COLORADO CHILD SUPPORT GUIDELINE Revised January 2014

I. PREFACE

The Child Support Guideline for Colorado was developed by the Colorado Child Support Commission and enacted by the Colorado General Assembly. As specified in the statute, the Guideline has three objectives:

- 1. To establish as state policy an adequate standard of support for children, subject to the ability of parents to pay;
- 2. To make awards more equitable by ensuring more consistent treatment of persons in similar circumstances; and
- **3.** To improve the efficiency of the court process by promoting settlements and giving courts and the parties guidance in setting the levels of awards.

The Guideline can be found in §14-10-115, Colorado Revised Statutes (C.R.S.), and is consistent with other provisions of that section which place a duty for child support upon either or both parents based on their respective financial resources, the financial resources of the child, the needs of the custodial parent, the physical and emotional condition of the child, and the standard of living the child would have enjoyed had the marriage or civil union not been dissolved.

The Colorado Child Support Guideline is based on an Income Shares Model. This model provides an objective basis for determining the average costs of children in households across a wide range of incomes. Because household spending on behalf of children is intertwined with spending on behalf of adults for most expenditure categories, it is difficult to determine the proportion allocated to children in individual cases, even with exhaustive financial affidavits. However, a number of authoritative economic studies provide estimates of the average amount of household expenditures on children in intact households. These studies have found that the proportion of household spending devoted to children is systematically related to the level of household income and to the number and ages of children.

Based on this economic evidence, the Colorado Child Support Guideline calculates child support based on *each* parent's share of the amount estimated to have been spent on the child if the parents and child were living in an intact household. If one parent has physical care for 273 or more overnights per year, the amount calculated for that parent is presumed to be spent directly on the child. For the other parent, the calculated amount establishes the level of child support. For cases with split or third party physical care, or extensive sharing of physical care, each parent's calculated share of child support is adjusted by the time spent with the child(ren).

II. USE OF THE GUIDELINE

The Colorado Child Support Guideline applies as a rebuttable presumption to all child support orders in Colorado, except as discussed below. The Guideline must be used for temporary and permanent orders, and for separations, dissolutions, and support decrees arising despite non-marriage or non-civil union of the parties. The Guideline must be used by the Court as the basis for reviewing the adequacy of child support levels in noncontested cases as well as contested hearings. The Court may exercise broad discretion in deviating from the Guideline in cases where application would be inequitable to one of the parties or to the child. In cases where the award deviates from the Guideline, however, the Court must provide written or oral findings of fact to substantiate the deviation.

¹ For a detailed explanation of the Income Shares Model and the underlying economic evidence used as the basis for the Colorado Child Support Guideline, see Robert G. Williams, Development of Guidelines for Child Support Orders (National Center for State Courts: Denver, September 1987)

When either the obligor's monthly adjusted gross income, or the parents' combined monthly adjusted gross income, is less than \$1,100.00, the Guideline provides for a minimum order of \$50.00 per month for one child, \$70.00 per month for two children, \$90.00 per month for three children, \$110.00 per month for four children \$130.00 per month for five children, and \$150.00 per month for six or more children. The minimum order amount shall not apply when each parent keeps the children more than ninety-two overnights each year. In no case however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody.

In circumstances in which the parents' combined monthly adjusted gross income is \$1,100.00 or more, but in which the parent with the least number of overnights per year with the child has a monthly adjusted gross income of less than \$1,900.00, the parent with the least overnights per year is eligible for a low income adjustment as follows. First, the monthly gross income of each parent will be determined. Based upon the parents' combined monthly gross incomes, the monthly basic child support obligation will be determined and each parent's presumptive proportionate share of that obligation. Then, the income of the parent with the fewest number of overnights per year will be adjusted by subtracting \$1,100.00 from that parents' monthly adjusted gross income. The result of the subtraction will be added to the basic minimum child support amount listed above (e.g., \$50.00 per month for one child, etc.) to determine the minimum child support obligation. However, if the result of the subtraction is zero or a negative number, then zero will be added to the basic minimum child support amount. The product of this low income adjustment will be compared to the parents' presumptive proportionate share of the monthly basic support obligation, and the lesser of the two amounts shall be the basic monthly support obligation to be paid by the low-income parent, as adjusted by the low-income parent's proportionate share of the work-related and education-related child care costs, health insurance, extraordinary medical expenses, and other extraordinary adjustments. The low income adjustment shall not apply when each parent keeps the children more than ninety-two overnights each year.

The Guideline provides calculated amounts of child support to a combined adjusted gross income level of \$30,000.00 per month (\$360,000.00 per year). For cases that exceed this level, the court may decide on a case-by-case basis, but may not order less than the amount on the schedule for \$30,000.00.

III. DETERMINATION OF CHILD SUPPORT AMOUNT

To calculate child support for children who are under 19 or still in high school, or disabled, use: Worksheet A when one parent maintains physical care of the child for 273 or more overnights per year; use Worksheet B if each parent shares physical care of the child for more than 92 overnights per year [see (4)(J) below].

(A) Income

- 1. **Definition**. For purposes of this Guideline, "income" is defined as actual gross income of the parent, if employed to full capacity or potential income if unemployed or underemployed. Gross income of each parent should be determined as specified below and entered on Line 1 of the appropriate worksheet.
- 2. Gross income. Gross income includes income from any source and includes, but is not limited to, income from salaries; wages, including tips declared by the individual for purposes of reporting to the federal internal revenue service or tips imputed to bring the employee's gross earnings to the minimum wage for the number of hours worked, whichever is greater; commissions; payments received as an independent contractor for labor or services, which payments must be considered income from self-employment; bonuses; dividends; severance pay; pensions and retirement benefits; royalties; rents; interest; trust income; annuities; capital gains; and moneys drawn by a self-employed individual for personal use that are deducted as a business expense, which moneys must be considered income from self-employment; social security benefits, including social security benefits actually received by a parent as a result of the disability of that parent or as the result of the death of the minor child's stepparent; workers' compensation benefits; unemployment insurance benefits; disability insurance benefits; funds held in or payable from any health, accident, disability, or casualty insurance to the extent that such insurance replaces wages or provides income in lieu of wages; monetary gifts; monetary prizes, excluding lottery winnings not required by the rules of the Colorado Lottery Commission to be paid only at the lottery office; income from general partnerships, limited partnerships, closely held corporations, or limited liability companies, however, if a

parent is a passive investor, has a minority interest in the company, and does not have any managerial duties or input, then the income to be recognized may be limited to actual cash distributions received; alimony or maintenance (spousal/partner support) received; and overtime pay only if the overtime is required by the employer as a condition of the employment.

