# Bordered and Pandiagonal Magic Squares Multiples of 12

The work is also available at author's site:

https://numbers-magic.com/?p=747

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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 108 multiples of magic square of order 12. Based on these two big magic squares lower order magic squares are obtained. By lower orders we understand that magic squares of orders 96, 84, 72, etc. The construction of the **bordered** magic squares multiples of 12 is based on equal sum blocks of magic squares of order 12. We considered 16 different types of magic square of order 12. The advantage in studying **bordered** magic squares is that when we remove external border, still we left with magic squares with sequential entries. For multiples of order 4, 6, 8 and 10 see author's work [24, 25, 26, 27]. The further multiples, such as multiples, 14, 16, etc. shall be done in another works. This work brings examples only up to order 48. 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]
- Ten Digits: Bordered magic squares multiples of magic squares of order 12 [28] (This work)

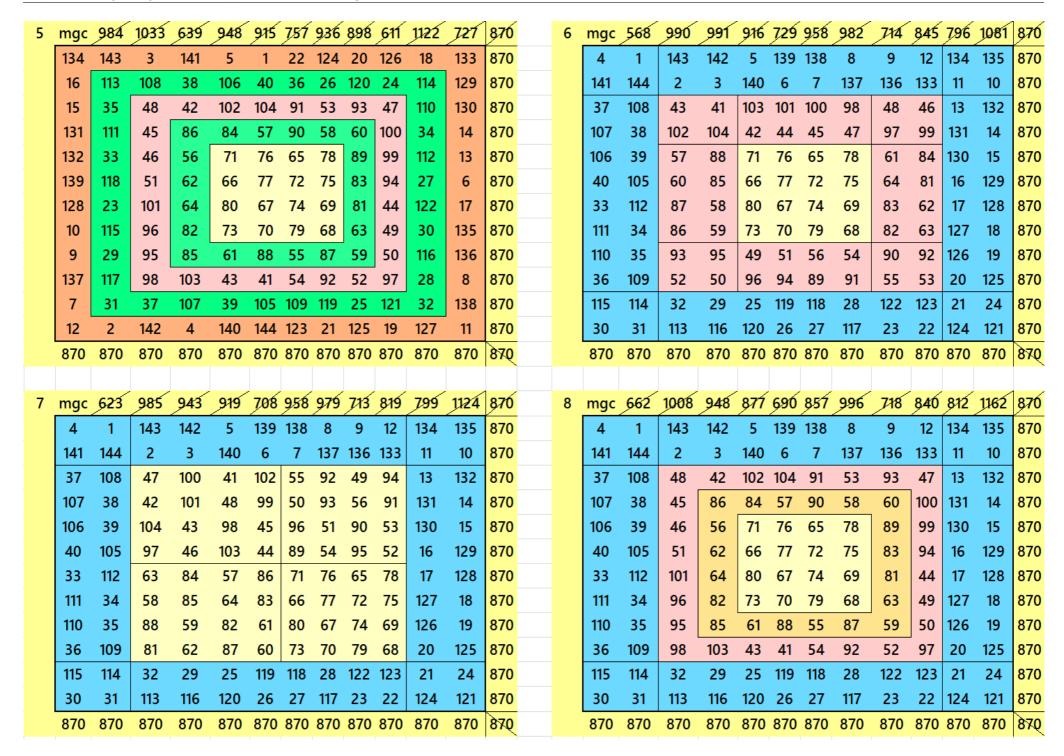
The work on even number multiples is with equal sums blocks of magic squares. The work on odd number multiples is with different sum magic squares.

It is revised and extended version of authors previous work on multiples of 12. Here we have considered 16 different types of magic squares of order 12. The work is here only up to order 48. Higher order examples can be seen in an **excel files** attached with the work.

# 2 Bordered Magic Squares Multiples of 12

Let's consider following 16 magic squares of order 12.

134 23 124 17 126 870   131 18 125 24 123 870   13 128 19 122 21 870   12 121 22 127 20 870
13   128   19   122   21   870
12 121 22 127 20 870
110 47 100 41 102 870
107   42   101   48   99   870
37   104   43   98   45   <mark>870</mark>
36 97 46 103 44 <mark>870</mark>
86 71 76 65 78 870
83   66   77   72   75   870
61 80 67 74 69 870
60 73 70 79 68 870
870 870 870 870 870 870
1016 1056 506 006 006 076
1018 1062 608 892 806 876
120 21 126 22 24 870
35 112 29 114 125 870 30 113 36 111 119 870
30 113 36 111 119 870 116 31 110 33 117 870
109 34 115 32 27 870
25 124 19 123 23 870
102 39 108 40 42 870
53 94 47 96 107 870
48 95 54 93 101 870
98 49 92 51 99 870
91 52 97 50 45 870
43 106 37 105 41 870
870 870 870 870 870 870
1

