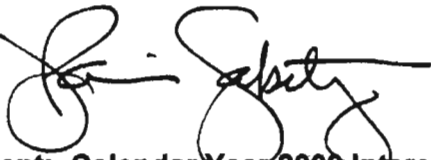




December 22, 2008

MEMORANDUM TO: All Departments, Offices, Institutions, Boards, Commissions, and Agencies

FROM: J. Pari Sabety  
Director 

SUBJECT: **Prompt Payment: Calendar Year 2009 Interest Rate For Late Payments To Vendors**

This memorandum is to advise you that late payment interest charges owed to vendors for Calendar Year 2009 shall be paid at the per annum rate of five (5) percent compounded every thirty days. The rate for Calendar Year 2009 has been established by the State Tax Commissioner pursuant to Section 5703.47 of the Revised Code.

Section 126.30 of the Revised Code and Rule 126-3-01 of the Administrative Code require state agencies to make prompt payment for all purchases. A state agency which fails to make payment by the required payment date **shall pay an interest charge to the vendor**. Please refer to the statute and rule for additional information on prompt payment requirements.

Agencies are reminded that any interest charges shall be paid within thirty days after paying the principal. A change was made in Am. Sub. S.B. 351 Section 126.30, which states that, interest charges **do not have to be paid when the amount of the interest is less than ten dollars**. A copy of this information is attached for your reference.

Attached are two tables which you may use to assist you in calculating an interest charge owed to a vendor for Calendar Year 2009. (Agencies can access the Late Payment Calculator on the web at <http://www.obm.ohio.gov/promptpay/>.)

#### A. Required Payment Date Table

The Required Payment Date Table will allow you to easily calculate the required payment date if the thirty-day payment requirement is applicable. The required payment date is either: (1) the date or time when payment is due according to a written agreement between the parties; or (2) in the absence of a specific date or time, thirty days after the state agency receives a proper invoice. Receipt of a proper invoice is defined in Rule 126-3-01(A)(5) of the Administrative Code.

1. The column "Date" is the date on which an invoice was received.
2. The column "Date + 30" is the required payment date if the thirty-day payment requirement is applicable. The required payment date is the last day on which payment of an invoice is considered to be timely. Payment made after the required payment date is subject to the interest requirements of the prompt payment statute (Section 126.30 of

the Revised Code) and the prompt payment rule (Rule 126-3-01) of the Administrative Code.

**B. 360-Day Interest Factor (5%) Table for Calendar Year 2009**

The 360-Day Interest Factor (5%) Table for Calendar Year 2009 will assist you in calculating any interest charges owed for Calendar Year 2009. The column "Days" is the number of days after the required payment date that the invoice was paid. Interest charges must be paid for the period beginning on the day after the required payment date and ending on the date of payment. The column "Factor" means the interest factor at the per annum rate of eight percent compounded every thirty days.

1. Under the column "Days", find the number of days after the required payment date that a particular invoice was paid.
2. To the right of the appropriate "Days", find the appropriate factor.
3. Multiply the appropriate factor times the principal. The product is the total amount of principal and interest owed to a vendor. Subtract the principal from this product. The remainder (difference) is the interest charge owed to the vendor. Payment of interest charges of less than ten dollars is not required. The interest charge shall be calculated separately for each invoice.
4. If interest is owed for a period covering portions of two calendar years, calculate the interest owed for the appropriate part of each year at the rate for that year. Note that the interest rate for Calendar Year 2002 was seven (7) percent; Calendar Year 2003 was six (6) percent; Calendar Year 2004 was four (4) percent; Calendar Year 2005 was five (5) percent; Calendar Year 2006 was six (6) percent; Calendar Year 2007 was eight (8) percent and Calendar Year 2008 was eight (8) percent per annum compounded every thirty days.

