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APPENDIX A: LIST OF POPULATION AND SAMPLE

No	Code	Company Name	Criteria 1	Criteria 2	Criteria 3	Sampel Chosen
1	ASII	PT. Astra Internasional Tbk.	√	√	√	1
2	AUTO	PT. Astra Otopart Tbk.	√	√	√	2
3	BOLT	PT. Garuda Metalindo Tbk.	√	√	√	3
4	BRAM	PT. Indo Kordsa Tbk.	√	√	X	X
5	CARS	PT. Industri dan Perdagangan Bintraco Dharma Tbk.	√	X	√	X
6	GDYR	PT. Goodyear Indonesia Tbk.	√	√	X	X
7	GJTL	PT. Gajah Tunggal Tbk.	√	√	√	4
8	HOPE	PT. Harapan Duta Pertiwi Tbk.	√	X	√	X
9	IMAS	PT. Indomobil Sukses Internasional Tbk.	√	√	√	5
10	INDS	PT. Indospring Tbk.	√	√	√	6
11	LPIN	PT. Multi Prima Sejahtera Tbk.	√	√	√	7
12	MASA	PT. Multistrada Arah Sarana Tbk.	√	√	X	X
13	MPMX	PT. Mitra Pinasthika Mustika Tbk.	√	√	√	8
14	NIPS	PT. Nipress Tbk.	√	X	√	X
15	PRAS	PT. Prima Alloy Steel Universal Tbk.	√	√	√	9
16	SMSM	PT. Selamat Sempurna Tbk.	√	√	√	10

APPENDIX B: CALCULATION OF PROFITABILITY

No	Code	Currency	Year	Earning After Tax	Total Asset	Profitability
1	ASII	IDR	2018	27.372.000.000.000	344.711.000.000.000	0,079405647
			2019	26.621.000.000.000	351.958.000.000.000	0,075636866
			2020	18.571.000.000.000	338.203.000.000.000	0,054910808
			2021	25.586.000.000.000	367.311.000.000.000	0,069657593
			2022	40.420.000.000.000	413.297.000.000.000	0,097798919
2	AUTO	IDR	2018	680.801.000.000	15.889.648.000.000	0,042845568
			2019	816.971.000.000	16.015.709.000.000	0,051010605
			2020	-37.864.000.000	15.180.094.000.000	-0,002494319
			2021	634.931.000.000	16.947.148.000.000	0,03746536
			2022	1.474.280.000.000	18.521.261.000.000	0,079599332
3	BOLT	IDR	2018	75.738.099.614	1.312.376.999.120	0,057710627
			2019	51.492.605.525	1.265.912.330.625	0,040676281
			2020	-57.388.292.245	1.119.076.870.425	-0,051281814
			2021	82.749.100.903	1.368.411.097.483	0,060470937
			2022	57.466.752.275	1.405.279.687.983	0,040893463
4	GJTL	IDR	2018	-74.557.000.000	19.711.478.000.000	-0,003782416
			2019	269.107.000.000	18.856.075.000.000	0,014271634
			2020	318.914.000.000	17.781.660.000.000	0,017934996
			2021	74.027.000.000	18.400.697.000.000	0,004023054
			2022	-190.572.000.000	19.016.012.000.000	-0,01002166
5	IMAS	IDR	2018	-28.473.000.000	41.044.311.000.000	-0,000693706
			2019	121.770.000.000	44.697.971.000.000	0,00272428
			2020	-675.710.000.000	48.408.700.000.000	-0,01395845
			2021	-255.340.000.000	51.023.608.000.000	-0,00500435
			2022	562.551.000.000	57.445.068.000.000	0,009792851
6	INDS	IDR	2018	110.686.883.366	2.482.337.567.967	0,044589779
			2019	101.465.560.351	2.834.422.741.208	0,03579761
			2020	58.751.009.229	2.826.260.084.696	0,020787545
			2021	169.216.979.058	3.538.818.568.392	0,047817365
			2022	224.736.392.575	3.882.465.049.707	0,057884975
7	LPIN	IDR	2018	32.755.830.588	301.596.448.818	0,108608144
			2019	29.918.519.921	324.916.202.729	0,092080726
			2020	6.732.478.855	337.792.393.010	0,019930818
			2021	23.408.672.795	310.880.071.852	0,075298081
			2022	26.673.231.906	337.442.939.231	0,079045162
8	MPMX	IDR	2018	3.701.835.000.000	11.943.407.000.000	0,309947991
			2019	466.248.000.000	9.563.681.000.000	0,04875194
			2020	133.572.000.000	9.209.838.000.000	0,014503187
			2021	411.748.000.000	9.869.734.000.000	0,041718247
			2022	661.748.000.000	8.889.818.000.000	0,074438869