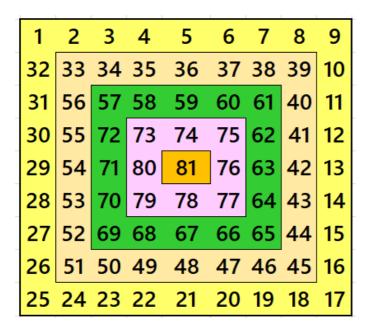


9	mgc	621	936	1001	903	722	998	925	729	811	808	1116	870	10	mgc	944	840	960	855	909	759	782	800	871	870	980	870
	4	1	143	142	5	139	138	8	9	12	134	135	870		71	76	65	78	83	62	54	91	23	122	134	11	870
	141	144	2	3	140	6	7	137	136	133	11	10	870		66	77	72	75	81	64	41	104	118	27	18	127	870
	37	108	52	94	95	49	48	98	99	45	13	132	870		80	67	74	69	89	56	97	48	106	39	9	136	870
	107	38	93	51	50	96	97	47	46	100	131	14	870		73	70	79	68	63	82	44	101	28	117	141	4	870
	106	39	41	103	102	44	53	91	90	56	130	15	870		58	57	90	84	60	86	98	47	121	24	126	19	870
	40	105	104	42	43	101	92	54	55	89	16	129	870		87	88	55	61	59	85	100	45	31	114	140	5	870
	33	112	65	79	78	68	64	82	83	61	17	128	870		103	92	99	43	49	93	51	50	38	107	123	22	870
	111	34	80	66	67	77	81	63	62	84	127	18	870		42	53	46	102	96	52	95	94	120	25	135	10	870
	110	35	60	86	87	57	69	75	74	72	126	19	870		26	40	30	36	112	34	110	116	108	113	21	124	870
	36	109	85	59	58	88	76	70	71	73	20	125	870		119	105	115	109	33	111	35	29	32	37	14	131	870
	115	114	32	29	25	119	118	28	122	123	21	24	870		1	143	128	137	133	16	130	7	20	13	3	139	870
	30	31	113	116	120	26	27	117	23	22	124	121	870		144	2	17	8	12	129	15	138	125	132	6	142	870
	870	870	870	870	870	870	870	870	870	870	870	870	870		870	870	870	870	870	870	870	870	870	870	870	870	870
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11	55 84 78	89 62 77	88 82 69	87 63 70	56 65 74	60 79 67	54 41 97	91 104 48	23 118 106	122 27 39	134 18 9	11 127 136	870 870 870	12	60 89 83	84 71 66	57 76 77	90 65 72	58 78 75	86 56 62	54 41 97	91 104 48	23 118 106	122 27 39	134 18 9	11 127 136	870 870 870
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	42	101	48	99	50	93	56	91	118	27	18	127	870		45	86	84	57	90	58	60	100	118	27	18	127	870
	104	43	98	45	96	51	90	53	38	107	9	136	870		46	56	71	76	65	78	89	99	38	107	9	136	870
	97	46	103	44	89	54	95	52	23	122	141	4	870		101	62	66	77	72	75	83	44	23	122	141	4	870
	63	84	57	86	71	76	65	78	121	24	126	19	870		51	64	80	67	74	69	81	94	121	24	126	19	870
	58	85	64	83	66	77	72	75	31	114	140	5	870		96	82	73	70	79	68	63	49	31	114	140	5	870
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	870	870	870	870	870	870	870	870	870	870	870	870	870		870	870	870	870	870	870	870	870	870	870	870	870	870
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15	mgc	1006	879	976	803	902		<i>73</i> 1	856	817		844		16	mgc	1040	839	1033	788	936	<u>753</u>	695	856	820	974	$\overline{}$	_
15	mgc 52	1006 94	879 95	976 49	803 48	902 98	764 99	731 45	$\overline{}$	8 <del>17</del> 117	992 135	844 10	870 870	16	mgc 43	1040 41	839 103	1033 101	788 100	<mark>936</mark> 98	<mark>753</mark> 48	695 46	856 28	820 117	974 134	$\overline{}$	870 870
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15	52 93 41 104 65 80	94 51 103 42 79 66 86	95 50 102 43 78 67 87	49 96 44 101 68 77 57	48 97 53 92 64 81	98 47 91 54 82 63 75	99 46 56 89 83 62 74	45 100 90 55 61 84 72	28 118 38 23 121	117 27 107 122 24	135 18 9 141 126 140 123	10 127 136 4 19	870 870 870 870 870 870 870	16	43 102 57 60 87 86 93	41 104 88 85 58 59 95	103 42 71 66 80 73 49	101 44 76 77 67 70 51	100 45 65 72 74 79 56	98 47 78 75 69	48 97 83 82 64 61 90	46 99 62 63 81 84 92	28 118 38 23 121 31 106	117 27 107 122 24	134 18 9 141 126	11 127 136 4 19 5	870 870 870 870 870 870 870
15	52 93 41 104 65 80 60 85	94 51 103 42 79 66 86 59	95 50 102 43 78 67 87 58	49 96 44 101 68 77 57 88	48 97 53 92 64 81 69 76	98 47 91 54 82 63 75 70	99 46 56 89 83 62 74 71	45 100 90 55 61 84 72 73	28 118 38 23 121 31 106 120	117 27 107 122 24 114 39 25	135 18 9 141 126 140 123 134	10 127 136 4 19 5 22	870 870 870 870 870 870 870 870	16	43 102 57 60 87 86 93 52	41 104 88 85 58 59 95 50	103 42 71 66 80 73 49 96	101 44 76 77 67 70 51 94	100 45 65 72 74 79 56 89	98 47 78 75 69 68 54 91	48 97 83 82 64 61 90	46 99 62 63 81 84 92 53	28 118 38 23 121 31 106 120	117 27 107 122 24 114 39 25	134 18 9 141 126 140 123 135	11 127 136 4 19 5 22	870 870 870 870 870 870 870 870
15	52 93 41 104 65 80 60 85 26	94 51 103 42 79 66 86 59	95 50 102 43 78 67 87 58	49 96 44 101 68 77 57 88 40	48 97 53 92 64 81 69 76	98 47 91 54 82 63 75 70	99 46 56 89 83 62 74 71	45 100 90 55 61 84 72 73 116	28 118 38 23 121 31 106 120	117 27 107 122 24 114 39 25	135 18 9 141 126 140 123 134 21	10 127 136 4 19 5 22 11 124	870 870 870 870 870 870 870 870	16	43 102 57 60 87 86 93 52	41 104 88 85 58 59 95 50 36	103 42 71 66 80 73 49 96	101 44 76 77 67 70 51 94 34	100 45 65 72 74 79 56 89 112	98 47 78 75 69 68 54 91	48 97 83 82 64 61 90 55	46 99 62 63 81 84 92 53	28 118 38 23 121 31 106 120	117 27 107 122 24 114 39 25	134 18 9 141 126 140 123 135 21	11 127 136 4 19 5 22 10 124	870 870 870 870 870 870 870 870
15	52 93 41 104 65 80 60 85 26 119	94 51 103 42 79 66 86 59 36 109	95 50 102 43 78 67 87 58 34 111	49 96 44 101 68 77 57 88 40	48 97 53 92 64 81 69 76 112 33	98 47 91 54 82 63 75 70 30 115	99 46 56 89 83 62 74 71 110 35	45 100 90 55 61 84 72 73 116 29	28 118 38 23 121 31 106 120 108 32	117 27 107 122 24 114 39 25 113 37	135 18 9 141 126 140 123 134 21	10 127 136 4 19 5 22 11 124 131	870 870 870 870 870 870 870 870 870	16	43 102 57 60 87 86 93 52 26 119	41 104 88 85 58 59 95 50 36 109	103 42 71 66 80 73 49 96 40 105	101 44 76 77 67 70 51 94 34 111	100 45 65 72 74 79 56 89 112 33	98 47 78 75 69 68 54 91 30 115	48 97 83 82 64 61 90 55 110 35	46 99 62 63 81 84 92 53 116 29	28 118 38 23 121 31 106 120 108 32	117 27 107 122 24 114 39 25 113 37	134 18 9 141 126 140 123 135 21 14	11 127 136 4 19 5 22 10 124 131	870 870 870 870 870 870 870 870 870
15	52 93 41 104 65 80 60 85 26 119	94 51 103 42 79 66 86 59 36 109	95 50 102 43 78 67 87 58 34 111	49 96 44 101 68 77 57 88 40 105	48 97 53 92 64 81 69 76 112 33	98 47 91 54 82 63 75 70 30 115	99 46 56 89 83 62 74 71 110 35	45 100 90 55 61 84 72 73 116 29	28 118 38 23 121 31 106 120 108 32 20	117 27 107 122 24 114 39 25 113 37	135 18 9 141 126 140 123 134 21 14	10 127 136 4 19 5 22 11 124 131	870 870 870 870 870 870 870 870 870	16	43 102 57 60 87 86 93 52 26 119	41 104 88 85 58 59 95 50 36 109	103 42 71 66 80 73 49 96 40 105	101 44 76 77 67 70 51 94 34 111	100 45 65 72 74 79 56 89 112 33	98 47 78 75 69 68 54 91 30 115	48 97 83 82 64 61 90 55 110 35	46 99 62 63 81 84 92 53 116 29	28 118 38 23 121 31 106 120 108 32 20	117 27 107 122 24 114 39 25 113 37	134 18 9 141 126 140 123 135 21 14	11 127 136 4 19 5 22 10 124 131	870 870 870 870 870 870 870 870 870 870
15	52 93 41 104 65 80 60 85 26 119 1	94 51 103 42 79 66 86 59 36 109 143 2	95 50 102 43 78 67 87 58 34 111 128 17	49 96 44 101 68 77 57 88 40	48 97 53 92 64 81 69 76 112 33 133 12	98 47 91 54 82 63 75 70 30 115 16 129	99 46 56 89 83 62 74 71 110 35 130 15	45 100 90 55 61 84 72 73 116 29 7	28 118 38 23 121 31 106 120 108 32 20 125	117 27 107 122 24 114 39 25 113 37 13	135 18 9 141 126 140 123 134 21 14 3 6	10 127 136 4 19 5 22 11 124 131	870 870 870 870 870 870 870 870 870 870	16	43 102 57 60 87 86 93 52 26 119 1	41 104 88 85 58 59 95 50 36 109 143 2	103 42 71 66 80 73 49 96 40 105 128 17	101 44 76 77 67 70 51 94 34 111	100 45 65 72 74 79 56 89 112 33 133 12	98 47 78 75 69 68 54 91 30 115 16 129	48 97 83 82 64 61 90 55 110 35 130 15	46 99 62 63 81 84 92 53 116 29 7 138	28 118 38 23 121 31 106 120 108 32 20 125	117 27 107 122 24 114 39 25 113 37 13	134 18 9 141 126 140 123 135 21 14 3 6	11 127 136 4 19 5 22 10 124 131 139 142	870 870 870 870 870 870 870 870 870 870

#### 2.1 Bordered Magic Squares of Orders 108 and 120

Let's consider following distributions of numbers 81 and 100:



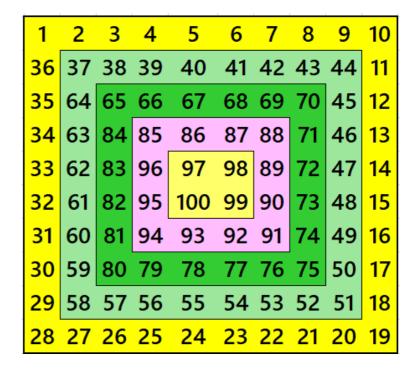


Table:  $9 \times 9$  - 81 numbers

#### Table: $10 \times 10 - 144$ numbers

### **2.2 Equal Sums Distribution for** $9 \times 9$

It has total 121 numbers. Let's consider following distribution of equal sums: 11664 11592

```
\begin{array}{lll} D_1 := \{1,2,\ldots,72,11593,11594,\ldots,11664\}; & \textbf{Total Sum} \ \ D_1 := 839880 \\ D_2 := \{73,74,\ldots,144,11521,11522,\ldots,11592\}; & \textbf{Total Sum} \ \ D_2 := 839880 \\ \ldots & \ldots & \ldots \\ D_{80} := \{5951,5952,\ldots,6000,6101,6102,\ldots,6150\}; & \textbf{Total Sum} \ \ D_{80} := 839880 \\ D_{81} := \{6001,6002,\ldots,6050,6051,6052,\ldots,6100\}; & \textbf{Total Sum} \ \ D_{81} := 839880 \\ \end{array}
```

In a Table of order  $9 \times 9$ , total we have 81 numbers. Replacing each number by their respective distribution accordingly given above, we get a magic squares of order 108 multiples of equal sums of magic squares of order 12. Since there are 16 magic squares of order 12, thus, we get 16 magic squares of order 108. See the attached **excel file** for details.

#### **2.3 Equal Sums Distribution for** $10 \times 10$

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

```
\begin{array}{lll} D_1 := \{1,2,\ldots,72,14329,14330,\ldots,14400\}; & \textbf{Total Sum} \ \ D_1 := 1036872 \\ D_2 := \{73,74,\ldots,144,14257,14258,\ldots,14328\}; & \textbf{Total Sum} \ \ D_2 := 1036872 \\ \ldots & \ldots & \ldots \\ D_{99} := \{7057,7058,\ldots,7128,7279,7280,\ldots,7344\}; & \textbf{Total Sum} \ \ D_{99} := 1036872 \\ D_{100} := \{7129,7130,\ldots,7200,7201,7202,\ldots,7272\}; & \textbf{Total Sum} \ \ D_{100} := 1036872 \\ \end{array}
```

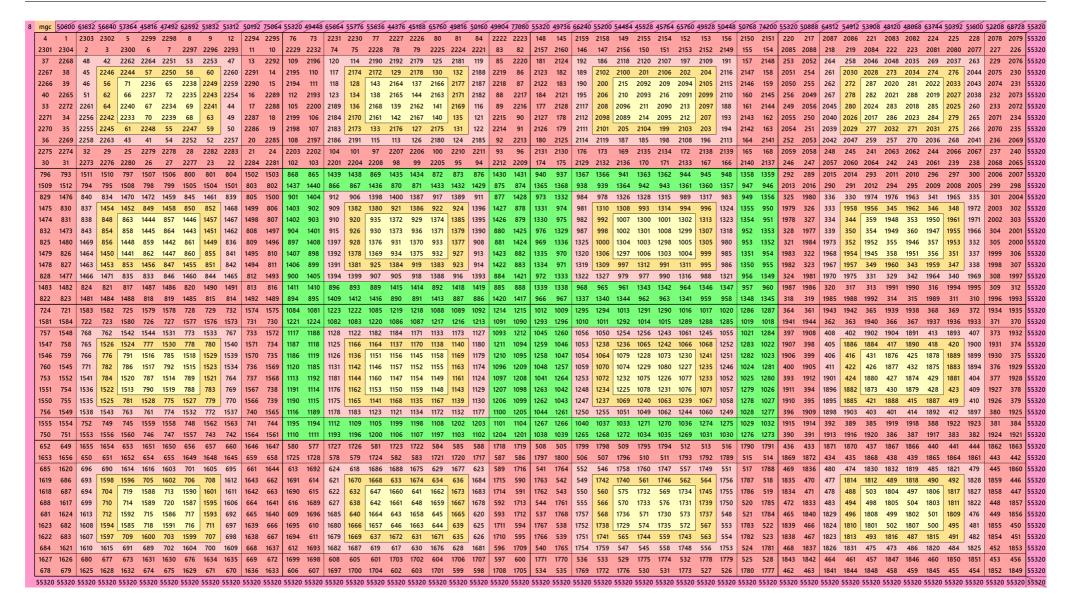
In a Table of order  $10 \times 10$ , total we have 100 numbers. Replacing each number by their respective distribution accordingly given above, we get a magic squares of order 120 multiples of equal sums of magic squares of order 12. Since there are 16 magic squares of order 12, thus, we get 16 magic squares of order 120. See the attached **excel file** for details.