<u>DAYS</u>	<u>FACTOR</u>	<u>DAYS</u>	<u>FACTOR</u>	<u>DAYS</u>	<u>FACTOR</u>	<u>DAYS</u>	<u>FACTOR</u>	<u>DAYS</u>	<u>FACTOR</u>
1	1.000139	41	1.005699	81	1.01129	121	1.016912	161	1.022565
2	1.000277	42	1.005838	82	1.01143	122	1.017053	162	1.022707
3	1.000416	43	1.005978	83	1.01157	123	1.017194	163	1.022849
4	1.000555	44	1.006117	84	1.01171	124	1.017335	164	1.022991
5	1.000693	45	1.006257	85	1.011851	125	1.017476	165	1.023133
6	1.000832	46	1.006396	86	1.011991	126	1.017617	166	1.023274
7	1.000971	47	1.006535	87	1.012131	127	1.017758	167	1.023416
8	1.001109	48	1.006675	88	1.012272	128	1.017899	168	1.023558
9	1.001248	49	1.006815	89	1.012412	129	1.01804	169	1.0237
10	1.001387	50	1.006954	90	1.012552	130	1.018181	170	1.023842
11	1.001526	51	1.007094	91	1.012693	131	1.018322	171	1.023984
12	1.001665	52	1.007233	92	1.012833	132	1.018464	172	1.024126
13	1.001803	53	1.007373	93	1.012973	133	1.018605	173	1.024268
14	1.001942	54	1.007512	94	1.013114	134	1.018746	174	1.02441
15	1.002081	55	1.007652	95	1.013254	135	1.018887	175	1.024552
16	1.00222	56	1.007792	96	1.013395	136	1.019028	176	1.024694
17	1.002359	57	1.007932	97	1.013535	137	1.01917	177	1.024836
18	1.002498	58	1.008071	98	1.013675	138	1.019311	178	1.024978
19	1.002637	59	1.008211	99	1.013816	139	1.019452	179	1.02512
20	1.002776	60	1.008351	100	1.013957	140	1.019594	180	1.025262
21	1.002915	61	1.00849	101	1.014097	141	1.019735	181	1.025404
22	1.003054	62	1.00863	102	1.014238	142	1.019876	182	1.025546
23	1.003193	63	1.00877	103	1.014378	143	1.020018	183	1.025688
24	1.003332	64	1.00891	104	1.014519	144	1.020159	184	1.02583
25	1.003471	65	1.00905	105	1.014659	145	1.0203	185	1.025973
26	1.00361	66	1.00919	106	1.0148	146	1.020442	186	1.026115
27	1.003749	67	1.009329	107	1.014941	147	1.020583	187	1.026257
28	1.003888	68	1.009469	108	1.015081	148	1.020725	188	1.026399
29	1.004027	69	1.009609	109	1.015222	149	1.020866	189	1.026542
30	1.004167	70	1.009749	110	1.015363	150	1.021008	190	1.026684
31	1.004306	71	1.009889	111	1.015504	151	1.021149	191	1.026826
32	1.004445	72	1.010029	112	1.015644	152	1.021291	192	1.026969
33	1.004584	73	1.010169	113	1.015785	153	1.021432	193	1.027111
34	1.004724	74	1.010309	114	1.015926	154	1.021574	194	1.027253
35	1.004863	75	1.010449	115	1.016067	155	1.021715	195	1.027396
36	1.005002	76	1.010589	116	1.016208	156	1.021857	196	1.027538
37	1.005141	77	1.010729	117	1.016348	157	1.021999	197	1.02768
38	1.005281	78	1.010869	118	1.016489	158	1.02214	198	1.027823
39	1.00542	79	1.01101	119	1.01663	159	1.022282	199	1.027965
40	1.005559	80	1.01115	120	1.016771	160	1.022424	200	1.028108

"DAYS" MEANS THE NUMBER OF DAYS AFTER THE REQUIRED PAYMENT DATE THAT THE INVOICE WAS PAID.

"FACTOR" MEANS THE INTEREST FACTOR AT THE RATE PER ANNUM OF FIVE PERCENT COMPOUNDED EVERY THIRTY DAYS.

TO CALCULATE THE TOTAL AMOUNT OF PRINCIPAL AND INTEREST OWED, MULTIPLY THE FACTOR (TO THE RIGHT OF THE APPLICABLE NUMBER OF DAYS) TIMES THE PRINCIPAL.

IF INTEREST IS OWED FOR A PERIOD COVERING PORTIONS OF TWO CALENDAR YEARS, CALCULATE THE INTEREST OWED FOR THE APPROPRIATE PART OF EACH YEAR AT THE RATE FOR THAT YEAR.