For income from self-employment, rents, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income is defined as gross receipts minus ordinary and necessary expenses required to produce such income. "Ordinary and necessary expenses" does not include amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses or investment tax credits or any other business expenses determined by the court to be inappropriate for determining gross income for purposes of calculating child support. In general, income and expenses from self-employment or operation of a business should be carefully reviewed to determine an appropriate level of gross income available to the parent to satisfy a child support obligation. In most cases, this amount will differ from a determination of business income for tax purposes. Expense reimbursements or in-kind payments received by a parent in the course of employment, self employment, or operation of a business shall be counted as income if they are significant and reduce personal living expenses.

Gross income does not include benefits received from means-tested public assistance programs, including but not limited to assistance provided under the Colorado Works Program, Supplemental Security Income (SSI), Food Stamps, and General Assistance. Gross income does not include child support payments received; social security benefits received by a minor child or on behalf of a minor child as a result of the death or disability of a stepparent of the child; income from additional jobs that result in the employment of the obligor more than forty hours per week or more than what would otherwise be considered to be full-time employment. Gross income does not include earnings or gains on a retirement account, including an IRA, which earnings or gains must not be included as income unless or until a parent takes a distribution from the account. If a distribution from a retirement account may be taken without being subject to an IRS penalty for early distribution and the parent decides not to take the distribution, the Court may consider the distribution that could have been taken in determining the parent's gross income if the parent is not otherwise employed full-time and the retirement account was not received pursuant to the division of marital property.

3. Potential income. If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income, except that a determination of potential income should *not* be made for a parent who is physically or mentally incapacitated or is caring for a child under the age of 30 months for whom the parents owe a joint legal responsibility, or for an incarcerated parent sentenced to one year or more.

Determination of potential income shall be made by determining employment potential and probable earnings level based on recent work history, occupational qualifications, and prevailing job opportunities and earnings levels in the community. If there is no recent work history and no higher education or vocational training, it is suggested that income be set at least at the minimum wage level. Income shall not be imputed if actual income is less due to a good faith career choice or if under-employment is temporary and is reasonably intended to result in higher income within the foreseeable future.

4. Income verification. Income statements of the parents should be verified with documentation of both current and past income. Suitable documentation of current earnings (at least three full months) includes pay stubs, employer statements, or receipts and expenses if self-employed. Documentation of current income must be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period.

(B) Alimony, Maintenance (spousal/partner support), Pre-existing Child Support Obligations, Responsibility for Other Children, and Contributions to Post-secondary Education

The amount of alimony or maintenance actually received (Line 1a), should be added and any amount actually paid (Line lb), should be deducted from gross income.

The amount(s) of any pre-existing court order(s) for child support (Line 1c) should be deducted from gross income to the extent payment is actually made under such order(s).

The amount of legal responsibility a parent has for children not involved in this action, but living in his/her home, should be deducted from gross income on Line 1d. For children not living at home, documented proof of money payments for support of those children is required. The adjustment applies to a party's natural or adopted children, but not to step-children, unless a prior court order has established a party's legal responsibility for them. Use of the adjustment is appropriate at the time of the establishment of a child support order or in a proceeding to modify an existing order. However, it may not be used to the extent the adjustment contributes to the calculation of a support order lower than the previously existing order for the children who are the subject of the modification proceeding. The amount entered on Line 1d should be 75% of the amount listed in the schedule of basic support obligations which would represent 75% of a support obligation based only on the responsible parent's gross income, without any other adjustments, for the number of children for whom the parent is also responsible, pursuant to §14-10-115(6)(b)(I), C.R.S.

If modifying an existing child support order, the amount of each parent's court-ordered contribution for postsecondary education for a child should be subtracted from each parent's gross income on Line 1e.

(C) Basic Child Support Obligation (Amount from Schedule)

The basic child support obligation is determined using the Schedule of Basic Child Support Obligations. For combined monthly adjusted gross income amounts falling between amounts shown in the schedule, basic child support amounts should be extrapolated. The number of children refers to children for whom the parents share joint legal responsibility and for whom support is being sought.

(D) Child Care Costs

Child care costs incurred due to employment or job search of either parent (minus federal tax credit if allowed by the IRS) are entered on Line 6a of Worksheet A and Line 10a of Worksheet B. Child care costs incurred on behalf of the children due to the education of either parent are entered on Line 6b of Worksheet A and Line 10b of Worksheet B. Such costs should not exceed the level required to provide quality care from a licensed source for the children.