In the magic squares orders 108 and 120, the distribution is considered in such a way that removing the external border of order 12, still we are left with magic squares of lower orders. Based on this idea, we shall give below some examples of magic squares up to order 48 derived from the above two big magic squares. For complete work see the attached **excel files**.

#### 2.4 Magic Squares of Order 48

Below are two examples of magic squares of order 48 obtained from the 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  $\frac{120^2-48^2}{2}:=6048$  from each entry, we get the following two magic squares of order 48:

5 mgc	6254	4 61732	47628	57648 544	492 4709	92 59472	53416 424	620 6410	4 55756	55320	65712 (	55764	14460 559	20 55356	44788 6	0624 55	44 3916	4 66408	54892	55320 6	5712 66	340 444	60 54768	55932 4	5364 603	§6 56296 4	0028 65837	2 54316	55320 6	3696 646	12 46476	54192 5	6220 476	68 59184	56872 434	184 63521	8 54028	55320
2294	2303	3 3	2301	5 1	1 22	2284	20 22	286 18	2293	2222	2231	75	2229 77	7 73	94	2212 9	2 2214	90	2221	2150	2159 1	47 21	57 149	145	166 214	0 164 2	142 162	2149	2078	2087 21	9 2085	221	217 23	8 2068	236 20	70 234	2077	55320
16	2273	2268	38	2266 4	0 36	26	2280 2	24 227	4 2289	88	2201	2196	110 219	94 112	108	98 22	08 96	2202	2217	160	2129 21	24 18	2 2122	184	180 170	2136	168 2130	2145	232	2057 205	254	2050	256 25	2 242	2064 2	0 2058	2073	55320
15	35	48	42	2262 22	64 225	51 53	2253 4	47 227	0 2290	87	107	120	114 219	0 2192	2179	125 21	31 119	2198	2218	159	179 1	92 18	6 2118	2120 2	2107 197	2109	191 2126	2146	231	251 26	4 258	2046	2048 203	5 269	2037 20	53 2054	2074	55320
2291	2271	1 45	2246	2244 5	7 225	0 58	60 22	260 34	14	2219	2199	117	2174 217	2 129	2178	130 13	2 2188	106	86	2147	2127 1	39 210	02 2100	201 2	2106 20	2 204 2	116 178	158	2075	2055 26	1 2030	2028	273 203	4 274	276 20	44 250	230	55320
2292	33	46	56	71 22	36 65	2238	2249 22	259 227	2 13	2220	105	118	128 14	3 2164	137	2166 21	77 2187	2200	85	2148	177 19	90 20	00 215	2092	209 209	4 2105 2	2115 2128	157	2076	249 26	2 272	287	2020 28	1 2022	2033 20	43 2056	229	55320
2299	2278	51	62	66 22	37 72	2235	2243 22	254 27	6	2227	2206	123	134 13	8 2165	144	2163 21	71 2182	99	78	2155	2134 1	95 20	6 210	2093	216 209	1 2099 2	110 171	150	2083	2062 26	7 278	282	2021 28	8 2019	2027 20	38 243	222	55320
2288	23	2261	64	2240 6	7 223	4 69	2241 4	44 228	2 17	2216	95	2189	136 216	8 139	2162	141 21	59 116	2210	89	2144	167 2	117 20	8 2096	211 2	2090 213	2097	188 2138	161	2072	239 204	15 280	2024	283 201	8 285	2025 20	2066	233	55320
10	2275	2256	2242	2233 7	0 223	9 68	63 4	49 30	2295	82	2203	2184	2170 216	51 142	2167	140 13	5 121	102	2223	154	2131 21	112 209	98 2089	214 2	2095 212	2 207	193 174	2151	226	2059 204	2026	2017	286 202	3 284	279 20	55 246	2079	55320
9	29	2255	2245	61 22	48 55	2247	59 5	50 227	6 2296	81	101	2183	2173 13	3 2176	127	2175 13	1 122	2204	2224	153	173 2	111 210	01 205	2104	199 210	3 203	194 2132	2152	225	245 203	9 2029	277	2032 27	1 2031	275 20	6 2060	2080	55320
2297	2277	7 2258	2263	43 4	1 54	2252	52 22	257 28	8	2225	2205	2186	2191 11	5 113	126	2180 12	4 2185	100	80	2153	2133 21	114 21	19 187	185	198 210	8 196 2	2113 172	152	2081	2061 204	2047	259	257 27	2036	268 20	141 244	224	55320
7	31	37	2267	39 22	65 226	9 2279	25 22	281 32	2298	79	103	109	2195 11	1 2193	2197	2207 9	7 2209	104	2226	151	175 1	81 212	23 183	2121 2	2125 213	5 169 2	137 176	2154	223	247 25	3 2051	255 2	2049 205	3 2063	241 20	65 248	2082	55320
12	2	2302	4	2300 23	04 228	3 21	2285 1	19 228	7 11	84	74	2230	76 222	28 2232	2211	93 22	13 91	2215	83	156	146 21	58 14	8 2156	2160 2	2139 165	2141	163 2143	155	228	218 208	36 220	2084	2088 206	7 237	2069 2	35 2071	227	55320
1502	1511	795	1509	797 79	93 814	1 1492	812 14	494 810	1501	1430	1439	867	1437 86	9 865	886	1420 88	4 1422	882	1429	1358	1367 9	39 136	65 941	937	958 134	8 956 1	350 954	1357	2006	2015 29	1 2013	293	289 310	1996	308 19	98 306	2005	55320
808	1481	1476	830	1474 83	32 82	8 818	1488 8	16 148	2 1497	880	1409	1404	902 14	2 904	900	890 14	16 888	1410	1425	952	1337 13	32 97	4 1330	976	972 96	1344	960 1338	1353	_	1985 198	0 326	1978	328 32		1992 3		_	55320
807	827			1470 14				39 147	_	879		912	906 139	8 1400	1387	917 13	39 911	1406	1426	951	971 9	84 97	8 1326	1328 1	1315 98		983 1334		303				1976 196		1965 3		2 2002	
1499	1479			1452 84		8 850		468 826					1382 138	30 921		922 92		898	878			81 13			1314 99		324 970		2003				345 196		348 19			55320
1500	825				44 85			467 148		1428			920 93			1374 13			877			82 99			1001 130	_	323 1336		2004				1948 35		1961 19			55320
1507	1486			858 14	45 86	4 1443		462 819		1435			926 93			1371 13			870			87 99		1301 1	1001 130	_	318 963			1990 33		354	1949 36		1955 19			55320
1496	815			1448 8	59 1/1/	2 861		36 149		1424			928 137	76 931		933 13		1418	881			25 100		1003 1	1298 100		980 1346			311 197			355 194	6 357	1953 3			55320
802	1483			1441 86	52 144				2 1503			1392	1379 13	0 034		932 92		894	1431		1339 13	20 130		1005 1	1303 100		985 966			1987 196			359 104	1 356	351 33			55320
801	821		-	853 14					4 1504		893	1201	1381 92	E 1204	010	1202 02	2 014	1412	1432	945	065 13	10 130	00 1237	1212	001 121		986 1340			317 196			1960 34		347 3		2007	
1505	1485			835 83				465 820		1433	1413	1304	1300 00	7 005	010	1200 01	6 1203	902	072	1261	12.41 12	22 12	7 070	077	000 121		321 964			1989 197					340 19			55320
799			1471		73 147			489 824		074	1415	001	1402 00	7 905	1405	1415 00	0 1393	092	1424	043	067 0	72 13	21 979	1220 1	1222 124	3 001 1	345 060	1262							340 19	23 210	2010	
804	704			1500 15	12 140	/ 140/		311 149		071	095	1420	000 14	3 1401	1410	005 14	1417	1422	075	943	020 12	75 15	0 1364	1329 1	1333 134	7 1240	345 900	947		319 32	5 1979	327	1977 198	F 200	1007 2	75 520	2010	55320
1574	194	1510 3 723		725 7	12 149	2 1564		566 738		0/6	4222	1430	1224 10	56 1440	1419	005 14	21 003	1423	0/3	1206	930 13	100 94	1364	1000 1	1047 95	1349	270 4026	947		290 20	292	2012	2016 199	3 309	1997 30	26 378	299	55320
	1583			725 72 1546 76				44 155		1214	1193	1083	1221 108	55 1081	1102	1204 110	1206	1098	1213	1286	1295 10	011 129	93 1013	1009 1	1030 127	6 1028 1	278 1026	1285	_	1943 36			361 38					
736	1553									1096		1188	1118 118	6 1120	1116	1106 12	1104	1194	1209	1024	1265 12	56 104	46 1258	1048 1	1044 103	4 12/2 1	032 1266			1913 190			400 39					55320
735	755		_	1542 15					0 1570		1115	1128	1122 118	2 1184		1133 11	73 1127		1210		1043 10	56 10!		1256 1	1243 106		055 1262		375				1904 189		1893 40			55320
1571	1551		_	1524 77				540 754					1166 116			1138 114	1180	1111	1094			53 123		1065 1	1242 106	_	252 1042			1911 40			417 189		420 19			55320
1572	753				16 78			539 155					1136 115			1158 110		1192	1093			106		1228 1	1073 123		251 1264		1932				1876 42					55320
1579	1558		782	786 15				534 747		1219			1142 114			1155 110		1107	1086			59 107		1229 1	1080 122		246 1035			1918 41			1877 43		1883 18			55320
1568	743			1520 78				64 156		1208			1144 116			1149 11			1097			53 107		1075 1			052 1274		1928				427 187	4 429	1881 4			55320
730	1555							69 750					1162 115	3 1150		1148 114			1215			48 123	34 1225	1078 1	1231 107		057 1038			1915 189			430 187	9 428	423 40			55320
729				781 15				70 155				1175	1165 114	1168	1135	1167 11	1130	1196	1216			47 123	37 1069	1240 1	1063 123	9 1067 1	058 1268	1288		389 189	1885	421	1888 41		419 4	10 1916		55320
1577			1543			4 1532	772 15			1217	1197	1178	1183 112	1121	1134	1172 11.	32 1177	1108	1088	1289	1269 12	50 12	55 1051	1049 1	1062 124	4 1060 1	249 1036	1016		1917 189	1903	403	401 41	1 1892	412 18	37 388		55320
727	751			759 15	45 154	9 1559			1578	1087	1111	1117	1187 111	9 1185	1189	1199 110	05 1201	1112	1218	1015	1039 10	145 12	59 1047	1257 1	1261 127	1 1033 1	273 1040	1290	367	391 39	7 1907	399	1905 190	9 1919	385 19	21 392	1938	
732	722	1582		1580 15	84 156	3 741		39 156		1092	1082	1222	1084 122	20 1224	1203	1101 12	05 1099	1207	1091	1020	1010 12	94 10	12 1292	1296 1	1275 102	9 1277 1	027 1279	1019	372	362 194	2 364	1940	1944 192	3 381	1925 3	9 1927		55320
1646	1655	651		653 64	49 670	1636		538 666			1727		1725 58	1 577	598	1708 59					1799 5	07 179	97 509	505	526 178		782 522	¬ '''	1862	1871 43	5 1869	437	433 45	4 1852	452 18	54 450		55320
664	1625			1618 68				72 162		1			614 169			602 17						64 54			540 530					1841 183		1834	472 46	8 458	1848 4	6 1842		55320
663	683		_		16 160			95 162		591			618 168	36 1688		629 16					539 5				1747 55		551 1766			467 48		1830	1832 181	9 485	1821 4			55320
1643	1623			1596 70	05 160			612 682		1715			1670 166			634 63					1767 5			561 1	1746 56	_	756 538			1839 47		1812	489 181	8 490	492 18			55320
1644	681			719 15	88 713	3 1590		611 162		1716			632 64			1662 16						50 56			569 173		755 1768			465 47		503	1804 49	7 1806	1817 18			55320
1651	1630			714 15	89 720	0 1587		675		1723			638 64			1659 16						55 56			576 173		750 531			1846 48			1805 50		1811 18			55320
1640	671			1592 7	15 158	6 717		92 163		1712			640 166			645 16						57 56					548 1778			455 182	9 496	1808	499 180		1809 4			55320
658	1627			1585 7				97 678		586			1666 165			644 63						52 173			1735 57		553 534			1843 182			502 180		495 4			55320
657	677			709 16	00 70	3 1599		98 162		585	605		1669 63			1671 63					533 17				559 174		554 1772		441	461 182	1813	493	1816 48	7 1815	491 4			55320
1649	1629	1610	1615	691 68	89 702	2 1604	700 16	676	656	1721	1701	1682	1687 61	9 617	630	1676 62	8 1681	604	584	1793	1773 17	54 175	59 547	545	558 174	8 556 1	753 532	512	1865	1845 182	6 1831	475	473 48	6 1820	484 18	25 460	440	55320
655	679	685	1619	687 16	17 162	1 1631	673 16	680	1650	583	607	613	1691 61	5 1689	1693	1703 60	1705	608	1722	511	535 5	41 176	53 543	1761 1	1765 177	5 529 1	777 536	1794	439	463 46	9 1835	471	1833 183	7 1847	457 18	49 464	1866	55320
660	650	1654	652	1652 16	56 163	5 669	1637 6	67 163	9 659	588	578	1726	580 172	4 1728	1707	597 17	9 595	1711	587	516	506 17	98 50	1796	1800 1	1779 52	1781	523 1783	515	444	434 187	0 436	1868	1872 185	1 453	1853 4	1 1855	443	55320
55320	5532	0 55320	55320	55320 553	320 553	20 55320	55320 55	320 5532	20 55320	55320	55320 5	55320 5	5320 553	20 55320	55320 5	5320 553	20 5532	0 55320	55320	55320 5	5320 55	320 553	20 55320	55320 5	5320 553	20 55320 5	5320 55320	55320	55320 5	5320 553	20 55320	55320 5	5320 553	20 55320	55320 55	20 55320	0 55320	55320



