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1 **The time course of planar and non-planar rotations in a letter rotation task**

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27 **Highlight**

- 28 ● Mirror-reversed letters rotation involves both planar and non-planar processes
- 29 ● These processes are engaged at different times for different rotation angles
- 30 ● The time-course of planar and non-planar rotations differs for each rotation
- 31 angle

32

33 **1. Introduction**

34 Mental rotation tasks (MRTs) are widely used to assess people's abilities to
35 rotate the representation of an object in their minds (Shepard & Metzler, 1971). In
36 classic versions of the MRTs, a pair of visual stimuli are presented on the screen with
37 different rotation angles and participants are required to identify whether they are
38 identical or mirror images of one another. Response times (RTs) increase linearly with
39 the increasing rotation angles. This linear increase in RTs, observed in MRTs with
40 various types of stimuli (e.g., 2D polygons, character letters, pictures of hands, etc.), is
41 typically interpreted as evidence that mental representation of the stimuli are rotated in
42 one's minds in a spatial transformation process (mental rotation process; MR) akin to
43 the actual physical rotation of the object (Shepard & Metzler, 1971; Cooper & Shepard,
44 1973).

45 Despite the increasing number of studies on MR, the cognitive processes
46 underlying it are not fully understood. One question that is still debated concerns the
47 cognitive processes engaged during the MR of identical and mirror-reversed stimuli.
48 This question has been mostly investigated in MRTs with characters letters. In these
49 tasks, one letter is centrally presented on the screen either in its canonical or mirror-
50 reversed orientation with different rotation angles. Participants have to mentally rotate
51 the letter and to compare it with its canonical representation stored in their long-term
52 memory to determine the letter orientation. In behavioural studies, RTs are longer for
53 mirror-reversed than canonical letters (e.g., Cooper & Shepard, 1973; Kung & Hamm,
54 2010). To explain the longer RTs observed on mirror-reversed trials, Cooper and

55 Shepard (1973) suggested that participants prepare for a ‘canonical letter’ response by
56 default at the beginning of each trial. Therefore, on mirror-reversed trials, this response
57 has to be suppressed before the correct response can be executed. Accordingly, longer
58 RTs for mirror-reversed trials would be caused by longer response selection processes.
59 Others (Provost & Heathcote, 2015; Larsen, 2014) claimed that increased variance in
60 RTs accounted for the longer RTs observed in mirror-reversed than canonical letters.

61 Alternatively, some researchers have postulated the presence of an additional
62 cognitive sub-process during the MR of mirror-reversed letters (Alivisatos & Petrides,
63 1997; Ankaoua & Luria, 2022; Corballis & McMaster, 1996). According to this
64 hypothesis, to fully canonicalize mirror-reversed letters, participants rotate these letters
65 out of the plane (non-planar rotation) after their rotation in the plane (planar rotation),
66 (Corballis & McMaster, 1996; Quan et al., 2017). It was argued that the presence of
67 this additional process - labelled ‘flip-over’ – resulted in higher working memory (WM)
68 loads on mirror-reversed compared to canonical letter trials which delayed RTs
69 (Ankaoua & Luria, 2022).

70 Differences between the MR processes elicited by mirror-reversed and
71 canonical letters have also been reported in event-related potentials (ERP) studies
72 (Ankaoua & Luria, 2022; Hamm, Johnson & Corballis, 2004; Núñez-Peña & Aznar-
73 Casanova, 2009; Quan et al., 2017). The rotation-related negativity (RRN) is an ERP
74 component conceived as the psychophysiological correlate of the spatial transformation
75 process in MRTs (for a review see Heil, 2002). The RRN component is elicited over
76 parietal electrodes from around 350ms after the presentation of the stimulus and its
77 amplitude is sensitive to the stimulus rotation angle, becoming more negative with
78 increasing rotation angles (e.g., Heil & Rolke, 2002; Núñez-Peña & Aznar-Casanova,
79 2009; Núñez-Peña et al., 2005; Rösler et al., 1995; Wijers et al., 1989). A series of
80 studies have shown the presence of the RRN for both canonical and mirror-reversed
81 letters (Hamm et al., 2004; Zhao, Della Sala, Gherri, 2019a; 2019b; 2022). Hamm and
82 colleagues (2004) first reported that the onset of the RRN was delayed on mirror-
83 reversed compared to canonical letter trials. Núñez-Peña and Aznar-Casanova (2009)

84 found that the modulation by rotation angle of the RRN amplitudes measured between
85 400-500ms was more evident during canonical than mirror-reversed letter rotation.

86 When ERPs elicited by upright canonical letters were subtracted from those
87 elicited by upright mirror-reversed letters (i.e., in the absence of planar rotation), a
88 negative-going waveform was observed between 400 and 500ms post-stimulus (Núñez-
89 Peña and Aznar-Casanova, 2009). This increased negativity for mirror-reversed
90 compared to canonical trials had a similar polarity and scalp distribution with respect
91 to the RRN component which is considered the psychophysiological marker of planar
92 rotation. Accordingly, it was suggested that the ERP differences between MR processes
93 on canonical and mirror-reversed letter trials were due to the presence of the additional
94 flip-over rotation (non-planar rotation) on mirror-reversed trials (Hamm et al., 2004;
95 Núñez-Peña and Aznar-Casanova, 2009).

96 According to the ‘flip-over’ hypothesis, while participants perform both planar
97 and non-planar rotation on mirror-reversed trials, they only complete a planar rotation
98 on canonical letter trials. The RRN component on mirror-reversed trials is calculated
99 through the subtraction of ERPs elicited by upright mirror letters from those elicited by
100 rotated mirror letters. It was therefore suggested that the RRN in the mirror-reversed
101 condition is at least in part cancelled out by the correlates of the non-planar ‘flip-over’
102 rotation which are present in the ERPs elicited by upright mirror-reversed condition
103 when this is used as a baseline for the RRN calculation (Hamm et al., 2004; Núñez-
104 Peña and Aznar-Casanova, 2009). Thus, the delay and reduced amplitude modulation
105 by angle observed for the RRN on mirror-reversed compared to canonical letter trials
106 have been interpreted as indirect evidence for the additional non-planar rotation.

107 One crucial information necessary to interpret these ERP data concerns the
108 timing of the non-planar process relative to the planar one. The presence of the
109 additional non-planar rotation on mirror-reversed letter trials compared to canonical
110 ones can explain the RRN delay only if one assumes that the planar rotation begins at
111 the same time for canonical and mirror-reversed letters and that this process overlaps
112 temporally with the non-planar rotation on mirror-reversed trials. Although this

113 assumption has been used to explain the delay in MR onset observed for mirror-
114 reversed as compared to canonical letters (Hamm et al., 2004), it has not been fully
115 tested. Differences between mirror-reversed and canonical trials (reflecting the non-
116 planar rotation) are more likely to arise in the later phase of MR (Quan et al., 2017),
117 occurring increasingly later as a function of the increasing rotation angles (Núñez-Peña
118 and Aznar-Casanova, 2009). These observations have led researchers to suggest that
119 the out-of-plane (non-planar) rotation occurs after planar rotation (Ankaoua & Luria,
120 2022; Núñez-Peña and Aznar-Casanova, 2009; Quan et al., 2017), allowing participants
121 to fully canonicalize mirror-reversed letters after the planar rotation. However, because
122 the difference between the RRN amplitudes elicited on canonical and mirror-reversed
123 trials was absent for larger rotation angles (Núñez-Peña and Aznar-Casanova, 2009), it
124 was further suggested that the non-planar rotation occurs sequentially after the planar
125 rotation for smaller angles but in parallel for larger angles (Núñez-Peña and Aznar-
126 Casanova, 2009; Quan et al., 2017). To the best of our knowledge, this temporal
127 relationship between planar and non-planar rotation has not been tested statistically.

128 The aim of the present study was to investigate the time course of both planar
129 and non-planar rotations during the MR of mirror-reversed letters. Based on previous
130 literature (Núñez-Peña and Aznar-Casanova, 2009; Quan et al., 2017), we hypothesized
131 that the non-planar rotation of mirror-reversed letters occurs at different times relative
132 to their planar rotation for letters with different rotation angles. More specifically, we
133 investigate whether the non-planar rotation occurs sequentially after the planar rotation
134 for smaller rotation angles, whereas for larger angles these two processes occur in
135 parallel.

136 **2. Method**

137 *Participants*

138 Forty-one paid participants were recruited from the University of Edinburgh.
139 Ten participants had to be excluded because less than 50% trials remained after artefact
140 rejection. Thus, the performance of 31 participants (15 women), between 18 and 28

141 years of age (mean = 22.3 ± 0.9 years old) was considered for data analyses. All
142 participants were right-handed and had canonical or corrected-to-canonical vision.
143 Informed consent was formally obtained. All study procedures were approved by the
144 Psychology Committee, University of Edinburgh and the research was carried out in
145 compliance with the declaration of Helsinki.

146 *Stimuli and Experimental procedure*

147 Participants were seated in an electrically shielded, dimly lit, sound attenuating
148 room. The computer monitor was located at a distance of 76 cm in front of the
149 participants, whose eyes were aligned with the monitor centre. Upper character letters
150 (F, L, P and R) were used as stimuli in this study (in line with existing ERP studies of
151 letter MR, c.f. Heil, 2002; Heil, & Rolke, 2002; Núñez-Peña & Aznar-Casanova, 2009).
152 The letters were presented in white on a black background (height: 3 cm, 2.26° of visual
153 angle). These letters were presented in a canonical mode (normal letter) or flipped
154 according to their vertical meridian (mirror letter). On different trials these stimuli were
155 presented at different orientations with a rotation angle of 0° , 30° , 60° , 90° , 120° and
156 150° (six rotation angles)(Fig.1A). Stimulus rotation followed two different directions
157 clockwise or counter-clockwise from the vertical upright position of the stimuli.

158 As shown in Figure 1B, each trial began with a white fixation cross (1cm \times
159 1cm) presented at the centre of a black background for 100ms. This was followed by
160 a letter presented at the screen centre for 500ms, after which a fixation cross remained
161 on the screen for a variable interval randomly selected between 1,800 and 2,100ms.
162 Participants were instructed to respond as fast and as accurately as possible to determine
163 whether the letter on the screen was presented as normal or mirrored version. Each
164 block included 96 trials (4 letters \times 2 stimulus types \times 6 rotation angles \times 2 rotation
165 symmetry) presented in random order. Each participant completed ten blocks.

