=IF(B2/C2-ROUNDUP(B2/C2,0)=0,B2/C2,IF(C2/B2-ROUNDUP(C2/B2,0)=0,C2/B2,IF(B2/D2-ROUNDUP(B2/D2,0)=0,B2/D2,IF(D2/B2-ROUNDUP(D2/B2,0)=0,D2/B2,IF(B2/E2-ROUNDUP(B2/E2,0)=0,B2/E2,IF(E2/B2-ROUNDUP(E2/B2,0)=0,E2/B2,IF(B2/F2-ROUNDUP(B2/F2,0)=0,B2/F2,IF(F2/B2-ROUNDUP(F2/B2,0)=0,F2/B2,IF(B2/G2-ROUNDUP(B2/G2,0)=0,B2/G2,IF(G2/B2-ROUNDUP(G2/B2,0)=0,G2/B2,IF(B2/H2-ROUNDUP(B2/H2,0)=0,B2/H2,IF(H2/B2-ROUNDUP(H2/B2,0)=0,H2/B2,IF(B2/I2-ROUNDUP(B2/I2,0)=0,B2/I2,IF(I2/B2-ROUNDUP(I2/B2,0)=0,I2/B2,IF(B2/J2-ROUNDUP(B2/J2,0)=0,B2/J2,IF(J2/B2-ROUNDUP(J2/B2,0)=0,J2/B2,IF(B2/K2-ROUNDUP(B2/K2,0)=0,B2/K2,IF(K2/B2-ROUNDUP(K2/B2,0)=0,K2/B2,IF(B2/L2-ROUNDUP(B2/L2,0)=0,B2/L2,IF(L2/B2-ROUNDUP(L2/B2,0)=0,L2/B2,IF(B2/M2-ROUNDUP(B2/M2,0)=0,B2/M2,IF(M2/B2-ROUNDUP(M2/B2,0)=0,M2/B2,IF(B2/N2-ROUNDUP(B2/N2,0)=0,B2/N2,IF(N2/B2-ROUNDUP(N2/B2,0)=0,N2/B2,IF(B2/O2-ROUNDUP(B2/O2,0)=0,B2/O2,IF(O2/B2-ROUNDUP(O2/B2,0)=0,O2/B2,IF(B2/P2-ROUNDUP(B2/P2,0)=0,B2/P2,IF(P2/B2-ROUNDUP(P2/B2,0)=0,P2/B2,IF(B2/Q2-ROUNDUP(B2/Q2,0)=0,B2/Q2,IF(Q2/B2-ROUNDUP(Q2/B2,0)=0,Q2/B2,IF(C2/D2-ROUNDUP(C2/D2,0)=0,C2/D2,IF(D2/C2-ROUNDUP(D2/C2,0)=0,D2/C2,IF(C2/E2-ROUNDUP(C2/E2,0)=0,C2/E2,IF(E2/C2-ROUNDUP(E2/C2,0)=0,E2/C2,IF(C2/F2-ROUNDUP(C2/F2,0)=0,C2/F2,IF(F2/C2-ROUNDUP(F2/C2,0)=0,F2/C2,IF(C2/G2-ROUNDUP(C2/G2,0)=0,C2/G2,IF(G2/C2-ROUNDUP(G2/C2,0)=0,G2/C2,IF(C2/H2-ROUNDUP(C2/H2,0)=0,C2/H2,IF(H2/C2-ROUNDUP(H2/C2,0)=0,H2/C2,IF(C2/I2-ROUNDUP(C2/I2,0)=0,C2/I2,IF(I2/C2-ROUNDUP(I2/C2,0)=0,I2/C2,IF(C2/J2-ROUNDUP(C2/J2,0)=0,C2/J2,IF(J2/C2-ROUNDUP(J2/C2,0)=0,J2/C2,IF(C2/K2-ROUNDUP(C2/K2,0)=0,C2/K2,IF(K2/C2-ROUNDUP(K2/C2,0)=0,K2/C2,IF(C2/L2-ROUNDUP(C2/L2,0)=0,C2/L2,IF(L2/C2-ROUNDUP(L2/C2,0)=0,L2/C2,IF(C2/M2-ROUNDUP(C2/M2,0)=0,C2/M2,IF(M2/C2-ROUNDUP(