<u>DAYS</u>	<u>FACTOR</u>	<u>DAYS</u>	<u>FACTOR</u>	<u>DAYS</u>	<u>FACTOR</u>	<u>DAYS</u>	<u>FACTOR</u>
201	1.02825	241	1.033967	281	1.039715	321	1.045495
202	1.028393	242	1.03411	282	1.039859	322	1.04564
203	1.028535	243	1.034253	283	1.040003	323	1.045785
204	1.028678	244	1.034397	284	1.040147	324	1.04593
205	1.028821	245	1.03454	285	1.040292	325	1.046075
206	1.028963	246	1.034684	286	1.040436	326	1.04622
207	1.029106	247	1.034827	287	1.04058	327	1.046365
208	1.029248	248	1.03497	288	1.040724	328	1.04651
209	1.029391	249	1.035114	289	1.040869	329	1.046655
210	1.029534	250	1.035257	290	1.041013	330	1.0468
211	1.029676	251	1.035401	291	1.041157	331	1.046945
212	1.029819	252	1.035544	292	1.041301	332	1.04709
213	1.029962	253	1.035688	293	1.041446	333	1.047236
214	1.030105	254	1.035832	294	1.04159	334	1.047381
215	1.030248	255	1.035975	295	1.041734	335	1.047526
216	1.03039	256	1.036119	296	1.041879	336	1.047671
217	1.030533	257	1.036262	297	1.042023	337	1.047816
218	1.030676	258	1.036406	298	1.042168	338	1.047962
219	1.030819	259	1.03655	299	1.042312	339	1.048107
220	1.030962	260	1.036693	300	1.042457	340	1.048252
221	1.031105	261	1.036837	301	1.042601	341	1.048397
222	1.031248	262	1.036981	302	1.042746	342	1.048543
223	1.03139	263	1.037124	303	1.04289	343	1.048688
224	1.031533	264	1.037268	304	1.043035	344	1.048833
225	1.031676	265	1.037412	305	1.043179	345	1.048979
226	1.031819	266	1.037556	306	1.043324	346	1.049124
227	1.031962	267	1.0377	307	1.043469	347	1.04927
228	1.032105	268	1.037843	308	1.043613	348	1.049415
229	1.032249	269	1.037987	309	1.043758	349	1.049561
230	1.032392	270	1.038131	310	1.043903	350	1.049706
231	1.032535	271	1.038275	311	1.044047	351	1.049851
232	1.032678	272	1.038419	312	1.044192	352	1.049997
233	1.032821	273	1.038563	313	1.044337	353	1.050143
234	1.032964	274	1.038707	314	1.044481	354	1.050288
235	1.033107	275	1.038851	315	1.044626	355	1.050434
236	1.033251	276	1.038995	316	1.044771	356	1.050579
237	1.033394	277	1.039139	317	1.044916	357	1.050725
238	1.033537	278	1.039283	318	1.045061	358	1.050871
239	1.03368	279	1.039427	319	1.045205	359	1.051016
240	1.033824	280	1.039571	320	1.04535	360	1.051162 *

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\* USE THIS SAME FACTOR FOR DAYS 361-365.