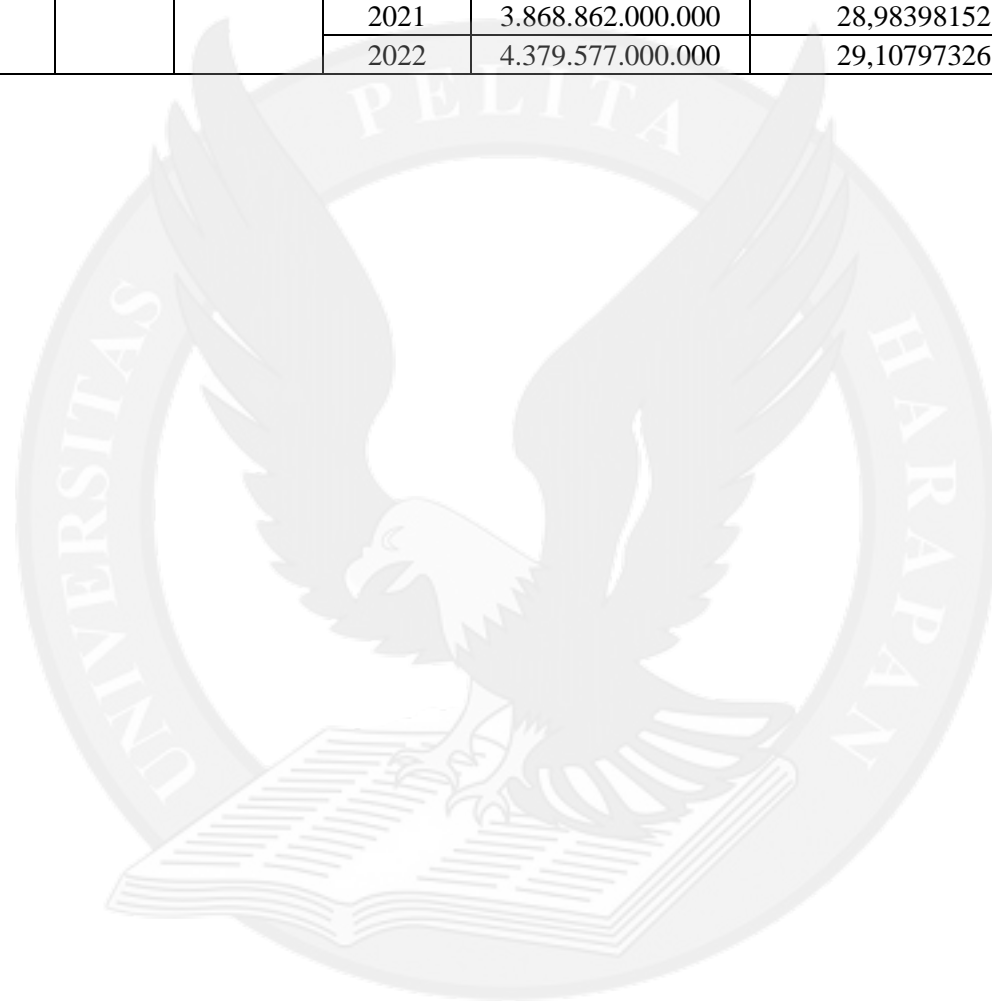
9	PRAS	IDR	2018	6.357.160.962	1.635.543.021.515	0,003886881
			2019	-43.624.116.829	1.657.127.269.798	-0,026325146
			2020	-4.948.479.351	1.668.922.580.521	-0,002965074
			2021	-710.084.072	1.637.794.655.748	-0,000433561
			2022	-90.614.186.434	1.576.913.211.157	-0,057463014
10	SMSM	IDR	2018	633.550.000.000	2.801.203.000.000	0,226170685
			2019	638.676.000.000	3.106.981.000.000	0,205561605
			2020	539.116.000.000	3.375.526.000.000	0,159713182
			2021	728.263.000.000	3.868.862.000.000	0,188237006
			2022	935.944.000.000	4.379.577.000.000	0,213706484