M2/C2,0)=0,M2/C2,IF(C2/N2-ROUNDUP(C2/N2,0)=0,C2/N2,IF(N2/C2-ROUNDUP(N2/C2,0)=0,N2/C2,IF(C2/O2-ROUNDUP(C2/O2,0)=0,C2/O2,IF(O2/C2-ROUNDUP(O2/C2,0)=0,O2/C2,IF(C2/P2-ROUNDUP(C2/P2,0)=0,C2/P2,IF(P2/C2-ROUNDUP(P2/C2,0)=0,P2/C2,IF(C2/Q2-ROUNDUP(C2/Q2,0)=0,C2/Q2,IF(Q2/C2-ROUNDUP(Q2/C2,0)=0,Q2/C2,IF(D2/E2-ROUNDUP(D2/E2,0)=0,D2/E2,IF(E2/D2-ROUNDUP(E2/D2,0)=0,E2/D2,IF(D2/F2-ROUNDUP(D2/F2,0)=0,D2/F2,IF(F2/D2-ROUNDUP(F2/D2,0)=0,F2/D2,IF(D2/G2-ROUNDUP(D2/G2,0)=0,D2/G2,IF(G2/D2-ROUNDUP(G2/D2,0)=0,G2/D2,IF(D2/H2-ROUNDUP(D2/H2,0)=0,D2/H2,IF(H2/D2-ROUNDUP(H2/D2,0)=0,H2/D2,IF(D2/I2-ROUNDUP(D2/I2,0)=0,D2/I2,IF(I2/D2-ROUNDUP(I2/D2,0)=0,I2/D2,IF(D2/J2-ROUNDUP(D2/J2,0)=0,D2/J2,IF(J2/D2-ROUNDUP(J2/D2,0)=0,J2/D2,IF(D2/K2-ROUNDUP(D2/K2,0)=0,D2/K2,IF(K2/D2-ROUNDUP(K2/D2,0)=0,K2/D2,IF(D2/L2-ROUNDUP(D2/L2,0)=0,D2/L2,IF(L2/D2-ROUNDUP(L2/D2,0)=0,L2/D2,IF(D2/M2-ROUNDUP(D2/M2,0)=0,D2/M2,IF(M2/D2-ROUNDUP(M2/D2,0)=0,M2/D2,IF(D2/N2-ROUNDUP(D2/N2,0)=0,D2/N2,IF(N2/D2-ROUNDUP(N2/D2,0)=0,N2/D2,IF(D2/O2-ROUNDUP(D2/O2,0)=0,D2/O2,IF(O2/D2-ROUNDUP(O2/D2,0)=0,O2/D2,IF(D2/P2-ROUNDUP(D2/P2,0)=0,D2/P2,IF(P2/D2-ROUNDUP(P2/D2,0)=0,P2/D2,IF(D2/Q2-ROUNDUP(D2/Q2,0)=0,D2/Q2,IF(Q2/D2-ROUNDUP(Q2/D2,0)=0,Q2/D2,IF(E2/F2-ROUNDUP(E2/F2,0)=0,E2/F2,IF(F2/E2-ROUNDUP(F2/E2,0)=0,F2/E2,IF(E2/G2-ROUNDUP(E2/G2,0)=0,E2/G2,IF(G2/E2-ROUNDUP(G2/E2,0)=0,G2/E2,IF(E2/H2-ROUNDUP(E2/H2,0)=0,E2/H2,IF(H2/E2-ROUNDUP(H2/E2,0)=0,H2/E2,IF(E2/I2-ROUNDUP(E2/I2,0)=0,E2/I2,IF(I2/E2-ROUNDUP(I2/E2,0)=0,I2/E2,IF(E2/J2-ROUNDUP(E2/J2,0)=0,E2/J2,IF(J2/E2-ROUNDUP(J2/E2,0)=0,J2/E2,IF(E2/K2-ROUNDUP(E2/K2,0)=0,E2/K2,IF(K2/E2-ROUNDUP(K2/E2,0)=0,K2/E2,IF(E2/L2-ROUNDUP(E2/L2,0)=0,E2/L2,IF(L2/E2-ROUNDUP(L2/E2,0)=0,L2/E2,IF(E2/M2-ROUNDUP(E2/M2,0)=0,E2/M2,IF