The credit against income tax for child care due to employment or job search is provided under Sec. 44A of the Internal Revenue Code. The value of this tax credit, if allowed by the IRS, should be subtracted from actual costs for child care due to employment or job search (refer to IRS Form 2441). The credit is only available to the parent that has the most overnights scheduled with the child(ren). In situations where the parent with fewer scheduled overnights pays work-related child care, put the actual amount spent in this category on the form. The credit allows 35 percent of work-related expenses if the taxpayer has \$15,000.00 or less in annual adjusted gross income up to a maximum of \$1,050.00 (up to \$250.00/mo. in daycare expenses) for one child and \$2,100.00 (up to \$500.00/mo. in day care expenses) for two or more children. As the taxpayer's adjusted gross income increases, the tax credit decreases. For each \$2,000.00 (or fraction thereof) increase above the \$15,000.00, the percentage decreases by one percent. The following table illustrates this concept:

Adjusted Gross Income	Appropriate Percentage	Maximum Credit One Child	Maximum Credit Two or More Children
\$0-\$15,000	35%	\$1,050	\$2,100
\$15,001-\$17,000	34%	\$1,020	\$2,040
\$17,001-\$19,000	33%	\$990	\$1,980
\$19,001-\$21,000	32%	\$960	\$1,920
\$21,001-\$23,000	31%	\$930	\$1,860
\$23,001-\$25,000	30%	\$900	\$1,800
\$25,001-\$27,000	29%	\$870	\$1,740
\$27,001-\$29,000	28%	\$840	\$1,680
\$29,001-\$31,000	27%	\$810	\$1,620
\$31,001-\$33,000	26%	\$780	\$1,560
\$33,001-\$35,000	25%	\$750	\$1,500
\$35,001-\$37,000	24%	\$720	\$1,440
\$37,001-\$39,000	23%	\$690	\$1,380

\$39,001-\$41,000	22%	\$660	\$1,320
\$41,001-\$43,000	21%	\$630	\$1,260
\$43,001 +	20%	\$600	\$1,200

Let's see how this credit works in an actual scenario:

- ➤ There are 2 eligible children (12 or younger & expenses incurred for the child see IRS form 2441)
- > \$24,000.00 is the annual adjusted gross income.
- ➤ The parent with the most parenting time spends \$360.00/mo. on work related child care.

The \$24,000.00 annual income is in the 30% tax bracket for this credit. So, take the \$360.00/mo. and multiply that by 30%. Then subtract the result from the amount spent on work related child care:

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$360.00 \times .30 (30\%) = $108.00 (The max. amount eligible for the tax credit for 2 children is $500.00/mo. Therefore, we can take the full credit of $108.00/mo.) $360.00 - $108.00 = $252.00 (This is the <u>net</u> child care cost.) Enter $252.00 in the appropriate parent's column for work related child care.
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Now, let's take an example that exceeds the maximum allowable credit:

- ➤ 1 eligible child
- > \$50,000.00 annual income
- ➤ The parent with the most parenting time spends \$500.00/mo on work related child care.

The \$50,000.00 annual income is in the 20% tax bracket for this credit. In this case, the \$500.00/mo. is more than what is authorized for the credit (\$250.00/mo. for one child). Therefore, take the \$250.00 times 20% to arrive at the credit. Then, subtract the result from the work related child care expense of \$500.00:

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$250.00 \times .20 (20\%) = $50.00

$500.00 - $50.00 = $450.00 (This is the <u>net</u> child care cost.)

Enter $450.00 in the appropriate parent's column for work related child care.
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(E) Health Insurance

Amounts paid by parties or by a parties' spouse/partner for health insurance premiums which cover the child(ren) subject to the order are apportioned between the parties. The amount included in the child support calculation is the amount of the health insurance premium actually attributable to the child(ren) subject to the order. If this amount is not available or cannot be verified, the total cost of the premium is divided by the total number of persons covered by the policy and then multiplied by the number of children covered by the policy who are subject to the order. This result is entered on Line 6c on Worksheet A or Line 10c on Worksheet B. A space to assist in this calculation is provided on page 2 of each worksheet.

Health insurance includes medical, or medical and dental insurance carried by either parent or by the parties' spouse. The parent requesting an adjustment for health insurance premium costs must submit proof that the child(ren) is enrolled in an insurance plan and proof of the cost of the premium.

(F) Extraordinary Medical Expenses

Any extraordinary medical expenses are entered on the worksheet (Line 6d on Worksheet A, Line 10d on Worksheet B) and added to the basic child support obligation. Extraordinary medical expenses, including copayments and deductible amounts, are uninsured expenses in excess of \$250.00 per child per year. Extraordinary medical expenses include, but are not limited to, such costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care and any uninsured chronic health problem. At the discretion of the Court, professional counseling or psychiatric therapy for diagnosed mental disorders may also be considered as an extraordinary medical expense.

(G) Extraordinary Expenses

Other extraordinary expenses are entered on the worksheet (Line 6e on Worksheet A, Line 10e on Worksheet B) and added to the basic child support obligation. Other extraordinary expenses may include:

- 1. Any expenses for attending any special or private elementary or secondary schools to meet the particular educational needs of the child;
- **2.** Any expenses for transportation of the child, or the child and an accompanying parent if the child is less than 12 years old, between the homes of the parents.
- **3.** Any additional factors by agreement of the parties or order of the court that actually diminish the basic needs of the child.

(H) Extraordinary Factors actually diminishing the basic needs of the child.

Any additional factors that actually diminish the basic needs of the child may be considered for deductions from the basic child support obligation. The amount of any such factor is entered on the worksheet (Line 6f on Worksheet A, Line 10f on Worksheet B) and subtracted from the basic child support obligation.

(I) Computation of Child Support—Sole Physical Care for 273 or more overnights per year (use Worksheet A)

To determine child support using Worksheet A, calculate monthly adjusted gross income on Line 2 and each parent's percentage share of the total adjusted gross income on Line 3. Select the amount of child support from the Child Support Schedule based on the combined income on Line 2 and multiply that amount times each parent's percentage share in Line 3 to determine each parent's share of the basic obligation. If the monthly adjusted gross income of the parent with fewer overnights is less than \$1900, use the worksheet on page 2 to determine any low-income adjustment.

The total adjustments allowed for each parent are calculated by: i) adding the amount of expenses paid directly by each parent, as discussed in (D) through (G) above (Lines 6a through 6e); ii) subtracting any extraordinary adjustments discussed in (I) above (Line 6f); and iii) adding each parent's column. Calculate each parent's fair share of the adjustments by multiplying the amount in Line 7's Combined column by Line 3 for each parent.

