# **Bordered Magic Squares Multiples of 10**

The work is also available at author's site:

https://numbers-magic.com/?p=706

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### **Abstract**

During past years author worked with **block-wise**, **bordered** and **block-bordered** magic squares. This work make connection between **block-wise** and **bordered** magic squares. We first constructed **bordered** magic squares of orders 120 and 110 multiples of magic square of order 10. Based on these two big magic squares lower order magic squares are obtained. By lower orders we understand that magic squares of orders 100, 90, 80, 70, etc. The construction of the **bordered** magic squares multiples of 10 is based on equal sum blocks of magic squares of order 10. We considered 14 different types of magic square of order 10. The advantage in studying **bordered** magic squares is that when we remove external border, still we left with magic squares with sequential entries. It is the same property of **bordered** magic squares of single digit borders. The difference is that instead of numbers here we have blocks of equal sum magic squares of order 10. For multiples of order 4, 6 and 8 see author's work [24, 25, 26]. The further multiples, such as multiples, 12, 14, etc. shall be done in another works. This work brings examples only up to order 40. Higher orders examples can be seen in **Excel files** attached with the work. The total work is up to order 120.

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# 1 Introduction

During past years author [3, 4, 5, 6, 7, 8, 9] worked with **block-wise** magic squares from orders 12 to 47. Author [10, 11, 12, 13, 14, 15] also worked with **bordered** magic squares. The study on **bordered** magic squares is extended to **block-bordered** magic squares [16, 17, 18]. This is specially done for the magic squares of orders p and p, where p is a prime number. This study is still extended to **block-wise bordered** magic squares [19, 20, 21, 22]. Some conection with Pythagorean triples and area-representations are also made [24, 25, 26, 27, 28]. The main property of **bordered** magic squares is that if we remove external borders, still we get **sub-bordered** magic squares, i.e., each layer in itself lead us to magic squares. In many cases, the properties of **bordered** magic square are seperated by **even** and **odd** orders magic squares. In many cases, we get good properties for the **even** order **bordered** magic squares. In many cases, we have to use fractional numbers entries, specially to reach minimum perfect square sum of entries. For more study on **bordered** magic squares refer H. White's [1] and H. Danielsson's [2] web-sites.

### 1.1 Summary of Bordered Magic Squares

#### 1.1.1 Odd Numbers Multiples

- Single Digit: Bordered magic squares based on single digit [10, 11, 1].
- Three Digits: Bordered magic squares based on magic squares of order 3 [30].
- Five Digits: Bordered magic squares multiples of magic squares of order 5 [31].
- Seven Digits: Bordered magic squares multiples of magic squares of order 7 [32].
- Nine Digits: Bordered magic squares multiples of magic squares of order 9 [33]
- Eleven Digits: Bordered magic squares multiples of magic squares of order 11 [34]
- Thirteen Digits: Bordered magic squares multiples of magic squares of order 13 [35]
- Fifteen Digits: Bordered magic squares multiples of magic squares of order 15 [36]
- Seventeen Digits: Bordered magic squares multiples of magic squares of order 17 [37]
- Nineteen Digits: Bordered magic squares multiples of magic squares of order 19 [38]

# 1.1.2 Even Numbers Multiples

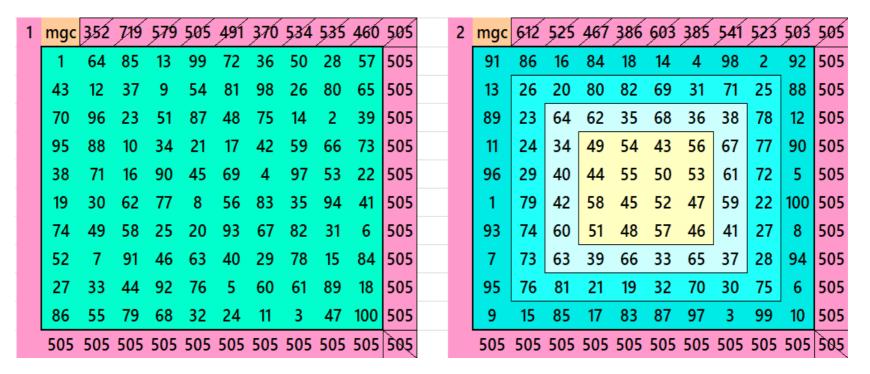
- Two Digits: Bordered magic squares based on magic rectangles multiples of 2 [78, 79, 67, 68, 68, 69].
- Four Digits: Bordered magic squares multiples of magic squares of order 4 [24].
- Six Digits: Bordered magic squares multiples of magic squares of order 6 [25]
- Eight Digits: Bordered magic squares multiples of magic squares of order 8 [26]
- Ten Digits: Bordered magic squares multiples of magic squares of order 10 [27] (This work)

The work on even number multiples is with equal sums blocks of magic squares. The work on odd number multiples is with different sum magic squares.

It is revised and extended version of authors previous work on multiples of 10. Here we have considered 14 different types of magic squares of order 10. The work is here only up to order 40. Higher order examples can be seen in an **excel files** attached with the work.

# 2 Bordered Magic Squares Multiples of 10

Let's consider following 14 magic squares of order 10.



3	mgc	551	520	487	465	639	430	469	506	478	505	4	mgc	514	553	509	548	471	417	693	447	393	505
	91	86	16	84	18	14	4	98	2	92	505		3	1	99	97	96	6	94	8	9	92	505
	13	47	58	19	78	39	66	27	70	88	505		98	100	2	4	5	95	7	93	11	90	505
	89	22	75	50	55	30	67	42	63	12	505		25	76	33	67	66	65	34	38	91	10	505
	11	82	23	54	43	74	31	62	35	90	505		75	26	62	40	60	41	43	57	89	12	505
	96	51	46	79	26	59	38	71	34	5	505		27	74	56	55	47	48	52	45	88	13	505
	1	48	57	20	77	40	65	28	69	100	505		73	28	50	46	53	54	49	51	14	87	505
	93	21	76	49	56	29	68	41	64	8	505		72	29	39	58	42	59	61	44	86	15	505
	7	81	24	53	44	73	32	61	36	94	505		70	31	63	37	35	36	64	68	16	85	505
	95	52	45	80	25	60	37	72	33	6	505		32	69	17	83	19	81	24	22	78	80	505
	9	15	85	17	83	87	97	3	99	10	505		30	71	84	18	82	20	77	79	23	21	505
	505	505	505	505	505	505	505	505	505	505	505		505	505	505	505	505	505	505	505	505	505	505
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7	mgc	/									$\overline{}$	8	mgc	483	718						485	$\overline{}$	
7	49	54	43	56	61	40	31	70	18	83	505	8	33	483 67	718 66	408 65	34	38	31	70	18	83	505
7	49 44	54 55	43 50	56 53	61 41	40 60	31 19	70 82	18 5	83 96	505 505	8	33 62	67 40	718 66 60	65 41	34 43	38 57	31 27	70 74	18 5	83 96	505 505
7	49 44 58	54 55 45	43 50 52	56 53 47	61 41 59	40 60 42	31 19 72	70 82 29	18 5 94	83 96 7	505 505 505	8	33 62 56	67 40 55	66 60 47	65	34 43 52	38 57 45	31 27 72	70 74 29	18 5 94	83 96 7	505 505 505
7	49 44 58 51	54 55 45 48	43 50 52 57	56 53 47 46	61 41 59 67	40 60 42 34	31 19 72 27	70 82 29 74	18 5 94 99	83 96 7 2	505 505 505 505	8	33 62 56 50	67 40 55 46	66 60	65 41 48 54	34 43 52 49	38 57 45 51	31 27 72 19	70 74 29 82	18 5 94 99	83 96 7 2	505 505 505 505
7	49 44 58 51 36	54 55 45 48 35	43 50 52 57 62	56 53 47 46 68	61 41 59 67 38	40 60 42 34 64	31 19 72 27 25	70 82 29 74 76	18 5 94 99 95	83 96 7 2 6	505 505 505 505 505	8	33 62 56 50 39	67 40 55 46 58	66 60 47 53 42	65 41 48 54 59	34 43 52 49 61	38 57 45 51 44	31 27 72 19 25	70 74 29 82 76	18 5 94 99 95	83 96 7 2 6	505 505 505 505 505
7	49 44 58 51 36 65	54 55 45 48 35 66	43 50 52 57 62 39	56 53 47 46 68 33	61 41 59 67 38 37	40 60 42 34 64 63	31 19 72 27 25 71	70 82 29 74 76 30	18 5 94 99 95 10	83 96 7 2 6 91	505 505 505 505 505 505	8	33 62 56 50 39 63	67 40 55 46 58 37	66 60 47 53 42 35	65 41 48 54 59 36	34 43 52 49 61 64	38 57 45 51 44 68	31 27 72 19 25 71	70 74 29 82 76 30	18 5 94 99 95 10	83 96 7 2 6 91	505 505 505 505 505 505
7	49 44 58 51 36 65 28	54 55 45 48 35 66 26	43 50 52 57 62 39	56 53 47 46 68 33 69	61 41 59 67 38 37	40 60 42 34 64 63 79	31 19 72 27 25 71	70 82 29 74 76 30	18 5 94 99 95 10 88	83 96 7 2 6 91 13	505 505 505 505 505 505 505	8	33 62 56 50 39 63 28	67 40 55 46 58 37 26	66 60 47 53 42 35 79	65 41 48 54 59 36	34 43 52 49 61 64 24	38 57 45 51 44 68	31 27 72 19 25 71 78	70 74 29 82 76 30	18 5 94 99 95 10 88	83 96 7 2 6 91 13	505 505 505 505 505 505 505
7	49 44 58 51 36 65 28 73	54 55 45 48 35 66 26 75	43 50 52 57 62 39 80 21	56 53 47 46 68 33 69 32	61 41 59 67 38 37 24 77	40 60 42 34 64 63 79 22	31 19 72 27 25 71 78 81	70 82 29 74 76 30 20 23	18 5 94 99 95 10 88 8	83 96 7 2 6 91 13 93	505 505 505 505 505 505 505	8	33 62 56 50 39 63 28 73	67 40 55 46 58 37 26 75	66 60 47 53 42 35 79 22	65 41 48 54 59 36 69 32	34 43 52 49 61 64 24 77	38 57 45 51 44 68 80 21	31 27 72 19 25 71 78 81	70 74 29 82 76 30 20 23	18 5 94 99 95 10	83 96 7 2 6 91 13 93	505 505 505 505 505 505 505
7	49 44 58 51 36 65 28 73	54 55 45 48 35 66 26 75 84	43 50 52 57 62 39 80 21	56 53 47 46 68 33 69 32	61 41 59 67 38 37 24 77	40 60 42 34 64 63 79 22 98	31 19 72 27 25 71 78 81 97	70 82 29 74 76 30 20 23	18 5 94 99 95 10 88 8	83 96 7 2 6 91 13 93	505 505 505 505 505 505 505 505	8	33 62 56 50 39 63 28 73	67 40 55 46 58 37 26 75	66 60 47 53 42 35 79 22	65 41 48 54 59 36 69 32	34 43 52 49 61 64 24 77 9	38 57 45 51 44 68 80 21 98	31 27 72 19 25 71 78 81 97	70 74 29 82 76 30 20 23	18 5 94 99 95 10 88 8	83 96 7 2 6 91 13 93	505 505 505 505 505 505 505 505
7	49 44 58 51 36 65 28 73 15 86	54 55 45 48 35 66 26 75 84 17	43 50 52 57 62 39 80 21 12 89	56 53 47 46 68 33 69 32 90 11	61 41 59 67 38 37 24 77 9	40 60 42 34 64 63 79 22	31 19 72 27 25 71 78 81 97 4	70 82 29 74 76 30 20 23 85 16	18 5 94 99 95 10 88 8 1 87	83 96 7 2 6 91 13 93 14 100	505 505 505 505 505 505 505 505	8	33 62 56 50 39 63 28 73 15 86	67 40 55 46 58 37 26 75 84 17	66 60 47 53 42 35 79 22 12 89	65 41 48 54 59 36 69 32 90 11	34 43 52 49 61 64 24 77 9	38 57 45 51 44 68 80 21 98 3	31 27 72 19 25 71 78 81 97 4	70 74 29 82 76 30 20 23 85 16	18 5 94 99 95 10 88 8	83 96 7 2 6 91 13 93 14 100	505 505 505 505 505 505 505 505

