

|    | A  | B  | C       | D   | E   | F   | G       | H | I | J | K | L |
|----|----|----|---------|-----|-----|-----|---------|---|---|---|---|---|
| 1  |    |    |         |     |     |     |         |   |   |   |   |   |
| 2  |    |    |         |     |     |     |         |   |   |   |   |   |
| 3  | 15 | 19 | 42      | 86  | 32  | 56  |         |   |   |   |   |   |
| 4  | 23 | 27 | 23      | 45  | 45  | 32  |         |   |   |   |   |   |
| 5  | 36 | 13 | 17      | 93  | 73  | 71  |         |   |   |   |   |   |
| 6  | 42 | 32 | 35      | 25  | 56  | 26  |         |   |   |   |   |   |
| 7  | 25 | 54 | 63      | 62  | 29  | 18  |         |   |   |   |   |   |
| 8  | 39 | 46 | 28      | 47  | 42  | 43  |         |   |   |   |   |   |
| 9  | 45 | 76 | 37      | 31  | 51  | 59  |         |   |   |   |   |   |
| 10 | 53 | 48 | 55      | 52  | 36  | 62  |         |   |   |   |   |   |
| 11 |    |    |         |     |     |     |         |   |   |   |   |   |
| 12 | 37 | 26 | 51      | 116 | 466 | 515 | 51.7778 |   |   |   |   |   |
| 13 | 55 | 42 | 46      | 116 | 466 | 515 | 51.7778 |   |   |   |   |   |
| 14 | 42 |    | 27      |     |     |     |         |   |   |   |   |   |
| 15 |    |    | #VALUE! |     |     |     |         |   |   |   |   |   |
| 16 |    |    |         |     |     |     |         |   |   |   |   |   |
| 17 |    |    |         |     |     |     |         |   |   |   |   |   |
| 18 |    |    |         |     |     |     |         |   |   |   |   |   |

# Offset Function