Add each parent's basic obligation (Line 4b, or Line 5 for the parent receiving any low-income adjustment) and each parent's share of adjustments (Line 8) to determine each parent's share of the total obligation.

On Line 10, bring down the amount from Line 7 of the parent with the least parenting time only. This is that parent's share of the adjustments. On Line 11, subtract Line 10 from Line 9. This is the amount payable as a child support order. Although a monetary obligation is computed for each parent as child support, the receiving parent's share is not entered on Line 11 because it is not payable to the other parent as child support. Instead, the receiving parent's share is presumed to be spent directly on the child.

(J) Computation of Child Support—Shared Physical Care (use Worksheet B)

Where each parent exercises extensive physical care, (that is, spends at least 93 overnights per year) the Guideline provides that a child support obligation be computed for **each** parent by multiplying that parent's child support obligation by the percentage of time the child spends with the other parent. The respective child support obligations are then offset, with the parent owing more child support paying the difference between the two amounts.

Child support for cases with shared physical care is calculated using Worksheet B. An adjustment for shared physical care is made **only** when each parent has the child for more than ninety-two overnights per year. The proportion of time with each parent is computed on Lines 7 and 8. On Line 7 is entered the number of overnights spent with each parent. These must total 365. If the child spends part of the time in the physical care of another person (e.g. a grandparent), that time should be credited to the parent responsible for the child during that time. If neither parent or both parents have responsibility, the time should be divided between the parents. On Line 8, the percentage of time with each parent is calculated by dividing the number of overnights with each parent by 365.

On Line 4, the basic child support obligation from the child support schedule is entered. This amount is then multiplied by 1.5 to calculate the shared care basic obligation. This amount is entered on Line 5. Each parent's share of the shared care support obligation based on the parent's percentage share of total income is calculated on Line 6 by multiplying the income share of each parent from Line 3 times the shared care support obligation

from Line 5. The next step is to calculate the support obligation of each parent for the time the child(ren) spends with the other parent. This is done on Line 9 by multiplying the amount from Line 6 by the percentage found in Line 7 for the OTHER parent.

Adjustments to the shared care support obligation are entered on Line 10. The costs, directly paid by each parent or by a parent's spouse/partner, for work-related net child care costs are entered on Line 10a, education-related child care on Line 10b, health insurance premiums on Line 10c, extraordinary medical expenses on Line 10d, extraordinary expenses on Line 10e, and extraordinary adjustments on Line 10f. The amounts from Lines 10a through 10e are added while the amount from Line 10f is subtracted, and the total is entered on Line 11. The amounts entered on Line 11 for each parent are multiplied by each parent's income share from Line 3 and entered on Line 12 as each parent's fair share of the directly paid expenses. Subtracting the amount on Line 12 from Line 11 results in the amount each parent has paid in excess of their share of these expenses. This result is entered on Line 13, except that if the result is a negative number, zero is entered. By subtracting this excess amount from each parent's support obligation on Line 9, each parent's adjusted support obligation is entered on Line 14. Line 14 can be a negative number if a parent's excess direct payments of extraordinary expenses is greater than that parent's proportionate share of basic support.

The child support order is listed on Line 15 by subtracting the lesser amount in Line 14 from the greater amount and entering the result in the column of the parent with the greater amount.

Note that this shared physical care adjustment is an annual adjustment only and should not be used when the proportion of overnights exceeds twenty-five percent for a shorter period, e.g., a month. For example, child support is not reduced during a month long summer visitation.

If either of the parents is directly paying a disproportionate amount of the Basic Support Obligation (clothing, housing, food, ordinary medical expenses, for example) the Recommended Child Support Order amount may be deviated from in accordance with Section 14-10-115(8)(e), C.R.S.

(K) Computation of Child Support—Split Physical Care

Split care refers to a situation in which there is more than one child and each parent has physical care of at least one of the children or they share care of some, but not all, children. In a split care situation, the support is calculated by using two Worksheets A, or a combination of Worksheets A and B, to determine the support each parent owes the other. The resulting obligations are then offset, with one parent owing the other the difference as a child support order.

Begin by working a Worksheet A calculation for one parent. List the child(ren) for whom the other parent has sole physical care. Enter each parent's income and the appropriate deductions to determine a combined adjusted gross income figure. On Line 4, enter the amount from the support schedule for the combined income level for the number of children living with the other parent only. Other expenses should be entered only to the extent that they are related to that child(ren). For example, consider a parent who covers all three children on his health insurance plan, the children's portion of which is \$150.00 per month. If that parent has sole physical care of one child, \$100.00 is entered on Line 6c on the worksheet for his obligation, while \$50.00 is entered on the same line when calculating the other parent's obligation on a separate Worksheet A.

Worksheet A is then completed for that parent. Next, calculate a Worksheet A amount for the other parent based on the number of children living with the first parent or do a Worksheet B for any children whose physical care is shared. Then subtract the lesser of the two total amounts from the greater, and use the difference between these two obligations as the child support order for the parent with the larger of the two obligations.

(L) Post-Secondary Educational Expenses

For child support orders established on or after July 1, 1997, post-secondary education expenses can be ordered by the court *only* upon written agreement by the parents *and* approval by the Court. These approved expenses should be included on the Support Order on the line for monthly current support.

However, child support orders entered between July 1, 1991 and July 1, 1997 that provide for post-secondary education expenses may be *modified* pursuant to §14-10-115(15)(c), C.R.S.

IV. MODIFICATION

The provisions of a child support order may be modified only if there is a substantial and continuing change of circumstances. If application of the Guideline would result in a new order that is less than ten percent different, then the circumstances are considered not to be a substantial and continuing change.

This form is a synopsis only of the Guideline. For additional information, please refer to the entire text of the Guideline found in §14-10-115, C.R.S., as amended, or consult legal counsel.