DATE		DATE + 30		DATE		DATE + 30		DATE		DATE + 30	
JAN 01 2009	JAN 31 2009	FEB 01 2009	MAR 03 2009	MAR 01 2009	MAR 31 2009						
JAN 02 2009	FEB 01 2009	FEB 02 2009	MAR 04 2009	MAR 02 2009	APR 01 2009						
JAN 03 2009	FEB 02 2009	FEB 03 2009	MAR 05 2009	MAR 03 2009	APR 02 2009						
JAN 04 2009	FEB 03 2009	FEB 04 2009	MAR 06 2009	MAR 04 2009	APR 03 2009						
JAN 05 2009	FEB 04 2009	FEB 05 2009	MAR 07 2009	MAR 05 2009	APR 04 2009						
JAN 06 2009	FEB 05 2009	FEB 06 2009	MAR 08 2009	MAR 06 2009	APR 05 2009						
JAN 07 2009	FEB 06 2009	FEB 07 2009	MAR 09 2009	MAR 07 2009	APR 06 2009						
JAN 08 2009	FEB 07 2009	FEB 08 2009	MAR 10 2009	MAR 08 2009	APR 07 2009						
JAN 09 2009	FEB 08 2009	FEB 09 2009	MAR 11 2009	MAR 09 2009	APR 08 2009						
JAN 10 2009	FEB 09 2009	FEB 10 2009	MAR 12 2009	MAR 10 2009	APR 09 2009						
JAN 11 2009	FEB 10 2009	FEB 11 2009	MAR 13 2009	MAR 11 2009	APR 10 2009						
JAN 12 2009	FEB 11 2009	FEB 12 2009	MAR 14 2009	MAR 12 2009	APR 11 2009						
JAN 13 2009	FEB 12 2009	FEB 13 2009	MAR 15 2009	MAR 13 2009	APR 12 2009						
JAN 14 2009	FEB 13 2009	FEB 14 2009	MAR 16 2009	MAR 14 2009	APR 13 2009						
JAN 15 2009	FEB 14 2009	FEB 15 2009	MAR 17 2009	MAR 15 2009	APR 14 2009						
JAN 16 2009	FEB 15 2009	FEB 16 2009	MAR 18 2009	MAR 16 2009	APR 15 2009						
JAN 17 2009	FEB 16 2009	FEB 17 2009	MAR 19 2009	MAR 17 2009	APR 16 2009						
JAN 18 2009	FEB 17 2009	FEB 18 2009	MAR 20 2009	MAR 18 2009	APR 17 2009						
JAN 19 2009	FEB 18 2009	FEB 19 2009	MAR 21 2009	MAR 19 2009	APR 18 2009						
JAN 20 2009	FEB 19 2009	FEB 20 2009	MAR 22 2009	MAR 20 2009	APR 19 2009						
JAN 21 2009	FEB 20 2009	FEB 21 2009	MAR 23 2009	MAR 21 2009	APR 20 2009						
JAN 22 2009	FEB 21 2009	FEB 22 2009	MAR 24 2009	MAR 22 2009	APR 21 2009						
JAN 23 2009	FEB 22 2009	FEB 23 2009	MAR 25 2009	MAR 23 2009	APR 22 2009						
JAN 24 2009	FEB 23 2009	FEB 24 2009	MAR 26 2009	MAR 24 2009	APR 23 2009						
JAN 25 2009	FEB 24 2009	FEB 25 2009	MAR 27 2009	MAR 25 2009	APR 24 2009						
JAN 26 2009	FEB 25 2009	FEB 26 2009	MAR 28 2009	MAR 26 2009	APR 25 2009						
JAN 27 2009	FEB 26 2009	FEB 27 2009	MAR 29 2009	MAR 27 2009	APR 26 2009						
JAN 28 2009	FEB 27 2009	FEB 28 2009	MAR 30 2009	MAR 28 2009	APR 27 2009						
JAN 29 2009	FEB 28 2009			MAR 29 2009	APR 28 2009						
JAN 30 2009	MAR 01 2009			MAR 30 2009	APR 29 2009						
JAN 31 2009	MAR 02 2009			MAR 31 2009	APR 30 2009						

"DATE" MEANS THE DATE ON WHICH AN INVOICE WAS RECEIVED.

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FIND THE DATE ON WHICH A PARTICULAR INVOICE WAS RECEIVED. TO THE RIGHT OF THAT DATE, UNDER "DATE + 30" IS THE REQUIRED PAYMENT DATE.

