

To: Jessica Raymond
From: Jane Venohr
Date: June 19, 2018
Re: Answers to Questions Posed in June 11 email

This memorandum in response to the questions in your email.

1. How do other states update the basic support table when the tax adjustment is contained within it?
2. Are there other ways to do the adjustment in the worksheet (other than the example on page of 7 the March Tax Assumption briefing)?
3. Regarding all the options of adjusting for taxes, do they yield different results depending upon the method, or would the results be the same and the options are just different ways to get the result?
4. Do we need to make adjustments to the table at low incomes before we address the SSR?
5. If you apply the SSR to both parents and they are both below it, what happens?

THE TASK FORCE MAY WANT TO RE-ASSESS WHETHER THESE ARE THE FACTORS THEY BELIEVE WARRANT A TAX ADJUSTMENT AND IF THERE ARE OTHERS.

- **2018 tax reform.**¹ As explained in the March 1 briefing, the USDA measurements of child-rearing expenditures are developed from the 2011-15 Consumer Expenditure Survey (CES) so would reflect tax rates prevailing in the same years. Tax rates have changed since then. One of the most significant changes is federal tax reform that become effective in 2018.
- **Difference in tax consequences to the parties.** The USDA measurements are from married coupled households in the CES. Most were likely to file taxes as married couples claiming their minor children as exemptions. The tax consequences of parties in a child support action may differ. For example, the obligated parent may file as a single taxpayer and not claim the children, while the parent receiving support may file as a head-of-house and claim the children. Still another example may be one or both parents are remarried and/or have non-joint children in addition to the children for whom support is being determined.

1. HOW OTHER STATES ARE ADJUSTING FOR THE ABOVE FACTORS

No other state uses the USDA measurements, which relate to gross income. This makes Minnesota's situation unique. Information from other states may not be useful to Minnesota because of this uniqueness.

Just over half of states calculate support from a parent's gross income before taxes. The factors mentioned above may justify an adjustment to gross-income based guidelines, but not guidelines based on after-tax income. Most of the income shares guidelines based on gross income assume that the tax

¹ This was called 2017 tax reform in the March 2018 document because the legislation was signed in 2017. Since it became effective in calendar year, 2018, I am labeling it 2018.

filing status is single or head-of-household and do not include the children as exemptions. These assumptions result in less after-tax income available for support than most other assumptions (e.g., filing as a married couple). Most of these states use the Betson-Rothbarth measurements, which start from after-tax income.

States are just beginning to assess and address the consequences of 2018 tax reform.

The figure to the right shows an alternative approach used in Vermont. It provides a schedule of basic obligations based on **after-tax** income, and tables to convert gross-to-net income. Illinois and New Jersey also provide similar tables. Some states based on after-tax income have a similar approach but do not do it in table format (e.g., South Dakota prescribes what tax assumptions/filing status should be used to convert gross income to after-tax income). Still other states provide an automated calculator to convert gross income to after-tax income (e.g., Michigan).

The advantage of the Vermont approach is it allows for tax assumptions to differ between the obligated parent and the custodial parent (e.g., one difference would be the consideration of the number of allowances for the child tax credit); yet, still standardizes the gross-to-net income conversion, rather than leaving it to what a party's individualized after-tax income is. (The latter is an advantage because similarly situated parties may claim a different number of allowances.)

ADJUSTED GROSS TO AFTER TAX INCOME CONVERSION TABLE							
After Tax Incomes for Custodial and Noncustodial Parents and Different Numbers of Children (SOLE OR SPLIT CUSTODY)							
Monthly Adjusted Gross Income Range	Custodial Parent After Tax Income (Sole or Split Custody)						Noncustodial Parent After Tax Income
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	
	0.00 - 0.00	0	0	0	0	0	
1.00 - 74.99	70	74	77	77	77	77	51
75.00 - 124.99	138	146	153	153	153	153	103
125.00 - 174.99	207	219	229	229	229	229	154
175.00 - 224.99	275	291	305	305	305	305	205
225.00 - 274.99	344	364	381	381	381	381	256
275.00 - 324.99	420	444	464	464	464	464	308

ADJUSTED GROSS TO AFTER TAX INCOME CONVERSION TABLE							
After Tax Incomes for Either Parent and Different Numbers of Children (SHARED CUSTODY)							
Monthly Adjusted Gross Income Range	Custodial Parent After Tax Income (Shared Custody)						Noncustodial Parent After Tax Income
	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	
	0.00 - 0.00	0	0	0	0	0	
1.00 - 74.99	70	74	77	77	77	77	51
75.00 - 124.99	138	146	153	153	153	153	103
125.00 - 174.99	207	219	229	229	229	229	154
175.00 - 224.99	275	291	305	305	305	305	205
225.00 - 274.99	344	364	381	381	381	381	256

Proposed Vermont Table of Intact Family Expenditures on Children						
Monthly Combined Available Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
625.00 - 674.99	143	221	274	306	337	366
675.00 - 724.99	154	238	295	330	363	394
725.00 - 774.99	165	255	316	353	389	422
775.00 - 824.99	176	272	337	377	415	451
825.00 - 874.99	187	289	358	400	440	479
875.00 - 924.99	198	306	380	424	466	507
925.00 - 974.99	209	323	401	448	492	535
975.00 - 1024.99	220	340	422	471	518	563

Illinois as already updated its table for 2018 tax reform. Vermont is in the process of updating it. The difference between the 2017 and 2018 after-tax amounts for Illinois are appended to this memorandum. The changes between 2017 and 2018 are largely due to 2018 federal tax reform, but they also consider changes in Illinois state income taxes and FICA from 2017 to 2018. (The FICA changes only affect very high incomes.)

2. ARE THERE OTHER WAYS TO DO THE ADJUSTMENT IN THE WORKSHEET?

There may be other ways to do the adjustment in the worksheet. It depends on what is included in the adjustment, which is a policy decision. Nonetheless, it is likely to require several lines and some look-ups. For example, if the adjustment considered the federal tax bracket of the party, there are seven federal tax brackets: 10%, 12%, 22%, 24%, 32%, 35%, and 37%. In other words, the adjustment is likely to vary by income. Further, since the calculation considers the combined income of the parties, an adjustment would have to allow for each party being in a different tax bracket.

There are three major differences between single tax filers and those claiming the children under federal 2018 taxes.

- **The federal standard deduction.** It is now \$12,000 per year for individuals, \$18,000 per year for head-of-households, and \$24,000 for married couples filing jointly.
 - For tax filers in the 10% tax bracket, this roughly means a difference of about \$100 per month in after-tax income between a tax filing for an individual compared to that of a married couple. This roughly could translate into about \$25 per month in the basic obligation for one child due to tax assumptions varying from the actual situation for parties in this tax bracket.
 - At higher incomes, the after-tax income difference would be greater. As a rough calculation, 37% of the difference between \$24,000 (standard deduction for married couples) and \$12,000 (standard deduction for an individual) would be about \$370 per month in after-tax income. At higher incomes, about 10 percent of income is spent on one child, so the difference in the basic obligation would be about \$37 per month.