BASIC CHILD SUPPORT OBLIGATION										
	NUMBER OF CHILDREN									
Combined Adjusted Gross Income	1	2	3	4	5	6 or more				
Income less than \$1,100.00	50	70	90	110	130	150				
1100.00	216	335	410	458	504	547				
1150.00	225	348	427	477	524	570				
1200.00	234	362	443	495	545	592				
1250.00	243	375	460	513	565	614				
1300.00	251	389	476	532	585	636				
1350.00	260	402	492	550	605	658				
1400.00	269	416	509 525	568 587	625 645	680				
1450.00	277	429				701				
1500.00	286	442	541	604	665	723				
1550.00	294	455	556	622	684	743				
1600.00	302	467	572	639	703	764				
1650.00	310	480	587	656	721	784				
1700.00	319	492	602	673	740	805				
1750.00	327	505	618	690	759	825				
1800.00	335	518	634	708	778	846				
1850.00	343	530	649	725	798	867				
1900.00	352	543	665	742	817	888				
1950.00	360	556	680	760	836	908				
2000.00	368	569	696	777	855	929				
2050.00	377	581	711	794	874	950				
2100.00	385	594	727	812	893	971				
2150.00	393	607	742	829	912	991				
2200.00	401	620	758	847	931	1012				
2250.00	410	632	773	864	950	1033				
2300.00	418	645	789	881	969	1054				
2350.00	426	658	804	899	988	1074				
2400.00	435	671	820	916	1007	1095				
2450.00	443	683	835	933	1026	1116				
2500.00	451	696	851	950	1045	1136				
2550.00	459	709	866	968	1064	1157				
2600.00	468	722	882	985	1084	1178				
2650.00	476	734	897	1002	1103	1198				
2700.00	484	747	913	1020	1122	1219				
2750.00	493	760	928	1037	1141	1240				
2800.00	501	772	944	1054	1160	1261				
2850.00	509	785	959	1071	1179	1281				
2900.00	517	797	974	1087	1196	1300				
2950.00	525	809	988	1103	1213	1319				
3000.00	533	821	1002	1119	1231	1338				
3050.00	541	833	1016	1135	1248	1357				
3100.00	548	844	1030	1150	1266	1376				
3150.00	556	856	1044	1166	1283	1394				

3200.00	564	868	1058	1182	1300	1413
3250.00	572	880	1072	1198	1318	1432
3300.00	580	892	1086	1214	1335	1451
3350.00	588	904	1101	1229	1352	1470
3400.00	596	915	1115	1245	1370	1489
3450.00	604	928	1129	1261	1388	1508
3500.00	612	940	1144	1278	1406	1529
3550.00	620	953	1160	1295	1425	1549
3600.00	628	965	1175	1312	1444	1569
3650.00	636	977	1189	1328	1460	1587
3700.00	643	987	1202	1342	1477	1605
3750.00	650	998	1215	1357	1493	1622
3800.00	657	1009	1228	1372	1509	1640
3850.00	664	1020	1241	1386	1525	1658
3900.00	671	1020	1254	1401	1541	1675
3950.00	678	1042	1267	1416	1557	1693
4000.00	685	1053	1280	1430	1573	1710
4050.00	692	1063	1294	1445	1589	1728
4100.00	699 706	1074	1306	1459	1605	1744
4150.00		1084	1319	1473	1620	1761
4200.00	713	1095	1331	1487	1635	1778
4250.00	720	1105	1344	1501	1651	1794
4300.00	727	1115	1356	1515	1666	1811
4350.00	734	1126	1368	1529	1681	1828
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4600.00	768	1178	1431	1598	1758	1911
4650.00	775	1188	1443	1612	1773	1928
4700.00	782	1199	1456	1626	1789	1944
4750.00	788	1209	1467	1639	1803	1960
4800.00	795	1218	1478	1651	1817	1975
4850.00	801	1227	1489	1664	1830	1989
4900.00	808	1237	1500	1676	1844	2004
4950.00	814	1246	1511	1688	1857	2019
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5100.00	833	1274	1545	1725	1898	2063
5150.00	840	1284	1556	1738	1911	2078
5200.00	846	1293	1567	1750	1925	2092
5250.00	852	1303	1578	1762	1938	2107
5300.00	859	1312	1589	1774	1952	2122
5350.00	865	1322	1600	1787	1965	2136
5400.00	871	1330	1610	1798	1978	2150
5450.00	875	1337	1617	1806	1987	2160
5500.00	879	1343	1624	1814	1996	2169
5550.00	883	1349	1631	1822	2005	2179
5600.00	887	1355	1639	1830	2013	2189
5650.00	891	1361	1646	1838	2022	2198
5700.00	896	1367	1653	1846	2031	2208