There are total 16 magic squares of order 48. The other can be seen in **excel files** attached with the work.

### 2.5 Magic Squares of Order 36

Below are two examples of magic squares of order 36 obtained from the magic squares of order 108. It is obtained by the application of the formula  $\frac{a^2-b^2}{2}$ , a>b, i.e., subtract  $\frac{108^2-36^2}{2}:=5184$  from each entry, we get the following two magic squares of order 36:

9 m	ngc	19719	23544	25467	25749	20022	24882	24087	21771	21441	23160	28116	23346	18279	23544	25755	25173	21462	23154	26103	20619	21153	23160	27828	23346	19431	23544	25179	24597	22038	23154	25527	21195	21729	23160	26676	23346
	4	1	1295	1294	5	1291	1290	8	9	12	1286	1287	76	73	1223	1222	77	1219	1218	80	81	84	1214	1215	148	145	1151	1150	149	1147	1146	152	153	156	1142	1143	23346
12	293	1296	2	3	1292	6	7	1289	1288	1285	11	10	1221	1224	74	75	1220	78	79	1217	1216	1213	83	82	1149	1152	146	147	1148	150	151	1145	1144	1141	155	154	23346
	37	1260	52	1246	1247	49	48	1250	1251	45	13	1284	109	1188	124	1174	1175	121	120	1178	1179	117	85	1212	181	1116	196	1102	1103	193	192	1106	1107	189	157	1140	23346
12	259	38	1245	51	50	1248	1249	47	46	1252	1283	14	1187	110	1173	123	122	1176	1177	119	118	1180	1211	86	1115	182	1101	195	194	1104	1105	191	190	1108	1139	158	23346
12	258	39	41	1255	1254	44	53	1243	1242	56	1282	15	1186	111	113	1183	1182	116	125	1171	1170	128	1210	87	1114	183	185	1111	1110	188	197	1099	1098	200	1138	159	23346
4	40	1257	1256	42	43	1253	1244	54	55	1241	16	1281	112	1185	1184	114	115	1181	1172	126	127	1169	88	1209	184	1113	1112	186	187	1109	1100	198	199	1097	160	1137	23346
3	33	1264	65	1231	1230	68	64	1234	1235	61	17	1280	105	1192	137	1159	1158	140	136	1162	1163	133	89	1208	177	1120	209	1087	1086	212	208	1090	1091	205	161	1136	23346
12	263	34	1232	66	67	1229	1233	63	62	1236	1279	18	1191	106	1160	138	139	1157	1161	135	134	1164	1207	90	1119	178	1088	210	211	1085	1089	207	206	1092	1135	162	23346
12	262	35	60	1238	1239	57	69	1227	1226	72	1278	19	1190	107	132	1166	1167	129	141	1155	1154	144	1206	91	1118	179	204	1094	1095	201	213	1083	1082	216	1134	163	23346
	36	1261	1237	59	58	1240	1228	70	71	1225	20	1277	108	1189	1165	131	130	1168	1156	142	143	1153	92	1205	180	1117	1093	203	202	1096	1084	214	215	1081	164		23346
12	267	1266	32	29	25	1271	1270	28	1274	1275	21	24	1195	1194	104	101	97	1199	1198	100	1202	1203	93	96	1123	1122	176	173	169	1127	1126	172	1130	1131	165		23346
3	30	31	1265	1268	1272	26	27	1269	23	22	1276	1273	102	103	1193	1196	1200	98	99	1197	95	94	1204	1201	174	175	1121	1124	1128	170	171	1125	167	166	1132		23346
	808	505	791	790	509	787	786	512	513	516	782	783	580	577	719	718	581	715	714	584	585	588	710	711	220	217	1079	1078	221	1075	1074	224	225	228	1070		23346
	789	792	506	507	788	510	511	785	784	781	515	514	717	720	578	579	716	582	583	713	712	709	587	586	1077		218	219	1076	222	223	1073	1072	1069	227		23346
	541	756	556	742	743	553	552	746	747	549	517	780	613	684	628	670	671	625	624	674	675	621	589	708		1044	268	1030	1031	265	264	1034	1035	261	229		23346
	755	542	741	555	554	744	745	551	550	748	779	518	683	614	669	627	626	672	673	623	622	676	707	590		254	1029	267	266	1032	1033	263	262	1036	1067		23346
	754	543	545	751	750	548	557	739	738	560	778	519	682	615	617	679	678	620	629	667	666	632	706	591		255	257	1039	1038	260	269	1027	1026	272	1066		23346
	44	753	752	546	547	749	740	558	559	737	520	777	616	681	680	618	619	677	668	630	631	665	592	705	256	1041	1040	258	259	1037	1028	270	271	1025	232		23346
	37	760	569	727	726	572	568	730	731	565	521	776	609	688	641	655	654	644	640	658	659	637	593	704		1048	281	1015	1014	284	280	1018	1019	277	233		23346
	759	538	728	570	571	725	729	567	566	732	775	522	687	610	656	642	643	653	657	639	638	660	703	594	1047	250	1016	282	283	1013	1017	279	278	1020	1063		23346
	758	539	564	734	735	561	573	723	722	576	774	523	686	611	636	662	663	633	645	651	650	648	702	595	1046	251	276	1022	1023	273	285	1011	1010	288	1062		23346
	40	757	733	563	562	736	724	574	575	721	524	773	612	685	661	635	634	664	652	646	647	649	596	701		1045	1021	275	274	1024	1012	286	287	1009	236		23346
	763	762	536	533	529	767	766	532	770	771	525	528	691	690	608	605	601	695	694	604	698	699	597	600		1050	248	245	241		1054	244		1059	237		23346
	34	535	761	764	768	530	531	765	527	526	772	769	606	607	689	692	696	602	603	693	599	598	700	697	246	247		1052	1056	242	243	1053	239	238	1060		23346
	136	433	863	862	437	859	858	440	441	444	854	855	364	361	935	934	365	931	930	368	369	372	926	927	292	289		1006	293		1002	296	297	300	998		23346
	361	864	434	435	860	438	439	857	856	853	443	442	933	936	362	363	932	366	367	929	928	925	371	370		1008	290	291	1004	294	295	1001	1000	997	299		23346
	169	828	484	814	815	481	480	818	819	477	445	852	397	900	412	886	887	409	408	890	891	405	373	924	325	972	340	958	959	337	336	962	963	333	301		23346
	327	470	813	483	482	816	817	479	478	820	851	446	899	398	885	411	410	888	889	407	406	892	923	374	971	326	957	339	338	960	961	335	334	964	995		23346
	26	471	473	823	822	476	485	811	810	488	850	447	898	399	401	895	894	404	413	883	882	416	922	375	970	327	329	967	966	332	341	955	954	344	994		23346
	172	825	824	474	475	821	812	486	487	809	448	849	400	897	896	402	403	893	884	414	415	881	376	921	328	969	968	330	331	965	956	342	343	953	304		23346
	165 331	832 466	497	799	798	500 797	496	802 495	803 494	493	449 847	848	393 903	904	425	871	870 427	428	424	874	875	421 976	377 919	920 378	321 975	976	353	943	942 355	356	352	946	947 350	349	305 991		23346 23346
	331 330	467	492	498 806	499 807		801		794	804		450 451	903	394	420	426 878		869 417	873	423	422	876		378 379	975 974	322	344	354 950		941	945	351		948 360	991		23346
	168	829	492 805	491	490	489 808	501 796	795 502	794 503	504 793	846 452	451 845	396	395 901	420 877	878 419	879 418	880	429 868	867 430	866 431	432 865	918 380	917	324	323 973	348 949	347	951 346	345 952	357 940	939 358	938 359	937	308		23346
	35	834	464	461	457	839	838	460	842	843	452	456	907	906	392	389	385	911	910	388	914	915	381	384	979	978	320	317	313	983	982	316	986	987	309		23346
	162	463	833	836	840	458	459	837	455	454	844	841	390	391	905	908	912	386	387	909	383	382	916	913	318	319	977	980	984	314	315	981	311	310	988		23346
_																									23346												