DATE		DATE + 30		DATE		DATE + 30		DATE		DATE + 30	
APR 01 2009	MAY 01 2009	MAY 01 2009	MAY 31 2009	JUN 01 2009	JUL 01 2009						
APR 02 2009	MAY 02 2009	MAY 02 2009	JUN 01 2009	JUN 02 2009	JUL 02 2009						
APR 03 2009	MAY 03 2009	MAY 03 2009	JUN 02 2009	JUN 03 2009	JUL 03 2009						
APR 04 2009	MAY 04 2009	MAY 04 2009	JUN 03 2009	JUN 04 2009	JUL 04 2009						
APR 05 2009	MAY 05 2009	MAY 05 2009	JUN 04 2009	JUN 05 2009	JUL 05 2009						
APR 06 2009	MAY 06 2009	MAY 06 2009	JUN 05 2009	JUN 06 2009	JUL 06 2009						
APR 07 2009	MAY 07 2009	MAY 07 2009	JUN 06 2009	JUN 07 2009	JUL 07 2009						
APR 08 2009	MAY 08 2009	MAY 08 2009	JUN 07 2009	JUN 08 2009	JUL 08 2009						
APR 09 2009	MAY 09 2009	MAY 09 2009	JUN 08 2009	JUN 09 2009	JUL 09 2009						
APR 10 2009	MAY 10 2009	MAY 10 2009	JUN 09 2009	JUN 10 2009	JUL 10 2009						
APR 11 2009	MAY 11 2009	MAY 11 2009	JUN 10 2009	JUN 11 2009	JUL 11 2009						
APR 12 2009	MAY 12 2009	MAY 12 2009	JUN 11 2009	JUN 12 2009	JUL 12 2009						
APR 13 2009	MAY 13 2009	MAY 13 2009	JUN 12 2009	JUN 13 2009	JUL 13 2009						
APR 14 2009	MAY 14 2009	MAY 14 2009	JUN 13 2009	JUN 14 2009	JUL 14 2009						
APR 15 2009	MAY 15 2009	MAY 15 2009	JUN 14 2009	JUN 15 2009	JUL 15 2009						
APR 16 2009	MAY 16 2009	MAY 16 2009	JUN 15 2009	JUN 16 2009	JUL 16 2009						
APR 17 2009	MAY 17 2009	MAY 17 2009	JUN 16 2009	JUN 17 2009	JUL 17 2009						
APR 18 2009	MAY 18 2009	MAY 18 2009	JUN 17 2009	JUN 18 2009	JUL 18 2009						
APR 19 2009	MAY 19 2009	MAY 19 2009	JUN 18 2009	JUN 19 2009	JUL 19 2009						
APR 20 2009	MAY 20 2009	MAY 20 2009	JUN 19 2009	JUN 20 2009	JUL 20 2009						
APR 21 2009	MAY 21 2009	MAY 21 2009	JUN 20 2009	JUN 21 2009	JUL 21 2009						
APR 22 2009	MAY 22 2009	MAY 22 2009	JUN 21 2009	JUN 22 2009	JUL 22 2009						
APR 23 2009	MAY 23 2009	MAY 23 2009	JUN 22 2009	JUN 23 2009	JUL 23 2009						
APR 24 2009	MAY 24 2009	MAY 24 2009	JUN 23 2009	JUN 24 2009	JUL 24 2009						
APR 25 2009	MAY 25 2009	MAY 25 2009	JUN 24 2009	JUN 25 2009	JUL 25 2009						
APR 26 2009	MAY 26 2009	MAY 26 2009	JUN 25 2009	JUN 26 2009	JUL 26 2009						
APR 27 2009	MAY 27 2009	MAY 27 2009	JUN 26 2009	JUN 27 2009	JUL 27 2009						
APR 28 2009	MAY 28 2009	MAY 28 2009	JUN 27 2009	JUN 28 2009	JUL 28 2009						
APR 29 2009	MAY 29 2009	MAY 29 2009	JUN 28 2009	JUN 29 2009	JUL 29 2009						
APR 30 2009	MAY 30 2009	MAY 30 2009	JUN 29 2009	JUN 30 2009	JUL 30 2009						
		MAY 31 2009	JUN 30 2009								

