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Number of different FP values allocated across function types	3 FP values allocated as Low, Average or High across 5 function types (total of 8 different values)	2 SFP values allocated, one each to two function types
Range of FP values by category	Transactional functions are worth between 3 and 7 FP depending on type and complexity. Logical files are worth 7 to 15 FP depending on type and relative complexity	All transactional functions are considered to be EP and assigned 4.6 SFP. All data functions are considered to be logical files and assigned 7 SFP
Unit of measure	Function Points (FP)	Simple Function Points (SFP)
Convertibility	1 FP = 1 SFP	1 SFP = 1 FP