APPENDIX C: CALCULATION OF FIRM SIZE

No	Code	Currency	Year	Total Asset	Firm Size
1	ASII	IDR	2018	344.711.000.000.000	33,4737275
			2019	351.958.000.000.000	33,49453297
			2020	338.203.000.000.000	33,45466742
			2021	367.311.000.000.000	33,53723002
			2022	413.297.000.000.000	33,65518758
2	AUTO	IDR	2018	15.889.648.000.000	30,39668894
			2019	16.015.709.000.000	30,40459117
			2020	15.180.094.000.000	30,35100608
			2021	16.947.148.000.000	30,46112068
			2022	18.521.261.000.000	30,54994043
3	BOLT	IDR	2018	1.312.376.999.120	27,90286111
			2019	1.265.912.330.625	27,86681419
			2020	1.119.076.870.425	27,74352524
			2021	1.368.411.097.483	27,9446714
			2022	1.405.279.687.983	27,97125747
4	GJTL	IDR	2018	19.711.478.000.000	30,61222222
			2019	18.856.075.000.000	30,56785626
			2020	17.781.660.000.000	30,5091887
			2021	18.400.697.000.000	30,54340966
			2022	19.016.012.000.000	30,57630248
5	IMAS	IDR	2018	41.044.311.290.764	31,34567336
			2019	44.697.971.458.665	31,43094924
			2020	48.408.700.495.082	31,51070068
			2021	51.023.608.000.000	31,56330954
			2022	57.445.068.000.000	31,68185027
6	INDS	IDR	2018	2.482.337.567.967	28,5402218
			2019	2.834.422.741.208	28,67285941
			2020	2.826.260.084.696	28,66997543
			2021	3.538.818.568.392	28,89481405
			2022	3.882.465.049.707	28,98749139
7	LPIN	IDR	2018	301.596.448.818	26,4323557
			2019	324.916.202.729	26,50683315
			2020	337.792.393.010	26,54569732
			2021	310.880.071.852	26,46267305
			2022	337.442.939.231	26,54466226
8	MPMX	IDR	2018	11.943.407.000.000	30,11120053
			2019	9.563.681.000.000	29,88899381
			2020	9.209.838.000.000	29,85129338
			2021	9.869.734.000.000	29,92049402
			2022	8.889.818.000.000	29,81592769

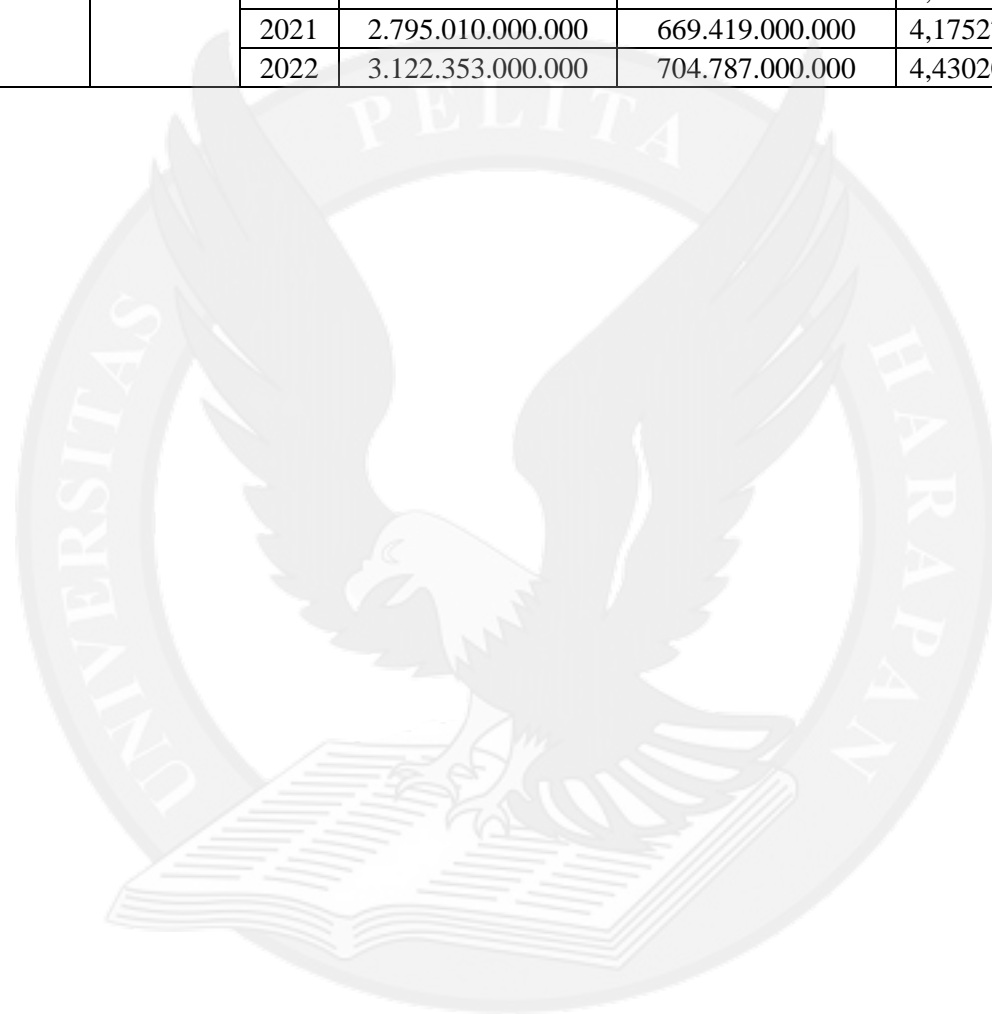
9	PRAS	IDR	2018	1.635.543.021.515	28,12299599
			2019	1.657.127.269.798	28,13610666
			2020	1.668.922.580.521	28,14319937
			2021	1.637.794.655.748	28,12437173
			2022	1.576.913.211.157	28,08649039
10	SMSM	IDR	2018	2.801.203.000.000	28,66107008
			2019	3.106.981.000.000	28,76467263
			2020	3.375.526.000.000	28,84757228
			2021	3.868.862.000.000	28,98398152
			2022	4.379.577.000.000	29,10797326