16	mgc	26736	22101	26715	21948	25272	21843	19941	23304	22620	25962	18060	23346	31056	20949	28155	20796	25560	20691	18501	23304	23484	25386	20076	23346	29328	21525	27003	21372	24984	21267	19653	23304	23484	24810	21228	23346
	43	41	1255	1253	1252	1250	48	46	28	1269	1286	11	115	113	1183	1181	1180	1178	120	118	100	1197	1214	83	187	185	1111	1109	1108	1106	192	190	172	1125	1142	155	23346
	1254	1256	42	44	45	47	1249	1251	1270	27	18	1279	1182	1184	114	116	117	119	1177	1179	1198	99	90	1207	1110	1112	186	188	189	191	1105	1107	1126	171	162	1135	23346
	57	1240	71	1228	65	1230	1235	62	38	1259	9	1288	129	1168	143	1156	137	1158	1163	134	110	1187	81	1216	201	1096	215	1084	209	1086	1091	206	182	1115	153	1144	23346
	60	1237	66	1229	72	1227	1234	63	23	1274	1293	4	132	1165	138	1157	144	1155	1162	135	95	1202	1221	76	204	1093	210	1085	216	1083	1090	207	167	1130	1149	148	23346
	1239	58	1232	67	1226	69	64	1233	1273	24	1278	19	1167	130	1160	139	1154	141	136	1161	1201	96	1206	91	1095	202	1088	211	1082	213	208	1089	1129	168	1134	163	23346
	1238	59	1225	70	1231	68	61	1236	31	1266	1292	5	1166	131	1153	142	1159	140	133	1164	103	1194	1220	77	1094	203	1081	214	1087	212	205	1092	175	1122	1148	149	23346
	1245	1247	49	51	56	54	1242	1244	1258	39	1275	22	1173	1175	121	123	128	126	1170	1172	1186	111	1203	94	1101	1103	193	195	200	198	1098	1100	1114	183	1131	166	23346
	52	50	1248	1246	1241	1243	55	53	1272	25	1287	10	124	122	1176	1174	1169	1171	127	125	1200	97	1215	82	196	194	1104	1102	1097	1099	199	197	1128	169	1143	154	23346
	26	36	40	34	1264	30	1262	1268	1260	1265	21	1276	98	108	112	106	1192	102	1190	1196	1188	1193	93	1204	170	180	184	178	1120	174	1118	1124	1116	1121	165	1132	23346
	1271	1261	1257	1263	33	1267	35	29	32	37	14	1283	1199	1189	1185	1191	105	1195	107	101	104	109	86	1211	1127	1117	1113	1119	177	1123	179	173	176	181	158	1139	23346
	1	1295	1280	1289	1285	16	1282	7	20	13	3	1291	73	1223	1208	1217	1213	88	1210	79	92	85	75	1219	145	1151	1136	1145	1141	160	1138	151	164	157	147	1147	23346
	1296	2	17	8	12	1281	15	1290	1277	1284	6	1294	1224	74	89	80	84	1209	87	1218	1205	1212	78	1222	1152	146	161	152	156	1137	159	1146	1133	1140	150	1150	23346
	547	545	751	749	748	746	552	550	532	765	782	515	619	617	679	677	676	674	624	622	604	693	710	587	259	257	1039	1037	1036	1034	264	262	244	1053	1070	227	23346
	750	752	546	548	549	551	745	747	766	531	522	775	678	680	618	620	621	623	673	675	694	603	594	703	1038	1040	258	260	261	263	1033	1035	1054	243	234	1063	23346
	561	736	575	724	569	726	731	566	542	755	513	784	633	664	647	652	641	654	659	638	614	683	585	712	273	1024	287	1012	281	1014	1019	278	254	1043	225	1072	23346
	564	733	570	725	576	723	730	567	527	770	789	508	636	661	642	653	648	651	658	639	599	698	717	580	276	1021	282	1013	288	1011	1018	279	239	1058	1077	220	23346
	735	562	728	571	722	573	568	729	769	528	774	523	663	634	656	643	650	645	640	657	697	600	702	595	1023	274	1016	283	1010	285	280	1017	1057	240	1062	235	23346
	734	563	721	574	727	572	565	732	535	762	788	509	662	635	649	646	655	644	637	660	607	690	716	581	1022	275	1009	286	1015	284	277	1020	247	1050	1076	221	23346
	741	743	553	555	560	558	738	740	754	543	771	526	669	671	625	627	632	630	666	668	682	615	699	598	1029	1031	265	267	272	270	1026	1028	1042	255	1059	238	23346
	556	554	744	742	737	739	559	557	768	529	783	514	628	626	672	670	665	667	631	629	696	601	711	586	268	266	1032	1030	1025	1027	271	269	1056	241	1071	226	23346
	530	540	544	538	760	534	758	764	756	761	525	772	602	612	616	610	688	606	686	692	684	689	597	700	242	252	256	250	1048	246	1046	1052	1044	1049	237	1060	23346
	767	757	753	759	537	763	539	533	536	541	518	779	695	685	681	687	609	691	611	605	608	613	590	707	1055	1045	1041	1047	249	1051	251	245	248	253	230	1067	23346
	505	791	776	785	781	520	778	511	524	517	507	787	577	719	704	713	709	592	706	583	596	589	579	715	217	1079	1064	1073	1069	232	1066	223	236	229	219	1075	23346
	792	506	521	512	516	777	519	786	773	780	510	790	720	578	593	584	588	705	591	714	701	708	582	718	1080	218	233	224	228	1065	231	1074	1061	1068	222		23346
	475	473	823	821	820	818	480	478	460	837	854	443	403	401	895	893	892	890	408	406	388	909	926	371	331	329	967	965	964	962	336	334	316	981	998	299	23346
	822	824	474	476	477	479	817	819	838	459	450	847	894	896	402	404	405	407	889	891	910	387	378	919	966	968	330	332	333	335	961	963	982	315	306		23346
	489	808	503	796	497	798	803	494	470	827	441	856	417	880	431	868	425	870	875	422	398	899	369	928	345	952	359	940	353	942	947	350	326	971	297	1000	23346
	492	805	498	797	504	795	802	495	455	842	861	436	420	877	426	869	432	867	874	423	383	914	933	364	348	949	354	941	360	939	946	351	311	986	1005		23346
	807	490	800	499	794	501	496	801	841	456	846	451	879	418	872	427	866	429	424	873	913	384	918	379	951	346	944	355	938	357	352	945	985	312	990		23346
	806	491	793	502	799	500	493	804	463	834	860	437	878	419	865	430	871	428	421	876	391	906	932	365	950	347	937	358	943	356	349	948	319	978	1004		23346
	813	815	481	483	488	486	810	812	826	471	843	454	885	887	409	411	416	414	882	884	898	399	915	382	957	959	337	339	344	342	954	956	970	327	987		23346
	484	482	816	814	809	811	487	485	840	457	855	442	412	410	888	886	881	883	415	413	912	385	927	370	340	338	960	958	953	955	343	341	984	313	999		23346
	458	468	472	466	832	462	830	836	828	833	453	844	386	396	400	394	904	390	902	908	900	905	381	916	314	324	328	322	976	318	974	980	972	977	309		23346
	839	829	825	831	465	835	467	461	464	469	446	851	911	901	897	903	393	907	395	389	392	397	374	923	983	973	969	975	321	979	323	317	320	325	302		23346
	433	863	848	857	853	448	850	439	452	445	435	859	361	935	920	929	925	376	922	367	380	373	363	931	289	1007	992	1001	997	304	994	295	308	301	291		23346
	864	434	449	440	444	849	447	858	845	852	438	862	936	362	377	368	372	921	375	930	917	924	366	934		290	305	296	300	993	303	1002	989	996			23346
	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346

There are total 16 magic squares of order 36. The other can be seen in **excel files** attached with the work.