166 ----- insert Figure 1 about here-----

167 During the EEG recording, participants were instructed to keep their eyes on the
168 fixation cross and their index fingers on the two keys on the response box, which was

169 vertically arranged in front of them. The top key was set for responses to normal stimuli
170 and the bottom key was set for responses to mirror stimuli. While the stimulus to
171 response key mapping was held constant throughout the experiment, the responding
172 hand to response key mapping (left hand on the top key and right hand on the bottom
173 key) was changed after each block. Before the experiment began, participants
174 completed a training block of 48 trials to familiarise with this MRTs. Here, the letters
175 “G” and “J” were used which were not included in the set of experimental stimuli.

176 *EEG Recording and Pre-processing*

177 EEG was recorded from 70 active electrodes (BioSemi Active Two system).
178 Horizontal EOG (hEOG) was recorded unipolarly from the outer canthi of both eyes
179 and vertical EOG (vEOG) was recorded bipolarly both vertically from above and below
180 the right eye. The impedances of the earlobe reference electrodes were kept as equal as
181 possible. The digitisation rate was 512 Hz. We used BrainVision Analyzer 2.0
182 (BrainVision Analyzer, Version 2.2.2, Brain Products GmbH, Gilching, Germany) to
183 complete EEG pre-processing. EEG was digitally re-referenced to the average of the
184 left and right earlobe and was digitally filtered offline (high-pass filter 0.53 Hz, low-
185 pass filter 40 Hz and notch filter 50 Hz). EEG, hEOG and vEOG were segmented into
186 750ms long epochs starting from 100ms before stimulus onset. Trials with eye blinks
187 (VEOG exceeding $\pm 60 \mu\text{V}$), horizontal eye movements (HEOG exceeding $\pm 80 \mu\text{V}$),
188 or other artefacts (a voltage at any scalp site exceeding $\pm 80 \mu\text{V}$) throughout the epoch
189 were excluded from analysis. Only epochs recorded on correct trials were included in
190 the ERP analyses. ERPs recorded on these trials were averaged relative to a 100 ms
191 pre-stimulus baseline separately for each rotation angle on canonical (average number
192 of trials per rotation angle, $M = 70.99$, $SD = 6.31$) and mirror-reversed letter trials
193 (average number of trials per rotation angle, $M = 71.54$, $SD = 5.85$).

194 *Data Analysis*

195 *Behavioural Analysis*

196 Two repeated-measures analyses of variance (ANOVA) were performed on
197 accuracy rates and on correct response times averages (RTs) which included rotation
198 angle (0°, 30°, 60°, 90°, 120°, 150°)¹ and stimulus type (canonical or mirror-reversed)
199 as within-subjects factors. The Greenhouse-Geisser correction for sphericity violation
200 was applied when appropriate. Simple effect tests were performed in the presence of a
201 significant interaction. Orthogonal polynomial contrasts were conducted to discover the
202 linear or quadratic trends of variables.

203 *General ERPs Analysis*

204 To make sure results of the present study were in line with the existing literature,
205 a first ERPs analysis was to explore the presence of mental rotation effort in both
206 canonical and mirror-reversed letters. The RRN component was calculated by
207 subtracting the ERPs elicited by rotated letters from ERPs elicited by upright letters
208 between 400 and 600ms post stimulus onset based on visual inspection of the ERP
209 waveforms and consistently with existing literature (c.f. Heil, 2002; Quin et al.). This
210 repeated-measure ANOVA included rotation angle (0°, 30°, 60°, 90°, 120°, 150°) and
211 stimulus type (canonical vs. mirror-reversed letters) as within subject factors.
212 Greenhouse-Geisser corrections for sphericity violations were applied when
213 appropriate. The presence of significant rotation angle×stimulus type interactions were
214 followed up by orthogonal polynomial contrasts carried out separately for each stimulus
215 type to investigate whether the amplitude of the RRN component increased linearly
216 with increasing rotation angles.

217 *Separate ERPs Analysis by Rotation Angle*

218 The crucial question of the present study was assessed through a second ERPs
219 analysis, similar to that described in the Núñez-Peña and Aznar-Casanova's study
220 (2009). ERPs mean amplitudes were computed for successive 50ms-interval separately

¹ Preliminary analyses were performed on behavioural and EEG data to test rotation symmetry (clockwise vs. counter-clockwise). No asymmetries were detected and the data were collapsed across clockwise and counter-clockwise into six rotation angles (0°, 30°, 60°, 90°, 120°, 150°).

221 for each rotation angle and each stimulus type from 300 to 850ms post-stimuli collapsed
222 across ten electrodes (CP1/2, CP3/4, P1/2, P3/4, CPz, Pz). The factor laterality was not
223 taken into account because the difference between ERPs on canonical and mirror-
224 reversed trials was centrally distributed, being larger over central (CPz and Pz) as
225 compared to lateral electrodes on the left (CP3, P3) or right hemisphere (CP4, P4) as
226 revealed by preliminary analyses².

227 To investigate the temporal relationship between planar and non-planar rotation,
228 separate ANOVAs were conducted for each rotation angle and for each of the
229 consecutive 50ms-intervals from 300 to 850ms post-stimulus. These repeated-measures
230 ANOVAs included the factors stimulus type (canonical vs. mirror-reversed) and
231 rotation angles (0° vs. rotated angle X°) as within-subjects factors and were carried out
232 on the ERPs mean amplitudes computed separately for each rotation angle (30° , 60° ,
233 90° , 120° , 150°) at central-parietal sites (CP1/2, CP3/4, P1/2, P3/4, CPz, Pz). In these
234 analyses, main effects of rotation angle (significant difference between ERPs measured
235 for 0° and X° rotation angles) reflected the presence of *planar rotation* (enhanced
236 negativity for rotated than upright letters) as indexed by the presence of a significant
237 RRN component. The main effect of stimulus type (more negative ERP amplitudes for
238 mirror-reversed than canonical letters) reflected the presence of *non-planar rotation*
239 processes. We were specifically interested in post-hoc comparisons exploring the
240 statistical presence of *planar rotation* (rotation angle simple effects) for each stimulus
241 type as well as the presence of *non-planar rotation* (simple effects of stimulus type) for
242 each rotation angle. Bonferroni corrections were applied whenever appropriate.
243 Greenhouse-Geisser corrections were used in case of sphericity violations. Partial η^2 -

² Preliminary ERP analyses included the factor laterality (left- vs. central vs. right- parietal sites, pooled over CP3 and P3, CPz and Pz, and CP4 and P4, respectively). Main effects of laterality emerged to be significant in all the 50ms-intervals time windows measured between 300 and 1000ms, all $F_s \geq 3.96$, $p_s \leq .024$, $\eta^2 \geq .12$, with larger ERP amplitudes at central as compared to left or right sites. However, there was no interaction involving the factor laterality in any of the time windows considered, all p -values $> .05$.

244 values for each significant main effects or interactions were reported as well as the
245 corrected p -values.

246 3. Results

247 *Behavioural Results*

248 *Accuracy rates*

249 Results revealed a main effect of stimulus type, $F(1, 30) = 4.76, p = .037, \eta^2$
250 $= .14$ (canonical letters, $M = 93.7\%$, $SE = 0.8$; mirror-reversed letters, $M = 95.1\%$,
251 $SE = 0.7$). There was also a main effect of rotation angle, $F(1.6, 46.9) = 32.96, p$
252 $< .001, \eta^2 = .52$, revealing that the accuracy rates linearly decreased with increasing
253 rotation angles, $F(1, 30) = 40.26, p < .001, \eta^2 = .57$. As shown in the left panel of
254 Figure 2, there was a significant interaction between stimulus type and rotation angle,
255 $F(1.9, 57.1) = 13.5, p < .001, \eta^2 = .31$. The main effect of rotation angle was
256 present for both canonical ($F(1.6, 47.6) = 31.72, p < .001, \eta^2 = .51$) and mirror-reversed
257 letters ($F(1.9, 56.4) = 7.27, p = .002, \eta^2 = .20$). To explore the interaction further direct
258 contrasts between canonical and mirror-reversed trials were carried out for each rotation
259 angle. No significant difference was present between canonical and mirror-reversed
260 accuracy rates for $0^\circ, 60^\circ$, and 90° (all $t(31) \leq 1.78, ps \geq .086$). For 30° , responses were
261 more accurate on canonical than mirror-reversed letter trials ($t(31) = 2.50, p = .018$),
262 whereas for larger rotation angles responses were less accurate for canonical than
263 mirror-reverse letters ($120^\circ: t(31) = -2.11, p = .043$; $150^\circ: t(31) = -4.48, p < .001$).

264

265 -----insert Figure 2 about here -----

266 *Response times*

267 Consistent with the existing literature, RTs were significantly longer for mirror-
268 reversed ($M = 698.29\text{ms}$, $SE = 21.17$) than canonical letters ($M = 621.43\text{ms}$, $SE =$
269 17.36), $F(1, 30) = 63.53, p < .001, \eta^2 = .68$. As shown in Figure 2 (right panel), the
270 RT analysis revealed a main effect of rotation angle, $F(1.7, 49.6) = 209.7, p < .001,$

271 $\eta^2 = .88$, with longer RTs for increasing rotation angles. The trend analysis revealed
272 that RTs were described by both a linear, $F(1, 30) = 291.74, p < .001, \eta^2 = .91$, and
273 a quadratic trend, $F(1, 30) = 63.07, p < .001, \eta^2 = .68$.

274 In addition, results revealed a significant interaction between rotation angle and
275 stimulus type, $F(2.7, 80.8) = 2.88, p = .046, \eta^2 = .09$. Separate analyses carried out
276 for canonical and mirror-reversed letters showed that the main effect of rotation angle
277 was reliably present for both types of stimuli, both $F_s \geq 113.52, p_s < .001, \eta^2 \geq .79$.
278 For both canonical and mirror-reversed letters, the RTs function departed from linearity
279 (both $F_s \geq 184.69, p_s < .001, \eta^2 \geq .86$) and contained a quadratic component (both
280 $F_s \geq 23.12, p_s < .001, \eta^2 \geq .44$).