7	mgc	486	686	403	509	552	395	462	505	547	505	8	mgc	483	718	408	537	509	413	411	485	581	505
	49	54	43	56	61	40	31	70	18	83	505		33	67	66	65	34	38	31	70	18	83	505
	44	55	50	53	41	60	19	82	5	96	505		62	40	60	41	43	57	27	74	5	96	505
	58	45	52	47	59	42	72	29	94	7	505		56	55	47	48	52	45	72	29	94	7	505
	51	48	57	46	67	34	27	74	99	2	505		50	46	53	54	49	51	19	82	99	2	505
	36	35	62	68	38	64	25	76	95	6	505		39	58	42	59	61	44	25	76	95	6	505
	65	66	39	33	37	63	71	30	10	91	505		63	37	35	36	64	68	71	30	10	91	505
	28	26	80	69	24	79	78	20	88	13	505		28	26	79	69	24	80	78	20	88	13	505
	73	75	21	32	77	22	81	23	8	93	505		73	75	22	32	77	21	81	23	8	93	505
	15	84	12	90	9	98	97	85	1	14	505		15	84	12	90	9	98	97	85	1	14	505
	86	17	89	11	92	3	4	16	87	100	505		86	17	89	11	92	3	4	16	87	100	505
	505	505	505	505	505	505	505	505	505	505	505		505	505	505	505	505	505	505	505	505	505	505
9	mac	183	718	392	51/1	552	413	395	506	572	505	10	mac	452	491	550	500	583	411	466	505	587	505
9									$\overline{}$		$\leftarrow$	10	mgc 25	/			$\overline{}$	/			$\overline{}$		$\leftarrow$
9	38	62	36	68	35	64	31	70	18	83	505	10	25	78	19	80	33	70	27	72	99	2	505
9	38 67	62 49	36 54	68 43	35 56	64 34	31 27	70 74	18 5		505 505	10	25 20	78 79	19 26	80 77	33 28	70 71	27 34	72 69	99 8		505 505
9	38 67 61	62 49 44	36 54 55	68 43 50	35 56 53	64 34 40	31 27 72	70 74 29	18 5 94	83 96	505 505 505	10	25 20 82	78 79 21	19 26 76	80 77 23	33 28 74	70 71 29	27 34 68	72 69 31	99 8 94	2 93 7	505 505 505
9	38 67 61 41	62 49 44 58	36 54 55 45	68 43 50 52	35 56 53 47	64 34 40 60	31 27 72 19	70 74 29 82	18 5 94 99	83 96 7 2	505 505 505 505	10	25 20 82 75	78 79 21 24	19 26 76 81	80 77 23 22	33 28 74 67	70 71 29 32	27 34 68 73	72 69 31 30	99 8 94 5	2 93 7 96	505 505 505 505
9	38 67 61 41 59	62 49 44 58 51	36 54 55 45 48	68 43 50 52 57	35 56 53 47 46	64 34 40 60 42	31 27 72 19 25	70 74 29 82 76	18 5 94 99 95	83 96 7	505 505 505 505 505	10	25 20 82	78 79 21	19 26 76	80 77 23 22 64	33 28 74	70 71 29 32 54	27 34 68	72 69 31	99 8 94	2 93 7	505 505 505 505 505
9	38 67 61 41	62 49 44 58	36 54 55 45	68 43 50 52	35 56 53 47	64 34 40 60	31 27 72 19	70 74 29 82	18 5 94 99	83 96 7 2 6	505 505 505 505	10	25 20 82 75 41	78 79 21 24 62	19 26 76 81 35	80 77 23 22	33 28 74 67 49	70 71 29 32	27 34 68 73 43	72 69 31 30 56	99 8 94 5 95	2 93 7 96 6	505 505 505 505
9	38 67 61 41 59 37	62 49 44 58 51 39	36 54 55 45 48 65 79	68 43 50 52 57 33 69	35 56 53 47 46 66 24	64 34 40 60 42 63	31 27 72 19 25 71 78	70 74 29 82 76 30	18 5 94 99 95 10 88	83 96 7 2 6 91 13	505 505 505 505 505 505 505	10	25 20 82 75 41 36	78 79 21 24 62 63 37	19 26 76 81 35 42 60	80 77 23 22 64 61 39	33 28 74 67 49 44 58	70 71 29 32 54 55 45	27 34 68 73 43 50 52	72 69 31 30 56 53 47	99 8 94 5 95 18 88	2 93 7 96 6 83	505 505 505 505 505 505 505
9	38 67 61 41 59 37 28 73	62 49 44 58 51 39 26 75	36 54 55 45 48 65 79 22	68 43 50 52 57 33 69 32	35 56 53 47 46 66 24	64 34 40 60 42 63 80 21	31 27 72 19 25 71 78 81	70 74 29 82 76 30 20 23	18 5 94 99 95 10 88	83 96 7 2 6 91 13 93	505 505 505 505 505 505 505	10	25 20 82 75 41 36	78 79 21 24 62 63	19 26 76 81 35 42 60 65	80 77 23 22 64 61 39 38	33 28 74 67 49 44 58 51	70 71 29 32 54 55 45	27 34 68 73 43 50 52 57	72 69 31 30 56 53 47 46	99 8 94 5 95 18	2 93 7 96 6 83 13 91	505 505 505 505 505 505 505
9	38 67 61 41 59 37	62 49 44 58 51 39 26 75 84	36 54 55 45 48 65 79	68 43 50 52 57 33 69	35 56 53 47 46 66 24 77 9	64 34 40 60 42 63 80 21	31 27 72 19 25 71 78	70 74 29 82 76 30	18 5 94 99 95 10 88 8	83 96 7 2 6 91 13 93	505 505 505 505 505 505 505	10	25 20 82 75 41 36 66 59	78 79 21 24 62 63 37 40	19 26 76 81 35 42 60	80 77 23 22 64 61 39	33 28 74 67 49 44 58	70 71 29 32 54 55 45	27 34 68 73 43 50 52	72 69 31 30 56 53 47	99 8 94 5 95 18 88 10	2 93 7 96 6 83 13 91	505 505 505 505 505 505 505

-11	mgc	527	643	383	519	581	407	503	434	548	505	1	12	mgc	512	544	493	405	578	407	530	505	571	505
	30	72	73	27	31	69	68	34	18	83	505			52	50	43	55	54	48	45	57	99	2	505
	71	29	28	74	70	32	33	67	5	96	505			81	71	25	72	28	78	27	22	18	83	505
	19	81	80	22	76	23	77	26	94	7	505			19	37	31	35	65	67	68	82	94	7	505
	82	20	21	79	25	78	24	75	99	2	505			26	63	40	59	62	41	38	75	5	96	505
	43	57	56	46	39	61	42	60	95	6	505			21	69	61	42	39	60	32	80	95	6	505
	58	44	45	55	62	40	59	41	10	91	505			77	33	70	66	36	34	64	24	10	91	505
	38	64	65	35	52	50	53	47	88	13	505			79	30	76	29	73	23	74	20	88	13	505
	63	37	36	66	49	51	48	54	8	93	505			49	51	58	46	47	53	56	44	8	93	505
_	12	84	15	90	9	98	97	85	1	14	505			9	90	12	98	15	84	97	85	1	14	505
	89	17	86	11	92	3	4	16	87	100	505			92	11	89	3	86	17	4	16	87	100	505
	505	505	505	505	505	505	505	505	505	505	505			505	505	505	505	505	505	505	505	505	505	505
12	mac	r od	404	-06																				
13	TITICIC.			LUL	LIXI	EQ2	107	177	ENE	E22	ENE	1	I A	mac	END	EQ7	112	E @ 2	AQA	116	COÓ	EQQ	266	ENE
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	21 80	19 82	81 20	79 22	78 23	76 25	26 75	24 77	99 10		505 505		14	38 67	62 49	35 54	68 43	36 56	64 34	76 26	78 70	21 31	27 75	505 505
	21 80 35	19 82 66	81 20 49	79 22 54	78 23 43	76 25 56	26 75 39	24 77 62	99 10 94	2 91 7	505 505 505	1	14	38 67 61	62 49 44	35 54 55	68 43 50	36 56 53	64 34 40	76 26 28	78 70 29	21 31 72	27 75 73	505 505 505
	21 80 35 38	19 82 66 63	81 20 49 44	79 22 54 55	78 23 43 50	76 25 56 53	26 75 39 42	24 77 62 59	99 10 94 5	2 91 7 96	505 505 505 505		14	38 67 61 59	62 49 44 58	35 54 55 45	68 43 50 52	36 56 53 47	64 34 40 42	76 26 28 77	78 70 29 32	21 31 72 69	27 75 73 24	505 505 505 505
	21 80 35 38 65	19 82 66 63 36	81 20 49 44 58	79 22 54 55 45	78 23 43 50 52	76 25 56 53 47	26 75 39 42 61	24 77 62 59 40	99 10 94 5 95	2 91 7 96 6	505 505 505 505 505		[	38 67 61 59 41	62 49 44 58 51	35 54 55 45 48	68 43 50 52 57	36 56 53 47 46	64 34 40 42 60	76 26 28 77 22	78 70 29 32 71	21 31 72 69 30	27 75 73 24 79	505 505 505 505 505
	21 80 35 38 65 64	19 82 66 63 36 37	81 20 49 44	79 22 54 55 45 48	78 23 43 50 52 57	76 25 56 53 47 46	26 75 39 42 61 60	24 77 62 59 40 41	99 10 94 5 95 18	2 91 7 96	505 505 505 505 505 505		14	38 67 61 59 41 37	62 49 44 58 51 39	35 54 55 45 48 66	68 43 50 52 57 33	36 56 53 47 46 65	64 34 40 42	76 26 28 77 22 74	78 70 29 32 71 23	21 31 72 69 30 80	27 75 73 24	505 505 505 505 505 505
	21 80 35 38 65 64 71	19 82 66 63 36 37 73	81 20 49 44 58 51 27	79 22 54 55 45 48 29	78 23 43 50 52 57	76 25 56 53 47 46	26 75 39 42 61 60	24 77 62 59 40 41 70	99 10 94 5 95 18 88	2 91 7 96 6 83 13	505 505 505 505 505 505 505		14	38 67 61 59 41	62 49 44 58 51 39 91	35 54 55 45 48 66 95	68 43 50 52 57 33	36 56 53 47 46 65 93	64 34 40 42 60 63	76 26 28 77 22 74 99	78 70 29 32 71 23 3	21 31 72 69 30 80 9	27 75 73 24 79 25	505 505 505 505 505 505 505
	21 80 35 38 65 64	19 82 66 63 36 37	81 20 49 44 58 51	79 22 54 55 45 48 29	78 23 43 50 52 57 34 67	76 25 56 53 47 46 32 69	26 75 39 42 61 60 68 33	24 77 62 59 40 41 70	99 10 94 5 95 18 88 8	2 91 7 96 6 83 13 93	505 505 505 505 505 505 505		14	38 67 61 59 41 37	62 49 44 58 51 39 91	35 54 55 45 48 66 95 20	68 43 50 52 57 33 12	36 56 53 47 46 65 93 86	64 34 40 42 60 63 4	76 26 28 77 22 74 99	78 70 29 32 71 23 3	21 31 72 69 30 80 9	27 75 73 24 79 25 5 100	505 505 505 505 505 505 505 505
	21 80 35 38 65 64 71 30	19 82 66 63 36 37 73 28	81 20 49 44 58 51 27 74	79 22 54 55 45 48 29 72	78 23 43 50 52 57	76 25 56 53 47 46	26 75 39 42 61 60	24 77 62 59 40 41 70 31	99 10 94 5 95 18 88 8	2 91 7 96 6 83 13 93	505 505 505 505 505 505 505		14	38 67 61 59 41 37 94 1	62 49 44 58 51 39 91	35 54 55 45 48 66 95 20	68 43 50 52 57 33	36 56 53 47 46 65 93	64 34 40 42 60 63	76 26 28 77 22 74 99	78 70 29 32 71 23 3	21 31 72 69 30 80 9 87 14	27 75 73 24 79 25 5 100 90	505 505 505 505 505 505 505