### 2.6 Magic Squares of Order 24

Below are two examples of magic squares of order 24 obtained from the magic squares of order 48. It is obtained by the application of the formula  $\frac{a^2-b^2}{2}$ , a>b, i.e., subtract  $\frac{48^2-24^2}{2}:=864$  from each entry, we get the following two magic squares of order 24:

6	mgc	5312	7452	7 <b>59</b> 8	7592	5922	7100	7580	6324	7018	6200	8354	6924	4736	7740	7 <b>59</b> 8	7304	6498	7100	7580	6036	6730	6488	8066	6924
	4	1	575	574	5	571	570	8	9	12	566	567	76	73	503	502	77	499	498	80	81	84	494	495	6924
	573	576	2	3	572	6	7	569	568	565	11	10	501	504	74	75	500	78	79	497	496	493	83	82	6924
	37	540	43	41	535	533	532	530	48	46	13	564	109	468	115	113	463	461	460	458	120	118	85	492	6924
	539	38	534	536	42	44	45	47	529	531	563	14	467	110	462	464	114	116	117	119	457	459	491	86	6924
	538	39	57	520	71	508	65	510	61	516	562	15	466	111	129	448	143	436	137	438	133	444	490	87	6924
	40	537	60	517	66	509	72	507	64	513	16	561	112	465	132	445	138	437	144	435	136	441	88	489	6924
	33	544	519	58	512	67	506	69	515	62	17	560	105	472	447	130	440	139	434	141	443	134	89	488	6924
	543	34	518	59	505	70	511	68	514	63	559	18	471	106	446	131	433	142	439	140	442	135	487	90	6924
	542	35	525	527	49	51	56	54	522	524	558	19	470	107	453	455	121	123	128	126	450	452	486	91	6924
	36	541	52	50	528	526	521	523	55	53	20	557	108	469	124	122	456	454	449	451	127	125	92	485	6924
	547	546	32	29	25	551	550	28	554	555	21	24	475	474	104	101	97	479	478	100	482	483	93	96	6924
	30	31	545	548	552	26	27	549	23	22	556	553	102	103	473	476	480	98	99	477	95	94	484	481	6924
	220	217	359	358	221	355	354	224	225	228	350	351	148	145	431	430	149	427	426	152	153	156	422	423	6924
	357	360	218	219	356	222	223	353	352	349	227	226	429	432	146	147	428	150	151	425	424	421	155	154	6924
	253	324	259	257	319	317	316	314	264	262	229	348	181	396	187	185	391	389	388	386	192	190	157	420	6924
	323	254	318	320	258	260	261	263	313	315	347	230	395	182	390	392	186	188	189	191	385	387	419	158	6924
	322	255	273	304	287	292	281	294	277	300	346	231	394	183	201	376	215	364	209	366	205	372	418	159	6924
	256	321	276	301	282	293	288	291	280	297	232	345	184	393	204	373	210	365	216	363	208	369	160	417	6924
	249	328	303	274	296	283	290	285	299	278	233	344	177	400	375	202	368	211	362	213	371	206	161	416	6924
	327	250	302	275	289	286	295	284	298	279	343	234	399	178	374	203	361	214	367	212	370	207	415	162	6924
	326	251	309	311	265	267	272	270	306	308	342	235	398	179	381	383	193	195	200	198	378	380	414	163	6924
	252	325	268	266	312	310	305	307	271	269	236	341	180	397	196	194	384	382	377	379	199	197	164	413	6924
	331	330	248	245	241	335	334	244	338	339	237	240	403	402	176	173	169	407	406	172	410	411	165	168	6924
	246	247	329	332	336	242	243	333	239	238	340	337	174	175	401	404	408	170	171	405	167	166	412	409	6924
	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924

10	mgc	6928	6576	7824	6894	7434	6414	6604	6208	6782	6348	8152	6924	7216	6288	8112	6894	7434	6126	6028	6496	7070	6636	7864	6924
	71	508	65	510	515	62	54	523	23	554	566	11	143	436	137	438	443	134	126	451	95	482	494	83	6924
	66	509	72	507	513	64	41	536	550	27	18	559	138	437	144	435	441	136	113	464	478	99	90	487	6924
	512	67	506	69	521	56	529	48	538	39	9	568	440	139	434	141	449	128	457	120	466	111	81	496	6924
	505	70	511	68	63	514	44	533	28	549	573	4	433	142	439	140	135	442	116	461	100	477	501	76	6924
	58	57	522	516	60	518	530	47	553	24	558	19	130	129	450	444	132	446	458	119	481	96	486	91	6924
	519	520	55	61	59	517	532	45	31	546	572	5	447	448	127	133	131	445	460	117	103	474	500	77	6924
	535	524	531	43	49	525	51	50	38	539	555	22	463	452	459	115	121	453	123	122	110	467	483	94	6924
	42	53	46	534	528	52	527	526	552	25	567	10	114	125	118	462	456	124	455	454	480	97	495	82	6924
	26	40	30	36	544	34	542	548	540	545	21	556	98	112	102	108	472	106	470	476	468	473	93	484	6924
	551	537	547	541	33	543	35	29	32	37	14	563	479	465	475	469	105	471	107	101	104	109	86	491	6924
	1	575	560	569	565	16	562	7	20	13	3	571	73	503	488	497	493	88	490	79	92	85	75	499	6924
	576	2	17	8	12	561	15	570	557	564	6	574	504	74	89	80	84	489	87	498	485	492	78		6924
	287	292	281 288	294	299	278	270	307	239	338	350	227	215	364	209	366	371	206	198	379	167	410	422	155	6924
	282 296	293 283	290	291 285	297 305	280 272	257 313	320 264	334	243 255	234	343 352	210 368	365 211	216 362	363 213	369 377	208	185 385	392 192	406 394	171 183	162 153	415 424	6924 6924
	289	286	295	284	279	298	260	317	244	333	357	220	361	214	367	212	207	370	188	389	172	405	429	148	6924
	274	273	306	300	276	302	314	263	337	240	342	235	202	201	378	372	204	374	386	191	409	168	414	163	6924
	303	304	271	277	275	301	316	261	247	330	356	221	375	376	199	205	203	373	388	189	175	402	428	149	6924
	319	308	315	259	265	309	267	266	254	323	339	238	391	380	387	187	193	381	195	194	182	395	411	166	6924
	258	269	262	318	312	268	311	310	336	241	351	226	186	197	190	390	384	196	383	382	408	169	423	154	6924
	242	256	246	252	328	250	326	332	324	329	237	340	170	184	174	180	400	178	398	404	396	401	165	412	6924
	335	321	331	325	249	327	251	245	248	253	230	347	407	393	403	397	177	399	179	173	176	181	158	419	6924
	217	359	344	353	349	232	346	223	236	229	219	355	145	431	416	425	421	160	418	151	164	157	147	427	6924
	360	218	233	224	228	345	231	354	341	348	222	358	432	146	161	152	156	417	159	426	413	420	150	430	6924
	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924

There are total 16 magic squares of order 24. The other can be seen in **excel files** attached with the work.

# 3 Pandiagonal Magic Squares Multiples of 12

In the beginning of previous Section 2, we have given 16 magic squares of order 12. First two of them are **pandiagonal** magic square. Based on these two, we shall write below **pandiagonal** magic squares multiples of 12, i.e., of orders 24, 36 and 48. The further order **pandiagonal** magic squares are given in **excel file** attached with the work.

The procedure to calculate pandiagonal magic squares is totally different from the one given above for bordered magic squares multiples of 12. In this case we have to make separate distribution for each order magic square. Below there are only

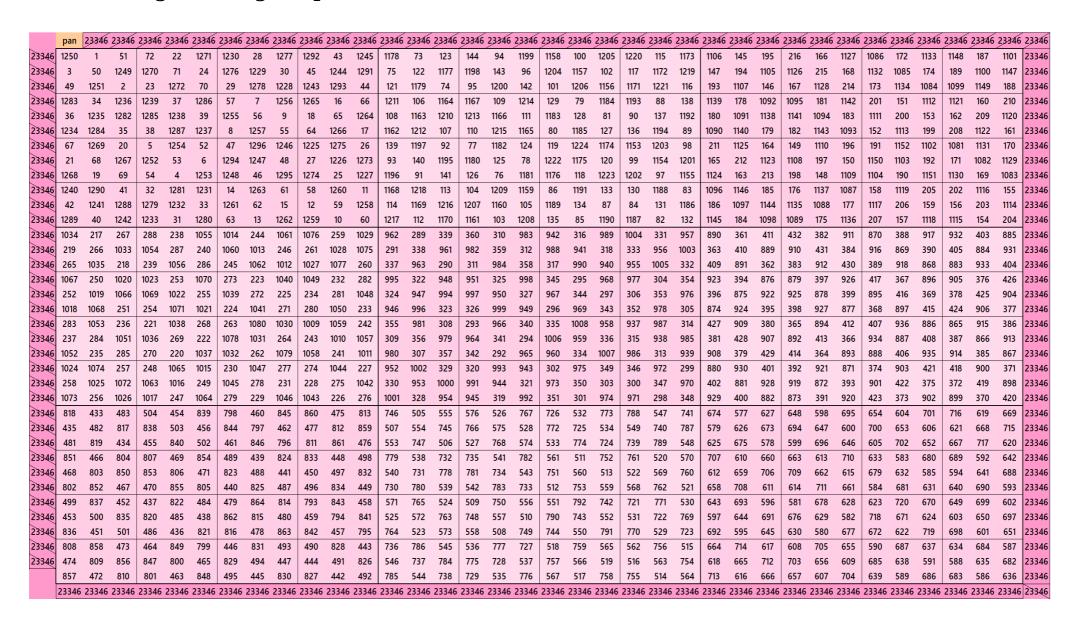
examples, the procedure is similar that given for magic squares multiples 4 [24] or it can be seen in the previous version of this work.