281 ***Electrophysiological Results***

282 *General analysis*

283 To make sure that results of the present study were comparable to those already
284 reported in the literature, a general ANOVA was carried out on RRN component (the
285 ERP difference waveforms subtracted ERPs amplitudes in each rotated angles from
286 ERPs amplitudes in upright position respectively) to demonstrate that for both
287 canonical and mirror-reversed letter trials ERP amplitudes were increasingly negative
288 for increasing rotation angles. To this aim one single time window 400-600ms was
289 considered (c.f., Heil, 2018; Quan et al., 2017) with rotation angle and stimulus type as
290 within subject factor. As shown in Figure 3, results revealed the presence of a rotation
291 angle main effect, a stimulus type main effect as well as the rotation angle by stimulus
292 type interaction (all $F_s \geq 5.18, p_s < .001$). Post-hoc analyses revealed significant main
293 effects of rotation angle in both canonical ($F(5, 150) = 31.06, p < .001, \eta^2 = .51$) and
294 mirror-reversed letter trials ($F(5, 150) = 29.98, p < .001, \eta^2 = .50$). In both cases,
295 increasingly negative ERPs amplitudes emerged for progressively larger rotation angles
296 (both $F_s(1, 30) \geq 57.54, p_s < .001, \eta^2 \geq .66$).

297 -----insert Figure 3 about here -----

298 *Separate analyses by rotation angle*

299 Our primary interest in this experiment was the time course of planar and non-
300 planar rotations and their possible interactions for each rotation angle. To investigate
301 the statistical presence of the effects of planar and non-planar rotation, ANOVAs with
302 stimulus type (canonical vs. mirror-reversed letters) and rotation angle (upright vs.
303 rotation angle), were carried out separately for consecutive 50 ms time-windows
304 between 300 and 850 ms post-stimulus and for each rotation angle ($> 0^\circ$). A summary
305 of the main results is reported separately for each rotation angle in Table 1 (30°), Table
306 2 (60°), Table 3 (90°), Table 4 (120°), and Table 5 (150°). ERPs amplitudes that were
307 more negative on rotated than upright letter trials (planar rotation) and more negative
308 on mirror-reversed than canonical letter trials (non-planar rotation) are marked with a
309 black box and a grey background.

310 ERPs elicited by canonical (C) and mirror-reversed (M) letters at central-parietal
311 sites (Cpz, Cp1/2, Cp3/4, Pz, P1/2, P3/4) are shown separately for each rotation angle
312 in Figure 3 (30°), Figure 4 (60°), Figure 5 (90°), Figure 6 (120°), and Figure 7 (150°).
313 The bottom left panels (Panel B) show the ERPs mean amplitudes elicited by rotated
314 (dotted line) and upright letters (solid line) and by canonical (C, black) and mirror-
315 reversed letters (M, grey). In these panels, the time windows in which significant
316 interactions between rotation angle and stimulus type were present (see Tables 1-5)
317 were marked with a red dotted box. In the bottom right panels (Panel C), the ERP
318 difference waveforms between rotated and upright letters is shown separately for
319 canonical (Planar MR for C, black solid line) and mirror-reversed trials (Planar MR for
320 M, grey solid line). Difference waveforms between mirror-reversed and canonical
321 letters (non-Planar MR for M, grey dotted line) were also shown separately for each
322 rotation angle. The top panels (Panel A) in these figures show the scalp distribution of
323 the corresponding difference waveforms between ERPs elicited at pooled central-
324 parietal sites (Cpz, Cp1/2, Cp3/4, Pz, P1/2, P3/4) by upright and rotated letters for
325 canonical (Planar MR for C, $C0^\circ$ vs. CX°) and mirror-reversed letters (Planar MR for
326 M, $M0^\circ$ vs. MX°) as well as between mirror-reversed and canonical letters (non-Planar

327 MR for M, MX° vs. CX°) in successive 50ms time windows from 300 to 850ms post-
328 stimulus. Intervals with significant effects of rotation angle for each angle were marked
329 with black solid frame.

330 As shown in Figures 3-7, systematic differences emerged between the effect of
331 planar rotation for mirror-reversed as compared to canonical trials. By and large, a
332 delayed planar rotation process can be observed for mirror-reversed compared to
333 canonical letters (with the exceptions of 30° rotation angle - in which planar rotation is
334 absent on canonical letter trials - and of 150° - in which the planar rotation process
335 emerges at the same time for canonical and mirror-reversed letters). Crucially, during
336 the processing of mirror reversed letters, the relative timing of planar and non-planar
337 rotation processes differed between rotation angles. For smaller angles (30° and 60°,
338 see black box in Fig.2 and 3, respectively), non-planar rotation emerged earlier than
339 planar rotation. For the 90° rotation angle, planar and non-planar rotation emerged
340 approximately at the same time (around 400-450ms, see black box in Fig.4), whereas
341 for larger rotation angles (120° and 150°, black box in Fig.5 and 6, respectively), planar
342 rotation emerged earlier than non-planar rotation.

343 *30° rotation angles*

344 For the 30° rotation angle, main effects of rotation angle were present in the
345 300-350ms time window ($F= 4.6$, $p = .040$, $\eta^2 = .13$), reflecting more negative ERP
346 amplitudes for rotated (30°) than upright letters in this interval. Main effects of stimulus
347 type emerged between 300 and 500ms with enhanced negativities for mirror-reversed
348 than canonical letters (all $F_s \geq 8.2$, $p_s \leq .008$, $\eta^2 \geq .21$).

349 Rotation angle interacted with stimulus type (Fig.4B) in the time windows
350 between 400 and 600ms (all $F_s \geq 6.0$, $p_s \leq .020$, $\eta^2 \geq .17$). Follow-up comparisons were
351 conducted separately for canonical and mirror-reversed letters to explore effects of
352 rotation angle (0° vs. 30°, planar rotation, Table 1), and for 30° rotation angle letters to
353 explore the presence of the effect of stimulus type (canonical vs. mirror-reversed, non-
354 planar rotation, Table 1). As shown in Figure 4, panels B and C, no effect of rotation

355 angle (planar rotation for C) was present for canonical letters. On mirror-reversed trials,
356 the presence of rotation angle effects (planar rotation for M) was evident between 500
357 and 600ms post-stimulus while stimulus type effect (non-planar rotation for M)
358 emerged between 300 and 500ms with more negative ERP amplitudes in mirror-
359 reversed than canonical letters.

360 -----insert Figure 4 about here -----

361 -----insert Table 1 about here -----

362 *60° rotation angles*

363 For letters rotated by 60°, main effects of rotation angle (350-500ms; all $F_s \geq 5.2$,
364 $p_s \leq .031$, $\eta^2 \geq .15$) reflected more negative ERP amplitudes for rotated than upright
365 letters. Between 300-500ms, the main effects of stimulus type revealed that ERP
366 amplitudes were more negative for mirror-reversed than canonical letters (all $F_s \geq 5.5$,
367 $p_s \leq .026$, $\eta^2 \geq .15$).

368 In addition, significant interactions between stimulus type and rotation angle
369 were present between 450 and 700ms (see bottom left panel in Fig.5), all $F_s \geq 5.2$, p_s
370 $\leq .031$, $\eta^2 \geq .15$. Follow-up comparisons were conducted separately for canonical and
371 mirror-reversed letters to explore effects of rotation angle (0° vs. 60°, planar rotation,
372 Table 1), and for 60° rotation angle letters to explore the presence of the effect of
373 stimulus type (canonical vs. mirror-reversed, non-planar rotation, Table 2). As shown
374 in Panels B and C of Fig.5, a rotation angle effect (planar rotation for C) was evident
375 between 350 and 400ms post-stimulus onset for canonical letters with more negative
376 ERPs for rotated (60°) than upright letters. For mirror-reversed letters, effect of rotation
377 angle (planar rotation for M) was present between 400 and 650ms. In this interval, ERPs
378 elicited by mirror-reversed letters were more negative for rotated (60°) than upright
379 letters. The effect of stimulus type (non-planar rotation for M) was observed between
380 350 and 500ms with more negative ERPs amplitudes elicited in mirror-reversed than
381 canonical letters. Thus, for mirror-reversed letters the non-planar rotation emerged
382 earlier than the planar rotation.

383 -----insert Figure 5 about here -----

384 -----insert Table 2 about here -----

385 *90° rotation angles*

386 For the 90° rotation angle, rotation angle main effects were obtained in the
387 intervals between 300 and 550ms (all $F_s \geq 5.3$, $p_s \leq .029$, $\eta^2 \geq .15$) with ERP
388 amplitudes more negative for rotated (90°) than upright letters. Main effects of stimulus
389 type were obtained between 350 and 500ms (all $F_s \geq 6.2$, $p_s \leq .015$, $\eta^2 \geq .18$). In this
390 interval, ERP amplitudes were more negative for mirror-reversed than canonical letters.

391 As depicted in Fig.6 Panel B, stimulus type interacted with rotation angle
392 between 300 and 350ms (all $F_s = 5.3$, $p_s = .029$, $\eta^2 = .15$) and between 450 and 700ms
393 (all $F_s \geq 6.6$, $p_s \leq .015$, $\eta^2 \geq .18$). Follow-up analyses were conducted separately for each
394 stimulus type (see Table 3). ERPs elicited by canonical letters were more negative for
395 rotated (90°) than upright letters (planar rotation for C) between 300 and 500ms. For
396 mirror-reversed letters, rotation angle effects (planar rotation for M) emerged between
397 400 and 650ms with more negative ERPs for rotated (90°) than upright letters. The
398 stimulus type effects (non-planar rotation for M) were present in three consecutive time
399 windows between 400 and 550ms. In these time windows, ERP amplitudes were
400 significantly more negative for mirror-reversed than canonical letters. Thus, for mirror-
401 reversed letters both planar and non-planar rotation processes were significantly present
402 between 400 and 450 ms, although planar rotation lasted longer.

403 -----insert Figure 6 about here -----

404 -----insert Table 3 about here -----

405 *120° rotation angles*

406 For letters rotated by 120°, rotation angle main effects were present between
407 350 and 600ms (all $F_s \geq 5.8$, $p_s \leq .022$, $\eta^2 \geq .16$) with ERP amplitudes more negative for
408 rotated (120°) than upright letters. Main effects of stimulus type were observed between
409 400 and 500ms (both $F_s \geq 4.3$, $p_s \leq .046$, $\eta^2 \geq .12$) with more negative ERP amplitudes
410 for mirror-reversed than canonical letters.