- **The Child Tax Credit.** An excerpt of IRS 2018 W-4, shown on the next page, illustrates that simulating the child tax credit would require multiple lines on a worksheet. As is, the IRS needs multiple lines to simulate it. It may be unreasonable to expect that the guidelines worksheet can have fewer lines than the IRS does to consider the child tax credit.

- **The Earned Income Tax Credit (EITC).** It is arguable whether to consider the EITC. Those in favor of including it as income for the purposes of child support argue that the parent claiming the children have more disposable income due to the EITC. Those in favor of not including it as income for the purposes of child support argue that it is an anti-poverty program and its inclusion would negate its positive work incentives. Further, they argue that the EITC is not advanced, not eligible households receive it, and when received, it is often received as an end-of-year tax refund, so used to replace major items (*e.g.*, refrigerator and auto tires).

In summary, what to include and at what level of detail are policy decisions. There are trade-offs between being precise and simplicity.

Personal Allowances Worksheet (Keep for your records.)			
A	Enter "1" for yourself	A	<input type="text"/>
B	Enter "1" if you will file as married filing jointly	B	<input type="text"/>
C	Enter "1" if you will file as head of household	C	<input type="text"/>
D	Enter "1" if: <ul style="list-style-type: none"> • You're single, or married filing separately, and have only one job; or • You're married filing jointly, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	D	<input type="text"/>
E	Child tax credit. See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$69,801 (\$101,401 if married filing jointly), enter "4" for each eligible child. • If your total income will be from \$69,801 to \$175,550 (\$101,401 to \$339,000 if married filing jointly), enter "2" for each eligible child. • If your total income will be from \$175,551 to \$200,000 (\$339,001 to \$400,000 if married filing jointly), enter "1" for each eligible child. • If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" 	E	<input type="text"/>
F	Credit for other dependents. <ul style="list-style-type: none"> • If your total income will be less than \$69,801 (\$101,401 if married filing jointly), enter "1" for each eligible dependent. • If your total income will be from \$69,801 to \$175,550 (\$101,401 to \$339,000 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents). • If your total income will be higher than \$175,550 (\$339,000 if married filing jointly), enter "-0-" 	F	<input type="text"/>
G	Other credits. If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here	G	<input type="text"/>
H	Add lines A through G and enter the total here	H	<input type="text"/>

For accuracy, complete all worksheets that apply.

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If you **have more than one job at a time** or are **married filing jointly and you and your spouse both work**, and the combined earnings from all jobs exceed \$52,000 (\$24,000 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 above.

3. Do the options produce different results?

Vermont and Illinois and other states have explored whether the options produce different results. The general finding is that the differences are not consistent across incomes and case examples. The analysis for Illinois found that the differences are not major for typical IV-D cases. With the elimination of the exemption for minor children, the gap in the differences is likely to have narrowed.

The differences between 2017 and 2018 Illinois amounts, which are shown for some incomes and household sizes, illustrate the impact of 2018 tax reform.

4. Do we need to adjust the table at low incomes before we address the SSR?

Minnesota's current approach to the SSR does not require additional adjustments to the table. If Minnesota decides to use a different approach to the SSR, the answer may change.

5. *If you apply the SSR to both parents and they are both below it, what happens?*

This is a policy decision. The vast majority of states that apply or essentially provide a SSR for each parent, provide that the minimum order is to apply when the obligated parent's income is below the SSR regardless of what the other parent's income is. This is essentially the approach of Delaware, Hawaii, Montana, and Ohio legislated but not effective yet. Delaware, Hawaii, and Montana are Melson states. Ohio is an income shares guidelines, based on the Betson-Rothbarth measurements, and gross income.

New Jersey is arguably an exception. It essentially will not grant a SSR adjustment to the obligated parent if the custodial household's income is not above the SSR. (New Jersey's full provision is excerpted below.)

Another approach would be to essentially provide for discretion if the custodial parent's income is below the SSR. See Arizona's excerpt below for an example of discretion, albeit, Arizona's provision does not explicitly mention a SSR for the custodial parent.

Minnesota could modify the Arizona and New Jersey language if the Task Force believes that there should be exceptions to a SSR-adjusted amount when the custodial family has income below the SSR.

Examples of Other Ways to Consider the Needs of the Low-Income Custodial Household

ARIZONA'S SELF-SUPPORT RESERVE TEST

In each case, after determining the child support order, the court shall perform a self support reserve test to verify that the paying parent is financially able to pay the child support order and to maintain at least a minimum standard of living, as follows:

The self-support reserve shall be an amount equal to 80% of the monthly full-time earnings at the current state minimum wage at the time of the order (the self-support reserve amount). Deduct the self-support reserve amount from the paying parent's Adjusted Gross Income, except that the court may deduct from such parent's Adjusted Gross Income for purposes of the self-support reserve test only, court-ordered arrears on child support for children of other relationships or spousal maintenance, if actually paid. If the resulting amount is less than the child support order, the court may reduce the current child support order to the resulting amount after **first considering the financial impact the reduction would have on the receiving parent's household**. The test applies only to the current child support obligation, but does not prohibit an additional amount to be ordered to reduce an obligor's arrears.

New Jersey

Lines 25, 26, and 27 - Maintaining a Self-Support Reserve

To ensure that the obligor parent retains sufficient net income to live at a minimum subsistence level and has the incentive to work, that parent's net child support award is tested against 105% of the U.S. poverty guideline for one person. If the NCP's net income after deducting the child support award is less than the self-support reserve, the order should be adjusted. **No such adjustment shall occur, however, if the custodial parent's net income minus the custodial parent's child support obligation is less than the self-support reserve**. This priority is necessary to ensure that custodial parents can meet their basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:

1. Subtract the obligor's child support obligation from that person's net income.
2. If the difference is greater than 105% of the poverty guideline for one person (\$245 per week as of January 13, 2018), the self-support reserve is preserved and the obligor's support obligation is the child support order.
3. If the difference is less than 105% of the poverty guideline for one person and the custodial parent's net income is greater than 105% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.

In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A. The court should also consider a parent's actual living expenses and the custodial parent's share of the support obligation (see Appendix IX-A, paragraph 20).