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DATE			DATE + 30			DATE			DATE + 30			DATE			DATE + 30		
JUL	01	2009	JUL	31	2009	AUG	01	2009	AUG	31	2009	SEP	01	2009	OCT	01	2009
JUL	02	2009	AUG	01	2009	AUG	02	2009	SEP	01	2009	SEP	02	2009	OCT	02	2009
JUL	03	2009	AUG	02	2009	AUG	03	2009	SEP	02	2009	SEP	03	2009	OCT	03	2009
JUL	04	2009	AUG	03	2009	AUG	04	2009	SEP	03	2009	SEP	04	2009	OCT	04	2009
JUL	05	2009	AUG	04	2009	AUG	05	2009	SEP	04	2009	SEP	05	2009	OCT	05	2009
JUL	06	2009	AUG	05	2009	AUG	06	2009	SEP	05	2009	SEP	06	2009	OCT	06	2009
JUL	07	2009	AUG	06	2009	AUG	07	2009	SEP	06	2009	SEP	07	2009	OCT	07	2009
JUL	08	2009	AUG	07	2009	AUG	08	2009	SEP	07	2009	SEP	08	2009	OCT	08	2009
JUL	09	2009	AUG	08	2009	AUG	09	2009	SEP	08	2009	SEP	09	2009	OCT	09	2009
JUL	10	2009	AUG	09	2009	AUG	10	2009	SEP	09	2009	SEP	10	2009	OCT	10	2009
JUL	11	2009	AUG	10	2009	AUG	11	2009	SEP	10	2009	SEP	11	2009	OCT	11	2009
JUL	12	2009	AUG	11	2009	AUG	12	2009	SEP	11	2009	SEP	12	2009	OCT	12	2009
JUL	13	2009	AUG	12	2009	AUG	13	2009	SEP	12	2009	SEP	13	2009	OCT	13	2009
JUL	14	2009	AUG	13	2009	AUG	14	2009	SEP	13	2009	SEP	14	2009	OCT	14	2009
JUL	15	2009	AUG	14	2009	AUG	15	2009	SEP	14	2009	SEP	15	2009	OCT	15	2009
JUL	16	2009	AUG	15	2009	AUG	16	2009	SEP	15	2009	SEP	16	2009	OCT	16	2009
JUL	17	2009	AUG	16	2009	AUG	17	2009	SEP	16	2009	SEP	17	2009	OCT	17	2009
JUL	18	2009	AUG	17	2009	AUG	18	2009	SEP	17	2009	SEP	18	2009	OCT	18	2009
JUL	19	2009	AUG	18	2009	AUG	19	2009	SEP	18	2009	SEP	19	2009	OCT	19	2009
JUL	20	2009	AUG	19	2009	AUG	20	2009	SEP	19	2009	SEP	20	2009	OCT	20	2009
JUL	21	2009	AUG	20	2009	AUG	21	2009	SEP	20	2009	SEP	21	2009	OCT	21	2009
JUL	22	2009	AUG	21	2009	AUG	22	2009	SEP	21	2009	SEP	22	2009	OCT	22	2009
JUL	23	2009	AUG	22	2009	AUG	23	2009	SEP	22	2009	SEP	23	2009	OCT	23	2009
JUL	24	2009	AUG	23	2009	AUG	24	2009	SEP	23	2009	SEP	24	2009	OCT	24	2009
JUL	25	2009	AUG	24	2009	AUG	25	2009	SEP	24	2009	SEP	25	2009	OCT	25	2009
JUL	26	2009	AUG	25	2009	AUG	26	2009	SEP	25	2009	SEP	26	2009	OCT	26	2009
JUL	27	2009	AUG	26	2009	AUG	27	2009	SEP	26	2009	SEP	27	2009	OCT	27	2009
JUL	28	2009	AUG	27	2009	AUG	28	2009	SEP	27	2009	SEP	28	2009	OCT	28	2009
JUL	29	2009	AUG	28	2009	AUG	29	2009	SEP	28	2009	SEP	29	2009	OCT	29	2009
JUL	30	2009	AUG	29	2009	AUG	30	2009	SEP	29	2009	SEP	30	2009	OCT	30	2009
JUL	31	2009	AUG	30	2009	AUG	31	2009	SEP	30	2009						

