955	
7.5	1.0825	1.6186	2.1599	2.7024	
8	1.0149	1.5174	2.0249	2.5335	
9	0.9021	1.3488	1.7999	2.2520	
10	0.8119	1.2139	1.6199	2.0268	
12	0.6766	1.0116	1.3499	1.6890	
Rate/Square	8.32	12.44	16.60	20.77	

20 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1696	1.7487	2.3335	2.9197	
7.5	1.0916	1.6321	2.1779	2.7250	
8	1.0234	1.5301	2.0418	2.5547	
9	0.9097	1.3601	1.8149	2.2709	
10	0.8187	1.2241	1.6334	2.0438	
12	0.6822	1.0201	1.3612	1.7031	
Rate/Square	8.32	12.44	16.60	20.77	

21 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2266	1.8340	2.4473	3.0621	
7.5	1.1448	1.7117	2.2842	2.8580	
8	1.0733	1.6048	2.1414	2.6793	
9	0.9540	1.4265	1.9035	2.3816	
10	0.8586	1.2838	1.7131	2.1435	
12	0.7155	1.0698	1.4276	1.7862	
Rate/Square	8.32	12.44	16.60	20.77	

21 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2312	1.8408	2.4564	3.0735	
7.5	1.1491	1.7181	2.2927	2.8686	
8	1.0773	1.6107	2.1494	2.6893	
9	0.9576	1.4318	1.9105	2.3905	
10	0.8618	1.2886	1.7195	2.1514	
12	0.7182	1.0738	1.4329	1.7929	
Rate/Square	8.32	12.44	16.60	20.77	

22 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2551	1.8767	2.5042	3.1333	
7.5	1.1715	1.7516	2.3373	2.9244	
8	1.0982	1.6421	2.1912	2.7416	
9	0.9762	1.4596	1.9477	2.4370	
10	0.8786	1.3137	1.7530	2.1933	
12	0.7322	1.0947	1.4608	1.8278	
Rate/Square	8.32	12.44	16.60	20.77	

22 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2597	1.8835	2.5133	3.1447	
7.5	1.1757	1.7579	2.3458	2.9351	
8	1.1022	1.6481	2.1992	2.7516	
9	0.9798	1.4649	1.9548	2.4459	
10	0.8818	1.3184	1.7593	2.2013	
12	0.7348	1.0987	1.4661	1.8344	
Rate/Square	8.32	12.44	16.60	20.77	

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22 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3025	1.9475	2.5987	3.2515	
7.5	1.2157	1.8176	2.4255	3.0347	
8	1.1397	1.7040	2.2739	2.8451	
9	1.0130	1.5147	2.0212	2.5290	
10	0.9117	1.3632	1.8191	2.2761	
12	0.7598	1.1360	1.5159	1.8967	
Rate/Square	8.32	12.44	16.60	20.77	

23 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3122	1.9620	2.6181	3.2757	
7.5	1.2247	1.8312	2.4435	3.0573	
8	1.1482	1.7167	2.2908	2.8663	
9	1.0206	1.5260	2.0363	2.5478	
10	0.9185	1.3734	1.8326	2.2930	
12	0.7654	1.1445	1.5272	1.9108	
Rate/Square	8.32	12.44	16.60	20.77	

23 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3264	1.9833	2.6465	3.3113	
7.5	1.2380	1.8511	2.4701	3.0906	
8	1.1606	1.7354	2.3157	2.8974	
9	1.0317	1.5426	2.0584	2.5755	
10	0.9285	1.3883	1.8526	2.3179	
12	0.7738	1.1569	1.5438	1.9316	
Rate/Square	8.32	12.44	16.60	20.77	

24 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3692	2.0473	2.7319	3.4181	
7.5	1.2780	1.9108	2.5498	3.1903	
8	1.1981	1.7914	2.3904	2.9909	
9	1.0650	1.5923	2.1248	2.6586	
10	0.9585	1.4331	1.9123	2.3927	
12	0.7987	1.1942	1.5936	1.9939	
Rate/Square	8.32	12.44	16.60	20.77	

25 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.4548	2.1752	2.9026	3.6318	
7.5	1.3578	2.0302	2.7091	3.3897	
8	1.2730	1.9033	2.5398	3.1778	
9	1.1315	1.6918	2.2576	2.8247	
10	1.0184	1.5227	2.0318	2.5422	
12	0.8486	1.2689	1.6932	2.1185	
Rate/Square	8.32	12.44	16.60	20.77	