# 3.1 Pandiagonal Magic Square of Order 24

	pan	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924
6924	530	1	51	72	22	551	510	28	557	572	43	525	458	73	123	144	94	479	438	100	485	500	115	453	6924
6924	3	50	529	550	71	24	556	509	30	45	524	571	75	122	457	478	143	96	484	437	102	117	452	499	6924
6924	49	531	2	23	552	70	29	558	508	523	573	44	121	459	74	95	480	142	101	486	436	451	501	116	6924
6924	563	34	516	519	37	566	57	7	536	545	16	66	491	106	444	447	109	494	129	79	464	473	88	138	6924
6924	36	515	562	565	518	39	535	56	9	18	65	544	108	443	490	493	446	111	463	128	81	90	137	472	6924
6924	514	564	35	38	567	517	8	537	55	64	546	17	442	492	107	110	495	445	80	465	127	136	474	89	6924
6924	67	549	20	5	534	52	47	576	526	505	555	26	139	477	92	77	462	124	119	504	454	433	483	98	6924
6924	21	68	547	532	53	6	574	527	48	27	506	553	93	140	475	460	125	78	502	455	120	99	434	481	6924
6924	548	19	69	54	4	533	528	46	575	554	25	507	476	91	141	126	76	461	456	118	503	482	97	435	6924
6924	520	570	41	32	561	511	14	543	61	58	540	11	448	498	113	104	489	439	86	471	133	130	468	83	6924
6924	42	521	568	559	512	33	541	62	15	12	59	538	114	449	496	487	440	105	469	134	87	84	131	466	6924
6924	569	40	522	513	31	560	63	13	542	539	10	60	497	112	450	441	103	488	135	85	470	467	82	132	6924
6924	386	145	195	216	166	407	366	172	413	428	187	381	314	217	267	288	238	335	294	244	341	356	259	309	6924
6924	147	194	385	406	215	168	412	365	174	189	380	427	219	266	313	334	287	240	340	293	246	261	308	355	6924
6924	193	387	146	167	408	214	173	414	364	379	429	188	265	315	218	239	336	286	245	342	292	307	357	260	6924
6924	419	178	372	375	181	422	201	151	392	401	160	210	347	250	300	303	253	350	273	223	320	329	232	282	6924
6924	180	371	418	421	374	183	391	200	153	162	209	400	252	299	346	349	302	255	319	272	225	234	281	328	6924
6924	370	420	179	182	423	373	152	393	199	208	402	161	298	348	251	254	351	301	224	321	271	280	330	233	6924
6924	211	405	164	149	390	196	191	432	382	361	411	170	283	333	236	221	318	268	263	360	310	289	339	242	6924
6924	165	212	403	388	197	150	430	383	192	171	362	409	237	284	331	316	269	222	358	311	264	243	290	337	6924
6924	404	163	213	198	148	389	384	190	431	410	169	363	332	235	285	270	220	317	312	262	359	338	241	291	6924
6924	376	426	185	176	417	367	158	399	205	202	396	155	304	354	257	248	345	295	230	327	277	274	324	227	6924
6924	186	377	424	415	368	177	397	206	159	156	203	394	258	305	352	343	296	249	325	278	231	228	275	322	6924
	425	184	378	369	175	416	207	157	398	395	154	204	353	256	306	297	247	344	279	229	326	323	226	276	6924
	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924

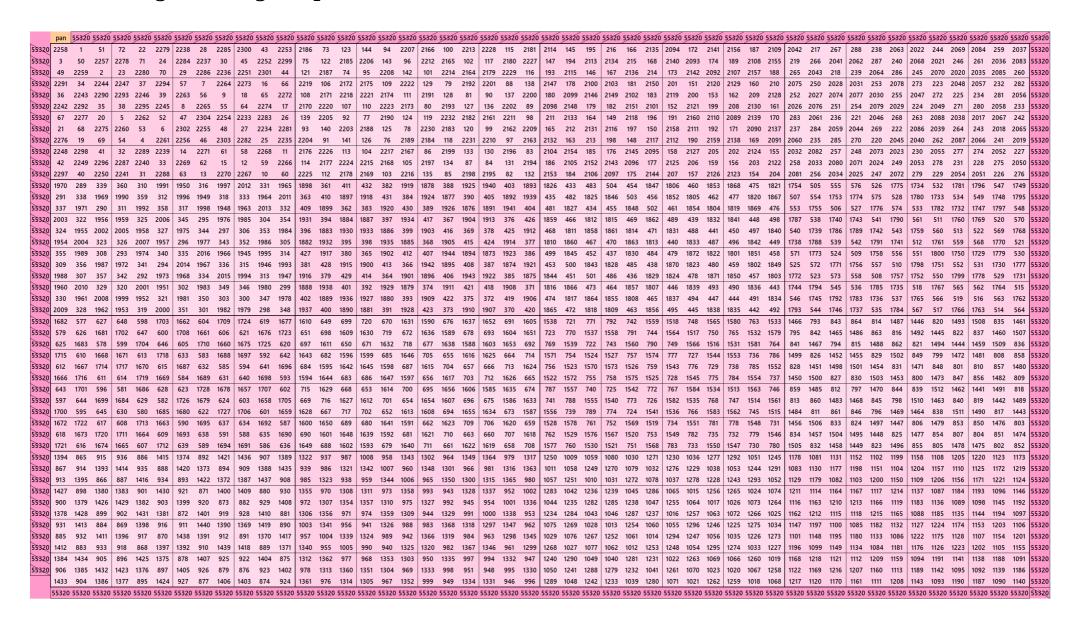
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6924	7	572	1	574	15	564	9	566	23	556	17	558	79	500	73	502	87	492	81	494	95	484	89	486	6924
6924	2	573	8	571	10	565	16	563	18	557	24	555	74	501	80	499	82	493	88	491	90	485	96	483	6924
6924	576	3	570	5	568	11	562	13	560	19	554	21	504	75	498	77	496	83	490	85	488	91	482	93	6924
6924	569	6	575	4	561	14	567	12	553	22	559	20	497	78	503	76	489	86	495	84	481	94	487	92	6924
6924	31	548	25	550	39	540	33	542	47	532	41	534	103	476	97	478	111	468	105	470	119	460	113	462	6924
6924	26	549	32	547	34	541	40	539	42	533	48	531	98	477	104	475	106	469	112	467	114	461	120	459	6924
6924	552	27	546	29	544	35	538	37	536	43	530	45	480	99	474	101	472	107	466	109	464	115	458	117	6924
6924	545	30	551	28	537	38	543	36	529	46	535	44	473	102	479	100	465	110	471	108	457	118	463	116	6924
6924	55	524	49	526	63	516	57	518	71	508	65	510	127	452	121	454	135	444	129	446	143	436	137	438	6924
6924	50	525	56	523	58	517	64	515	66	509	72	507	122	453	128	451	130	445	136	443	138	437	144	435	6924
6924	528	51	522	53	520	59	514	61	512	67	506	69	456	123	450	125	448	131	442	133	440	139	434	141	6924
6924	521	54	527	52	513	62	519	60	505	70	511	68	449	126	455	124	441	134	447	132	433	142	439	140	6924
6924	151	428	145	430	159	420	153	422	167	412	161	414	223	356	217	358	231	348	225	350	239	340	233	342	6924
6924	146	429	152	427	154	421	160	419	162	413	168	411	218	357	224	355	226	349	232	347	234	341	240	339	6924
6924	432	147	426	149	424	155	418	157	416	163	410	165	360	219	354	221	352	227	346	229	344	235	338	237	6924
6924	425	150	431	148	417	158	423	156	409	166	415	164	353	222	359	220	345	230	351	228	337	238	343	236	6924
6924	175	404	169	406	183	396	177	398	191	388	185	390	247	332	241	334	255	324	249	326	263	316	257	318	6924
6924	170	405	176	403	178	397	184	395	186	389	192	387	242	333	248	331	250	325	256	323	258	317	264	315	6924
6924	408	171	402	173	400	179	394	181	392	187	386	189	336	243	330	245	328	251	322	253	320	259	314	261	6924
6924	401	174	407	172	393	182	399	180	385	190	391	188	329	246	335	244	321	254	327	252	313	262	319	260	6924
6924	199	380	193	382	207	372	201	374	215	364	209	366	271	308	265	310	279	300	273	302	287	292	281	294	6924
6924	194	381	200	379	202	373	208	371	210	365	216	363	266	309	272	307	274	301	280	299	282	293	288	291	6924
6924	384	195	378	197	376	203	370	205	368	211	362	213	312	267	306	269	304	275	298	277	296	283	290	285	6924
	377	198	383	196	369	206	375	204	361	214	367	212	305	270	311	268	297	278	303	276	289	286	295	284	6924
	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924	6924