(M2/E2-ROUNDUP(M2/E2,0)=0,M2/E2,IF(E2/N2-ROUNDUP(E2/N2,0)=0,E2/N2,IF(N2/E2-ROUNDUP(N2/E2,0)=0,N2/E2,IF(E2/O2-ROUNDUP(E2/O2,0)=0,E2/O2,IF(O2/E2-ROUNDUP(O2/E2,0)=0,O2/E2,IF(E2/P2-ROUNDUP(E2/P2,0)=0,E2/P2,IF(P2/E2-ROUNDUP(P2/E2,0)=0,P2/E2,IF(E2/Q2-ROUNDUP(E2/Q2,0)=0,E2/Q2,IF(Q2/E2-ROUNDUP(Q2/E2,0)=0,Q2/E2,IF(F2/G2-ROUNDUP(F2/G2,0)=0,F2/G2,IF(G2/F2-ROUNDUP(G2/F2,0)=0,G2/F2,IF(F2/H2-ROUNDUP(F2/H2,0)=0,F2/H2,IF(H2/F2-ROUNDUP(H2/F2,0)=0,H2/F2,IF(F2/I2-ROUNDUP(F2/I2,0)=0,F2/I2,IF(I2/F2-ROUNDUP(I2/F2,0)=0,I2/F2,IF(F2/J2-ROUNDUP(F2/J2,0)=0,F2/J2,IF(J2/F2-ROUNDUP(J2/F2,0)=0,J2/F2,IF(F2/K2-ROUNDUP(F2/K2,0)=0,F2/K2,IF(K2/F2-ROUNDUP(K2/F2,0)=0,K2/F2,IF(F2/L2-ROUNDUP(F2/L2,0)=0,F2/L2,IF(L2/F2-ROUNDUP(L2/F2,0)=0,L2/F2,IF(F2/M2-ROUNDUP(F2/M2,0)=0,F2/M2,IF(M2/F2-ROUNDUP(M2/F2,0)=0,M2/F2,IF(F2/N2-ROUNDUP(F2/N2,0)=0,F2/N2,IF(N2/F2-ROUNDUP(N2/F2,0)=0,N2/F2,IF(F2/O2-ROUNDUP(F2/O2,0)=0,F2/O2,IF(O2/F2-ROUNDUP(O2/F2,0)=0,O2/F2,IF(F2/P2-ROUNDUP(F2/P2,0)=0,F2/P2,IF(P2/F2-ROUNDUP(P2/F2,0)=0,P2/F2,IF(F2/Q2-ROUNDUP(F2/Q2,0)=0,F2/Q2,IF(Q2/F2-ROUNDUP(Q2/F2,0)=0,Q2/F2,IF(G2/H2-ROUNDUP(G2/H2,0)=0,G2/H2,IF(H2/G2-ROUNDUP(H2/G2,0)=0,H2/G2,IF(G2/I2-ROUNDUP(G2/I2,0)=0,G2/I2,IF(I2/G2-ROUNDUP(I2/G2,0)=0,I2/G2,IF(G2/J2-ROUNDUP(G2/J2,0)=0,G2/J2,IF(J2/G2-ROUNDUP(J2/G2,0)=0,J2/G2,IF(G2/K2-ROUNDUP(G2/K2,0)=0,G2/K2,IF(K2/G2-ROUNDUP(K2/G2,0)=0,K2/G2,IF(G2/L2-ROUNDUP(G2/L2,0)=0,G2/L2,IF(L2/G2-ROUNDUP(L2/G2,0)=0,L2/G2,IF(G2/M2-ROUNDUP(G2/M2,0)=0,G2/M2,IF(M2/G2-ROUNDUP(M2/G2,0)=0,M2/G2,IF(G2/N2-ROUNDUP(G2/N2,0)=0,G2/N2,IF(N2/G2-ROUNDUP(N2/G2,0)=0,N2/G2,IF(G2/O2-ROUNDUP(G2/O2,0)=0,G2/O2,IF(O2/G2-ROUNDUP(O2/G2,0)=0,O2/G2,IF(G2/P2-ROUNDUP(G2/P2,0)=0,G2/P2,I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