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DATE			DATE + 30			DATE			DATE + 30			DATE			DATE + 30		
OCT	01	2009	OCT	31	2009	NOV	01	2009	DEC	01	2009	DEC	01	2009	DEC	31	2009
OCT	02	2009	NOV	01	2009	NOV	02	2009	DEC	02	2009	DEC	02	2009	JAN	01	2010
OCT	03	2009	NOV	02	2009	NOV	03	2009	DEC	03	2009	DEC	03	2009	JAN	02	2010
OCT	04	2009	NOV	03	2009	NOV	04	2009	DEC	04	2009	DEC	04	2009	JAN	03	2010
OCT	05	2009	NOV	04	2009	NOV	05	2009	DEC	05	2009	DEC	05	2009	JAN	04	2010
OCT	06	2009	NOV	05	2009	NOV	06	2009	DEC	06	2009	DEC	06	2009	JAN	05	2010
OCT	07	2009	NOV	06	2009	NOV	07	2009	DEC	07	2009	DEC	07	2009	JAN	06	2010
OCT	08	2009	NOV	07	2009	NOV	08	2009	DEC	08	2009	DEC	08	2009	JAN	07	2010
OCT	09	2009	NOV	08	2009	NOV	09	2009	DEC	09	2009	DEC	09	2009	JAN	08	2010
OCT	10	2009	NOV	09	2009	NOV	10	2009	DEC	10	2009	DEC	10	2009	JAN	09	2010
OCT	11	2009	NOV	10	2009	NOV	11	2009	DEC	11	2009	DEC	11	2009	JAN	10	2010
OCT	12	2009	NOV	11	2009	NOV	12	2009	DEC	12	2009	DEC	12	2009	JAN	11	2010
OCT	13	2009	NOV	12	2009	NOV	13	2009	DEC	13	2009	DEC	13	2009	JAN	12	2010
OCT	14	2009	NOV	13	2009	NOV	14	2009	DEC	14	2009	DEC	14	2009	JAN	13	2010
OCT	15	2009	NOV	14	2009	NOV	15	2009	DEC	15	2009	DEC	15	2009	JAN	14	2010
OCT	16	2009	NOV	15	2009	NOV	16	2009	DEC	16	2009	DEC	16	2009	JAN	15	2010
OCT	17	2009	NOV	16	2009	NOV	17	2009	DEC	17	2009	DEC	17	2009	JAN	16	2010
OCT	18	2009	NOV	17	2009	NOV	18	2009	DEC	18	2009	DEC	18	2009	JAN	17	2010
OCT	19	2009	NOV	18	2009	NOV	19	2009	DEC	19	2009	DEC	19	2009	JAN	18	2010
OCT	20	2009	NOV	19	2009	NOV	20	2009	DEC	20	2009	DEC	20	2009	JAN	19	2010
OCT	21	2009	NOV	20	2009	NOV	21	2009	DEC	21	2009	DEC	21	2009	JAN	20	2010
OCT	22	2009	NOV	21	2009	NOV	22	2009	DEC	22	2009	DEC	22	2009	JAN	21	2010
OCT	23	2009	NOV	22	2009	NOV	23	2009	DEC	23	2009	DEC	23	2009	JAN	22	2010
OCT	24	2009	NOV	23	2009	NOV	24	2009	DEC	24	2009	DEC	24	2009	JAN	23	2010
OCT	25	2009	NOV	24	2009	NOV	25	2009	DEC	25	2009	DEC	25	2009	JAN	24	2010
OCT	26	2009	NOV	25	2009	NOV	26	2009	DEC	26	2009	DEC	26	2009	JAN	25	2010
OCT	27	2009	NOV	26	2009	NOV	27	2009	DEC	27	2009	DEC	27	2009	JAN	26	2010
OCT	28	2009	NOV	27	2009	NOV	28	2009	DEC	28	2009	DEC	28	2009	JAN	27	2010
OCT	29	2009	NOV	28	2009	NOV	29	2009	DEC	29	2009	DEC	29	2009	JAN	28	2010
OCT	30	2009	NOV	29	2009	NOV	30	2009	DEC	30	2009	DEC	30	2009	JAN	29	2010
OCT	31	2009	NOV	30	2009							DEC	31	2009	JAN	30	2010
												JAN	01	2010	JAN	31	2010

"DATE" MEANS THE DATE ON WHICH AN INVOICE WAS RECEIVED.

"DATE + 30" MEANS THE REQUIRED PAYMENT DATE. THE REQUIRED PAYMENT DATE IS THE LAST DAY ON WHICH PAYMENT OF AN INVOICE IS CONSIDERED TO BE TIMELY.

FIND THE DATE ON WHICH A PARTICULAR INVOICE WAS RECEIVED. TO THE RIGHT OF THAT DATE, UNDER "DATE + 30" IS THE REQUIRED PAYMENT DATE.