Changes in the 2017 to 2018 Illinois Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						
	Recipient Parent with Number of Children for Whom Support Is Being Determined				Parent with Duty to Support (2017)	Parent with Duty to Support (2018)	
	1 Child (2017)	1 Child (2018)	2 Children (2017)	2 Children (2018)			
1025.00 - 1074.99	944	930	951	934	919	921	
1075.00 - 1124.99	988	974	995	978	958	960	
1125.00 - 1174.99	1032	1017	1039	1022	997	998	
1175.00 - 1224.99	1077	1061	1084	1065	1037	1037	
1225.00 - 1274.99	1117	1105	1128	1109	1076	1076	
1275.00 - 1324.99	1156	1149	1172	1153	1115	1114	
1325.00 - 1374.99	1195	1192	1216	1196	1155	1153	
1375.00 - 1424.99	1234	1231	1261	1240	1194	1192	
1425.00 - 1474.99	1274	1269	1305	1284	1233	1231	
1475.00 - 1524.99	1313	1308	1349	1328	1272	1269	
1525.00 - 1574.99	1352	1347	1393	1371	1312	1308	
1575.00 - 1624.99	1392	1385	1432	1415	1351	1347	
1625.00 - 1674.99	1431	1424	1471	1459	1390	1385	
1675.00 - 1724.99	1470	1463	1511	1501	1427	1424	
1725.00 - 1774.99	1510	1501	1550	1540	1464	1463	
1775.00 - 1824.99	1549	1540	1589	1579	1500	1501	
1825.00 - 1874.99	1588	1579	1629	1618	1537	1539	
1875.00 - 1924.99	1627	1618	1668	1656	1574	1577	
1925.00 - 1974.99	1667	1656	1707	1695	1611	1614	
1975.00 - 2024.99	1705	1695	1747	1734	1648	1652	
2025.00 - 2074.99	1742	1734	1786	1772	1684	1690	
2075.00 - 2124.99	1779	1772	1825	1811	1721	1727	
2125.00 - 2174.99	1816	1811	1864	1850	1758	1765	
2175.00 - 2224.99	1852	1849	1904	1888	1795	1803	
2225.00 - 2274.99	1889	1886	1943	1927	1832	1841	
2275.00 - 2324.99	1926	1924	1982	1966	1868	1878	
2325.00 - 2374.99	1963	1962	2020	2005	1905	1916	
2375.00 - 2424.99	2000	1999	2057	2043	1942	1954	
2425.00 - 2474.99	2036	2037	2094	2082	1979	1991	
2475.00 - 2524.99	2073	2075	2131	2120	2016	2029	
2525.00 - 2574.99	2110	2112	2167	2158	2052	2067	
2575.00 - 2624.99	2147	2150	2204	2196	2089	2104	
2625.00 - 2674.99	2184	2188	2241	2233	2126	2142	
2675.00 - 2724.99	2220	2226	2278	2271	2163	2180	
2725.00 - 2774.99	2257	2263	2315	2309	2200	2218	

2775.00	-	2824.99	2294	2301	2351	2347	2236	2255
2825.00	-	2874.99	2331	2339	2388	2384	2273	2293
2875.00	-	2924.99	2368	2376	2425	2422	2310	2331
2925.00	-	2974.99	2404	2414	2462	2460	2347	2368
2975.00	-	3024.99	2441	2452	2499	2497	2384	2406
3025.00	-	3074.99	2478	2489	2535	2535	2420	2444
3075.00	-	3124.99	2515	2527	2572	2573	2457	2481
3125.00	-	3174.99	2552	2565	2609	2610	2494	2519
3175.00	-	3224.99	2588	2603	2646	2648	2531	2557
3225.00	-	3274.99	2625	2640	2683	2686	2568	2595
3275.00	-	3324.99	2662	2678	2719	2724	2604	2632
3325.00	-	3374.99	2699	2716	2756	2761	2641	2670
3375.00	-	3424.99	2736	2753	2793	2799	2678	2708
3425.00	-	3474.99	2772	2791	2830	2837	2715	2745
3475.00	-	3524.99	2809	2829	2867	2874	2752	2783
3525.00	-	3574.99	2846	2866	2903	2912	2788	2821
3575.00	-	3624.99	2883	2904	2940	2950	2825	2858
3625.00	-	3674.99	2920	2942	2977	2987	2862	2896
3675.00	-	3724.99	2956	2980	3014	3025	2899	2934
3725.00	-	3774.99	2993	3017	3051	3063	2936	2972
3775.00	-	3824.99	3030	3055	3087	3101	2972	3009
3825.00	-	3874.99	3067	3093	3124	3138	3009	3047
3875.00	-	3924.99	3104	3130	3161	3176	3046	3085
3925.00	-	3974.99	3140	3168	3198	3214	3083	3122
3975.00	-	4024.99	3177	3206	3235	3251	3120	3160
4025.00	-	4074.99	3214	3243	3271	3289	3154	3198
4075.00	-	4124.99	3251	3281	3308	3327	3186	3235
4125.00	-	4174.99	3288	3319	3345	3364	3218	3273
4175.00	-	4224.99	3324	3357	3382	3402	3250	3311
4225.00	-	4274.99	3361	3394	3419	3440	3282	3346
4275.00	-	4324.99	3398	3432	3455	3478	3313	3379
4325.00	-	4374.99	3435	3470	3492	3515	3345	3411
4375.00	-	4424.99	3468	3507	3529	3553	3377	3444
4425.00	-	4474.99	3500	3545	3566	3591	3409	3477
4475.00	-	4524.99	3532	3583	3603	3628	3441	3510
4525.00	-	4574.99	3564	3620	3639	3666	3472	3542
4575.00	-	4624.99	3595	3655	3676	3704	3504	3575
4625.00	-	4674.99	3627	3688	3713	3741	3536	3608
4675.00	-	4724.99	3659	3721	3750	3779	3568	3640
4725.00	-	4774.99	3691	3753	3782	3817	3600	3673
4775.00	-	4824.99	3723	3786	3814	3855	3631	3706
4825.00	-	4874.99	3754	3819	3846	3892	3663	3738
4875.00	-	4924.99	3786	3851	3877	3930	3695	3771

4925.00	-	4974.99	3818	3884	3909	3964	3727	3804
4975.00	-	5024.99	3850	3917	3941	3997	3759	3837
5025.00	-	5074.99	3882	3949	3973	4030	3790	3869
5075.00	-	5124.99	3913	3982	4005	4062	3822	3902
5125.00	-	5174.99	3945	4015	4036	4095	3854	3935
5175.00	-	5224.99	3977	4048	4068	4128	3886	3967
5225.00	-	5274.99	4009	4080	4100	4160	3918	4000
5275.00	-	5324.99	4041	4113	4132	4193	3949	4033
5325.00	-	5374.99	4072	4146	4164	4226	3981	4065
5375.00	-	5424.99	4104	4178	4195	4259	4013	4098
5425.00	-	5474.99	4136	4211	4227	4291	4045	4131
5475.00	-	5524.99	4168	4244	4259	4324	4077	4164
5525.00	-	5574.99	4200	4276	4291	4357	4108	4196
5575.00	-	5624.99	4231	4309	4323	4389	4140	4229
5625.00	-	5674.99	4263	4342	4354	4422	4172	4262
5675.00	-	5724.99	4295	4375	4386	4455	4204	4294
5725.00	-	5774.99	4327	4407	4418	4487	4236	4327
5775.00	-	5824.99	4359	4440	4450	4520	4267	4360
5825.00	-	5874.99	4390	4473	4482	4553	4299	4392
5875.00	-	5924.99	4422	4505	4513	4586	4331	4425
5925.00	-	5974.99	4454	4538	4545	4618	4363	4458
5975.00	-	6024.99	4486	4571	4577	4651	4395	4491
6025.00	-	6074.99	4518	4603	4609	4684	4426	4523
6075.00	-	6124.99	4549	4636	4641	4716	4458	4556
6125.00	-	6174.99	4581	4669	4672	4749	4490	4589
6175.00	-	6224.99	4613	4702	4704	4782	4522	4621
6225.00	-	6274.99	4645	4734	4736	4814	4554	4654
6275.00	-	6324.99	4677	4767	4768	4847	4585	4687
6325.00	-	6374.99	4708	4800	4800	4880	4617	4719
6375.00	-	6424.99	4740	4832	4831	4913	4649	4752
6425.00	-	6474.99	4772	4865	4863	4945	4681	4785
6475.00	-	6524.99	4804	4898	4895	4978	4713	4818
6525.00	-	6574.99	4836	4930	4927	5011	4744	4850
6575.00	-	6624.99	4867	4963	4959	5043	4776	4883
6625.00	-	6674.99	4899	4996	4990	5076	4808	4916
6675.00	-	6724.99	4931	5029	5022	5109	4840	4948
6725.00	-	6774.99	4963	5061	5054	5141	4872	4981
6775.00	-	6824.99	4995	5094	5086	5174	4903	5014
6825.00	-	6874.99	5026	5127	5118	5207	4935	5046
6875.00	-	6924.99	5058	5159	5149	5240	4967	5079
6925.00	-	6974.99	5090	5192	5181	5272	4999	5112
6975.00	-	7024.99	5122	5225	5213	5305	5031	5145
7025.00	-	7074.99	5154	5257	5245	5338	5062	5177