411 As shown in Fig.7, Panels B and C, the interactions between stimulus type and
412 rotation angle were significant between 300 and 450ms (all $F_s \geq 8.3$, $p_s \leq .007$, $\eta^2 \geq .22$)
413 and between 500 and 800ms post stimulus (all $F_s \geq 4.3$, $p_s \leq .047$, $\eta^2 \geq .13$). Follow-up
414 analyses were conducted separately for each stimulus type (Table 4). As can be seen in
415 Fig.7, effects of rotation angle for canonical letters (Planar rotation for C) were present
416 between 300 and 500ms with more negative ERP amplitudes for rotated (120°) than
417 upright canonical letters. For mirror-reversed letters, rotation angle effects (Planar
418 rotation for M) were obtained between 400 and 650ms post-stimulus, with more
419 negative ERP amplitudes observed for rotated (120°) than upright mirror-reversed
420 letters. The presence of stimulus type effects (non-Planar rotation) emerged between
421 550 and 650ms. ERP elicited by mirror-reversed letters were more negative compared
422 to canonical letters in this interval. For mirror-reversed letters rotated by 120°, planar
423 rotation emerged earlier than non-planar rotation, see Fig.7.

424 -----insert Figure 7 about here -----

425 -----insert Table 4 about here -----

426 *150° rotation angles*

427 For letters rotated by 150°, both rotation angles (350-650ms: all $F_s \geq 6.3$, p_s
428 $\leq .018$, $\eta^2 \geq .17$) and stimulus type simple effects (350-450ms: both $F_s \geq 5.0$, $p_s \leq .033$, η^2
429 $\geq .14$) were obtained. The rotation angle main effects between 350 and 650ms reflected
430 the fact that ERP amplitudes were more negative for rotated (150°) than upright letters.
431 In addition, the presence of stimulus type main effect between 350 and 450ms post-
432 stimulus with more negative ERP amplitudes observed for mirror-reversed than
433 canonical letters.

434 Interactions between rotation angle and stimulus type were significant between
435 350 and 450ms (both $F_s \geq 4.6$, $p_s \leq .041$, $\eta^2 \geq .13$) and between 550 and 950ms post-
436 stimulus (all $F_s \geq 4.5$, $p_s \leq .042$, $\eta^2 \geq .13$)(see the red dotted frame in Fig.8B). As shown
437 in Table 5 and Fig.8, follow-up analyses showed the presence of significant simple
438 effects of rotation angle for both canonical (Planar rotation for C, 300-550ms) and

439 mirror-reversed letter trials (Planar rotation for M, 350-700ms) with more negative ERP
440 amplitudes for rotated (150°) than upright letters. Follow-up analyses were also carried
441 out separately for letters rotated by 150°. Stimulus type effects (non-Planar rotation for
442 M) were significantly present between 600 and 850ms with more negative ERP
443 amplitudes observed for mirror-reversed than canonical letters. For mirror-reversed
444 letters rotated by 150°, planar rotation emerged before non-planar rotation.

445 -----insert Figure 8 about here -----

446 -----insert Table 5 about here -----

447 **4. Discussion**

448 In the present study a letter MRT was used to investigate the differences
449 between the MR processes engaged during the rotation of canonical and mirror-
450 reversed letters. Overall, the pattern of results observed replicated the widely
451 documented canonical-mirror-reversed difference for both behavioural (e.g., Cooper &
452 Shepard, 1973; Kung & Hamm, 2010) and ERP measures (Hamm et al., 2004; Zhao, et
453 al., 2019a; 2019b). For both canonical and mirror letters, RTs linearly increased as a
454 function of rotation angles, although RTs on canonical letter trials could also be
455 described by a quadratic trend. Across different rotation angles, longer RTs were
456 recorded on mirror-reversed than canonical letter trials, suggesting that the
457 categorization of the letter took longer for mirror-reversed than canonical stimuli.
458 Accuracy rates linearly decreased with increasing rotation angles for both canonical
459 and mirror-reversed letter trials (e.g., Hamm et al., 2004; Núñez-Peña and Aznar-
460 Casanova, 2009). For 30° rotation angles, responses were more accurate on canonical
461 than mirror-reversed letter trials, whereas for larger rotation angles (120° and 150°),
462 more errors were observed in canonical than in mirror-reversed letter trials. This latter
463 observation is in line with previous studies in which stimuli were presented on the
464 screen for a limited period of time (500 ms; e.g., Núñez-Peña and Aznar-Casanova,
465 2009). Considering the relatively short letter representation time in the present study,
466 this could be accounted for by posing a different representation between the two sets of

467 stimuli (Ankaoua & Luria, 2022). Participants might have had difficulties accessing the
468 perceptual information after stimulus offset in canonical trials, whereas they were more
469 able to rely on its internal representation in mirror letter trials. It is relevant to note that
470 the cognitive process of planar and non-planar rotation for mirror-reversed stimuli can
471 only be observed for certain familiar, asymmetrical stimuli (e. g., character letters). The
472 results of the present study may not be applicable to other types of MR tasks with
473 different stimuli and/or task requirements (c.f., Vergara-Martínez, Gomez, Perea, 2020).

474 The current results revealed significant differences between ERPs elicited by
475 upright and rotated letters reflecting the process of planar rotation. In line with existing
476 evidence, ERP waveforms became more negative as a function of the increasing
477 rotation angles (Heil, Rauch, & Hennighausen, 1998; Heil & Rolk, 2002). Importantly,
478 this correlate of *planar rotation* was significantly present for both canonical and mirror-
479 reversed letters (Fig.4-8, Panel A), though with relevant differences. The time course
480 of planar rotation in mirror-reversed letters was delayed as compared to canonical ones
481 especially for larger angles (90° and 120°), which is in line with previous observations
482 (Hamm et al., 2004; Milivojevic, Hamm & Corballis, 2011).

483 To fully canonicalize mirror-reversed letters participants rotate the letter not
484 only within the plane (planar rotation) but also out-of-the plane (non-planar rotation).
485 The presence of the *non-planar rotation* processes (flip-over) was revealed by the direct
486 comparisons between ERPs elicited on canonical and mirror-reversed letter trials for
487 any given rotation angle. The corresponding difference waveforms reflecting the
488 correlate of non-planar rotation (difference between ERPs on mirror-reversed and
489 canonical trials) were statistically present for all rotation angles and characterized by a
490 negative-going deflection (grey dotted line, Fig.4-8, Panel C) in line with results
491 described in previous ERP studies (Hamm et al., 2004; Núñez-Peña & Aznar-Casanova,
492 2009). Importantly, the correlate of non-planar rotation was observed progressively
493 later for increasing rotation angles.

494 The aim of the present study was to test the hypothesis that the non-planar
495 rotation of mirror-reversed letters occurs after their planar rotation is completed. To

496 address this, we explored systematically the temporal relationship of the two mental
497 rotation processes elicited on mirror-reversed trials: 1) *planar rotation* (the difference
498 between rotated and upright letter trials, e.g., $Mx^\circ - M0^\circ$) and 2) *non-planar rotation*
499 (the difference between mirror-reversed and canonical letter trials for any given rotation
500 angle, e.g., $Mx^\circ - Cx^\circ$).

501 The direct comparison of the time course of planar and non-planar rotation for
502 mirror-reversed letters revealed that these rotation processes were engaged at different
503 times for different rotation angles. Specifically, for 30° mirror-reversed letters (Fig.4
504 and Tables 1), the process of non-planar rotation preceded that of planar rotation with
505 little temporal overlap (non-planar rotation was reliably present between 300-500ms
506 whereas planar rotation was observed between 500-650ms). Similarly, for 60° (Fig.5
507 and Table 2), non-planar rotation emerged earlier than planar rotation, although there
508 was temporal overlap between these processes between 400 and 550 ms post-stimulus
509 (non-planar rotation was observed between 350 and 550ms while planar rotation was
510 present between 400 and 650ms). For 90° (Fig.6 and Table 3), planar and non-planar
511 rotations occurred in parallel, being simultaneously present between 400-450ms post
512 stimulus onset. For relatively larger rotation angles (120° and 150° , Fig.7 and 8, Table
513 4 and 5), planar rotation emerged earlier than non-planar rotation (planar rotation
514 between 400 and 650ms for 120° and 350-700 ms for 150° ; non-planar rotation was
515 present between 500-650ms post-stimulus for 120° and between 600 and 850ms for
516 150°).

517 Previous studies have suggested that the non-planar rotation occurs after the
518 planar rotation for smaller angles, but these processes are elicited in parallel for larger
519 rotation angles (Núñez-Peña & Aznar-Casanova, 2009; Quan et al., 2017). Results of
520 the present study demonstrated a different pattern of results with the relative time course
521 of planar and non-planar rotation entirely depending on the rotation angle of the mirror-
522 reversed letter. While for mirror-reversed letters with smaller rotation angles (30° , 60°),
523 non-planar rotation emerged before the planar rotation, the opposite was true for larger
524 rotation angles (120° and 150°). For intermediate angles (90°), both rotation processes

525 emerged in the same time windows, occurring in parallel. These findings are
526 particularly interesting because the possibility that the non-planar rotation was engaged
527 before the planar one had been previously discounted based on logical grounds (i.e., if
528 participants first rotate the letter out-of-the-plane, they know already they are mentally
529 manipulating a mirror letter, and it is no longer necessary to rotate this within the plane).

530 Although participants are unlikely to prepare a canonical letter response on all
531 trials (c.f. Cooper and Shepard, 1973), we suggest that they are able to form a working
532 hypothesis about the parity of the letter upon stimulus presentation. This hypothesis
533 which is characterised by a higher or lower level of confidence based on the stimulus
534 type and the rotation angle, is then tested through planar and/or non-planar rotation
535 processes. For smaller rotation angles, participants are immediately able to determine
536 whether the letter is canonical (no planar rotation is observed for smaller angles in
537 canonical condition). Thus, if the letter is not canonical, they can hypothesize that they
538 are dealing with a mirror-reversed letter. This hypothesis is tested first through an out-
539 of-the-plane (non-planar) rotation (i.e., 30°mirror-reversed letters). If this is not
540 sufficient, participants will then rotate the letter representation within the plane planar
541 rotation), to fully canonicalize it (i.e., 60°mirror-reversed letters). Thus, although the
542 planar rotation is not strictly necessary, it is performed after the non-planar rotation
543 simply to increase participants' confidence in the hypothesis that they are dealing with
544 a mirror letter. As the mental demands of the planar rotation are increased (with
545 increasing rotation angles), participants become increasingly uncertain about their
546 initial hypotheses relative to the identity of the letter. Consequently, they tend to process
547 both canonical and mirror-reversed letters in a similar manner by first applying a planar
548 rotation. If by the end of the planar rotation the letter is not fully canonicalized, they
549 will further perform the non-planar rotation, to verify that they are rotating a mirror-
550 reversed letter.