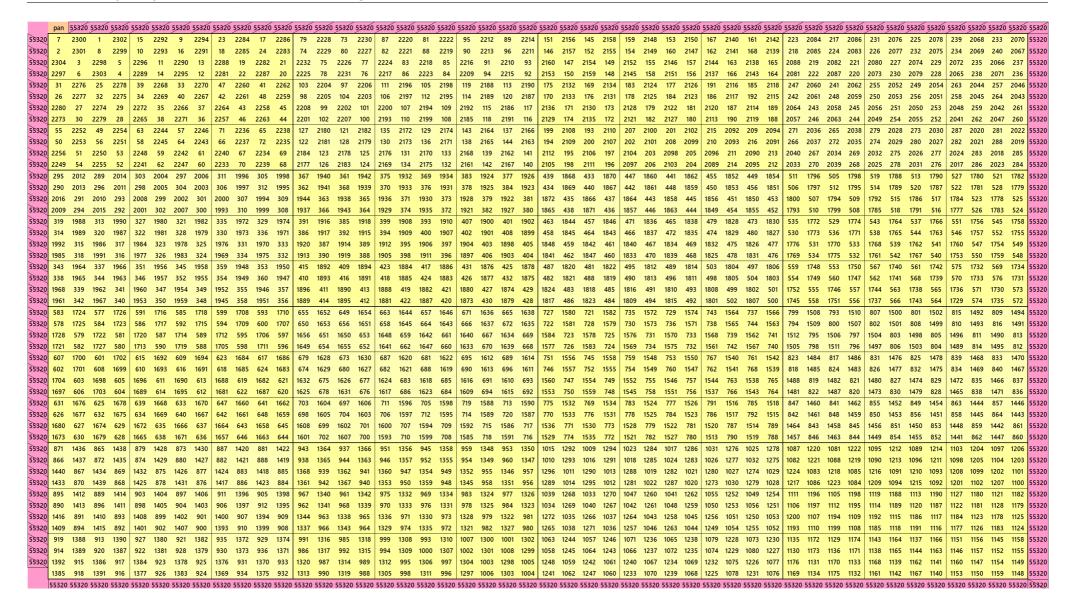
#### 3.2 Pandiagonal Magic Square of Order 36



	pan	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346	23346
23346	7	1292	1	1294	15	1284	9	1286	23	1276	17	1278	79	1220	73	1222	87	1212	81	1214	95	1204	89	1206	151	1148	145	1150	159	1140	153	1142	167	1132	161	1134	23346
23346	2	1293	8	1291	10	1285	16	1283	18	1277	24	1275	74	1221	80	1219	82	1213	88	1211	90	1205	96	1203	146	1149	152	1147	154	1141	160	1139	162	1133	168	1131	23346
23346	1296	3	1290	5	1288	11	1282	13	1280	19	1274	21	1224	75	1218	77	1216	83	1210	85	1208	91	1202	93	1152	147	1146	149	1144	155	1138	157	1136	163	1130	165	23346
23346	1289	6	1295	4	1281	14	1287	12	1273	22	1279	20	1217	78	1223	76	1209	86	1215	84	1201	94	1207	92	1145	150	1151	148	1137	158	1143	156	1129	166	1135	164	23346
23346	31	1268	25	1270	39	1260	33	1262	47	1252	41	1254	103	1196	97	1198	111	1188	105	1190	119	1180	113	1182	175	1124	169	1126	183	1116	177	1118	191	1108	185	1110	23346
23346	26	1269	32	1267	34	1261	40	1259	42	1253	48	1251	98	1197	104	1195	106	1189	112	1187	114	1181	120	1179	170	1125	176	1123	178	1117	184	1115	186	1109	192	1107	23346
23346	1272	27	1266	29	1264	35	1258	37	1256	43	1250	45	1200	99	1194	101	1192	107	1186	109	1184	115	1178	117	1128	171	1122	173	1120	179	1114	181	1112	187	1106	189	23346
23346	1265	30	1271	28	1257	38	1263	36	1249	46	1255	44	1193	102	1199	100	1185	110	1191	108	1177	118	1183	116	1121	174	1127	172	1113	182	1119	180	1105	190	1111	188	23346
23346	55	1244	49	1246	63	1236	57	1238	71	1228	65	1230	127	1172	121	1174	135	1164	129	1166	143	1156	137	1158	199	1100	193	1102	207	1092	201	1094	215	1084	209	1086	23346
23346	50	1245	56	1243	58	1237	64	1235	66	1229	72	1227	122	1173	128	1171	130	1165	136	1163	138	1157	144	1155	194	1101	200	1099	202	1093	208	1091	210	1085	216	1083	23346
23346	1248	51	1242	53	1240	59	1234	61	1232	67	1226	69	1176	123	1170	125	1168	131	1162	133	1160	139	1154	141	1104	195	1098	197	1096	203	1090	205	1088	211	1082	213	23346
23346	1241	54	1247	52	1233	62	1239	60	1225	70	1231	68	1169	126	1175	124	1161	134	1167	132	1153	142	1159	140	1097	198	1103	196	1089	206	1095	204	1081	214	1087	212	23346
23346	223	1076	217	1078	231	1068	225	1070	239	1060	233	1062	295	1004	289	1006	303	996	297	998	311	988	305	990	367	932	361	934	375	924	369	926	383	916	377	918	23346
23346	218	1077	224	1075	226	1069	232	1067	234	1061	240	1059	290	1005	296	1003	298	997	304	995	306	989	312	987	362	933	368	931	370	925	376	923	378	917	384	915	23346
23346	1080	219	1074	221	1072	227	1066	229	1064	235	1058	237	1008	291	1002	293	1000	299	994	301	992	307	986	309	936	363	930	365	928	371	922	373	920	379	914	381	23346
23346	1073	222	1079	220	1065	230	1071	228	1057	238	1063	236	1001	294	1007	292	993	302	999	300	985	310	991	308	929	366	935	364	921	374	927	372	913	382	919	380	23346
23346	1	1052	241	1054	255	1044	249	1046	263	1036	257	1038	319	980	313	982	327	972	321	974	335	964	329	966	391	908	385	910	399	900	393	902	407	892	401	894	23346
23346	1	1053	248	1051	250	1045	256	1043	258	1037	264	1035	314	981	320	979	322	973	328	971	330	965	336	963	386	909	392	907	394	901	400	899	402	893	408	891	23346
23346		243	1050	245	1048	251	1042	253	1040	259	1034	261	984	315	978	317	976	323	970	325	968	331	962	333	912	387	906	389	904	395	898	397	896	403	890	405	23346
23346		246	1055	244	1041	254	1047	252	1033	262	1039	260	977	318	983	316	969	326	975	324	961	334	967	332	905	390	911	388	897	398	903	396	889	406	895	404	23346
23346	1	1028	265	1030	279	1020	273	1022	287	1012	281	1014	343	956	337	958	351	948	345	950	359	940	353	942	415	884	409	886	423	876	417	878	431	868	425	870	23346
23346	1	1029	272	1027	274	1021	280	1019	282	1013	288	1011	338	957	344	955	346	949	352	947	354	941	360	939	410	885	416	883	418	877	424	875	426	869	432	867	23346
23346		267	1026	269	1024	275	1018	277	1016	283	1010	285	960	339	954	341	952	347	946	349	944	355	938	357	888	411	882	413	880	419	874	421	872	427	866	429	23346
23346	_	270	1031	268	1017	278	1023	276	1009	286	1015	284	953	342	959	340	945	350	951	348	937	358	943	356	881	414	887	412	873	422	879	420	865	430	871	428	23346
23346		860	433	862	447	852	441	854	455	844	449	846	511	788	505	790	519	780	513	782	527	772	521	774	583	716	577	718	591	708	585	710	599	700	593	702	23346
23346	1	861	440	859	442 856	853 443	448 850	851 445	450 848	845 451	456 842	843 453	506 792	789 507	512 786	787 509	514 784	781	520 778	779 517	522 776	773 523	528 770	771 525	578 720	717 579	584	715 581	586 712	709 587	592 706	707 589	704	701	600 698	699 597	23346
23346		435 438	858 863	437 436	849	446	855	444	841	454	847	452	785	510	791	508	777	515 518	783	516	769	526	775	524	713	582	714 719	580	705	590	711	588	697	595 598	703	596	23346
23346		836	457	838	471	828	465	830	479	820	473	822	535	764	529	766	543	756	537	758	551	748	545	750	607	692	601	694	615	684	609	686	623	676	617	678	23346
23346	1	837	464	835	466	829	472	827	474	821	480	819	530	765	536	763	538	757	544	755	546	749	552	747	602	693	608	691	610	685	616	683	618	677	624	675	23346
23346	1	459	834	461	832	467	826	469	824	475	818	477	768	531	762	533	760	539	754	541	752	547	746	549	696	603	690	605	688	611	682	613	680	619	674	621	23346
23346		462	839	460	825	470	831	468	817	478	823	476	761	534	767	532	753	542	759	540	745	550	751	548	689	606	695	604	681	614	687	612	673	622	679	620	23346
23346		812	481	814	495	804	489	806	503	796	497	798	559	740	553	742	567	732	561	734	575	724	569	726	631	668	625	670	639	660	633	662	647	652	641	654	23346
23346	1	813	488	811	490	805	496	803	498	797	504	795	554	741	560	739	562	733	568	731	570	725	576	723	626	669	632	667	634	661	640	659	642	653	648	651	23346
23346	1	483	810	485	808	491	802	493	800	499	794	501	744	555	738	557	736	563	730	565	728	571	722	573	672	627	666	629	664	635	658	637	656	643	650	645	23346
	809	486	815	484	801	494	807	492	793	502	799	500	737	558	743	556	729	566	735	564	721	574	727	572	665	630	671	628	657	638	663	636	649	646	655	644	23346
	23346	23346	23346	23346		23346	23346	23346				23346										23346		23346			23346					23346			23346	23346	

#### 3.3 Pandiagonal Magic Square of Order 48





# 4 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/

## References

- [1] **H. White**, Bordered Magic Squares http://budshaw.ca/BorderedMagicSquares.html
- [2] **H. Danielsson**, Bordered Magic Squares https://www.magic-squares.info/methods/bordered.html
  - Block-Wise Magic Squares
- [3] **Inder J. Taneja**, Block-Wise Constructions of Magic and Bimagic Squares of Orders 8 to 108, May 15, 2019, pp. 1-43, **Zenodo**, http://doi.org/10.5281/zenodo.2843326.
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