7075.00 - 7124.99	5185	5290	5277	5370	5094	5210
7125.00 - 7174.99	5217	5323	5308	5403	5126	5243
7175.00 - 7224.99	5249	5356	5340	5436	5158	5275
7225.00 - 7274.99	5281	5388	5372	5468	5190	5308
7275.00 - 7324.99	5313	5421	5404	5501	5221	5341
7325.00 - 7374.99	5344	5454	5436	5534	5253	5373
7375.00 - 7424.99	5376	5486	5467	5567	5285	5406
7425.00 - 7474.99	5408	5519	5499	5599	5317	5439
7475.00 - 7524.99	5440	5552	5531	5632	5349	5472
7525.00 - 7574.99	5472	5584	5563	5665	5380	5504
7575.00 - 7624.99	5503	5617	5595	5697	5412	5537
7625.00 - 7674.99	5535	5650	5626	5730	5444	5570
7675.00 - 7724.99	5567	5683	5658	5763	5476	5602
7725.00 - 7774.99	5599	5715	5690	5795	5508	5635
7775.00 - 7824.99	5631	5748	5722	5828	5539	5668
7825.00 - 7874.99	5662	5781	5754	5861	5571	5700
7875.00 - 7924.99	5694	5813	5785	5894	5603	5733
7925.00 - 7974.99	5726	5846	5817	5926	5635	5764
7975.00 - 8024.99	5758	5879	5849	5959	5667	5796
8025.00 - 8074.99	5790	5911	5881	5992	5698	5828
8075.00 - 8124.99	5821	5944	5913	6024	5730	5859
8125.00 - 8174.99	5853	5977	5944	6057	5762	5891
8175.00 - 8224.99	5885	6010	5976	6090	5794	5923
8225.00 - 8274.99	5917	6042	6008	6122	5826	5955
8275.00 - 8324.99	5949	6073	6040	6155	5857	5986
8325.00 - 8374.99	5980	6105	6072	6188	5889	6018
8375.00 - 8424.99	6012	6137	6103	6221	5921	6050
8425.00 - 8474.99	6044	6168	6135	6253	5953	6081
8475.00 - 8524.99	6076	6200	6167	6286	5985	6113
8525.00 - 8574.99	6108	6232	6199	6319	6016	6145
8575.00 - 8624.99	6139	6264	6231	6351	6046	6176
8625.00 - 8674.99	6171	6295	6262	6382	6076	6208
8675.00 - 8724.99	6203	6327	6294	6414	6107	6240
8725.00 - 8774.99	6235	6359	6326	6446	6137	6272
8775.00 - 8824.99	6267	6390	6358	6477	6167	6303
8825.00 - 8874.99	6298	6422	6390	6509	6197	6335
8875.00 - 8924.99	6329	6454	6421	6541	6228	6367
8925.00 - 8974.99	6359	6485	6453	6573	6258	6398
8975.00 - 9024.99	6390	6517	6485	6604	6288	6430
9025.00 - 9074.99	6420	6549	6517	6636	6319	6462
9075.00 - 9124.99	6450	6581	6549	6668	6349	6493
9125.00 - 9174.99	6481	6612	6580	6699	6379	6525
9175.00 - 9224.99	6511	6644	6612	6731	6410	6557

9225.00 - 9274.99	6541	6676	6642	6763	6440	6589
9275.00 - 9324.99	6571	6707	6673	6794	6470	6620
9325.00 - 9374.99	6602	6739	6703	6826	6500	6652
9375.00 - 9424.99	6632	6771	6733	6858	6531	6684
9425.00 - 9474.99	6662	6802	6764	6890	6561	6715
9475.00 - 9524.99	6693	6834	6794	6921	6591	6747
9525.00 - 9574.99	6723	6866	6824	6953	6622	6779
9575.00 - 9624.99	6753	6898	6855	6985	6652	6810
9625.00 - 9674.99	6784	6929	6885	7016	6682	6842
9675.00 - 9724.99	6814	6961	6915	7048	6713	6874
9725.00 - 9774.99	6844	6993	6945	7080	6743	6906
9775.00 - 9824.99	6874	7024	6976	7111	6773	6937
9825.00 - 9874.99	6905	7056	7006	7143	6803	6969
9875.00 - 9924.99	6935	7088	7036	7175	6834	7001
9925.00 - 9974.99	6965	7119	7067	7207	6864	7032
9975.00 - 10024.99	6996	7151	7097	7238	6894	7064
10025.00 - 10074.99	7026	7183	7127	7270	6925	7096
10075.00 - 10124.99	7056	7215	7158	7302	6955	7127
10125.00 - 10174.99	7087	7246	7188	7333	6985	7159
10175.00 - 10224.99	7117	7278	7218	7365	7016	7191
10225.00 - 10274.99	7147	7310	7248	7397	7046	7223
10275.00 - 10324.99	7177	7341	7279	7428	7076	7254
10325.00 - 10374.99	7208	7373	7309	7460	7106	7286
10375.00 - 10424.99	7238	7405	7339	7492	7137	7318
10425.00 - 10474.99	7268	7436	7370	7524	7167	7349
10475.00 - 10524.99	7299	7468	7400	7555	7197	7381
10525.00 - 10574.99	7329	7500	7430	7587	7228	7413
10575.00 - 10624.99	7359	7532	7461	7619	7258	7444
10625.00 - 10674.99	7393	7563	7494	7650	7291	7476
10675.00 - 10724.99	7426	7595	7527	7682	7325	7508
10725.00 - 10774.99	7459	7630	7561	7717	7358	7543
10775.00 - 10824.99	7493	7665	7594	7752	7392	7577
10825.00 - 10874.99	7526	7699	7628	7786	7425	7612
10875.00 - 10924.99	7560	7734	7661	7821	7458	7647
10925.00 - 10974.99	7593	7769	7694	7856	7492	7682
10975.00 - 11024.99	7626	7804	7728	7891	7525	7717
11025.00 - 11074.99	7660	7839	7761	7926	7559	7751
11075.00 - 11124.99	7693	7873	7795	7960	7592	7786
11125.00 - 11174.99	7727	7908	7828	7995	7625	7821
11175.00 - 11224.99	7760	7943	7861	8030	7659	7856
11225.00 - 11274.99	7793	7978	7895	8065	7692	7891
11275.00 - 11324.99	7827	8013	7928	8100	7726	7925
11325.00 - 11374.99	7860	8047	7962	8134	7759	7960