551 Most neuroimaging studies so far have investigated the brain structures
552 activated during *planar rotation*, consistently reporting brain activity in posterior brain
553 regions (for review see Zacks, 2008). These include the early visual cortex - involved

554 in the generation and maintenance of the mental representation of the stimulus (Albers,
555 et al., 2013; Christophel et al., 2015) – and the parietal lobes - classically associated
556 with the planar rotation of the stimulus in participants' minds (e.g., Thérien et al., 2022;
557 Zacks, 2008). Notably, however, little is known about the brain structures that mediate
558 the process of non-planar rotation. Some authors have suggested that both planar and
559 non-planar rotation processes are implemented by the same neural structures based on
560 the similar scalp distributions observed in ERP studies (Hamm et al., 2004). In line with
561 this, also informal observation of our data appears to confirm the presence of similar
562 scalp distributions for the correlates of planar and non-planar rotation. However, the
563 finding that both these rotation processes can occur in parallel may suggest that the
564 underlying brain structures are at least in part independent. Because the ERP
565 methodology is not well suited to address questions related to the spatial nature of brain
566 activity, future neuroimaging studies should directly investigate the question of the
567 brain structures underlying planar and non-planar MR processes.

568 The finding that the non-planar rotation occurs at different points in time for
569 different rotation angles has relevant consequences for the study and interpretation of
570 MR processes elicited during a letter rotation task. As first suggested by Hamm and
571 colleagues (2004) computing the RRN component for mirror-reversed letters using the
572 ERPs elicited on upright mirror-reversed letter trials as a baseline can distort the data.
573 Because the non-planar rotation is engaged much earlier for upright than for rotated
574 mirror-reversed letters, its subtractions from rotated ERPs will result in the subtraction
575 of part of the planar rotation process instead. Indeed, a better option is to use the ERPs
576 elicited by upright canonical letter as a baseline for the mirror-reversed letter RRN.
577 However, by doing so it is relevant to remember that both planar and non-planar
578 rotation processes will be present in the mirror-reversed RRN. In other words, it is a
579 methodological challenge to disentangle the processes of planar and non-planar rotation
580 elicited during the MR of mirror-reversed letters. Depending on the specific research
581 question, researchers may decide to analyse the raw ERP data (as shown in the present

582 study) rather than the subtracted waveforms reflecting the RRN component when
583 investigating the MR engaged for mirror-reversed letters in this specific MRTs.

Figure 1

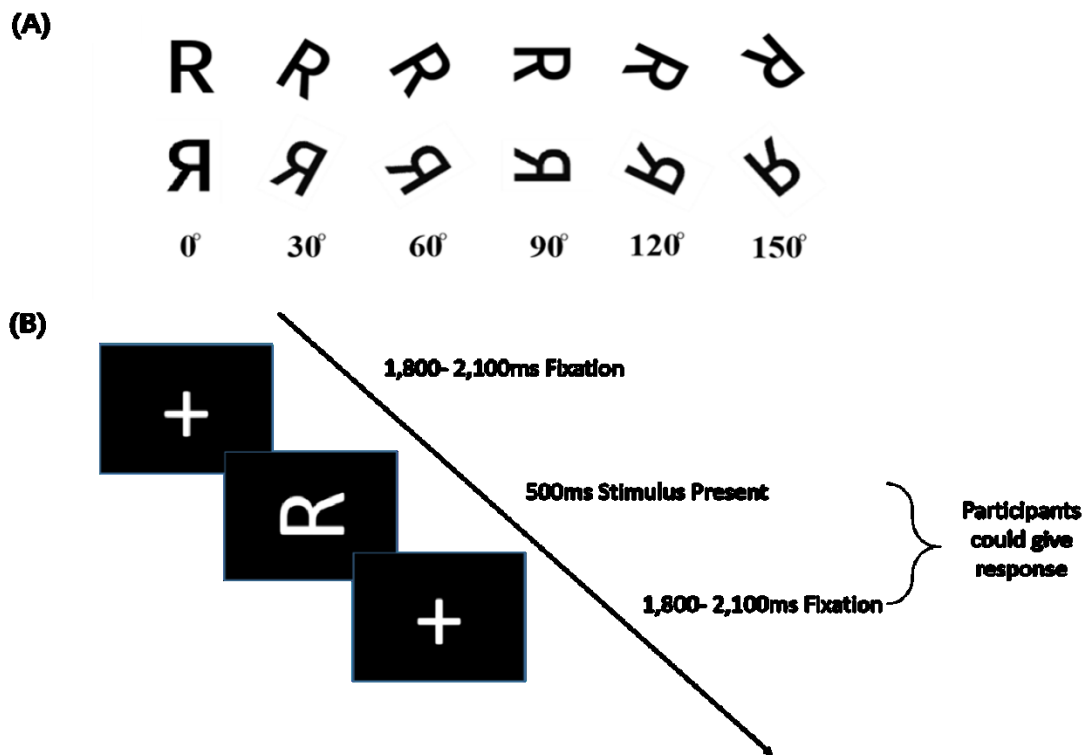


Figure 2

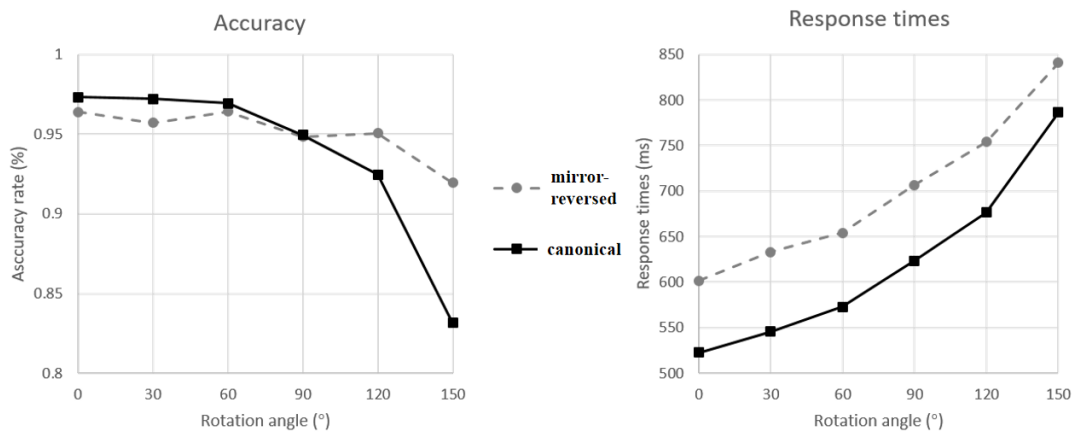


Figure 3

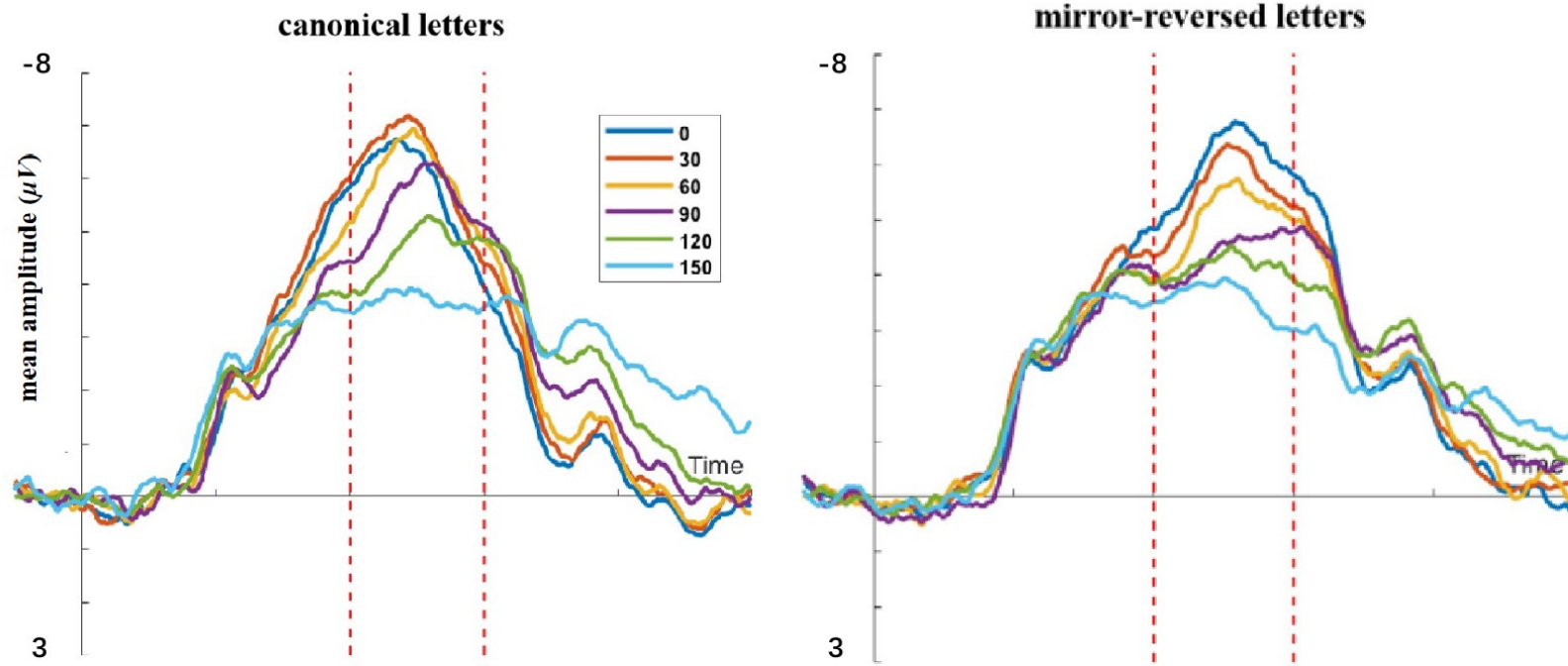
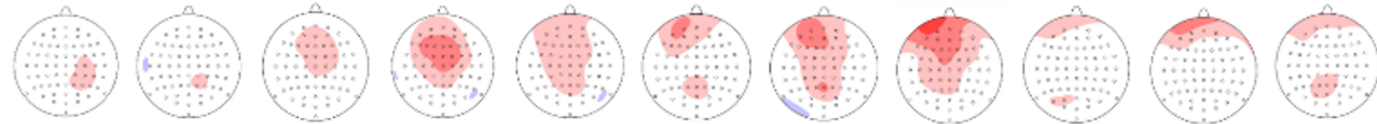


