

$p = 4$  columns

$p = 4$  rows

$A$	$B$	$C$	$D$
$B$	$C$	$D$	$A$
$C$	$D$	$A$	$B$
$D$	$A$	$B$	$C$

$p = |\{A, B, C, D\}| = 4$  treatments