11375.00 - 11424.99	7894	8082	7995	8169	7792	7995
11425.00 - 11474.99	7927	8117	8028	8204	7826	8030
11475.00 - 11524.99	7960	8152	8062	8239	7859	8065
11525.00 - 11574.99	7994	8187	8095	8274	7893	8099
11575.00 - 11624.99	8027	8221	8129	8308	7926	8134
11625.00 - 11674.99	8061	8256	8162	8343	7959	8169
11675.00 - 11724.99	8094	8291	8195	8378	7993	8204
11725.00 - 11774.99	8127	8326	8229	8413	8026	8239
11775.00 - 11824.99	8161	8361	8262	8448	8060	8273
11825.00 - 11874.99	8194	8395	8296	8482	8093	8308
11875.00 - 11924.99	8228	8430	8329	8517	8126	8343
11925.00 - 11974.99	8261	8465	8362	8552	8160	8378
11975.00 - 12024.99	8294	8500	8396	8587	8193	8413
12025.00 - 12074.99	8328	8535	8429	8622	8227	8447
12075.00 - 12124.99	8361	8569	8463	8656	8260	8482
12125.00 - 12174.99	8395	8604	8496	8691	8293	8517
12175.00 - 12224.99	8428	8639	8529	8726	8327	8552
12225.00 - 12274.99	8461	8674	8563	8761	8360	8587
12275.00 - 12324.99	8495	8709	8596	8796	8394	8621
12325.00 - 12374.99	8528	8743	8630	8830	8427	8656
12375.00 - 12424.99	8562	8778	8663	8865	8460	8691
12425.00 - 12474.99	8595	8813	8696	8900	8494	8726
12475.00 - 12524.99	8628	8848	8730	8935	8527	8761
12525.00 - 12574.99	8662	8883	8763	8970	8561	8795
12575.00 - 12624.99	8695	8917	8797	9004	8594	8830
12625.00 - 12674.99	8729	8952	8830	9039	8627	8865
12675.00 - 12724.99	8762	8987	8863	9074	8661	8900
12725.00 - 12774.99	8795	9022	8897	9109	8694	8935
12775.00 - 12824.99	8829	9057	8930	9144	8728	8969
12825.00 - 12874.99	8862	9091	8964	9178	8761	9004
12875.00 - 12924.99	8896	9126	8997	9213	8794	9039
12925.00 - 12974.99	8929	9161	9030	9248	8828	9074
12975.00 - 13024.99	8962	9196	9064	9283	8861	9109
13025.00 - 13074.99	8996	9231	9097	9318	8895	9143
13075.00 - 13124.99	9029	9265	9131	9352	8928	9178
13125.00 - 13174.99	9063	9300	9164	9387	8961	9213
13175.00 - 13224.99	9096	9335	9197	9422	8995	9248
13225.00 - 13274.99	9129	9370	9231	9457	9028	9283
13275.00 - 13324.99	9163	9405	9264	9492	9062	9317
13325.00 - 13374.99	9196	9439	9298	9526	9095	9352
13375.00 - 13424.99	9230	9474	9331	9561	9128	9387
13425.00 - 13474.99	9263	9509	9364	9596	9162	9422
13475.00 - 13524.99	9296	9544	9398	9631	9195	9457

13525.00 - 13574.99	9330	9579	9431	9666	9229	9491
13575.00 - 13624.99	9363	9613	9465	9700	9262	9526
13625.00 - 13674.99	9397	9648	9498	9735	9295	9561
13675.00 - 13724.99	9430	9683	9531	9770	9329	9596
13725.00 - 13774.99	9463	9718	9565	9805	9362	9631
13775.00 - 13824.99	9497	9753	9598	9840	9396	9665
13825.00 - 13874.99	9530	9787	9632	9874	9429	9700
13875.00 - 13924.99	9564	9822	9665	9909	9462	9735
13925.00 - 13974.99	9597	9857	9698	9944	9496	9770
13975.00 - 14024.99	9630	9892	9732	9979	9529	9805
14025.00 - 14074.99	9664	9927	9765	10014	9563	9839
14075.00 - 14124.99	9697	9961	9799	10048	9596	9874
14125.00 - 14174.99	9731	9996	9832	10083	9629	9907
14175.00 - 14224.99	9764	10031	9865	10118	9663	9938
14225.00 - 14274.99	9797	10066	9899	10153	9696	9969
14275.00 - 14324.99	9831	10101	9932	10188	9730	9999
14325.00 - 14374.99	9864	10135	9966	10222	9763	10030
14375.00 - 14424.99	9898	10170	9999	10257	9796	10061
14425.00 - 14474.99	9931	10205	10032	10292	9830	10092
14475.00 - 14524.99	9964	10237	10066	10327	9863	10123
14525.00 - 14574.99	9998	10268	10099	10362	9897	10153
14575.00 - 14624.99	10031	10299	10133	10396	9930	10184
14625.00 - 14674.99	10065	10330	10166	10431	9963	10215
14675.00 - 14724.99	10098	10361	10199	10466	9997	10246
14725.00 - 14774.99	10131	10391	10233	10501	10030	10277
14775.00 - 14824.99	10165	10422	10266	10536	10064	10307
14825.00 - 14874.99	10198	10453	10300	10568	10097	10338
14875.00 - 14924.99	10232	10484	10333	10599	10130	10369
14925.00 - 14974.99	10265	10515	10366	10629	10164	10400
14975.00 - 15024.99	10298	10545	10400	10660	10197	10431
15025.00 - 15074.99	10332	10576	10433	10691	10231	10461
15075.00 - 15124.99	10365	10607	10467	10722	10264	10492
15125.00 - 15174.99	10399	10638	10500	10753	10297	10523
15175.00 - 15224.99	10432	10669	10533	10783	10331	10554
15225.00 - 15274.99	10465	10699	10567	10814	10364	10585
15275.00 - 15324.99	10499	10730	10600	10845	10398	10615
15325.00 - 15374.99	10532	10761	10634	10876	10431	10646
15375.00 - 15424.99	10566	10792	10667	10907	10464	10677
15425.00 - 15474.99	10599	10823	10700	10937	10498	10708
15475.00 - 15524.99	10632	10853	10734	10968	10531	10739
15525.00 - 15574.99	10666	10884	10767	10999	10565	10769
15575.00 - 15624.99	10699	10915	10801	11030	10598	10800
15625.00 - 15674.99	10733	10946	10834	11061	10631	10831