# 2.1 Bordered Magic Squares of Orders 110 and 120

Let's consider following distributions of numbers 121 and 144:

1	2	3	4	5	6	7	8	9	10	11
40	41	42	43	44	45	46	47	48	49	12
39	72	73	74	75	76	77	78	79	50	13
38	71	96	97	98	99	100	101	80	51	14
37	70	95	112	113	114	115	102	81	52	15
36	69	94	111	120	121	116	103	82	53	16
35	68	93	110	119	118	117	104	83	54	17
34	67	92	109	108	107	106	105	84	55	18
33	66	91	90	89	88	87	86	85	56	19
32	65	64	63	62	61	60	59	58	57	20
31	30	29	28	27	26	25	24	23	22	21

Table:  $11 \times 11$  - 121 numbers

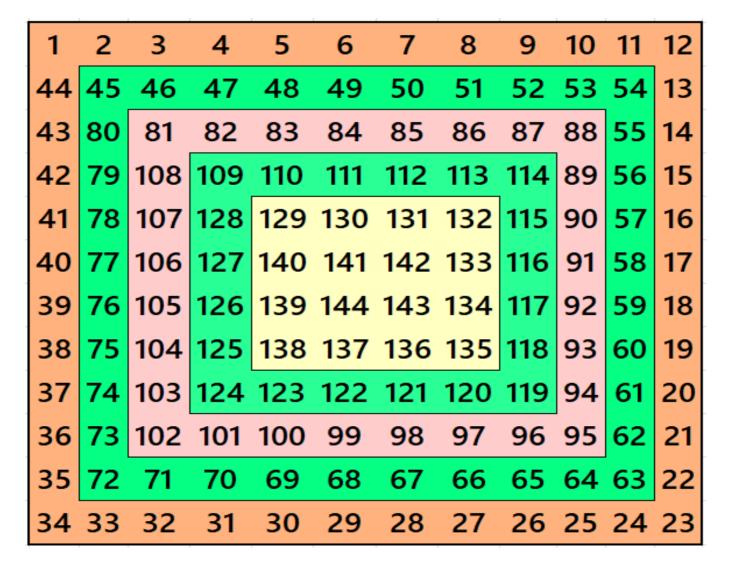
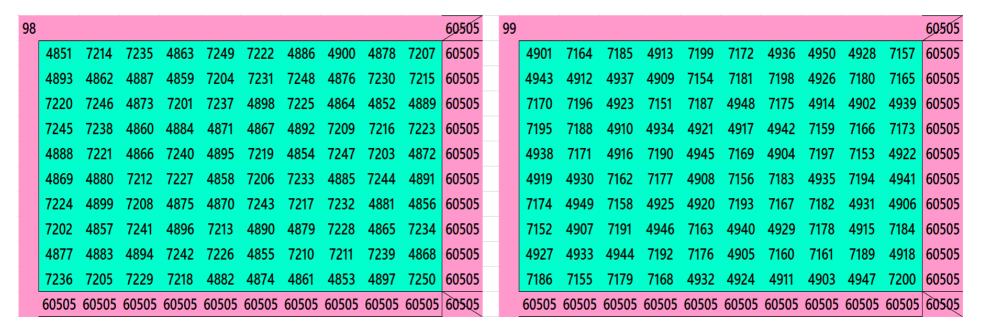


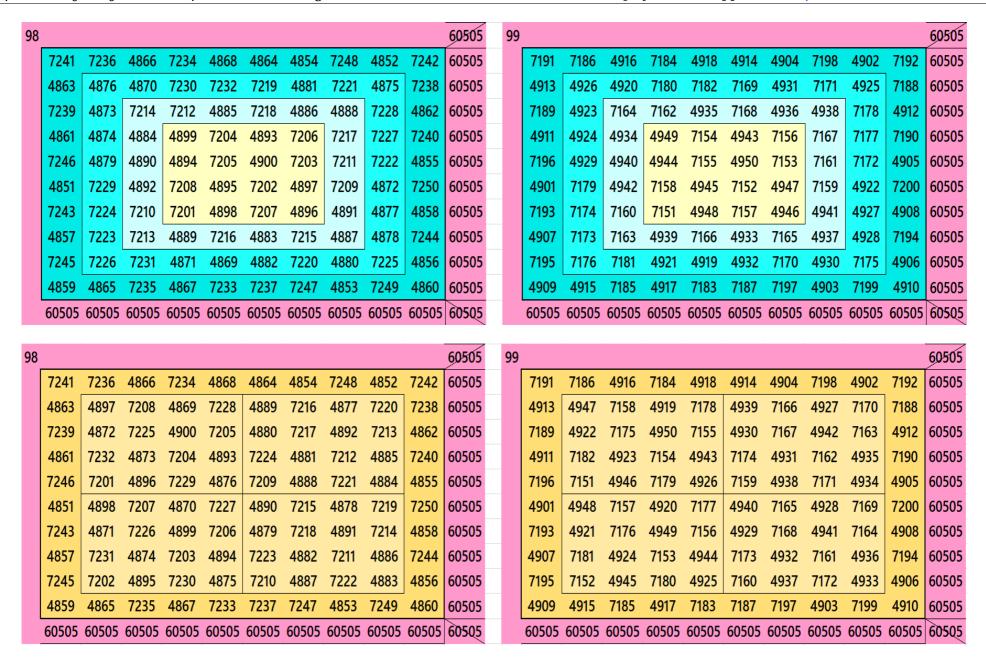
Table:  $12 \times 12$  - 144 numbers

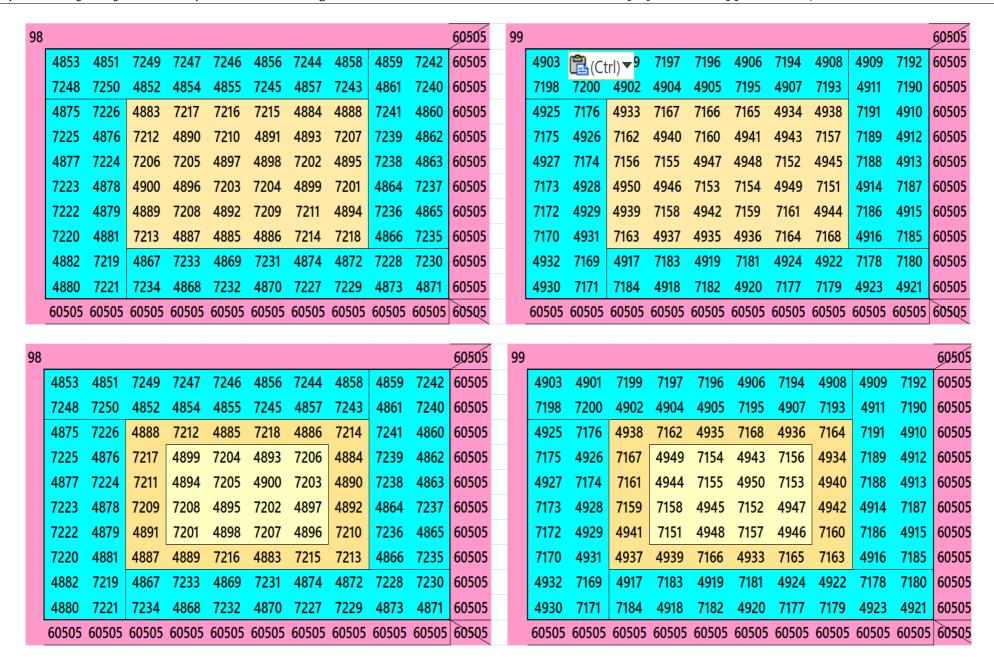
# **2.2 Equal Sums Distribution for** 11

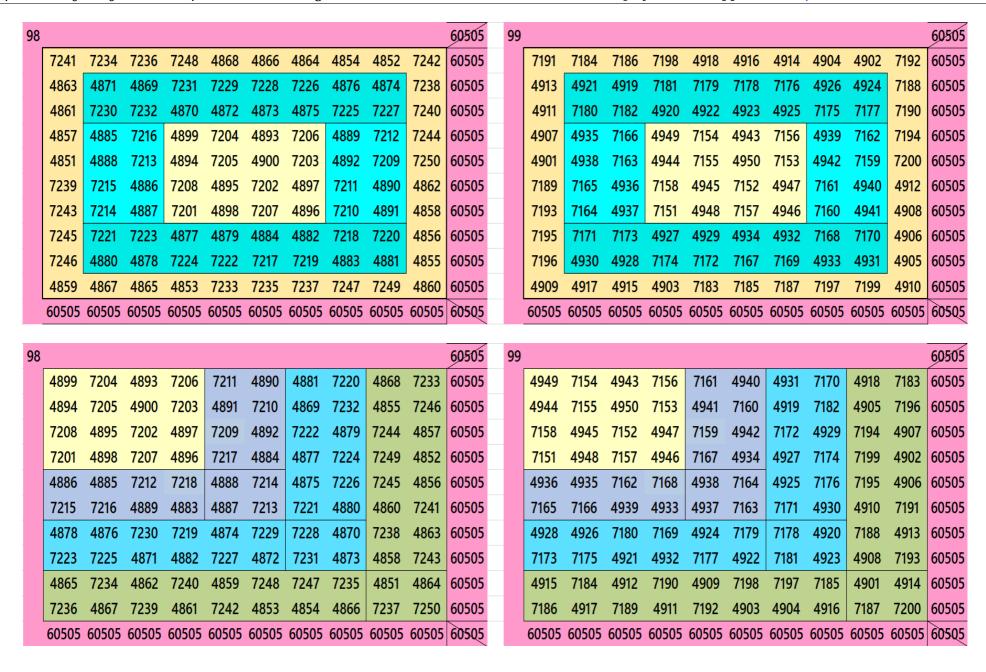
It has total 121 numbers. Let's consider following distribution of equal sums:

Below are few examples of magic squares of order  $10 \times 10$  based on distribution given above.