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7600.00	1049	1597	1926	2151	2367	2572
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7700.00	1057	1608	1940	2167	2384	2591
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7800.00	1063	1618	1952	2180	2398	2607
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8050.00	1074	1634	1970	2201	2421	2632
8100.00	1077	1638	1974	2205	2426	2637
8150.00	1079	1641	1978	2209	2430	2642
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9250.00	1135	1724	2075	2317		2771
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10450.00	1262	1914	2303	2572	2830	3076
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10700.00	1280	1941	2334	2607	2868	3117
10750.00	1283	1946	2340	2614	2875	3126
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10900.00	1294	1962	2359	2635	2898	3150
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11450.00	1334	2021	2427	2711	2982	3241
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11700.00	1352	2043	2452	2745	3012	3282
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12000.00	1372	2076	2489	2775	3052	3325
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165 169 172 175 179 182 186	2217 2223 2228 2234 2240 2246	2658 2666 2673 2680	2969 2977 2986	3266 3275 3284	3550 3560 3570
172 175 179 182	2228 2234 2240	2673 2680	2986		
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179 182	2240		.)(1(1)/	3293	3580
182		2688	2994 3002	3303	3590
		2695		3312	
100			3011		3600
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193	2263		3036	3339	3630
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		2783			3717
528		2789			3725
532	2325	2795	3122	3434	3732
536	2330	2800	3128	3441	3740
540	2336	2806	3134	3448	3748
544	2341	2812	3141	3455	3755
548	2346	2817	3147	3462	3763
552	2352	2823	3153	3469	3771
556	2357	2829	3160	3476	3778
560	2362	2835	3166	3483	3786
564	2368	2840	3173	3490	3793
568	2373	2846	3179	3497	3801
572	2379	2852	3185	3504	3809
576	2384	2857	3192	3511	3816
580	2389	2863	3198	3518	3824
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	2426	2901			3875
		2907			3882
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	496 500 503 506 510 513 517 520 524 528 532 536 540 544 548 552 556 560 564 568 572 576 588 592 596 599 603 607 610 614 618 621 623 627 629 630 632 634 636	500 2274 503 2280 506 2286 510 2291 513 2297 517 2303 520 2309 524 2314 528 2319 532 2325 536 2330 540 2336 544 2341 548 2346 552 2352 556 2357 560 2362 564 2368 568 2373 572 2379 576 2384 580 2389 584 2395 588 2400 592 2406 596 2411 599 2416 603 2421 607 2426 610 2431 614 2436 621 2445 622 2454 <td>500 2274 2733 503 2280 2740 506 2286 2748 510 2291 2755 513 2297 2762 517 2303 2770 520 2309 2777 524 2314 2783 528 2319 2789 532 2325 2795 536 2330 2800 540 2336 2806 544 2341 2812 548 2346 2817 552 2352 2823 556 2357 2829 560 2362 2835 564 2368 2840 568 2373 2846 572 2379 2852 576 2384 2857 580 2389 2863 584 2395 2869 588 2400 2875 592<td>500 2274 2733 3052 503 2280 2740 3061 506 2286 2748 3069 510 2291 2755 3077 513 2297 2762 3086 517 2303 2770 3094 520 2309 2777 3102 524 2314 2783 3109 528 2319 2789 3115 532 2325 2795 3122 536 2330 2800 3128 540 2336 2806 3134 544 2341 2812 3141 548 2346 2817 3147 552 2352 2823 3153 556 2357 2829 3160 566 2357 2829 3160 566 2357 2829 3185 566 2384 2840 3173 568</td><td>500 2274 2733 3052 3358 503 2280 2740 3061 3367 506 2286 2748 3069 3376 510 2291 2755 3077 3385 513 2297 2762 3086 3394 517 2303 2770 3094 3403 520 2309 2777 3102 3413 524 2314 2783 3109 3420 528 2319 2789 3115 3427 532 2325 2795 3122 3434 536 2330 2800 3128 3441 540 2336 2806 3134 3448 544 2341 2812 3141 3455 548 2346 2817 3147 3462 552 2352 2823 3153 3469 556 2357 2829 3160 3476 <!--</td--></td></td>	500 2274 2733 503 2280 2740 506 2286 2748 510 2291 2755 513 2297 2762 517 2303 2770 520 2309 2777 524 2314 2783 528 2319 2789 532 2325 2795 536 2330 2800 540 2336 2806 544 2341 2812 548 2346 2817 552 2352 2823 556 2357 2829 560 2362 2835 564 2368 2840 568 2373 2846 572 2379 2852 576 2384 2857 580 2389 2863 584 2395 2869 588 2400 2875 592 <td>500 2274 2733 3052 503 2280 2740 3061 506 2286 2748 3069 510 2291 2755 3077 513 2297 2762 3086 517 2303 2770 3094 520 2309 2777 3102 524 2314 2783 3109 528 2319 2789 3115 532 2325 2795 3122 536 2330 2800 3128 540 2336 2806 3134 544 2341 2812 3141 548 2346 2817 3147 552 2352 2823 3153 556 2357 2829 3160 566 2357 2829 3160 566 2357 2829 3185 566 2384 2840 3173 568</td> <td>500 2274 2733 3052 3358 503 2280 2740 3061 3367 506 2286 2748 3069 3376 510 2291 2755 3077 3385 513 2297 2762 3086 3394 517 2303 2770 3094 3403 520 2309 2777 3102 3413 524 2314 2783 3109 3420 528 2319 2789 3115 3427 532 2325 2795 3122 3434 536 2330 2800 3128 3441 540 2336 2806 3134 3448 544 2341 2812 3141 3455 548 2346 2817 3147 3462 552 2352 2823 3153 3469 556 2357 2829 3160 3476 <!--</td--></td>	500 2274 2733 3052 503 2280 2740 3061 506 2286 2748 3069 510 2291 2755 3077 513 2297 2762 3086 517 2303 2770 3094 520 2309 2777 3102 524 2314 2783 3109 528 2319 2789 3115 532 2325 2795 3122 536 2330 2800 3128 540 2336 2806 3134 544 2341 2812 3141 548 2346 2817 3147 552 2352 2823 3153 556 2357 2829 3160 566 2357 2829 3160 566 2357 2829 3185 566 2384 2840 3173 568	500 2274 2733 3052 3358 503 2280 2740 3061 3367 506 2286 2748 3069 3376 510 2291 2755 3077 3385 513 2297 2762 3086 3394 517 2303 2770 3094 3403 520 2309 2777 3102 3413 524 2314 2783 3109 3420 528 2319 2789 3115 3427 532 2325 2795 3122 3434 536 2330 2800 3128 3441 540 2336 2806 3134 3448 544 2341 2812 3141 3455 548 2346 2817 3147 3462 552 2352 2823 3153 3469 556 2357 2829 3160 3476 </td