APPENDIX D: CALCULATION OF LIQUIDITY

No	Code	Currency	Year	Current Asset	Current Liabilities	Liquidity
1	ASII	IDR	2018	131.180.000.000.000	116.467.000.000.000	1,126327629
			2019	129.058.000.000.000	99.962.000.000.000	1,291070607
			2020	132.308.000.000.000	85.736.000.000.000	1,543202389
			2021	160.262.000.000.000	103.778.000.000.000	1,544277207
			2022	179.818.000.000.000	119.198.000.000.000	1,50856558
2	AUTO	IDR	2018	6.013.683.000.000	4.066.699.000.000	1,478762751
			2019	5.544.549.000.000	3.438.999.000.000	1,612256648
			2020	5.153.633.000.000	2.775.650.000.000	1,856730135
			2021	6.621.704.000.000	4.320.354.000.000	1,532676258
			2022	7.825.596.000.000	4.652.198.000.000	1,682128749
3	BOLT	IDR	2018	629.372.004.297	352.222.592.938	1,786858699
			2019	588.364.013.036	293.371.404.511	2,005526115
			2020	476.251.718.343	291.939.087.063	1,631339343
			2021	643.891.066.337	419.979.414.846	1,533149111
			2022	719.679.016.570	438.159.156.686	1,642505938
4	GJTL	IDR	2018	8.673.407.000.000	5.797.360.000.000	1,496095982
			2019	8.097.861.000.000	5.420.942.000.000	1,49381067
			2020	7.624.956.000.000	4.749.681.000.000	1,605361707
			2021	8.320.091.000.000	4.720.225.000.000	1,76264712
			2022	8.902.756.000.000	5.344.228.000.000	1,665863807
5	IMAS	IDR	2018	16.137.583.174.882	21.536.297.168.526	0,749320231
			2019	16.510.005.076.111	21.306.840.214.446	0,77486877
			2020	18.108.746.875.857	23.959.545.959.761	0,755805094
			2021	18.974.694.000.000	26.528.288.000.000	0,715262666
			2022	22.717.093.000.000	30.246.072.000.000	0,751075809
6	INDS	IDR	2018	1.134.664.034.610	217.729.909.744	5,211337459
			2019	959.368.453.499	164.608.081.444	5,828197772
			2020	1.001.966.532.378	162.477.563.520	6,166799346
			2021	1.580.958.691.305	549.296.643.574	2,878151013
			2022	1.717.891.175.942	678.454.463.993	2,532065551
7	LPIN	IDR	2018	137.578.748.642	17.360.517.147	7,924807048
			2019	140.615.409.896	10.782.089.367	13,0415734
			2020	151.757.194.700	16.764.338.143	9,05238211
			2021	111.057.260.486	15.307.172.729	7,255243176
			2022	132.350.242.904	25.505.187.892	5,189149888
8	MPMX	IDR	2018	6.014.006.000.000	2.826.059.000.000	2,128053944
			2019	3.521.811.000.000	1.754.995.000.000	2,006735632
			2020	2.769.718.000.000	1.798.275.000.000	1,540208255
			2021	3.043.958.000.000	2.107.057.000.000	1,444649101
			2022	3.645.372.000.000	1.936.106.000.000	1,882836993