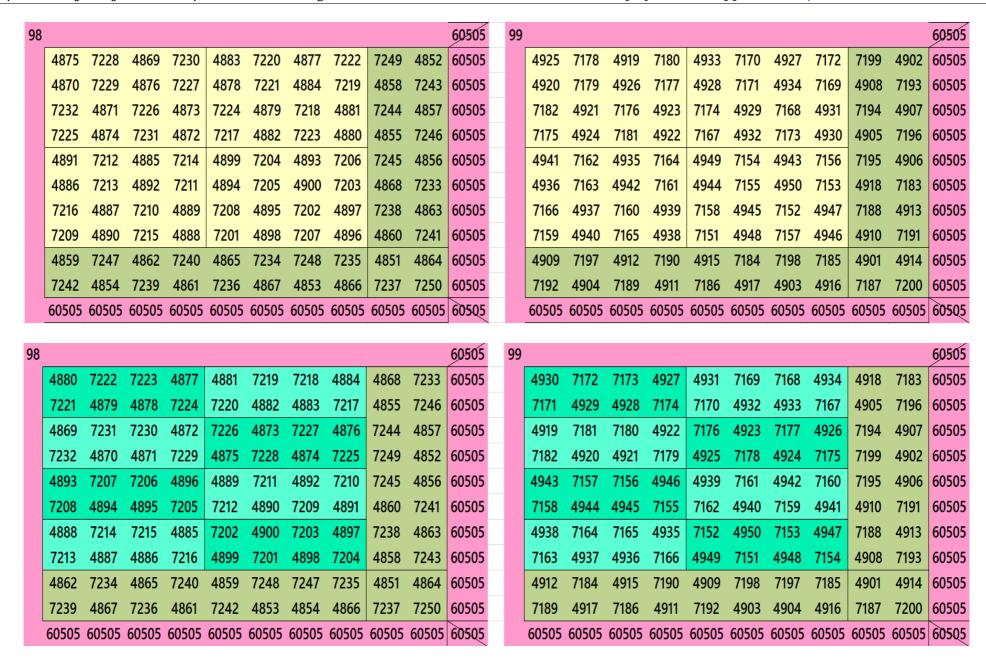


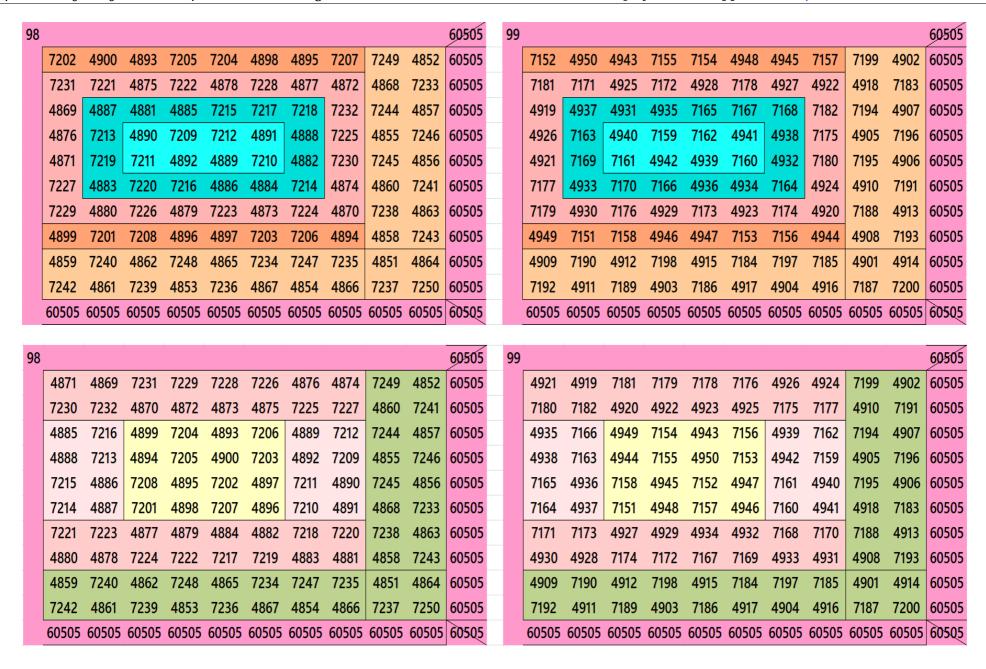






98	}										60505	99	)										60505
	4883	7217	7216	7215	4884	4888	4881	7220	4868	7233	60505		4933	7167	7166	7165	4934	4938	4931	7170	4918	7183	60505
-	7212	4890	7210	4891	4893	7207	4877	7224	4855	7246	60505		7162	4940	7160	4941	4943	7157	4927	7174	4905	7196	60505
	7206	7205	4897	4898	7202	4895	7222	4879	7244	4857	60505		7156	7155	4947	4948	7152	4945	7172	4929	7194	4907	60505
	4900	4896	7203	7204	4899	7201	4869	7232	7249	4852	60505		4950	4946	7153	7154	4949	7151	4919	7182	7199	4902	60505
	4889	7208	4892	7209	7211	4894	4875	7226	7245	4856	60505		4939	7158	4942	7159	7161	4944	4925	7176	7195	4906	60505
-	7213	4887	4885	4886	7214	7218	7221	4880	4860	7241	60505		7163	4937	4935	4936	7164	7168	7171	4930	4910	7191	60505
-	4878	4876	7229	7219	4874	7230	7228	4870	7238	4863	60505		4928	4926	7179	7169	4924	7180	7178	4920	7188	4913	60505
-	7223	7225	4872	4882	7227	4871	7231	4873	4858	7243	60505		7173	7175	4922	4932	7177	4921	7181	4923	4908	7193	60505
-	4865	7234	4862	7240	4859	7248	7247	7235	4851	4864	60505		4915	7184	4912	7190	4909	7198	7197	7185	4901	4914	60505
-	7236	4867	7239	4861	7242	4853	4854	4866	7237		60505		7186	4917	7189	4911	7192	4903	4904	4916	7187	7200	60505
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	4888	7212	4886	7218	4885	7214	4881	7220	4868	7233	60505		4938	7162	4936	7168	4935	7164	4931	7170	4918	7183	60505
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	4887	4889	7215	4883	7216	7213	7221	4880	4860	7241	60505		4937	4939	7165	4933	7166	7163	7171	4930	4910	7191	60505
	4878	4876	7229	7219	4874	7230	7228	4870	7238	4863	60505		4928	4926	7179	7169	4924	7180	7178	4920	7188	4913	60505
	7223	7225	4872	4882	7227	4871	7231	4873	4858	7243	60505		7173	7175	4922	4932	7177	4921	7181	4923	4908	7193	60505
							70.47				COFOE		4915	7184	4912	7190	4909	7198	7197	7185			COEOE
	4865	7234	4862	7240	4859	7248	7247	7235	4851	4864	60505		4913	/ 104	4312	7130	4909	7150	1191	/ 100	4901	4914	60505
	4865 7236	7234 4867	4862 7239	7240 4861	4859 7242	7248 4853	4854	7235 4866	4851 7237		60505		7186	4917	7189	4911	7192	4903	4904	4916	4901 7187	4914 7200	60505





98											60505	99											60505
	4888	7212	4885	7218	4886	7214	7226	7228	4871	4877	60505		4938	7162	4935	7168	4936	7164	7176	7178	4921	4927	60505
	7217	4899	7204	4893	7206	4884	4876	7220	4881	7225	60505		7167	4949	7154	4943	7156	4934	4926	7170	4931	7175	60505
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	4887	4889	7216	4883	7215	7213	7224	4873	7230	4875	60505		4937	4939	7166	4933	7165	7163	7174	4923	7180	4925	60505
	7244	7241	7245	4862	7243	4854	7249	4853	4859	4855	60505		7194	7191	7195	4912	7193	4904	7199	4903	4909	4905	60505
	4851	4863	4870	4866	7236	4867	7233	7232	7237	7250	60505		4901	4913	4920	4916	7186	4917	7183	7182	7187	7200	60505
	4861	7238	7231	7235	4865	7234	4868	4869	4864	7240	60505		4911	7188	7181	7185	4915	7184	4918	4919	4914	7190	60505
	7246	4860	4856	7239	4858	7247	4852	7248	7242	4857	60505		7196	4910	4906	7189	4908	7197	4902	7198	7192	4907	60505
	60505	60505	60505	60505	60505	60505	60505	60505	60505	60505	60505		60505	60505	60505	60505	60505	60505	60505	60505	60505	60505	60505

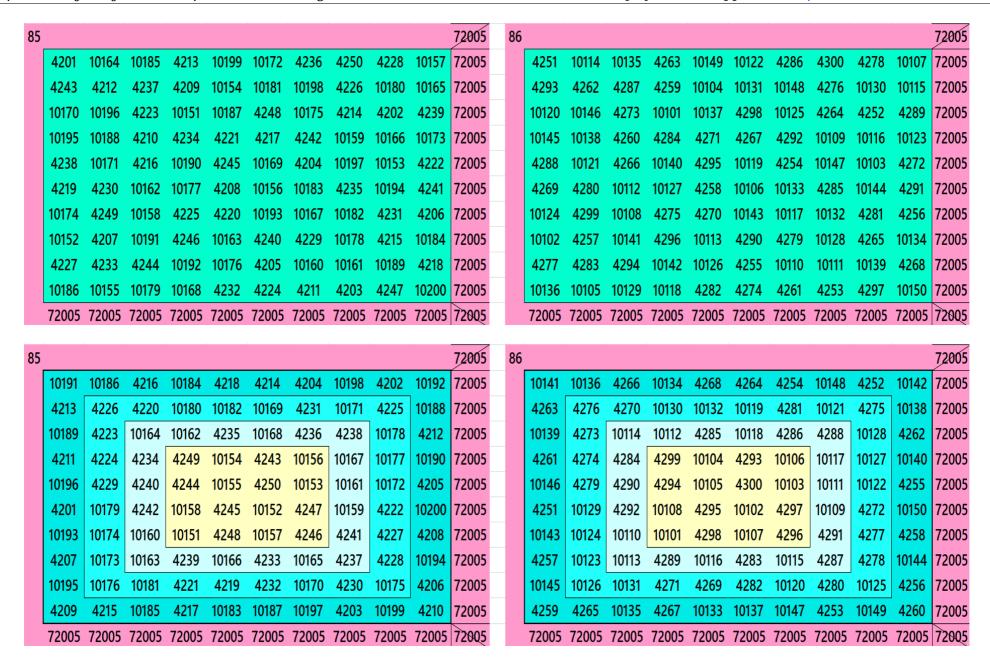
In a Table of order  $11 \times 11$ , total we have 121 numbers. Replacing each number by their respective distribution accordingly given above, we get a magic squares of order 110 multiples of equal sums of magic squares of order 10. Since there are 14 magic squares of order 10, thus, we get 14 magic squares of order 110. See the attached **excel file** for details.

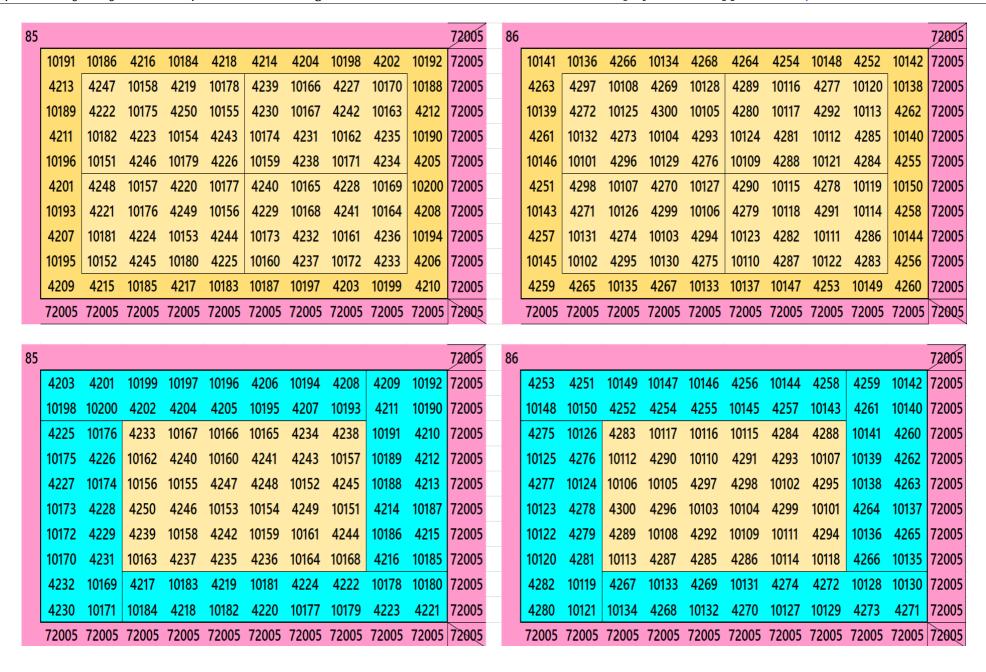
# **2.3 Equal Sums Distribution for** 12