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16900.00	1672	2524	3018	3371	3708	4031
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17000.00	1676	2529	3025	3379	3717	4040
17050.00	1678	2532	3028	3383	3721	4045
17100.00	1679	2535	3032	3386	3725	4049
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17200.00	1683	2541	3039	3394	3733	4058
17250.00	1685	2543	3042	3398	3738	4063
17300.00	1687	2546	3045	3402	3742	4067
17350.00	1688	2549	3049	3406	3746	4072
17400.00	1690	2552	3052	3409	3750	4077
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17550.00	1696	2560	3063	3421	3763	4090
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18650.00	1753	2646	3163	3533	3887	4225
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	1758					
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19850.00	1816	2739	3273	3656	4021	4371
19900.00	1819	2743	3277	3661	4027	4377
19950.00	1821	2747	3282	3666	4033	4383
20000.00	1824	2751	3287	3671	4038	4390
20050.00	1826	2755	3291	3676	4044	4396
20100.00	1829	2759	3296	3681	4049	4402
20150.00	1832	2762	3300	3686	4055	4408
20200.00	1834	2766	3305	3692	4061	4414
20250.00	1837	2770	3309	3697	4066	4420
20300.00	1839	2774	3314	3702	4072	4426
20350.00	1842	2778	3319	3707	4078	4432
20400.00	1845	2782	3323	3712	4083	4438
20450.00	1847	2786	3328	3717	4089	4445
20500.00	1850	2790	3332	3722	4094	4451
20550.00	1853	2794	3337	3727	4100	4457
20600.00	1855	2797	3341	3732	4106	4463
20650.00	1858	2801	3346	3738	4111	4469
20700.00	1860	2805	3351	3743	4117	4475
20750.00	1863	2809	3355	3748	4123	4475
20800.00	1866	2813	3360	3753	4123	4487
20850.00						
	1868	2817	3364	3758	4134	4493
20900.00	1871	2821	3369	3763	4139	4500 4506
20950.00	1873	2825	3373	3768	4145	4506
21000.00	1876	2829	3378	3773	4151	4512

21050.00	1879	2832	3383	3778	4156	4518
21100.00	1881	2836	3387	3784	4162	4524
21150.00	1884	2840	3392	3789	4167	4530
21200.00	1887	2844	3396	3794	4173	4536
21250.00	1889	2848	3401	3799	4179	4542
21300.00	1892	2852	3405	3804	4184	4548
21350.00	1894	2856	3410	3809	4190	4554
21400.00	1897	2860	3415	3814	4196	4561
21450.00	1900	2864	3419	3819	4201	4567
21500.00	1902	2867	3424	3824	4207	4573
21550.00	1905	2871	3428	3829	4212	4579
21600.00	1907	2875	3433	3835	4218	4585
21650.00	1910	2879	3438	3840	4224	4591
21700.00	1913	2883	3442	3845	4229	4597
21750.00	1915	2887	3447	3850	4235	4603
21800.00	1918	2891	3451	3855	4241	4609
21850.00	1921	2895	3456	3860	4246	4616
21900.00	1921	2899	3460	3865	4252	4622
	1923	2902		3870	4257	4628
21950.00 22000.00	1928	2902	3465 3470	3875	4263	4626
22050.00	1926	2900	3474	3881	4269	4640
22100.00	1934	2914	3479	3886	4274	4646
22150.00	1936	2918	3483	3891	4280	4652
22200.00	1939	2922	3488	3896	4285	4658
22250.00	1941	2926	3492	3901	4291	4664
22300.00	1944	2930 2934	3497	3906 3911	4297	4671
22350.00	1947		3502		4302	4677
22400.00	1949	2937	3506	3916	4308	4683
22450.00	1952	2941	3511	3921	4314	4689
22500.00 22550.00	1955	2945	3515	3927 3932	4319	4695
	1957	2949	3520 3524		4325	4701
22600.00	1960	2953		3937	4330	4707
22650.00	1962	2957	3529	3942	4336	4713
22700.00	1965	2961	3534	3947	4342	4719
22750.00	1968	2965	3538	3952	4347	4725
22800.00	1970	2969	3543	3957	4353	4732
22850.00	1973	2972	3547	3962	4359	4738
22900.00	1975 1978	2976	3552	3967	4364	4744 4750
22950.00		2980	3556	3973	4370	4750 4756
23000.00	1981	2984	3561	3978	4375	4756
23050.00	1983	2988	3566	3983	4381	4762
23100.00	1986	2992	3570	3988	4387	4768
23150.00	1989	2996	3575	3993	4392	4774
23200.00	1991	3000	3579	3998	4398	4780
23250.00	1994	3004	3584	4003	4404	4787
23300.00	1998	3010	3591	4011	4412	4796
23350.00	2002	3016	3598	4019	4421	4806
23400.00	2006	3022	3606	4027	4430	4816
23450.00	2010	3028	3613	4035	4439	4825
23500.00	2014	3034	3620	4044	4448	4835
23550.00	2018	3040	3627	4052	4457	4844