15675.00 - 15724.99	10766	10977	10867	11091	10665	10862
15725.00 - 15774.99	10799	11007	10901	11122	10698	10893
15775.00 - 15824.99	10833	11038	10934	11153	10732	10923
15825.00 - 15874.99	10866	11069	10968	11184	10765	10954
15875.00 - 15924.99	10900	11100	11001	11215	10798	10985
15925.00 - 15974.99	10933	11131	11034	11245	10832	11016
15975.00 - 16024.99	10966	11161	11068	11276	10865	11047
16025.00 - 16074.99	11000	11192	11101	11307	10899	11077
16075.00 - 16124.99	11033	11223	11135	11338	10932	11108
16125.00 - 16174.99	11067	11254	11168	11369	10965	11139
16175.00 - 16224.99	11100	11285	11201	11399	10999	11170
16225.00 - 16274.99	11133	11315	11235	11430	11032	11201
16275.00 - 16324.99	11167	11346	11268	11461	11066	11231
16325.00 - 16374.99	11200	11377	11302	11492	11099	11262
16375.00 - 16424.99	11234	11408	11335	11523	11132	11293
16425.00 - 16474.99	11267	11439	11368	11553	11166	11324
16475.00 - 16524.99	11300	11469	11402	11584	11199	11355
16525.00 - 16574.99	11334	11500	11435	11615	11233	11385
16575.00 - 16624.99	11367	11531	11469	11646	11266	11416
16625.00 - 16674.99	11401	11562	11502	11677	11299	11447
16675.00 - 16724.99	11434	11592	11535	11707	11332	11478
16725.00 - 16774.99	11467	11623	11568	11737	11365	11508
16775.00 - 16824.99	11500	11653	11601	11768	11398	11538
16825.00 - 16874.99	11533	11683	11634	11798	11431	11569
16875.00 - 16924.99	11566	11714	11667	11828	11461	11599
16925.00 - 16974.99	11598	11744	11700	11859	11492	11629
16975.00 - 17024.99	11631	11774	11733	11889	11522	11660
17025.00 - 17074.99	11664	11805	11766	11920	11552	11690
17075.00 - 17124.99	11697	11835	11799	11950	11583	11720
17125.00 - 17174.99	11730	11865	11832	11980	11613	11751
17175.00 - 17224.99	11762	11896	11865	12011	11644	11781
17225.00 - 17274.99	11792	11926	11897	12041	11674	11811
17275.00 - 17324.99	11823	11956	11930	12071	11705	11842
17325.00 - 17374.99	11853	11987	11963	12102	11735	11872
17375.00 - 17424.99	11884	12017	11996	12132	11766	11902
17425.00 - 17474.99	11914	12048	12029	12162	11796	11933
17475.00 - 17524.99	11945	12078	12062	12193	11827	11963
17525.00 - 17574.99	11975	12108	12093	12223	11857	11993
17575.00 - 17624.99	12006	12139	12124	12253	11887	12024
17625.00 - 17674.99	12036	12169	12154	12284	11918	12054
17675.00 - 17724.99	12067	12199	12185	12314	11948	12084
17725.00 - 17774.99	12097	12230	12215	12344	11979	12112
17775.00 - 17824.99	12127	12260	12246	12375	12009	12141

17825.00 - 17874.99	12158	12290	12276	12405	12040	12170
17875.00 - 17924.99	12188	12321	12306	12435	12070	12199
17925.00 - 17974.99	12219	12351	12337	12466	12101	12228
17975.00 - 18024.99	12249	12381	12367	12496	12131	12257
18025.00 - 18074.99	12280	12411	12398	12527	12161	12285
18075.00 - 18124.99	12310	12439	12428	12557	12192	12314
18125.00 - 18174.99	12341	12468	12459	12587	12222	12343
18175.00 - 18224.99	12371	12497	12489	12618	12253	12372
18225.00 - 18274.99	12401	12526	12520	12648	12283	12401
18275.00 - 18324.99	12432	12555	12550	12678	12314	12430
18325.00 - 18374.99	12462	12584	12581	12709	12344	12459
18375.00 - 18424.99	12493	12613	12611	12738	12375	12487
18425.00 - 18474.99	12523	12641	12641	12767	12405	12516
18475.00 - 18524.99	12554	12670	12672	12795	12436	12545
18525.00 - 18574.99	12584	12699	12702	12824	12466	12574
18575.00 - 18624.99	12615	12728	12733	12853	12496	12603
18625.00 - 18674.99	12645	12757	12763	12882	12527	12632
18675.00 - 18724.99	12676	12786	12794	12911	12557	12661
18725.00 - 18774.99	12706	12815	12824	12940	12588	12689
18775.00 - 18824.99	12736	12843	12855	12969	12618	12718
18825.00 - 18874.99	12767	12872	12885	12997	12649	12747
18875.00 - 18924.99	12797	12901	12915	13026	12679	12776
18925.00 - 18974.99	12828	12930	12946	13055	12710	12805
18975.00 - 19024.99	12858	12959	12976	13084	12740	12834
19025.00 - 19074.99	12889	12988	13007	13113	12770	12862
19075.00 - 19124.99	12919	13016	13037	13142	12801	12891
19125.00 - 19174.99	12950	13045	13068	13170	12831	12920
19175.00 - 19224.99	12980	13074	13098	13199	12862	12949
19225.00 - 19274.99	13010	13103	13129	13228	12892	12978
19275.00 - 19324.99	13041	13132	13159	13257	12923	13007
19325.00 - 19374.99	13071	13161	13190	13286	12953	13036
19375.00 - 19424.99	13102	13190	13220	13315	12984	13064
19425.00 - 19474.99	13132	13218	13250	13344	13014	13093
19475.00 - 19524.99	13163	13247	13281	13372	13045	13122
19525.00 - 19574.99	13193	13276	13311	13401	13075	13151
19575.00 - 19624.99	13224	13305	13342	13430	13105	13180
19625.00 - 19674.99	13254	13334	13372	13459	13136	13209
19675.00 - 19724.99	13285	13363	13403	13488	13166	13238
19725.00 - 19774.99	13315	13392	13433	13517	13197	13266
19775.00 - 19824.99	13345	13420	13464	13546	13227	13295
19825.00 - 19874.99	13376	13449	13494	13574	13258	13324
19875.00 - 19924.99	13406	13478	13524	13603	13288	13353
19925.00 - 19974.99	13437	13507	13555	13632	13319	13382