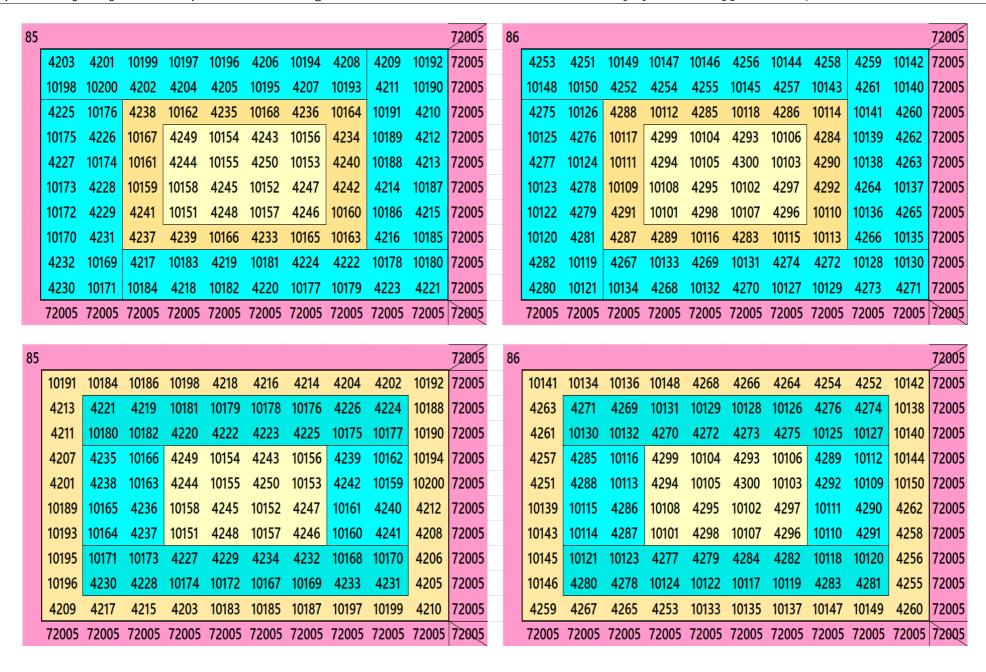
It has total 144 numbers. Let's consider following distribution of equal sums:

```
\begin{array}{lll} D_1 := \{1,2,\ldots,50,14351,14352,\ldots,14400\}; & \textbf{Total Sum} & D_1 := 720050 \\ D_2 := \{51,52,\ldots,100,14301,14302,\ldots,14350\}; & \textbf{Total Sum} & D_2 := 720050 \\ & \ldots & \ldots & & \ldots \\ & D_{143} := \{7101,7102,\ldots,7150,7251,7250,\ldots,7300\}; & \textbf{Total Sum} & D_{143} := 720050 \\ & D_{144} := \{7151,7152,\ldots,7200,7201,7202,\ldots,7250\}; & \textbf{Total Sum} & D_{144} := 720050 \end{array}
```

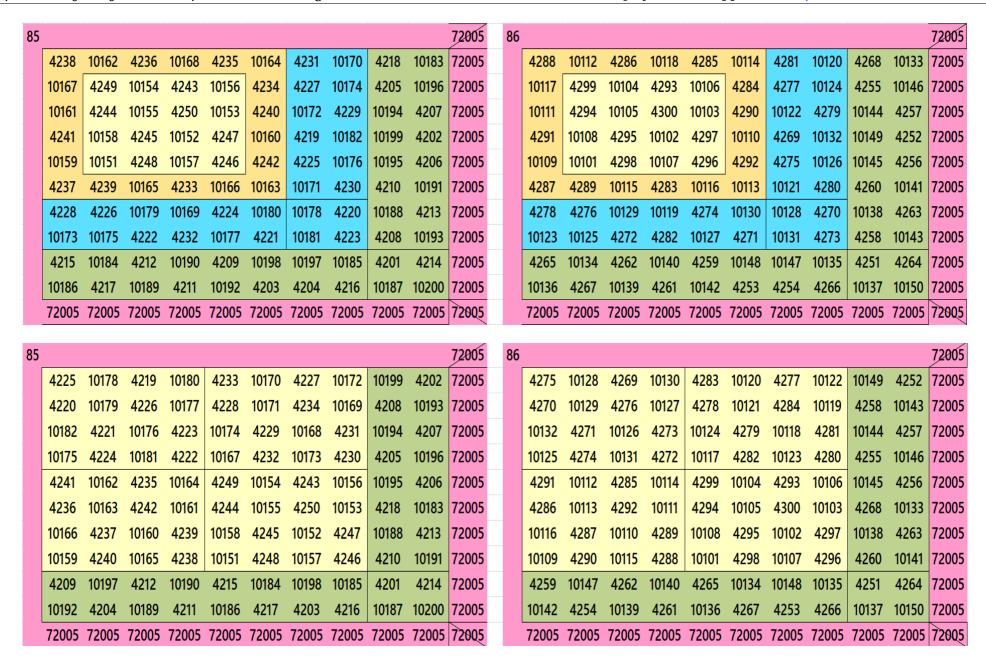
Below are four examples of magic squares of order  $10 \times 10$  based on above distributions. These are separately for each magic square of order 6 given above.

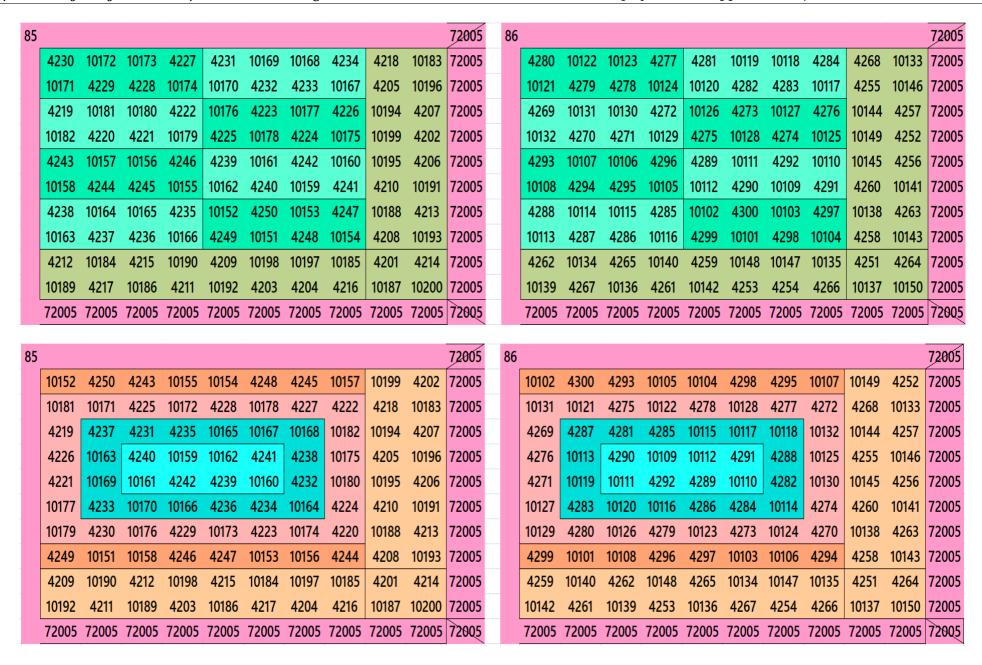






8	5											72005	8	6										72005
	4	249	10154	4243	10156	10161	4240	4231	10170	4218	10183	72005		4299	10104	4293	10106	10111	4290	4281	10120	4268	10133	72005
	4	244	10155	4250	10153	4241	10160	4219	10182	4205	10196	72005		4294	10105	4300	10103	4291	10110	4269	10132	4255	10146	72005
	10	0158	4245	10152	4247	10159	4242	10172	4229	10194	4207	72005		10108	4295	10102	4297	10109	4292	10122	4279	10144	4257	72005
	10	0151	4248	10157	4246	10167	4234	4227	10174	10199	4202	72005		10101	4298	10107	4296	10117	4284	4277	10124	10149	4252	72005
	4	236	4235	10162	10168	4238	10164	4225	10176	10195	4206	72005		4286	4285	10112	10118	4288	10114	4275	10126	10145	4256	72005
	10	0165	10166	4239	4233	4237	10163	10171	4230	4210	10191	72005		10115	10116	4289	4283	4287	10113	10121	4280	4260	10141	72005
	4	228	4226	10180	10169	4224	10179	10178	4220	10188	4213	72005		4278	4276	10130	10119	4274	10129	10128	4270	10138	4263	72005
	10	0173	10175	4221	4232	10177	4222	10181	4223	4208	10193	72005		10123	10125	4271	4282	10127	4272	10131	4273	4258	10143	72005
	4	215	10184	4212	10190	4209	10198	10197	10185	4201	4214	72005		4265	10134	4262	10140	4259	10148	10147	10135	4251	4264	72005
	10	0186	4217	10189	4211	10192	4203	4204	4216	10187	10200	72005		10136	4267	10139	4261	10142	4253	4254	4266	10137	10150	72005
	72	2005	72005	72005	72005	72005	72005	72005	72005	72005	72005	72005		72005	72005	72005	72005	72005	72005	72005	72005	72005	72005	72005
8	5											72005	8											72005
			10167	10166	10165	4234	4238	4231	10170	4218	10183	72005		4283	10117	10116	10115	4284	4288	4281	10120	4268	10133	72005
	10	0162	4240	10160	4241	4243	10157	4227	10174	4205	10196	72005		10112	4290	10110	4291	4293	10107	4277	10124	4255	10146	
			10155	4247	4248	10152	4245	10172	4229	10194	4207	72005		10106	10105	4297	4298	10102	4295	10122	4279	10144	4257	72005
	4	250	4246	10153	10154	4249	10151	4219	10182	10199	4202	72005		4300	4296	10103	10104	4299	10101	4269	10132	10149		72005
	4	239	10158	4242	10159	10161	4244	4225	10176	10195	4206	72005		4289	10108	4292	10109	10111	4294	4275	10126	10145		72005
	10	0163	4237	4235	4236	10164	10168	10171	4230	4210	10191	72005		10113	4287	4285	4286	10114	10118	10121	4280	4260		72005
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	10	0173	10175	4222	4232	10177	4221	10181	4223	4208	10193	72005		10123	10125	4272	4282	10127	4271	10131	4273	4258	10143	72005
	4	1215	10184	4212	10190	4209	10198	10197	10185	4201	4214	72005		4265	10134	4262	10140	4259	10148	10147	10135	4251	4264	72005
	10	0186	4217	10189	4211	10192	4203	4204	4216	10187	10200	72005		10136	4267	10139	4261	10142	4253	4254	4266	10137	10150	72005
	72	2005	72005	72005	72005	72005	72005	72005	72005	72005	72005	72005		72005	72005	72005	72005	72005	72005	72005	72005	72005	72005	72005