Figure 4

(A)

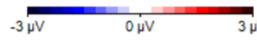
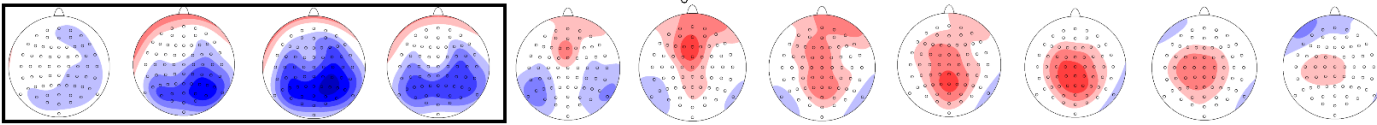
Planar MR for C
(C0° vs. C30°)



Planar MR for M
(M0° vs. M30°)



non-Planar MR for M
(M30° vs. C30°)



300-350ms 350-400ms 400-450ms 450-500ms 500-550ms 550-600ms 600-650ms 650-700ms 700-750ms 750-800ms 800-850ms

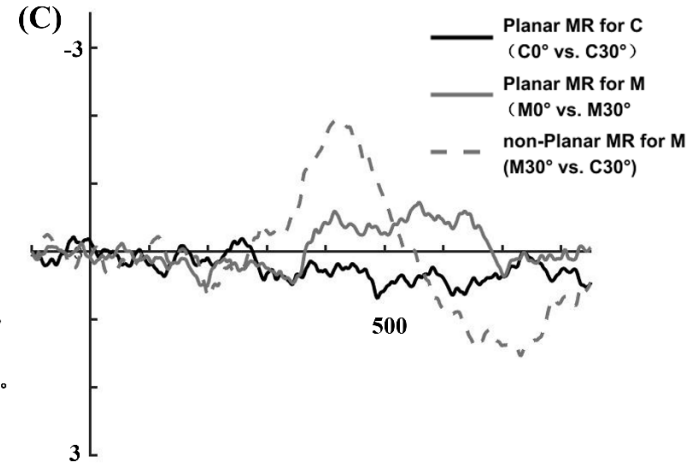
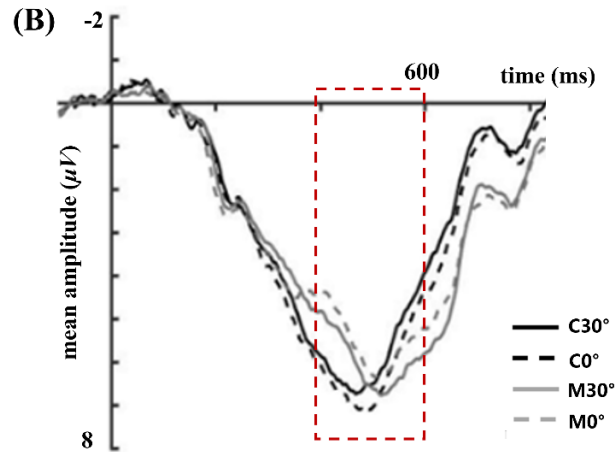