23600.00	2022	3046	3634	4060	4466	4854
23650.00	2026	3052	3642	4068	4474	4864
23700.00	2030	3058	3649	4076	4483	4873
23750.00	2034	3064	3656	4084	4492	4883
23800.00	2038	3070	3663	4092	4501	4893
23850.00	2042	3076	3670	4100	4510	4902
23900.00	2046	3082	3678	4108	4519	4912
23950.00	2050	3088	3685	4116	4528	4922
24000.00	2054	3094	3692	4124	4536	4931
24050.00	2058	3100	3699	4132	4545	4941
24100.00	2062	3106	3707	4140	4554	4950
24150.00	2066	3112	3714	4148	4563	4960
24200.00	2070	3118	3721	4156	4572	4970
24250.00	2074	3124	3728	4164	4581	4979
24300.00	2074	3130	3735	4172	4590	4989
24350.00	2082	3137	3743	4180	4598	4909
24400.00	2086	3143	3750	4188	4607	5008
24450.00	2090	3149	3757		4616	
	2090			4197		5018 5027
24500.00 24550.00	2094	3155 3161	3764 3771	4205 4213	4625 4634	5027
24600.00	2102	3167	3771	4213	4643	5037
24650.00	2106	3173	3786	4229	4652	5056
24700.00	2110	3179	3793	4237	4661	5066
24750.00	2114	3185	3800	4245	4669	5076
24800.00	2118	3191	3807	4253	4678	5085
24850.00	2122	3197 3203	3815	4261	4687	5095
24900.00	2126		3822	4269	4696	5104
24950.00	2130	3209	3829	4277	4705	5114
25000.00	2134	3215	3836	4285	4714	5124
25050.00	2138	3221 3227	3844	4293	4723	5133
25100.00	2142		3851 3858	4301	4731	5143
25150.00	2146	3233		4309	4740	5153
25200.00	2150	3239	3865	4317	4749	5162
25250.00	2154	3245	3872	4325	4758	5172
25300.00	2158	3251	3880	4333	4767	5182
25350.00	2162	3257	3887	4342	4776	5191
25400.00	2166	3263	3894	4350	4785	5201
25450.00	2170 2174	3269	3901	4358	4793	5210 5220
25500.00		3276	3908	4366	4802	5220
25550.00	2178	3282	3916	4374	4811	5230
25600.00	2182	3288	3923	4382	4820	5239
25650.00	2186	3294	3930	4390	4829	5249
25700.00	2190	3300	3937	4398	4838	5259
25750.00	2194	3306	3944	4406	4847	5268
25800.00	2198	3312	3952	4414	4855	5278
25850.00	2202	3318	3959	4422	4864	5287
25900.00	2206	3324	3966	4430	4873	5297
25950.00	2210	3330	3973	4438	4882	5307
26000.00	2214	3336	3981	4446	4891	5316
26050.00	2218	3342	3988	4454	4900	5326
26100.00	2222	3348	3995	4462	4909	5336

26150.00	2226	3354	4002	4470	4917	5345
26200.00	2230	3360	4009	4478	4926	5355
26250.00	2234	3366	4017	4486	4935	5365
26300.00	2238	3372	4024	4495	4944	5374
26350.00	2242	3378	4031	4503	4953	5384
26400.00	2247	3384	4038	4511	4962	5393
26450.00	2251	3390	4045	4519	4971	5403
26500.00	2255	3396	4053	4527	4979	5413
26550.00	2259	3402	4060	4535	4988	5422
26600.00	2263	3408	4067	4543	4997	5432
26650.00	2267	3415	4074	4551	5006	5442
26700.00	2271	3421	4081	4559	5015	5451
26750.00	2275	3427	4089	4567	5024	5461
26800.00	2279	3433	4096	4575	5033	5470
26850.00	2283	3439	4103	4583	5041	5480
26900.00	2287	3445	4110	4591	5050	5490
26950.00	2291	3451	4118	4599	5059	5499
27000.00	2295	3457	4125	4599	5068	5509
	2299	3463	4132		5077	5519
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27150.00	2307	3475	4146	4623	5095	5538
	2307					
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27250.00	2315	3487	4161	4648	5112	5557
27300.00	2319	3493	4168	4656	5121	5567
27350.00	2323	3499	4175	4664	5130	5576
27400.00	2327 2331	3505 3511	4182	4672	5139	5586
27450.00			4190	4680	5148	5596
27500.00	2335	3517	4197	4688	5157	5605
27550.00	2339	3523	4204	4696	5165	5615
27600.00 27650.00	2343	3529	4211	4704	5174	5625
	2347 2351	3535	4218 4226	4712	5183 5192	5634
27700.00		3541		4720		5644
27750.00	2355	3547	4233	4728	5201	5653
27800.00	2359	3554	4240	4736	5210	5663
27850.00	2363	3560	4247	4744	5219	5673
27900.00 27950.00	2367	3566	4255 4262	4752 4760	5228	5682
	2371 2375	3572 3578	4262	4760 4768	5236 5245	5692 5702
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28100.00						
	2383	3590	4283	4785	5263 5272	5721
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28200.00	2391	3602 3608	4298	4801	5281	5740 5750
28250.00 28300.00	2395 2399		4305 4312	4809 4817	5290 5298	5750
		3614				
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28450.00	2411	3632	4334	4841	5325	5788
28500.00	2415	3638	4341	4849	5334	5798
28550.00	2419	3644	4348	4857	5343	5808
28600.00	2423	3650	4355	4865	5352	5817
28650.00	2427	3656	4363	4873	5360	5827

28700.00	2431	3662	4370	4881	5369	5836
28750.00	2435	3668	4377	4889	5378	5846
28800.00	2439	3674	4384	4897	5387	5856
28850.00	2443	3680	4392	4905	5396	5865
28900.00	2447	3686	4399	4913	5405	5875
28950.00	2451	3692	4406	4921	5414	5885
29000.00	2455	3699	4413	4929	5422	5894
29050.00	2459	3705	4420	4938	5431	5904
29100.00	2463	3711	4428	4946	5440	5913
29150.00	2467	3717	4435	4954	5449	5923
29200.00	2471	3723	4442	4962	5458	5933
29250.00	2475	3729	4449	4970	5467	5942
29300.00	2479	3735	4456	4978	5476	5952
29350.00	2483	3741	4464	4986	5484	5962
29400.00	2487	3747	4471	4994	5493	5971
29450.00	2491	3753	4478	5002	5502	5981
29500.00	2495	3759	4485	5010	5511	5990
29550.00	2499	3765	4492	5018	5520	6000
29600.00	2503	3771	4500	5026	5529	6010
29650.00	2507	3777	4507	5034	5538	6019
29700.00	2511	3783	4514	5042	5546	6029
29750.00	2515	3789	4521	5050	5555	6039
29800.00	2519	3795	4529	5058	5564	6048
29850.00	2523	3801	4536	5066	5573	6058
29900.00	2527	3807	4543	5074	5582	6068
29950.00	2531	3813	4550	5083	5591	6077
30000.00	2535	3819	4557	5091	5600	6087