8	5										72005	86											72005
	4221	4219	10181	10179	10178	10176	4226	4224	10199	4202	72005		4271	4269	10131	10129	10128	10126	4276	4274	10149	4252	72005
	10180	10182	4220	4222	4223	4225	10175	10177	4210	10191	72005		10130	10132	4270	4272	4273	4275	10125	10127	4260	10141	72005
	4235	10166	4249	10154	4243	10156	4239	10162	10194	4207	72005		4285	10116	4299	10104	4293	10106	4289	10112	10144	4257	72005
	4238	10163	4244	10155	4250	10153	4242	10159	4205	10196	72005		4288	10113	4294	10105	4300	10103	4292	10109	4255	10146	72005
	10165	4236	10158	4245	10152	4247	10161	4240	10195	4206	72005		10115	4286	10108	4295	10102	4297	10111	4290	10145	4256	72005
	10164	4237	10151	4248	10157	4246	10160	4241	4218	10183	72005		10114	4287	10101	4298	10107	4296	10110	4291	4268	10133	72005
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	4230	4228	10174	10172	10167	10169	4233	4231	4208	10193	72005		4280	4278	10124	10122	10117	10119	4283	4281	4258	10143	72005
	4209	10190	4212	10198	4215	10184	10197	10185	4201	4214	72005		4259	10140	4262	10148	4265	10134	10147	10135	4251	4264	72005
	10192	4211	10189	4203	10186	4217	4204	4216	10187	10200	72005		10142	4261	10139	4253	10136	4267	4254	4266	10137	10150	72005
	72005	72005	72005	72005	72005	72005	72005	72005	72005	72005	72005		72005	72005	72005	72005	72005	72005	72005	72005	72005	72005	72005
8	5										72005	86											72005
	4238	10162	4235	10160	4236	10161																	$\overline{}$
	10167	1		10168		10164	10176	10178	4221	4227	72005		4288	10112	4285	10118	4286	10114	10126	10128	4271	4277	72005
		4249	10154	4243	10156	4234	4226	10170	4231	10175	72005		10117	4299	10104	4293	10106	4284	4276	10120	4281	10125	72005 72005
	10161	4249 4244			10156 10153	4234 4240	4226 4228	10170 4229	4231 10172		72005 72005		10117 10111			4293 4300	10106 10103	4284 4290	4276 4278	10120 4279	4281 10122	10125 10123	72005 72005 72005
	10159		10154 10155 4245	4243 4250 10152	10156 10153 4247	4234 4240 4242	4226 4228 10177	10170 4229 4232	4231 10172 10169	10175 10173 4224	72005 72005 72005		10117 10111 10109	4299	10104 10105 4295	4293 4300 10102	10106 10103 4297	4284 4290 4292	4276 4278 10127	10120	4281 10122 10119	10125 10123 4274	72005 72005 72005 72005
		4244 10158 10151	10154 10155 4245 4248	4243 4250 10152 10157	10156 10153 4247 4246	4234 4240 4242 10160	4226 4228 10177 4222	10170 4229 4232 10171	4231 10172 10169 4230	10175 10173 4224 10179	72005 72005 72005 72005		10117 10111 10109 4291	4299 4294 10108 10101	10104 10105 4295 4298	4293 4300 10102 10107	10106 10103 4297 4296	4284 4290 4292 10110	4276 4278 10127 4272	10120 4279 4282 10121	4281 10122 10119 4280	10125 10123 4274 10129	72005 72005 72005 72005 72005
	10159 4241 4237	4244 10158 10151 4239	10154 10155 4245 4248 10166	4243 4250 10152 10157 4233	10156 10153 4247 4246 10165	4234 4240 4242 10160 10163	4226 4228 10177 4222 10174	10170 4229 4232 10171 4223	4231 10172 10169 4230 10180	10175 10173 4224 10179 4225	72005 72005 72005 72005 72005		10117 10111 10109 4291 4287	4299 4294 10108 10101 4289	10104 10105 4295 4298 10116	4293 4300 10102 10107 4283	10106 10103 4297 4296 10115	4284 4290 4292 10110 10113	4276 4278 10127 4272 10124	10120 4279 4282 10121 4273	4281 10122 10119 4280 10130	10125 10123 4274 10129 4275	72005 72005 72005 72005 72005 72005
	10159 4241 4237 10194	4244 10158 10151 4239 10191	10154 10155 4245 4248 10166 10195	4243 4250 10152 10157 4233 4212	10156 10153 4247 4246 10165 10193	4234 4240 4242 10160 10163 4204	4226 4228 10177 4222 10174 10199	10170 4229 4232 10171 4223 4203	4231 10172 10169 4230 10180 4209	10175 10173 4224 10179 4225 4205	72005 72005 72005 72005 72005 72005		10117 10111 10109 4291 4287 10144	4299 4294 10108 10101 4289 10141	10104 10105 4295 4298 10116 10145	4293 4300 10102 10107 4283 4262	10106 10103 4297 4296 10115 10143	4284 4290 4292 10110 10113 4254	4276 4278 10127 4272 10124 10149	10120 4279 4282 10121 4273 4253	4281 10122 10119 4280 10130 4259	10125 10123 4274 10129 4275 4255	72005 72005 72005 72005 72005 72005 72005
	10159 4241 4237 10194 4201	4244 10158 10151 4239 10191 4213	10154 10155 4245 4248 10166 10195 4220	4243 4250 10152 10157 4233 4212 4216	10156 10153 4247 4246 10165 10193 10186	4234 4240 4242 10160 10163 4204 4217	4226 4228 10177 4222 10174 10199	10170 4229 4232 10171 4223 4203 10182	4231 10172 10169 4230 10180 4209	10175 10173 4224 10179 4225 4205 10200	72005 72005 72005 72005 72005 72005 72005		10117 10111 10109 4291 4287 10144 4251	4299 4294 10108 10101 4289 10141 4263	10104 10105 4295 4298 10116 10145 4270	4293 4300 10102 10107 4283 4262 4266	10106 10103 4297 4296 10115 10143 10136	4284 4290 4292 10110 10113 4254 4267	4276 4278 10127 4272 10124 10149 10133	10120 4279 4282 10121 4273 4253 10132	4281 10122 10119 4280 10130 4259 10137	10125 10123 4274 10129 4275 4255 10150	72005 72005 72005 72005 72005 72005 72005 72005
	10159 4241 4237 10194	4244 10158 10151 4239 10191 4213 10188	10154 10155 4245 4248 10166 10195 4220 10181	4243 4250 10152 10157 4233 4212 4216 10185	10156 10153 4247 4246 10165 10193 10186 4215	4234 4240 4242 10160 10163 4204 4217 10184	4226 4228 10177 4222 10174 10199 10183 4218	10170 4229 4232 10171 4223 4203 10182 4219	4231 10172 10169 4230 10180 4209 10187 4214	10175 10173 4224 10179 4225 4205 10200 10190	72005 72005 72005 72005 72005 72005 72005 72005		10117 10111 10109 4291 4287 10144 4251 4261	4299 4294 10108 10101 4289 10141 4263 10138	10104 10105 4295 4298 10116 10145 4270 10131	4293 4300 10102 10107 4283 4262 4266 10135	10106 10103 4297 4296 10115 10143 10136 4265	4284 4290 4292 10110 10113 4254 4267 10134	4276 4278 10127 4272 10124 10149 10133 4268	10120 4279 4282 10121 4273 4253 10132 4269	4281 10122 10119 4280 10130 4259 10137 4264	10125 10123 4274 10129 4275 4255 10150 10140	72005 72005 72005 72005 72005 72005 72005 72005 72005
	10159 4241 4237 10194 4201 4211 10196	4244 10158 10151 4239 10191 4213	10154 10155 4245 4248 10166 10195 4220 10181 4206	4243 4250 10152 10157 4233 4212 4216 10185 10189	10156 10153 4247 4246 10165 10193 10186 4215 4208	4234 4240 4242 10160 10163 4204 4217 10184 10197	4226 4228 10177 4222 10174 10199 10183 4218 4202	10170 4229 4232 10171 4223 4203 10182 4219 10198	4231 10172 10169 4230 10180 4209 10187 4214 10192	10175 10173 4224 10179 4225 4205 10200 10190 4207	72005 72005 72005 72005 72005 72005 72005 72005		10117 10111 10109 4291 4287 10144 4251 4261 10146	4299 4294 10108 10101 4289 10141 4263	10104 10105 4295 4298 10116 10145 4270 10131 4256	4293 4300 10102 10107 4283 4262 4266 10135 10139	10106 10103 4297 4296 10115 10143 10136 4265 4258	4284 4290 4292 10110 10113 4254 4267 10134 10147	4276 4278 10127 4272 10124 10149 10133 4268 4252	10120 4279 4282 10121 4273 4253 10132 4269 10148	4281 10122 10119 4280 10130 4259 10137 4264 10142	10125 10123 4274 10129 4275 4255 10150 10140	72005 72005 72005 72005 72005 72005 72005 72005 72005

In a Table of order  $12 \times 12$ , total we have 144 numbers. Replacing each number by their respective distribution accordingly given above, we get a magic squares of order 120 multiples of equal sums of magic squares of order 10. Since there are 14 magic squares of order 10, thus, we get 14 magic squares of order 120. See the attached **excel file** for details.

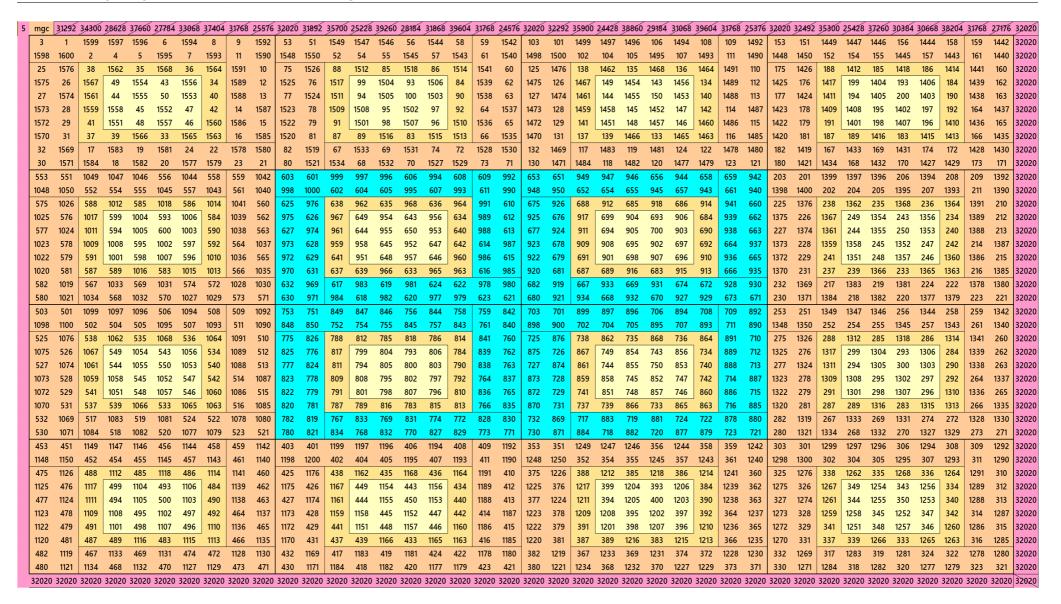
In the magic squares orders 110 and 120, the distribution is considered in such a way that removing the external border of

order 10, still we are left with magic squares of lower orders. Based on this idea, below we shall give some examples of magic squares up to order 40 derived from the above two big magic squares. For complete work see the attached **excel files**.

# 2.4 Magic Squares of Order 40

Below are two examples of magic squares of order 40 obtained from magic squares of order 120. It is obtained by the application of the formula  $\frac{a^2-b^2}{2}$ , a>b, i.e., subtract  $\frac{120^2-40^2}{2}:=6400$  from each entry of magic square order 120, we get the following two magic squares of order 40:

3 mgc	34	904 3	32080	29248	31860	37256	28320	29176	32024	32612	32020	35704	32080	28448	31860	39456	28120	28376	32024	32012	32020	35504	32080	28648	31860	39456	28720	28576	32024	31612	32020	34704	32080	29448	31860	38056	29720	29376	32024	31412	3202
1591	15	86	16	1584	18	14	4	1598	2	1592	1541	1536	66	1534	68	64	54	1548	52	1542	1491	1486	116	1484	118	114	104	1498	102	1492	1441	1436	166	1434	168	164	154	1448	152	1442	32020
13	4	47	1558	19	1578	39	1566	27	1570	1588	63	97	1508	69	1528	89	1516	77	1520	1538	113	147	1458	119	1478	139	1466	127	1470	1488	163	197	1408	169	1428	189	1416	177	1420	1438	32020
1589	2	22	1575	50	1555	30	1567	42	1563	12	1539	72	1525	100	1505	80	1517	92	1513	62	1489	122	1475	150	1455	130	1467	142	1463	112	1439	172	1425	200	1405	180	1417	192	1413	162	32020
11	15	82	23	1554	43	1574	31	1562	35	1590	61	1532	73	1504	93	1524	81	1512	85	1540	111	1482	123	1454	143	1474	131	1462	135	1490	161	1432	173	1404	193	1424	181	1412	185	1440	32020
1596	15	551	46	1579	26	1559	38	1571	34	5	1546	1501	96	1529	76	1509	88	1521	84	55	1496	1451	146	1479	126	1459	138	1471	134	105	1446	1401	196	1429	176	1409	188	1421	184	155	32020
1	4	48	1557	20	1577	40	1565	28	1569	1600	51	98	1507	70	1527	90	1515	78	1519	1550	101	148	1457	120	1477	140	1465	128	1469	1500	151	198	1407	170	1427	190	1415	178	1419	1450	32020
1593	2	21	1576	49	1556	29	1568	41	1564	8	1543	71	1526	99	1506	79	1518	91	1514	58	1493	121	1476	149	1456	129	1468	141	1464	108	1443	171	1426	199	1406	179	1418	191	1414	158	32020
7	15	581	24	1553	44	1573	32	1561	36	1594	57	1531	74	1503	94	1523	82	1511	86	1544	107	1481	124	1453	144	1473	132	1461	136	1494	157	1431	174	1403	194	1423	182	1411	186	1444	32020
1595	15	552	45	1580	25	1560	37	1572	33	6	1545	1502	95	1530	75	1510	87	1522	83	56	1495	1452	145	1480	125	1460	137	1472	133	106	1445	1402	195	1430	175	1410	187	1422	183	156	32020
9	1	15	1585	17	1583	1587	1597	3	1599	10	59	65	1535	67	1533	1537	1547	53	1549	60	109	115	1485	117	1483	1487	1497	103	1499	110	159	165	1435	167	1433	1437	1447	153	1449	160	32020
1041	10	)36	566	1034	568	564	554	1048	552	1042	991	986	616	984	618	614	604	998	602	992	941	936	666	934	668	664	654	948	652	942	1391	1386	216	1384	218	214	204	1398	202	1392	32020
563	5	97	1008	569	1028	589	1016	577	1020	1038	613	647	958	619	978	639	966	627	970	988	663	697	908	669	928	689	916	677	920	938	213	247	1358	219	1378	239	1366	227	1370	1388	32020
1039	5	72	1025	600	1005	580	1017	592	1013	562	989	622	975	650	955	630	967	642	963	612	939	672	925	700	905	680	917	692	913	662	1389	222	1375	250	1355	230	1367	242	1363	212	32020
561	10	)32	573	1004	593	1024	581	1012	585	1040	611	982	623	954	643	974	631	962	635	990	661	932	673	904	693	924	681	912	685	940	211	1382	223	1354	243	1374	231	1362	235	1390	32020
1046	10	001	596	1029	576	1009	588	1021	584	555	996	951	646	979	626	959	638	971	634	605	946	901	696	929	676	909	688	921	684	655	1396	1351	246	1379	226	1359	238	1371	234	205	32020
551	5	98	1007	570	1027	590	1015	578	1019	1050	601	648	957	620	977	640	965	628	969	1000	651	698	907	670	927	690	915	678	919	950	201	248	1357	220	1377	240	1365	228	1369	1400	32020
1043	5	71	1026	599	1006	579	1018	591	1014	558	993	621	976	649	956	629	968	641	964	608	943	671	926	699	906	679	918	691	914	658	1393	221	1376	249	1356	229	1368	241	1364	208	32020
557	10	031	574	1003	594	1023	582	1011	586	1044	607	981	624	953	644	973	632	961	636	994	657	931	674	903	694	923	682	911	686	944	207	1381	224	1353	244	1373	232	1361	236	1394	32020
1045	10	002	595	1030	575	1010	587	1022	583	556	995	952	645	980	625	960	637	972	633	606	945	902	695	930	675	910	687	922	683	656	1395	1352	245	1380	225	1360	237	1372	233	206	32020
559	5	65	1035	567	1033	1037	1047	553	1049	560	609	615	985	617	983	987	997	603	999	610	659	665	935	667	933	937	947	653	949	660	209	215	1385	217	1383	1387	1397	203	1399	210	32020
1091	10	086	516	1084	518	514	504	1098	502	1092	841	836	766	834	768	764	754	848	752	842	891	886	716	884	718	714	704	898	702	892	1341	1336	266	1334	268	264	254	1348	252	1342	32020
513	5	47	1058	519	1078	539	1066	527	1070	1088	763	797	808	769	828	789	816	777	820	838	713	747	858	719	878	739	866	727	870	888	263	297	1308	269	1328	289	1316	277	1320	1338	32020
1089	5	22	1075	550	1055	530	1067	542	1063	512	839	772	825	800	805	780	817	792	813	762	889	722	875	750	855	730	867	742	863	712	1339	272	1325	300	1305	280	1317	292	1313	262	32020
511	10	082	523	1054	543	1074	531	1062	535	1090	761	832	773	804	793	824	781	812	785	840	711	882	723	854	743	874	731	862	735	890	261	1332	273	1304	293	1324	281	1312	285	1340	32020
1096	10	051	546	1079	526	1059	538	1071	534	505	846	801	796	829	776	809	788	821	784	755	896	851	746	879	726	859	738	871	734	705	1346	1301	296	1329	276	1309	288	1321	284	255	32020
501	5	48	1057	520	1077	540	1065	528	1069	1100	751	798	807	770	827	790	815	778	819	850	701	748	857	720	877	740	865	728	869	900	251	298	1307	270	1327	290	1315	278	1319	1350	32020
1093	5	21	1076	549	1056	529	1068	541	1064	508	843	771	826	799	806	779	818	791	814	758	893	721	876	749	856	729	868	741	864	708	1343	271	1326	299	1306	279	1318	291	1314	258	3202
507	10	081	524	1053	544	1073	532	1061	536	1094	757	831	774	803	794	823	782	811	786	844	707	881	724	853	744	873	732	861	736	894	257	1331	274	1303	294	1323	282	1311	286	1344	3202
1095	10	)52	545	1080	525	1060	537	1072	533	506	845	802	795	830	775	810	787	822	783	756	895	852	745	880	725	860	737	872	733	706	1345	1302	295	1330	275	1310	287	1322	283	256	3202
509	5	15	1085	517	1083	1087	1097	503	1099	510	759	765	835	767	833	837	847	753	849	760	709	715	885	717	883	887	897	703	899	710	259	265	1335	267	1333	1337	1347	253	1349	260	3202
1141	11	136	466	1134	468	464	454	1148	452	1142	1191	1186	416	1184	418	414	404	1198	402	1192	1241	1236	366	1234	368	364	354	1248	352	1242	1291	1286	316	1284	318	314	304	1298	302	1292	32020
463	4	97	1108	469	1128	489	1116	477	1120	1138	413	447	1158	419	1178	439	1166	427	1170	1188	363	397	1208	369	1228	389	1216	377	1220	1238	313	347	1258	319	1278	339	1266	327	1270	1288	32020
1139	4	72	1125	500	1105	480	1117	492	1113	462	1189	422	1175	450	1155	430	1167	442	1163	412	1239	372	1225	400	1205	380	1217	392	1213	362	1289	322	1275	350	1255	330	1267	342	1263	312	32020
461	11	132	473	1104	493	1124	481	1112	485	1140	411	1182	423	1154	443	1174	431	1162	435	1190	361	1232	373	1204	393	1224	381	1212	385	1240	311	1282	323	1254	343	1274	331	1262	335	1290	32020
1146	11	101	496	1129	476	1109	488	1121	484	455	1196	1151	446	1179	426	1159	438	1171	434	405	1246	1201	396	1229	376	1209	388	1221	384	355	1296	1251	346	1279	326	1259	338	1271	334	305	32020
451	4	98	1107	470	1127	490	1115	478	1119	1150	401	448	1157	420	1177	440	1165	428	1169	1200	351	398	1207	370	1227	390	1215	378	1219	1250	301	348	1257	320	1277	340	1265	328	1269	1300	3202
1143	4	171	1126	499	1106	479	1118	491	1114	458	1193	421	1176	449	1156	429	1168	441	1164	408	1243	371	1226	399	1206	379	1218	391	1214	358	1293	321	1276	349	1256	329	1268	341	1264	308	32020
457	11	131	474	1103	494	1123	482	1111	486	1144	407	1181	424	1153	444	1173	432	1161	436	1194	357	1231	374	1203	394	1223	382	1211	386	1244	307	1281	324	1253	344	1273	332	1261	336	1294	32020
1145	11	102	495	1130	475	1110	487	1122	483	456	1195	1152	445	1180	425	1160	437	1172	433	406	1245	1202	395	1230	375	1210	387	1222	383	356	1295	1252	345	1280	325	1260	337	1272	333	306	32020
459	4	65	1135	467	1133	1137	1147	453	1149	460	409	415	1185	417	1183	1187	1197	403	1199	410	359	365	1235	367	1233	1237	1247	353	1249	360	309	315	1285	317	1283	1287	1297	303	1299	310	32020
3202	0 32	020 3	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	32020	3202



# 2.5 Magic Squares of Order 30

Below are two examples of magic squares of order 30 obtained from magic squares of order 110. It is obtained by the application of the formula  $\frac{a^2-b^2}{2}$ , a>b, i.e., subtract  $\frac{110^2-30^2}{2}:=5600$  from each entry of magic square order 110, we get the following three magic squares of order 36:

6	mgc	13960	13539	13061	14558	13076	13518	13954	13500	12069	13515	13360	13539	13661	15358	13676	13518	13354	13500	11869	13515	13360	13539	13661	14958	13676	13518	13354	13500	12269	13515
	891	884	886	898	18	16	14	4	2	892	841	834	836	848	68	66	64	54	52	842	791	784	786	798	118	116	114	104	102	792	13515
	13	21	19	881	879	878	876	26	24	888	63	71	69	831	829	828	826	76	74	838	113	121	119	781	779	778	776	126	124	788	13515
	11	880	882	20	22	23	25	875	877	890	61	830	832	70	72	73	75	825	827	840	111	780	782	120	122	123	125	775	777	790	13515
	7	35	866	49	854	43	856	39	862	894	57	85	816	99	804	93	806	89	812	844	107	135	766	149	754	143	756	139	762	794	13515
	1	38	863	44	855	50	853	42	859	900	51	88	813	94	805	100	803	92	809	850	101	138	763	144	755	150	753	142	759	800	13515
	889	865	36	858	45	852	47	861	40	12	839	815	86	808	95	802	97	811	90	62	789	765	136	758	145	752	147	761	140	112	13515
	893	864	37	851	48	857	46	860	41	8	843	814	87	801	98	807	96	810	91	58	793	764	137	751	148	757	146	760	141	108	13515
	895	871	873	27	29	34	32	868	870	6	845	821	823	77	79	84	82	818	820	56	795	771	773	127	129	134	132	768	770	106	13515
	896	30	28	874	872	867	869	33	31	5	846	80	78	824	822	817	819	83	81	55	796	130	128	774	772	767	769	133	131	105	13515
	9	17	15	3	883	885	887	897	899	10	59	67	65	53	833	835	837	847	849	60	109	117	115	103	783	785	787	797	799	110	13515
	541	534	536	548	368	366	364	354	352	542	491	484	486	498	418	416	414	404	402	492	741	734	736	748	168	166	164	154	152	742	13515
	363	371	369	531	529	528	526	376	374	538	413	421	419	481	479	478	476	426	424	488	163	171	169	731	729	728	726	176	174	738	13515
	361	530	532	370	372	373	375	525	527	540	411	480	482	420	422	423	425	475	477	490	161	730	732	170	172	173	175	725	727	740	13515
	357	385	516	399	504	393	506	389	512	544	407	435	466	449	454	443	456	439	462	494	157	185	716	199	704	193	706	189	712	744	13515
	351	388	513	394	505	400	503	392	509	550	401	438	463	444	455	450	453	442	459	500	151	188	713	194	705	200	703	192	709	750	13515
	539	515	386	508	395	502	397	511	390	362	489	465	436	458	445	452	447	461	440	412	739	715	186	708	195	702	197	711	190	162	13515
	543	514	387	501	398	507	396	510	391	358	493	464	437	451	448	457	446	460	441	408	743	714	187	701	198	707	196	710	191	158	13515
	545	521	523	377	379	384	382	518	520	356	495	471	473	427	429	434	432	468	470	406	745	721	723	177	179	184	182	718	720	156	13515
	546	380	378	524	522	517	519	383	381	355	496	430	428	474	472	467	469	433	431	405	746	180	178	724	722	717	719	183	181	155	13515
	359	367	365	353	533	535	537	547	549	360	409	417	415	403	483	485	487	497	499	410	159	167	165	153	733	735	737	747	749	160	13515
	591	584	586	598	318	316	314	304	302	592	641	634	636	648	268	266	264	254	252	642	691	684	686	698	218	216	214	204	202	692	13515
	313	321	319	581	579	578	576	326	324	588	263	271	269	631	629	628	626	276	274	638	213	221	219	681	679	678	676	226	224	688	13515
	311	580	582	320	322	323	325	575	577	590	261	630	632	270	272	273	275	625	627	640	211	680	682	220	222	223	225	675	677	690	13515
	307	335	566	349	554	343	556	339	562	594	257	285	616	299	604	293	606	289	612	644	207	235	666	249	654	243	656	239	662	694	13515
	301	338	563	344	555	350	553	342	559	600	251	288	613	294	605	300	603	292	609	650	201	238	663	244	655	250	653	242	659	700	13515
	589	565	336	558	345	552	347	561	340	312	639	615	286	608	295	602	297	611	290	262	689	665	236	658	245	652	247	661	240	212	13515
	593	564	337	551	348	557	346	560	341	308	643	614	287	601	298	607	296	610	291	258	693	664	237	651	248	657	246	660	241	208	13515
	595	571	573	327	329	334	332	568	570	306	645	621	623	277	279	284	282	618	620	256	695	671	673	227	229	234	232	668	670	206	13515
	596	330	328	574	572	567	569	333	331	305	646	280	278	624	622	617	619	283	281	255	696	230	228	674	672	667	669	233	231	205	13515
	309	317	315	303	583	585	587	597	599	310	259	267	265	253	633	635	637	647	649	260	209	217	215	203	683	685	687	697	699	210	13515
	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515