Figure 5

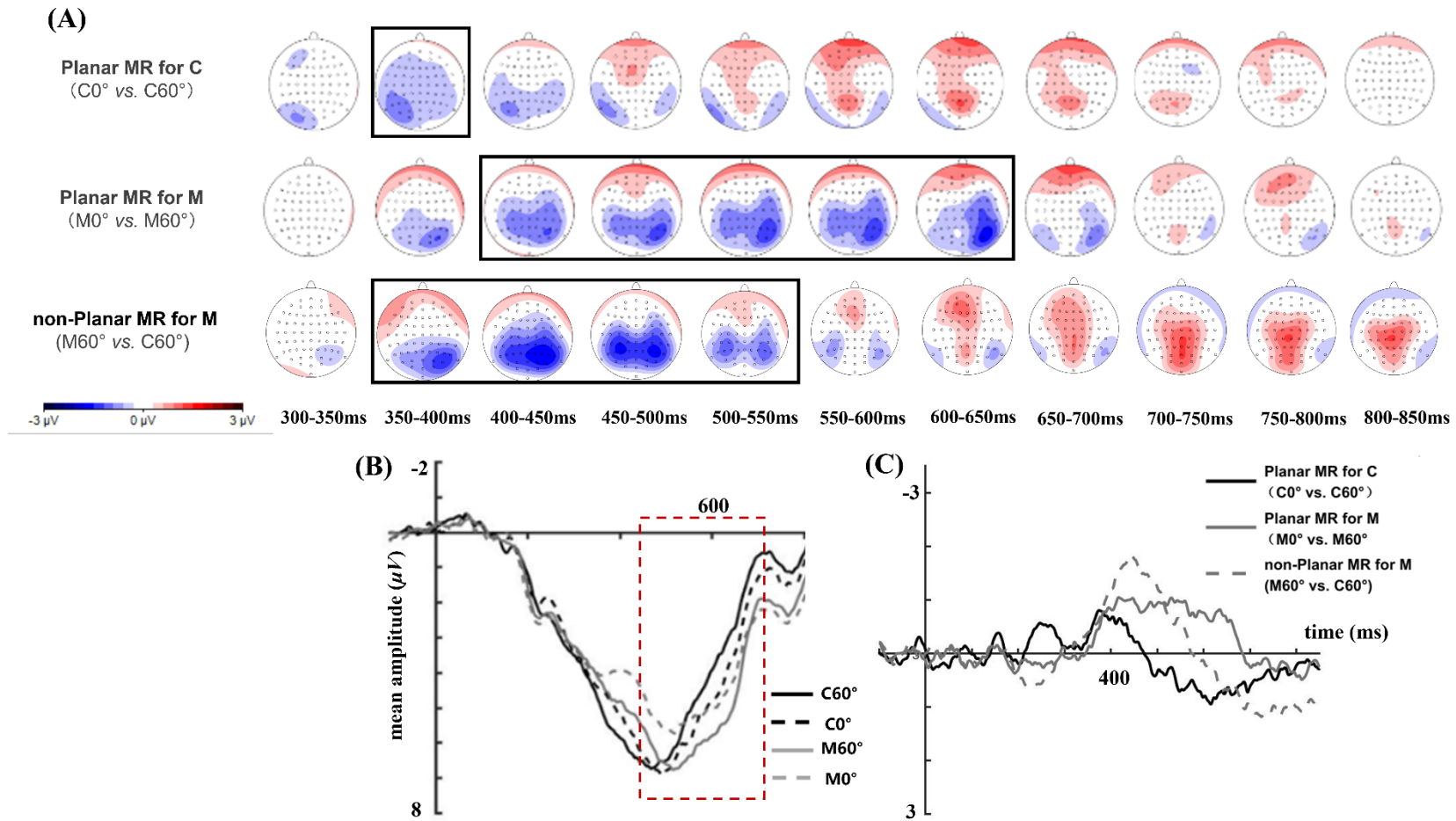


Figure 6

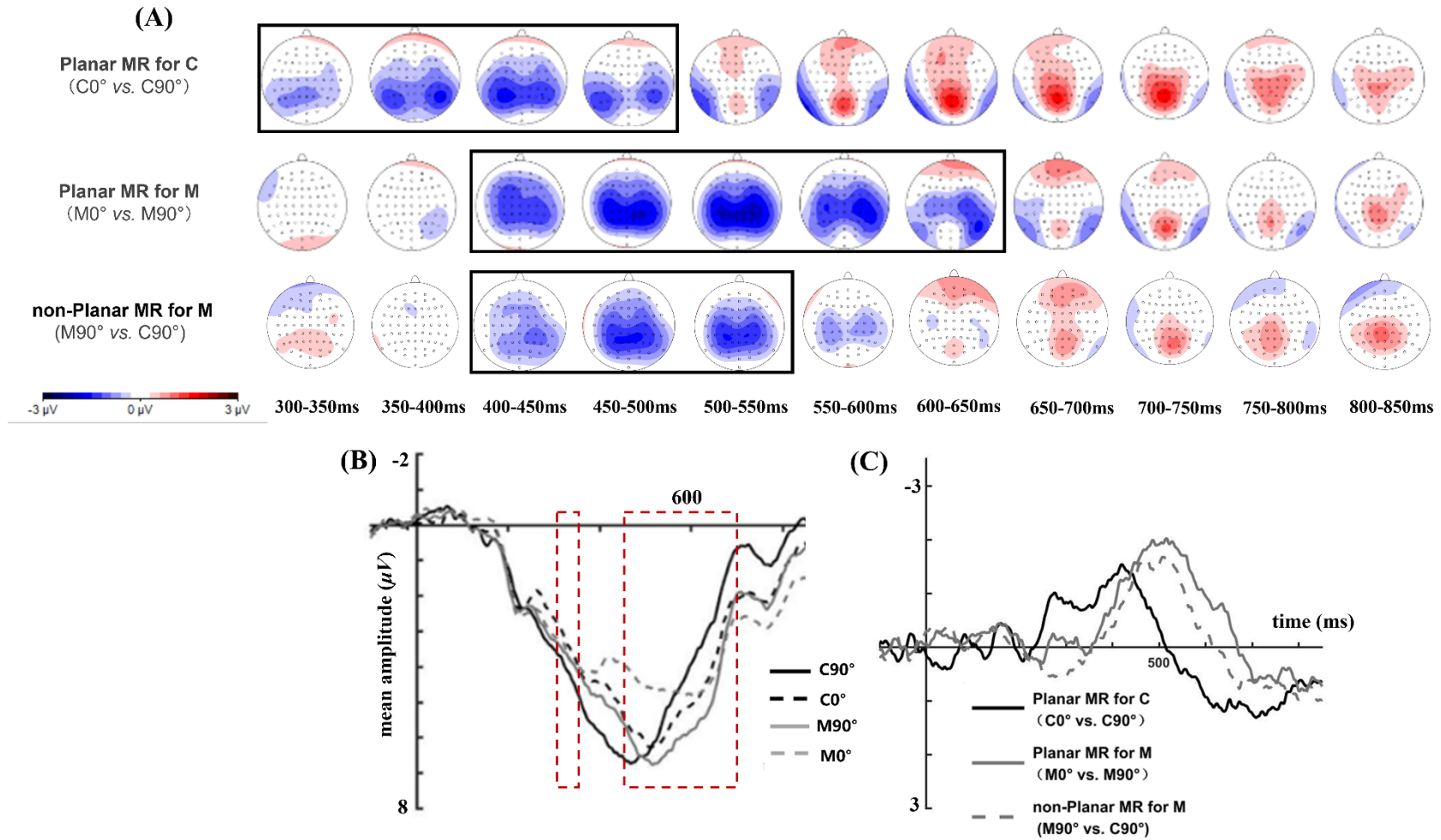


Figure 7

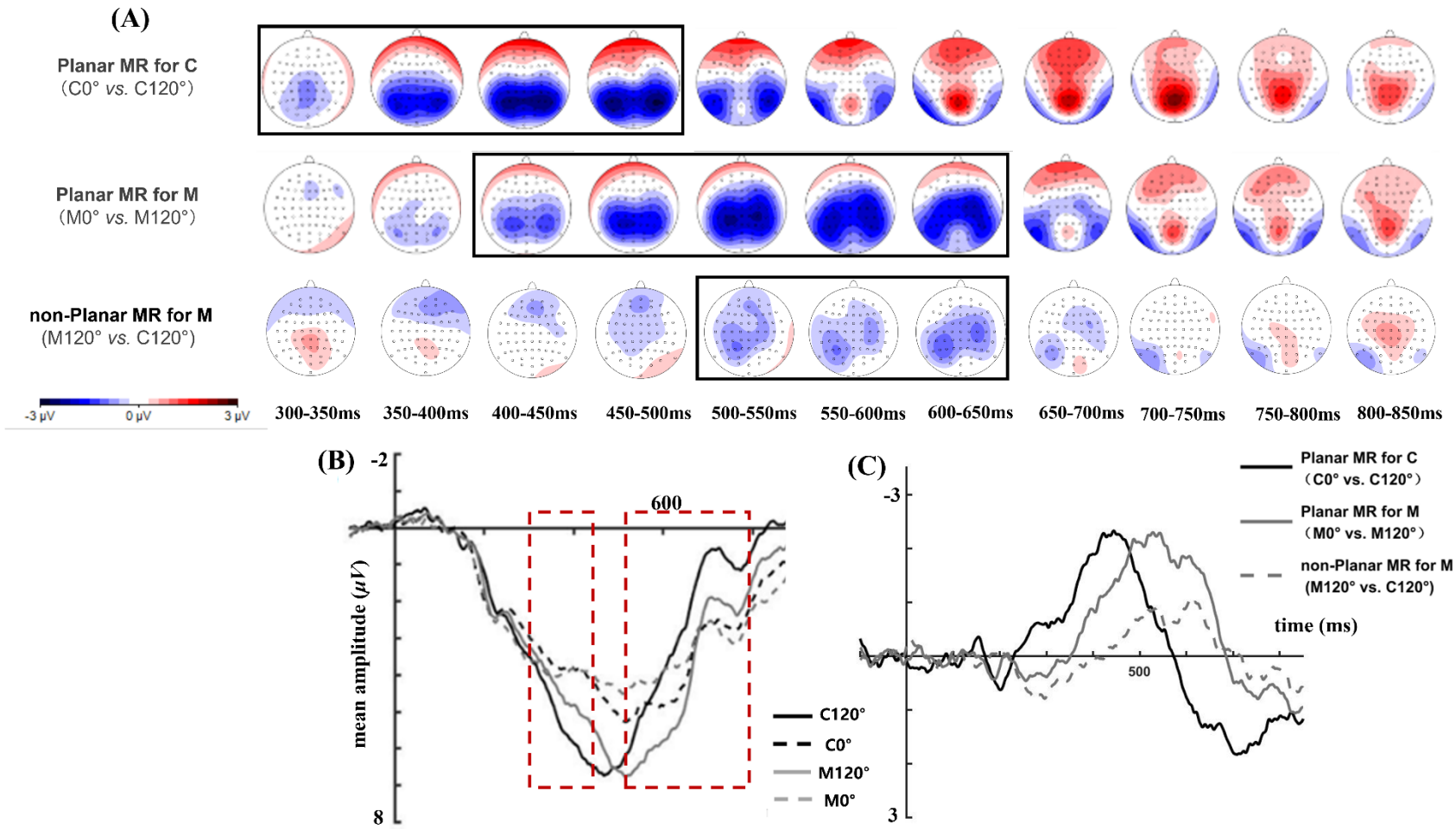


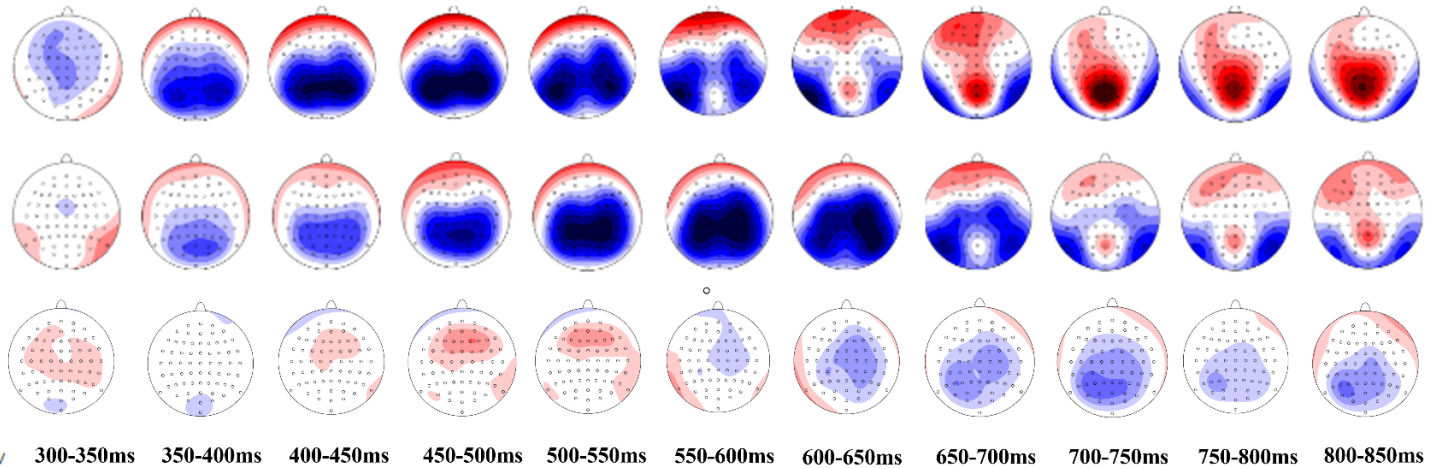
Figure 8

(A)

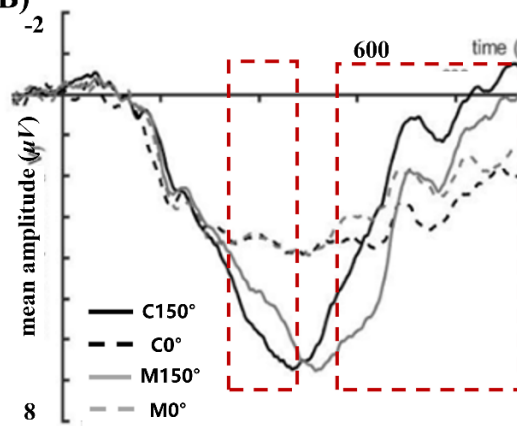
Planar MR for C
(C0° vs. C150°)

Planar MR for M
(M0° vs. M150°)

non-Planar MR for M
(M150° vs. C150°)



(B)



(C)

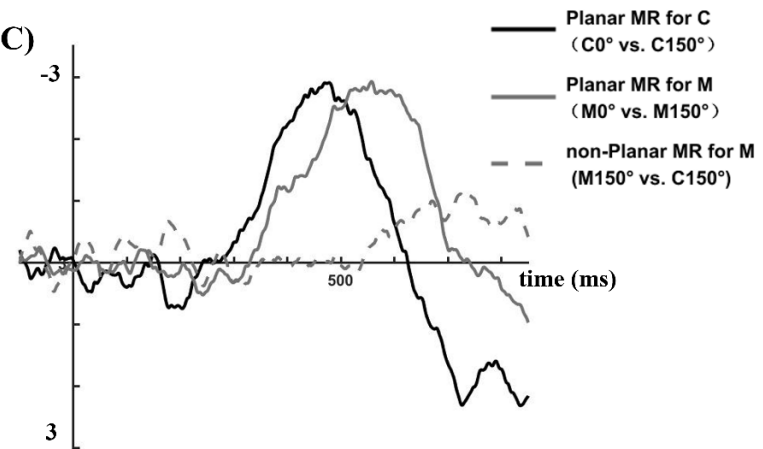


Table 1

Summary of main effects of stimulus type, rotation angle, or the stimulus type \times rotation angle interactions for letters rotated with 30° from 300 to 850ms post-stimulus as well as the corresponding significant post-hoc comparisons.

Time	Planar rotation (C) C0° vs. C30°	Planar rotation (M) M0° vs. M30°	non-Planar rotation (30°) C30° vs. M30°
300-350ms	n.s.	n.s.	$F_c(1,30)=5.07$, $p_c = .032$, $\eta^2 = .14$
350-400ms	n.s.	n.s.	$F_c(1,30)=18.63$, $p_c < .001$, $\eta^2 = .38$
400-450ms	n.s.	n.s.	$F_c(1,30)=34.52$, $p_c < .001$, $\eta^2 = .54$
450-500ms	n.s.	n.s.	$F_c(1,30)=14.54$, $p_c = .001$, $\eta^2 = .33$
500-550ms	n.s.	$F_c(1,30)=4.61$, $p_c = .040$, $\eta^2 = .20$	n.s.
550-600ms	n.s.	$F_c(1,30)=7.91$, $p_c = .036$, $\eta^2 = .21$	n.s.
600-650ms	$F_c(1,30)=4.71$, $p_c = .038$, $\eta^2 = .14$	$F_c(1,30)=5.87$, $p_c = .022$, $\eta^2 = .16$	$F_c(1,30)=7.48$, $p_c = .01$, $\eta^2 = .20$
650-700ms	n.s.	n.s.	$F_c(1,30)=13.82$, $p_c = .001$, $\eta^2 = .32$
700-750ms	n.s.	n.s.	$F_c(1,30)=23.51$, $p_c < .001$, $\eta^2 = .44$
750-800ms	n.s.	n.s.	$F_c(1,30)=14.03$, $p_c = .001$, $\eta^2 = .32$
800-850ms	n.s.	n.s.	$F_c(1,30)=4.71$, $p_c = .037$, $\eta^2 = .14$

Note:

1. C, canonical letters; M, mirror-reversed letters.

2. cells with grey background show the significant results if rotated angle $> 0^\circ$ or canonical $>$ mirror-reversed letters.