19975.00 - 20024.99	13467	13536	13585	13661	13349	13411
20025.00 - 20074.99	13498	13565	13616	13690	13379	13439
20075.00 - 20124.99	13528	13593	13646	13719	13410	13468
20125.00 - 20174.99	13559	13622	13677	13747	13440	13497
20175.00 - 20224.99	13589	13651	13707	13776	13471	13526
20225.00 - 20274.99	13619	13680	13738	13805	13501	13555
20275.00 - 20324.99	13650	13709	13768	13834	13532	13584
20325.00 - 20374.99	13680	13738	13799	13863	13562	13613
20375.00 - 20424.99	13711	13767	13829	13892	13593	13641
20425.00 - 20474.99	13741	13795	13859	13921	13623	13670
20475.00 - 20524.99	13772	13824	13890	13949	13654	13699
20525.00 - 20574.99	13802	13853	13920	13978	13684	13728
20575.00 - 20624.99	13833	13882	13951	14007	13714	13757
20625.00 - 20674.99	13863	13911	13981	14036	13745	13786
20675.00 - 20724.99	13894	13940	14012	14065	13775	13815
20725.00 - 20774.99	13924	13969	14042	14094	13806	13843
20775.00 - 20824.99	13954	13997	14073	14123	13836	13872
20825.00 - 20874.99	13985	14026	14103	14151	13867	13901
20875.00 - 20924.99	14015	14055	14133	14180	13897	13930
20925.00 - 20974.99	14046	14084	14164	14209	13928	13959
20975.00 - 21024.99	14076	14113	14194	14238	13958	13988
21025.00 - 21074.99	14107	14142	14225	14267	13988	14016
21075.00 - 21124.99	14137	14170	14255	14296	14019	14045
21125.00 - 21174.99	14168	14199	14286	14324	14049	14074
21175.00 - 21224.99	14198	14228	14316	14353	14080	14103
21225.00 - 21274.99	14228	14257	14347	14382	14110	14132
21275.00 - 21324.99	14259	14286	14377	14411	14141	14161
21325.00 - 21374.99	14289	14315	14408	14440	14171	14190
21375.00 - 21424.99	14320	14344	14438	14469	14202	14218
21425.00 - 21474.99	14350	14372	14468	14498	14232	14247
21475.00 - 21524.99	14381	14401	14499	14526	14263	14276
21525.00 - 21574.99	14411	14430	14529	14555	14293	14305
21575.00 - 21624.99	14442	14459	14560	14584	14323	14334
21625.00 - 21674.99	14472	14488	14590	14613	14354	14363
21675.00 - 21724.99	14503	14517	14621	14642	14384	14392
21725.00 - 21774.99	14533	14546	14651	14671	14415	14420
21775.00 - 21824.99	14563	14574	14682	14700	14445	14449
21825.00 - 21874.99	14594	14603	14712	14728	14476	14478
21875.00 - 21924.99	14624	14632	14742	14757	14506	14507
21925.00 - 21974.99	14655	14661	14773	14786	14537	14536
21975.00 - 22024.99	14685	14690	14803	14815	14567	14565
22025.00 - 22074.99	14716	14719	14834	14844	14597	14593
22075.00 - 22124.99	14746	14747	14864	14873	14628	14622

22125.00 - 22174.99	14777	14776	14895	14901	14658	14651
22175.00 - 22224.99	14807	14805	14925	14930	14689	14680
22225.00 - 22274.99	14837	14834	14956	14959	14719	14709
22275.00 - 22324.99	14868	14863	14986	14988	14750	14738
22325.00 - 22374.99	14898	14892	15017	15017	14780	14767
22375.00 - 22424.99	14929	14921	15047	15046	14811	14795
22425.00 - 22474.99	14959	14949	15077	15075	14841	14824
22475.00 - 22524.99	14990	14978	15108	15103	14872	14853
22525.00 - 22574.99	15020	15007	15138	15132	14902	14882
22575.00 - 22624.99	15051	15036	15169	15161	14932	14911
22625.00 - 22674.99	15081	15065	15199	15190	14963	14940
22675.00 - 22724.99	15112	15094	15230	15219	14993	14969
22725.00 - 22774.99	15142	15123	15260	15248	15024	14997
22775.00 - 22824.99	15172	15151	15291	15277	15054	15026
22825.00 - 22874.99	15203	15180	15321	15305	15085	15055
22875.00 - 22924.99	15233	15209	15351	15334	15115	15084
22925.00 - 22974.99	15264	15238	15382	15363	15146	15113
22975.00 - 23024.99	15294	15267	15412	15392	15176	15142
23025.00 - 23074.99	15325	15296	15443	15421	15206	15170
23075.00 - 23124.99	15355	15324	15473	15450	15237	15199
23125.00 - 23174.99	15386	15353	15504	15478	15267	15228
23175.00 - 23224.99	15416	15382	15534	15507	15298	15257
23225.00 - 23274.99	15446	15411	15565	15536	15328	15286
23275.00 - 23324.99	15477	15440	15595	15565	15359	15315
23325.00 - 23374.99	15507	15469	15626	15594	15389	15344
23375.00 - 23424.99	15538	15498	15656	15623	15420	15372
23425.00 - 23474.99	15568	15526	15686	15652	15450	15401
23475.00 - 23524.99	15599	15555	15717	15680	15481	15430
23525.00 - 23574.99	15629	15584	15747	15709	15511	15459
23575.00 - 23624.99	15660	15613	15778	15738	15541	15488
23625.00 - 23674.99	15690	15642	15808	15767	15572	15517
23675.00 - 23724.99	15721	15671	15839	15796	15602	15546
23725.00 - 23774.99	15751	15700	15869	15825	15633	15574
23775.00 - 23824.99	15781	15728	15900	15854	15663	15603
23825.00 - 23874.99	15812	15757	15930	15882	15694	15632
23875.00 - 23924.99	15842	15786	15960	15911	15724	15661
23925.00 - 23974.99	15873	15815	15991	15940	15755	15690
23975.00 - 24024.99	15903	15844	16021	15969	15785	15719
24025.00 - 24074.99	15934	15873	16052	15998	15815	15747
24075.00 - 24124.99	15964	15901	16082	16027	15846	15776
24125.00 - 24174.99	15995	15930	16113	16055	15876	15805
24175.00 - 24224.99	16025	15959	16143	16084	15907	15834
24225.00 - 24274.99	16055	15988	16174	16113	15937	15863