1	I3 mgd	13103	13491	14955	13500	14979	12421	12075	13515	13196	13515	13703	13491	15155	13500	15179	11621	11875	13515	13796	13515	13703	13491	14755	13500	14779	12021	12275	13515	13796	13515
	21	19	881	879	878	876	26	24	899	2	71	69	831	829	828	826	76	74	849	52	121	119	781	779	778	776	126	124	799	102	13515
	880	882	20	22	23	25	875	877	10	891	830	832	70	72	73	75	825	827	60	841	780	782	120	122	123	125	775	777	110	791	13515
	35	866	49	854	43	856	39	862	894	7	85	816	99	804	93	806	89	812	844	57	135	766	149	754	143	756	139	762	794	107	13515
	38	863	44	855	50	853	42	859	5	896	88	813	94	805	100	803	92	809	55	846	138	763	144	755	150	753	142	759	105	796	13515
	865	36	858	45	852	47	861	40	895	6	815	86	808	95	802	97	811	90	845	56	765	136	758	145	752	147	761	140	795	106	13515
	864	37	851	48	857	46	860	41	18	883	814	87	801	98	807	96	810	91	68	833	764	137	751	148	757	146	760	141	118	783	13515
	871	873	27	29	34	32	868	870	888	13	821	823	77	79	84	82	818	820	838	63	771	773	127	129	134	132	768	770	788	113	13515
	30	28	874	872	867	869	33	31	8	893	80	78	824	822	817	819	83	81	58	843	130	128	774	772	767	769	133	131	108	793	13515
	9	890	12	898	15	884	897	885	1	14	59	840	62	848	65	834	847	835	51	64	109	790	112	798	115	784	797	785	101	114	13515
	892	11	889	3	886	17	4	16	887	900	842	61	839	53	836	67	54	66	837	850	792	111	789	103	786	117	104	116	787	800	13515
	371	369	531	529	528	526	376	374	549	352	421	419	481	479	478	476	426	424	499	402	171	169	731	729	728	726	176	174	749	152	13515
	530	532	370	372	373	375	525	527	360	541	480	482	420	422	423	425	475	477	410	491	730	732	170	172	173	175	725	727	160	741	13515
	385	516	399	504	393	506	389	512	544	357	435	466	449	454	443	456	439	462	494	407	185	716	199	704	193	706	189	712	744	157	13515
	388	513	394	505	400	503	392	509	355	546	438	463	444	455	450	453	442	459	405	496	188	713	194	705	200	703	192	709	155	746	13515
	515	386	508	395	502	397	511	390	545	356	465	436	458	445	452	447	461	440	495	406	715	186	708	195	702	197	711	190	745	156	13515
	514	387	501	398	507	396	510	391	368	533	464	437	451	448	457	446	460	441	418	483	714	187	701	198	707	196	710	191	168	733	13515
	521	523	377	379	384	382	518	520	538	363	471	473	427	429	434	432	468	470	488	413	721	723	177	179	184	182	718	720	738	163	13515
	380	378	524	522	517	519	383	381	358	543	430	428	474	472	467	469	433	431	408	493	180	178	724	722	717	719	183	181	158	743	13515
	359	540	362	548	365	534	547	535	351	364	409	490	412	498	415	484	497	485	401	414	159	740	162	748	165	734	747	735	151	164	13515
	542	361	539	353	536	367	354	366	537	550	492	411	489	403	486	417	404	416	487	500	742	161	739	153	736	167	154	166	737	750	13515
	321	319	581	579	578	576	326	324	599	302	271	269	631	629	628	626	276	274	649	252	221	219	681	679	678	676	226	224	699	202	13515
	580	582	320	322	323	325	575	577	310	591	630	632	270	272	273	275	625	627	260	641	680	682	220	222	223	225	675	677	210	691	13515
	335	566	349	554	343	556	339	562	594	307	285	616	299	604	293	606	289	612	644	257	235	666	249	654	243	656	239	662	694	207	13515
	338	563	344	555	350	553	342	559	305	596	288	613	294	605	300	603	292	609	255	646	238	663	244	655	250	653	242	659	205	696	13515
	565	336	558	345	552	347	561	340	595	306	615	286	608	295	602	297	611	290	645	256	665	236	658	245	652	247	661	240	695	206	13515
	564	337	551	348	557	346	560	341	318	583	614	287	601	298	607	296	610	291	268	633	664	237	651	248	657	246	660	241	218	683	13515
	571	573	327	329	334	332	568	570	588	313	621	623	277	279	284	282	618	620	638	263	671	673	227	229	234	232	668	670	688	213	13515
	330	328	574	572	567	569	333	331	308	593	280	278	624	622	617	619	283	281	258	643	230	228	674	672	667	669	233	231	208	693	13515
	309	590	312	598	315	584	597	585	301	314	259	640	262	648	265	634	647	635	251	264	209	690	212	698	215	684	697	685	201	214	13515
	592	311	589	303	586	317	304	316	587	600	642	261	639	253	636	267	254	266	637	650	692	211	689	203	686	217	204	216	687	700	13515
	1351	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515	13515

# 2.6 Magic Squares of Order 20

Below are two examples of magic squares of order 20 obtained from magic squares of order 40. It is obtained by the application of the formula  $\frac{a^2-b^2}{2}$ , a>b, i.e., subtract  $\frac{40^2-20^2}{2}:=600$  from each entry of magic square order 40, we get the following magic squares of order 20:

	4 mg	c 4128	4106	4118	4496	3442	4034	5286	3894	2286	4010	4528	4106	3918	4296	3842	3634	5286	3894	2886	4010
	3	1	399	397	396	6	394	8	9	392	53	51	349	347	346	56	344	58	59	342	4010
	39	8 400	2	4	5	395	7	393	11	390	348	350	52	54	55	345	57	343	61	340	4010
	2!	376	33	367	366	365	34	38	391	10	75	326	83	317	316	315	84	88	341	60	4010
	37	5 26	362	40	360	41	43	357	389	12	325	76	312	90	310	91	93	307	339	62	4010
	27	374	356	355	47	48	352	45	388	13	77	324	306	305	97	98	302	95	338	63	4010
	37	3 28	50	46	353	354	49	351	14	387	323	78	100	96	303	304	99	301	64	337	4010
	37	2 29	39	358	42	359	361	44	386	15	322	79	89	308	92	309	311	94	336	65	4010
	37	0 31	363	37	35	36	364	368	16	385	320	81	313	87	85	86	314	318	66	335	4010
	32	369	17	383	19	381	24	22	378	380	82	319	67	333	69	331	74	72	328	330	4010
	30	371	384	18	382	20	377	379	23	21	80	321	334	68	332	70	327	329	73	71	4010
	15	3 151	249	247	246	156	244	158	159	242	103	101	299	297	296	106	294	108	109	292	4010
	24	8 250	152	154	155	245	157	243	161	240	298	300	102	104	105	295	107	293	111	290	4010
	17		183	217	216	215	184	188	241	160	125	276	133	267	266	265	134	138	291	110	4010
	22		212	190	210	191	193	207	239	162	275	126	262	140	260	141	143	257	289	112	4010
-	17		206	205	197	198	202	195	238	163	127	274	256	255	147	148	252	145	288	113	4010
	22		200	196	203	204	199	201	164	237	273	128	150	146	253	254	149	251	114	287	4010
	22		189	208	192	209	211	194	236	165	272	129	139	258	142	259	261	144	286	115	4010
	22		213	187	185	186	214	218	166	235	270	131	263	137	135	136	264	268	116	285	4010
	18		167	233	169	231	174	172	228	230	132	269	117	283	119	281	124	122	278	280	4010
	18		234	168	232	170	227	229	173	171	130	271	284	118	282	120	277	279	123	121	4010
	40	0 4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010

7	mgc	3672	4972	3706	4018	4404	3190	4024	4010	3994	4010	3672	5572	3306	4018	4404	3190	3824	4010	4194	4010
	49	354	43	356	361	40	31	370	18	383	99	304	93	306	311	90	81	320	68	333	4010
	44	355	50	353	41	360	19	382	5	396	94	305	100	303	91	310	69	332	55	346	4010
	358	45	352	47	359	42	372	29	394	7	308	95	302	97	309	92	322	79	344	57	4010
	351	48	357	46	367	34	27	374	399	2	301	98	307	96	317	84	77	324	349	52	4010
	36	35	362	368	38	364	25	376	395	6	86	85	312	318	88	314	75	326	345	56	4010
	365	366	39	33	37	363	371	30	10	391	315	316	89	83	87	313	321	80	60	341	4010
	28	26	380	369	24	379	378	20	388	13	78	76	330	319	74	329	328	70	338	63	4010
	373	375	21	32	377	22	381	23	8	393	323	325	71	82	327	72	331	73	58	343	4010
	15	384	12	390	9	398	397	385	1	14	65	334	62	340	59	348	347	335	51	64	4010
	386	17	389	11	392	3	4	16	387	400	336	67	339	61	342	53	54	66	337	350	4010
	199	204	193	206	211	190	181	220	168	233	149	254	143	256	261	140	131	270	118	283	4010
	194	205	200	203	191	210	169	232	155	246	144	255	150	253	141	260	119	282	105	296	4010
	208	195	202	197	209	192	222	179	244	157	258	145	252	147	259	142	272	129	294	107	4010
	201	198	207	196	217	184	177	224	249	152	251	148	257	146	267	134	127	274	299	102	4010
	186	185	212	218	188	214	175	226	245	156	136	135	262	268	138	264	125	276	295	106	4010
	215	216	189	183	187	213	221	180	160	241	265	266	139	133	137	263	271	130	110	291	4010
	178	176	230	219	174	229	228	170	238	163	128	126	280	269	124	279	278	120	288	113	4010
	223	225	171	182	227	172	231	173	158	243	273	275	121	132	277	122	281	123	108	293	4010
	165	234	162	240	159	248	247	235	151	164	115	284	112	290	109	298	297	285	101	114	4010
	236	167	239	161	242	153	154	166	237	250	286	117	289	111	292	103	104	116	287	300	4010
	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010	4010

Above we have given only two examples in each case. More examples with complete can be seen in attached excel files.

# 3 Author's Contribution to Magic Squares and Recreation Numbers

For author's contribution to **magic squares** and **recreation numbers** please see the links below:

- Inder J. Taneja, Magic Squares, https://inderjtaneja.com/2019/06/27/publications-magic-squares/
- Inder J. Taneja, Recreation of Numbers, https://inderjtaneja.com/2019/06/27/publications-recreation-of-numbers/

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