In this paper we use incidence matrices of block designs and row-column designs to obtain proofs of some well known combinatorial inequalities. We introduce the concept of nearly orthogonal Latin squares by modifying the usual definition of orthogonal Latin squares: Let $v=2 m$ and $L_{1}$ and $L_{2}$ be Latin squares on symbols $\{0,1,2, \ldots, 2 m-1\}$. Then $L_{1}$ and $L_{2}$ are said to be nearly orthogonal if on superimposition of $L_{2}$ and $L_{1}$, the identical pairs do not occur together and symbols $l$ and $l^{\prime}\left(l \neq l^{\prime}\right)$ occur 2 times or 1 time according as $\left|l-l^{\prime}\right|=m$ or not.

Theorem: Let $L_{1}, L_{2}, \ldots, L_{t}$ be $t$ Latin squares of order $v=2 m$ on symbols $\{0,1,2, \ldots, 2 m-1\}$ such that each pair of squares is nearly orthogonal. Then
$t \leq \frac{v}{2}+1$, if $v \equiv 2(\bmod 4)$,
$t \leq \frac{v}{2}$, if $v \equiv 0 \quad(\bmod 4)$.
The concept of nearly orthogonal latin squares opens up interesting combinatorial problems and is expected to be useful in planning experiments by statisticians. (Received September 21, 2006)