26 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.4833	2.2179	2.9595	3.7030	
7.5	1.3844	2.0700	2.7622	3.4561	
8	1.2979	1.9406	2.5896	3.2401	
9	1.1537	1.7250	2.3019	2.8801	
10	1.0383	1.5525	2.0717	2.5921	
12	0.8653	1.2938	1.7264	2.1601	
Rate/Square	8.32	12.44	16.60	20.77	

26 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.4976	2.2392	2.9880	3.7386	
7.5	1.3978	2.0899	2.7888	3.4894	
8	1.3104	1.9593	2.6145	3.2713	
9	1.1648	1.7416	2.3240	2.9078	
10	1.0483	1.5674	2.0916	2.6170	
12	0.8736	1.3062	1.7430	2.1809	
Rate/Square	8.32	12.44	16.60	20.77	

29 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6688	2.4951	3.3295	4.1659	
7.5	1.5575	2.3288	3.1075	3.8881	
8	1.4602	2.1832	2.9133	3.6451	
9	1.2979	1.9406	2.5896	3.2401	
10	1.1681	1.7466	2.3306	2.9161	
12	0.9734	1.4555	1.9422	2.4301	
Rate/Square	8.32	12.44	16.60	20.77	

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29 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6733	2.5019	3.3386	4.1773	
7.5	1.5618	2.3351	3.1160	3.8988	
8	1.4642	2.1892	2.9213	3.6551	
9	1.3015	1.9459	2.5967	3.2490	
10	1.1713	1.7514	2.3370	2.9241	
12	0.9761	1.4595	1.9475	2.4367	
Rate/Square	8.32	12.44	16.60	20.77	

29 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6830	2.5164	3.3579	4.2015	
7.5	1.5708	2.3487	3.1341	3.9214	
8	1.4726	2.2019	2.9382	3.6763	
9	1.3090	1.9572	2.6117	3.2678	
10	1.1781	1.7615	2.3506	2.9410	
12	0.9818	1.4679	1.9588	2.4509	
Rate/Square	8.32	12.44	16.60	20.77	

29 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6876	2.5233	3.3670	4.2129	
7.5	1.5751	2.3550	3.1426	3.9320	
8	1.4766	2.2079	2.9462	3.6863	
9	1.3126	1.9625	2.6188	3.2767	
10	1.1813	1.7663	2.3569	2.9490	
12	0.9844	1.4719	1.9641	2.4575	
Rate/Square	8.32	12.44	16.60	20.77	

29 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6927	2.5309	3.3773	4.2257	
7.5	1.5799	2.3622	3.1521	3.9440	
8	1.4811	2.2146	2.9551	3.6975	
9	1.3166	1.9685	2.6268	3.2866	
10	1.1849	1.7717	2.3641	2.9580	
12	0.9874	1.4764	1.9701	2.4650	
Rate/Square	8.32	12.44	16.60	20.77	

30 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7115	2.5591	3.4149	4.2727	
7.5	1.5974	2.3885	3.1872	3.9878	
8	1.4976	2.2392	2.9880	3.7386	
9	1.3312	1.9904	2.6560	3.3232	
10	1.1981	1.7914	2.3904	2.9909	
12	0.9984	1.4928	1.9920	2.4924	
Rate/Square	8.32	12.44	16.60	20.77	

30 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7161	2.5659	3.4240	4.2841	
7.5	1.6017	2.3948	3.1957	3.9985	
8	1.5016	2.2452	2.9960	3.7486	
9	1.3347	1.9957	2.6631	3.3321	
10	1.2013	1.7961	2.3968	2.9989	
12	1.0011	1.4968	1.9973	2.4990	
Rate/Square	8.32	12.44	16.60	20.77	

30 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7258	2.5804	3.4433	4.3083	
7.5	1.6108	2.4084	3.2138	4.0211	
8	1.5101	2.2579	3.0129	3.7698	
9	1.3423	2.0070	2.6781	3.3509	
10	1.2081	1.8063	2.4103	3.0158	
12	1.0067	1.5052	2.0086	2.5132	
Rate/Square	8.32	12.44	16.60	20.77	

30 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7543	2.6231	3.5002	4.3795	
7.5	1.6374	2.4482	3.2669	4.0875	
8	1.5350	2.2952	3.0627	3.8321	
9	1.3645	2.0402	2.7224	3.4063	
10	1.2280	1.8361	2.4502	3.0657	
12	1.0234	1.5301	2.0418	2.5547	
Rate/Square	8.32	12.44	16.60	20.77	