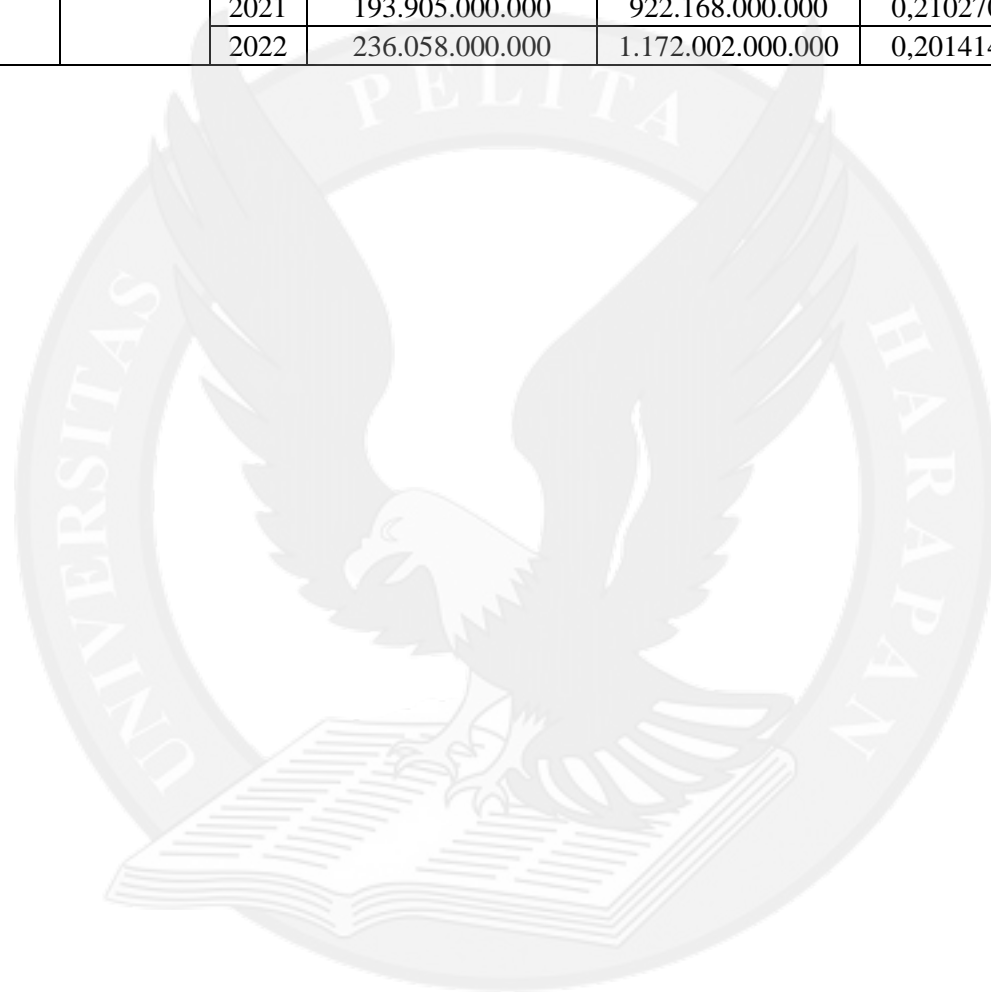
9	PRAS	IDR	2018	600.209.875.426	776.997.095.215	0,77247377
			2019	545.073.353.346	906.030.161.469	0,60160619
			2020	478.672.990.906	201.156.971.704	2,379599309
			2021	439.674.241.950	237.465.302.875	1,851530462
			2022	317.514.442.853	229.742.791.142	1,382043116
10	SMSM	IDR	2018	1.853.782.000.000	470.116.000.000	3,943243795
			2019	2.138.324.000.000	461.192.000.000	4,636515811
			2020	2.294.976.000.000	398.392.000.000	5,760597602
			2021	2.795.010.000.000	669.419.000.000	4,175277367
			2022	3.122.353.000.000	704.787.000.000	4,430207992