24275.00 - 24324.99	16086	16017	16204	16142	15968	15892
24325.00 - 24374.99	16116	16046	16235	16171	15998	15921
24375.00 - 24424.99	16147	16075	16265	16200	16029	15949
24425.00 - 24474.99	16177	16103	16295	16229	16059	15978
24475.00 - 24524.99	16208	16132	16326	16257	16090	16007
24525.00 - 24574.99	16238	16161	16356	16286	16120	16036
24575.00 - 24624.99	16269	16190	16387	16315	16150	16065
24625.00 - 24674.99	16299	16219	16417	16344	16181	16094
24675.00 - 24724.99	16330	16248	16448	16373	16211	16123
24725.00 - 24774.99	16360	16277	16478	16402	16242	16151
24775.00 - 24824.99	16390	16305	16509	16431	16272	16180
24825.00 - 24874.99	16421	16334	16539	16459	16303	16209
24875.00 - 24924.99	16451	16363	16569	16488	16333	16238
24925.00 - 24974.99	16482	16392	16600	16517	16364	16267
24975.00 - 25024.99	16512	16421	16630	16546	16394	16296
25025.00 - 25074.99	16543	16450	16661	16575	16424	16324
25075.00 - 25124.99	16573	16478	16691	16604	16455	16353
25125.00 - 25174.99	16604	16507	16722	16632	16485	16382
25175.00 - 25224.99	16634	16536	16752	16661	16516	16411
25225.00 - 25274.99	16664	16565	16783	16690	16546	16440
25275.00 - 25324.99	16695	16594	16813	16719	16577	16469
25325.00 - 25374.99	16725	16623	16844	16748	16607	16498
25375.00 - 25424.99	16756	16652	16874	16777	16638	16526
25425.00 - 25474.99	16786	16680	16904	16806	16668	16555
25475.00 - 25524.99	16817	16709	16935	16834	16699	16584
25525.00 - 25574.99	16847	16738	16965	16863	16729	16613
25575.00 - 25624.99	16878	16767	16996	16892	16759	16642
25625.00 - 25674.99	16908	16796	17026	16921	16790	16671
25675.00 - 25724.99	16939	16825	17057	16950	16820	16700
25725.00 - 25774.99	16969	16854	17087	16979	16851	16728
25775.00 - 25824.99	16999	16882	17118	17008	16881	16757
25825.00 - 25874.99	17030	16911	17148	17036	16912	16786
25875.00 - 25924.99	17060	16940	17178	17065	16942	16815
25925.00 - 25974.99	17091	16969	17209	17094	16973	16844
25975.00 - 26024.99	17121	16998	17239	17123	17003	16873
26025.00 - 26074.99	17152	17027	17270	17152	17033	16901
26075.00 - 26124.99	17182	17055	17300	17181	17064	16930
26125.00 - 26174.99	17213	17084	17331	17209	17094	16959
26175.00 - 26224.99	17243	17113	17361	17238	17125	16988
26225.00 - 26274.99	17273	17142	17392	17267	17155	17017
26275.00 - 26324.99	17304	17171	17422	17296	17186	17046
26325.00 - 26374.99	17334	17200	17453	17325	17216	17075
26375.00 - 26424.99	17365	17229	17483	17354	17247	17103

26425.00	-	26474.99	17395	17257	17513	17383	17277	17132
26475.00	-	26524.99	17426	17286	17544	17411	17308	17161
26525.00	-	26574.99	17456	17315	17574	17440	17338	17190
26575.00	-	26624.99	17487	17344	17605	17469	17368	17219
26625.00	-	26674.99	17517	17373	17635	17498	17399	17248
26675.00	-	26724.99	17548	17402	17666	17527	17429	17277
26725.00	-	26774.99	17578	17431	17696	17556	17460	17305
26775.00	-	26824.99	17608	17459	17727	17585	17490	17334
26825.00	-	26874.99	17639	17488	17757	17613	17521	17363
26875.00	-	26924.99	17669	17517	17787	17642	17551	17392
26925.00	-	26974.99	17700	17546	17818	17671	17582	17421
26975.00	-	27024.99	17730	17575	17848	17700	17612	17450
27025.00	-	27074.99	17761	17604	17879	17729	17642	17478
27075.00	-	27124.99	17791	17632	17909	17758	17673	17507
27125.00	-	27174.99	17822	17661	17940	17786	17703	17536
27175.00	-	27224.99	17852	17690	17970	17815	17734	17565
27225.00	-	27274.99	17882	17719	18001	17844	17764	17594
27275.00	-	27324.99	17913	17748	18031	17873	17795	17623
27325.00	-	27374.99	17943	17777	18062	17902	17825	17652
27375.00	-	27424.99	17974	17806	18092	17931	17856	17680
27425.00	-	27474.99	18004	17834	18122	17960	17886	17709
27475.00	-	27524.99	18035	17863	18153	17988	17917	17738
27525.00	-	27574.99	18065	17892	18183	18017	17947	17767
27575.00	-	27624.99	18096	17921	18214	18046	17977	17796
27625.00	-	27674.99	18126	17950	18244	18075	18008	17825
27675.00	-	27724.99	18157	17979	18275	18104	18038	17854
27725.00	-	27774.99	18187	18008	18305	18133	18069	17882
27775.00	-	27824.99	18217	18036	18336	18162	18099	17911
27825.00	-	27874.99	18248	18065	18366	18190	18130	17940
27875.00	-	27924.99	18278	18094	18396	18219	18160	17969
27925.00	-	27974.99	18309	18123	18427	18248	18191	17998
27975.00	-	28024.99	18339	18152	18457	18277	18221	18027
28025.00	-	28074.99	18370	18181	18488	18306	18251	18055
28075.00	-	28124.99	18400	18209	18518	18335	18282	18084
28125.00	-	28174.99	18431	18238	18549	18363	18312	18113
28175.00	-	28224.99	18461	18267	18579	18392	18343	18142
28225.00	-	28274.99	18491	18296	18610	18421	18373	18171
28275.00	-	28324.99	18522	18325	18640	18450	18404	18200
28325.00	-	28374.99	18552	18354	18671	18479	18434	18229
28375.00	-	28424.99	18583	18383	18701	18508	18465	18257
28425.00	-	28474.99	18613	18411	18731	18537	18495	18286
28475.00	-	28524.99	18644	18440	18762	18565	18526	18315
28525.00	-	28574.99	18674	18469	18792	18594	18556	18344

28575.00 - 28624.99	18705	18498	18823	18623	18586	18373
28625.00 - 28674.99	18735	18527	18853	18652	18617	18402
28675.00 - 28724.99	18766	18556	18884	18681	18647	18431
28725.00 - 28774.99	18796	18585	18914	18710	18678	18459
28775.00 - 28824.99	18826	18613	18945	18739	18708	18488
28825.00 - 28874.99	18857	18642	18975	18767	18739	18517
28875.00 - 28924.99	18887	18671	19005	18796	18769	18546
28925.00 - 28974.99	18918	18700	19036	18825	18800	18575
28975.00 - 29024.99	18948	18729	19066	18854	18830	18604
29025.00 - 29074.99	18979	18758	19097	18883	18860	18632
29075.00 - 29124.99	19009	18786	19127	18912	18891	18661
29125.00 - 29174.99	19040	18815	19158	18940	18921	18690
29175.00 - 29224.99	19070	18844	19188	18969	18952	18719
29225.00 - 29274.99	19100	18873	19219	18998	18982	18748
29275.00 - 29324.99	19131	18902	19249	19027	19013	18777
29325.00 - 29374.99	19161	18931	19280	19056	19043	18806
29375.00 - 29424.99	19192	18960	19310	19085	19074	18834
29425.00 - 29474.99	19222	18988	19340	19114	19104	18863
29475.00 - 29524.99	19253	19017	19371	19142	19135	18892
29525.00 - 29574.99	19283	19046	19401	19171	19165	18921
29575.00 - 29624.99	19314	19075	19432	19200	19195	18950
29625.00 - 29674.99	19344	19104	19462	19229	19226	18979
29675.00 - 29724.99	19375	19133	19493	19258	19256	19008
29725.00 - 29774.99	19405	19162	19523	19287	19287	19036
29775.00 - 29824.99	19435	19190	19554	19316	19317	19065
29825.00 - 29874.99	19466	19219	19584	19344	19348	19094
29875.00 - 29924.99	19496	19248	19614	19373	19378	19123
29925.00 - 29974.99	19527	19277	19645	19402	19409	19152
29975.00 - 30024.99	19557	19306	19675	19431	19439	19181