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30 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7589	2.6299	3.5093	4.3909	
7.5	1.6416	2.4546	3.2754	4.0982	
8	1.5390	2.3012	3.0707	3.8420	
9	1.3680	2.0455	2.7295	3.4151	
10	1.2312	1.8409	2.4565	3.0736	
12	1.0260	1.5341	2.0471	2.5614	
Rate/Square	8.32	12.44	16.60	20.77	

31 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7686	2.6444	3.5287	4.4151	
7.5	1.6507	2.4681	3.2934	4.1208	
8	1.5475	2.3138	3.0876	3.8632	
9	1.3756	2.0567	2.7445	3.4340	
10	1.2380	1.8511	2.4701	3.0906	
12	1.0317	1.5426	2.0584	2.5755	
Rate/Square	8.32	12.44	16.60	20.77	

31 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7783	2.6589	3.5480	4.4393	
7.5	1.6597	2.4816	3.3115	4.1434	
8	1.5560	2.3265	3.1045	3.8844	
9	1.3831	2.0680	2.7596	3.4528	
10	1.2448	1.8612	2.4836	3.1075	
12	1.0373	1.5510	2.0697	2.5896	
Rate/Square	8.32	12.44	16.60	20.77	

31 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7829	2.6657	3.5571	4.4507	
7.5	1.6640	2.4880	3.3200	4.1540	
8	1.5600	2.3325	3.1125	3.8944	
9	1.3867	2.0733	2.7667	3.4617	
10	1.2480	1.8660	2.4900	3.1155	
12	1.0400	1.5550	2.0750	2.5963	
Rate/Square	8.32	12.44	16.60	20.77	

33 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.8827	2.8150	3.7563	4.7000	
7.5	1.7572	2.6273	3.5059	4.3866	
8	1.6474	2.4631	3.2868	4.1125	
9	1.4643	2.1894	2.9216	3.6555	
10	1.3179	1.9705	2.6294	3.2900	
12	1.0982	1.6421	2.1912	2.7416	
Rate/Square	8.32	12.44	16.60	20.77	

34 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.9443	2.9071	3.8793	4.8538	
7.5	1.8147	2.7133	3.6207	4.5302	
8	1.7013	2.5437	3.3944	4.2470	
9	1.5122	2.2611	3.0172	3.7752	
10	1.3610	2.0350	2.7155	3.3976	
12	1.1342	1.6958	2.2629	2.8314	
Rate/Square	8.32	12.44	16.60	20.77	

35 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.9968	2.9856	3.9840	4.9848	
7.5	1.8637	2.7866	3.7184	4.6525	
8	1.7472	2.6124	3.4860	4.3617	
9	1.5531	2.3221	3.0987	3.8771	
10	1.3978	2.0899	2.7888	3.4894	
12	1.1648	1.7416	2.3240	2.9078	
Rate/Square	8.32	12.44	16.60	20.77	

35 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	2.0350	3.0428	4.0603	5.0802	
7.5	1.8994	2.8399	3.7896	4.7415	
8	1.7806	2.6624	3.5527	4.4452	
9	1.5828	2.3666	3.1580	3.9513	
10	1.4245	2.1299	2.8422	3.5562	
12	1.1871	1.7749	2.3685	2.9635	
Rate/Square	8.32	12.44	16.60	20.77	

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39 Pica	0 Point Column			
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39 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	2.2250	3.3268	4.4393	5.5545
7.5	2.0767	3.1050	4.1434	5.1842
8	1.9469	2.9110	3.8844	4.8602
9	1.7306	2.5875	3.4528	4.3202
10	1.5575	2.3288	3.1075	3.8881
12	1.2979	1.9406	2.5896	3.2401
Rate/Square	8.32	12.44	16.60	20.77

Type Size	Number of Insertions			
	1	2	3	4
7	2.2490	3.3626	4.4871	5.6143
7.5	2.0990	3.1385	4.1880	5.2400
8	1.9678	2.9423	3.9262	4.9125
9	1.7492	2.6154	3.4900	4.3667
10	1.5743	2.3538	3.1410	3.9300
12	1.3119	1.9615	2.6175	3.2750
Rate/Square	8.32	12.44	16.60	20.77

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