APPENDIX E: CALCULATION OF TAX AVOIDANCE

No	Code	Currency	Year	Income Tax Expense	Pretax Income	Tax Avoidance
1	ASII	IDR	2018	7.623.000.000.000	34.995.000.000.000	0,217831119
			2019	7.433.000.000.000	34.054.000.000.000	0,218270981
			2020	3.170.000.000.000	21.741.000.000.000	0,145807461
			2021	6.764.000.000.000	32.350.000.000.000	0,209088099
			2022	9.970.000.000.000	50.390.000.000.000	0,197856718
2	AUTO	IDR	2018	180.762.000.000	861.563.000.000	0,20980706
			2019	266.439.000.000	1.119.858.000.000	0,237922129
			2020	157.200.000.000	116.071.000.000	1,354343462
			2021	120.198.000.000	755.129.000.000	0,159175452
			2022	256.626.000.000	1.730.906.000.000	0,148261084
3	BOLT	IDR	2018	27.102.667.897	102.840.767.511	0,263540117
			2019	17.771.228.372	69.263.833.897	0,256572981
			2020	-6.263.896.193	-63.652.188.438	0,098408183
			2021	22.950.997.906	105.700.098.809	0,217133174
			2022	20.453.729.820	77.920.482.095	0,262494909
4	GJTL	IDR	2018	-11.028.000.000	-85.585.000.000	0,128854355
			2019	188.769.000.000	457.876.000.000	0,412271008
			2020	157.463.000.000	476.377.000.000	0,330542826
			2021	20.219.000.000	94.246.000.000	0,214534304
			2022	2.282.000.000	-188.290.000.000	-0,012119603
5	IMAS	IDR	2018	177.972.220.457	149.499.524.990	1,190453418
			2019	279.099.869.365	400.869.641.151	0,696235985
			2020	232.767.950.515	-442.942.494.987	-0,525503769
			2021	232.765.000.000	-22.575.000.000	-10,31074197
			2022	357.144.000.000	919.695.000.000	0,388328739
6	INDS	IDR	2018	37.295.885.405	147.982.768.771	0,252028569
			2019	28.605.311.394	130.070.871.745	0,219920963
			2020	16.565.431.238	75.316.440.467	0,219944426
			2021	61.623.813.111	230.840.792.169	0,266953741
			2022	68.536.060.043	293.272.452.618	0,233694162
7	LPIN	IDR	2018	2.376.697.675	35.132.528.263	0,067649492
			2019	1.456.658.691	31.375.178.612	0,046427104
			2020	1.663.218.113	8.395.696.968	0,198103638
			2021	2.074.648.875	25.483.321.670	0,081412027
			2022	5.097.683.584	31.770.915.490	0,160451265
8	MPMX	IDR	2018	178.771.000.000	225.502.000.000	0,792769022
			2019	189.629.000.000	733.673.000.000	0,258465284
			2020	93.039.000.000	283.464.000.000	0,328221573
			2021	95.962.000.000	474.956.000.000	0,202043979
			2022	118.685.000.000	687.510.000.000	0,172630216

9	PRAS	IDR	2018	1.802.359.088	8.159.520.050	0,220890331
			2019	-10.153.603.317	-53.777.720.146	0,188806876
			2020	5.652.219.605	703.740.254	8,031684379
			2021	1.240.289.050	530.204.978	2,339263307
			2022	-20.344.079.030	-110.958.265.464	0,183348928
10	SMSM	IDR	2018	194.731.000.000	828.281.000.000	0,23510258
			2019	183.366.000.000	822.042.000.000	0,223061595
			2020	145.152.000.000	684.268.000.000	0,212127412
			2021	193.905.000.000	922.168.000.000	0,210270797
			2022	236.058.000.000	1.172.002.000.000	0,201414332



APPENDIX F: T-TABLE

Titik Persentase Distribusi t (df = 1 – 40)

df	Pr	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
1		1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2		0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3		0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4		0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5		0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6		0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7		0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8		0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9		0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10		0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11		0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12		0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13		0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14		0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15		0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16		0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17		0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18		0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19		0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20		0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21		0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22		0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23		0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24		0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25		0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26		0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27		0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28		0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29		0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30		0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31		0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32		0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33		0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34		0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35		0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36		0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37		0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38		0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39		0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40		0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

APPENDIX G: F-TABLE

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89