Table 2

Summary of main effects of stimulus type, rotation angle, or the stimulus type \times rotation angle interactions for letters rotated with 60° from 300 to 850ms post-stimulus as well as the corresponding significant post-hoc comparisons.

Time	Planar rotation (C) C0° vs. C60°	Planar rotation (M) M0° vs. M60°	non-Planar rotation (60°) C60° vs. M60°
300-350ms	n.s.	n.s.	n.s.
350-400ms	$F_c(1,30)=4.81$, $p_c=.036$, $\eta^2=.14$	$F_c(1,30)=4.10$, $p_c=.052$, $\eta^2=.12$	$F_c(1,30)=8.41$, $p_c=.007$, $\eta^2=.22$
400-450ms	n.s.	$F_c(1,30)=12.80$, $p_c=.001$, $\eta^2=.35$	$F_c(1,30)=33.70$, $p_c<.001$, $\eta^2=.53$
450-500ms	n.s.	$F_c(1,30)=8.08$, $p_c=.008$, $\eta^2=.29$	$F_c(1,30)=20.04$, $p_c<.001$, $\eta^2=.40$
500-550ms	n.s.	$F_c(1,30)=12.80$, $p_c=.001$, $\eta^2=.35$	$F_c(1,30)=6.67$, $p_c=.015$, $\eta^2=.18$
550-600ms	n.s.	$F_c(1,30)=8.08$, $p_c=.008$, $\eta^2=.27$	n.s.
600-650ms	$F_c(1,30)=9.72$, $p_c=.004$, $\eta^2=.24$	$F_c(1,30)=11.03$, $p_c=.002$, $\eta^2=.27$	n.s.
650-700ms	$F_c(1,30)=6.89$, $p_c=.013$, $\eta^2=.19$	n.s.	$F_c(1,30)=8.38$, $p_c=.007$, $\eta^2=.22$
700-750ms	n.s.	n.s.	$F_c(1,30)=17.43$, $p_c<.001$, $\eta^2=.37$
750-800ms	n.s.	n.s.	$F_c(1,30)=15.62$, $p_c<.001$, $\eta^2=.34$
800-850ms	n.s.	n.s.	$F_c(1,30)=10.60$, $p_c=.003$, $\eta^2=.26$

Note:

1. C, canonical letters; M, mirror-reversed letters.

2. cells with grey background show the significant results if rotated angle $> 0^\circ$ or canonical $>$ mirror-reversed letters.

Table 3

Summary of main effects of stimulus type, rotation angle, or the stimulus type \times rotation angle interactions for letters rotated with 90° from 300 to 850ms post-stimulus as well as the corresponding significant post-hoc comparisons.

Time	Planar rotation (C)	Planar rotation (M) M0° vs. M90°	non-Planar rotation (90°) C90° vs. M90°
300-350ms	$F_c(1,30)=4.25$, $p_c=.048$, $\eta^2=.19$	n.s.	n.s.
350-400ms	$F_c(1,30)=15.87$, $p_c < .001$, $\eta^2=.39$	n.s.	n.s.
400-450ms	$F_c(1,30)=15.87$, $p_c < .001$, $\eta^2=.39$	$F_c(1,30)=26.00$, $p_c < .001$, $\eta^2=.46$	$F_c(1,30)=9.51$, $p_c=.004$, $\eta^2=.24$
450-500ms	$F_c(1,30)=4.61$, $p_c=.040$, $\eta^2=.20$	$F_c(1,30)=20.27$, $p_c < .001$, $\eta^2=.55$	$F_c(1,30)=23.90$, $p_c < .001$, $\eta^2=.45$
500-550ms	n.s.	$F_c(1,30)=20.27$, $p_c < .001$, $\eta^2=.59$	$F_c(1,30)=31.79$, $p_c < .001$, $\eta^2=.51$
550-600ms	n.s.	$F_c(1,30)=13.93$, $p_c=.001$, $\eta^2=.37$	$F_c(1,30)=4.03$, $p_c=.054$, $\eta^2=.51$
600-650ms	$F_c(1,30)=12.04$, $p_c=.002$, $\eta^2=.29$	$F_c(1,30)=5.90$, $p_c=.022$, $\eta^2=.16$	n.s.
650-700ms	$F_c(1,30)=12.78$, $p_c=.001$, $\eta^2=.30$	n.s.	$F_c(1,30)=4.11$, $p_c=.051$, $\eta^2=.12$
700-750ms	$F_c(1,30)=16.40$, $p_c < .001$, $\eta^2=.35$	$F_c(1,30)=4.15$, $p_c=.050$, $\eta^2=.12$	$F_c(1,30)=4.60$, $p_c=.040$, $\eta^2=.13$
750-800ms	$F_c(1,30)=12.92$, $p_c=.001$, $\eta^2=.30$	$F_c(1,30)=6.14$, $p_c=.020$, $\eta^2=.17$	$F_c(1,30)=9.92$, $p_c=.004$, $\eta^2=.25$
800-850ms	$F_c(1,30)=8.40$, $p_c=.007$, $\eta^2=.22$	$F_c(1,30)=8.70$, $p_c=.006$, $\eta^2=.22$	$F_c(1,30)=10.80$, $p_c=.003$, $\eta^2=.27$

Note:

1. C, canonical letters; M, mirror-reversed letters.

2. cells with grey background show the significant results if rotated angle $> 0^\circ$ or canonical $>$ mirror-reversed letters.

Table 4.

Summary of main effects of stimulus type, rotation angle, or the stimulus type \times rotation angle interactions for letters rotated with 120° from 300 to 850ms post-stimulus as well as the corresponding significant post-hoc comparisons.

Note:

Time	Planar rotation (C)	Planar rotation (M) M0° vs. M120°	non-Planar rotation (120°) C120° vs. M120°
300-350ms	$F_c(1,30) = 9.72$, $p_c = .004$, $\eta^2 = .32$	n.s.	n.s.
350-400ms	$F_c(1,30) = 20.27$, $p_c < .001$, $\eta^2 = .54$	n.s.	n.s.
400-450ms	$F_c(1,30) = 20.32$, $p_c < .001$, $\eta^2 = .62$	$F_c(1,30) = 13.93$, $p_c = .001$, $\eta^2 = .37$	n.s.
450-500ms	$F_c(1,30) = 20.29$, $p_c < .001$, $\eta^2 = .58$	$F_c(1,30) = 20.27$, $p_c < .001$, $\eta^2 = .55$	n.s.
500-550ms	n.s.	$F_c(1,30) = 20.27$, $p_c < .001$, $\eta^2 = .63$	$F_c(1,30) = 8.13$, $p_c = .008$, $\eta^2 = .21$
550-600ms	n.s.	$F_c(1,30) = 20.27$, $p_c < .001$, $\eta^2 = .55$	$F_c(1,30) = 7.59$, $p_c = .01$, $\eta^2 = .20$
600-650ms	$F_c(1,30) = 8.64$, $p_c = .006$, $\eta^2 = .22$	$F_c(1,30) = 22.47$, $p_c < .001$, $\eta^2 = .43$	$F_c(1,30) = 17.32$, $p_c < .001$, $\eta^2 = .37$
650-700ms	$F_c(1,30) = 15.93$, $p_c < .001$, $\eta^2 = .35$	n.s.	n.s.
700-750ms	$F_c(1,30) = 24.37$, $p_c < .001$, $\eta^2 = .45$	$F_c(1,30) = 4.80$, $p_c = .037$, $\eta^2 = .14$	n.s.
750-800ms	$F_c(1,30) = 17.80$, $p_c < .001$, $\eta^2 = .37$	$F_c(1,30) = 6.83$, $p_c = .014$, $\eta^2 = .18$	n.s.
800-850ms	$F_c(1,30) = 16.24$, $p_c < .001$, $\eta^2 = .35$	$F_c(1,30) = 14.40$, $p_c = .001$, $\eta^2 = .33$	n.s.

1. C, canonical letters; M, mirror-reversed letters.

2. cells with grey background show the significant results if rotated angle $> 0^\circ$ or canonical $>$ mirror-reversed letters.

Table 5

Summary of main effects of stimulus type, rotation angle, or the stimulus type \times rotation angle interactions for letters rotated with 150° from 300 to 850ms post-stimulus as well as the corresponding significant post-hoc comparisons.

Time	Planar rotation (C)	Planar rotation (M) M0° vs. M150°	non-Planar rotation (150°) C150° vs. M150°
300-350ms	$F_c(1,30)=4.09$, $p_c=.052$, $\eta^2=.19$	n.s.	n.s.
350-400ms	$F_c(1,30)=20.27$, $p_c<.001$, $\eta^2=.57$	$F_c(1,30)=8.10$, $p_c=.008$, $\eta^2=.28$	n.s.
400-450ms	$F_c(1,30)=20.27$, $p_c<.001$, $\eta^2=.61$	$F_c(1,30)=16.82$, $p_c<.001$, $\eta^2=.41$	n.s.
450-500ms	$F_c(1,30)=20.27$, $p_c<.001$, $\eta^2=.63$	$F_c(1,30)=20.32$, $p_c<.001$, $\eta^2=.59$	n.s.
500-550ms	$F_c(1,30)=20.25$, $p_c<.001$, $\eta^2=.51$	$F_c(1,30)=20.30$, $p_c<.001$, $\eta^2=.53$	n.s.
550-600ms	n.s.	$F_c(1,30)=20.31$, $p_c<.001$, $\eta^2=.71$	n.s.
600-650ms	n.s.	$F_c(1,30)=20.30$, $p_c<.001$, $\eta^2=.61$	$F_c(1,30)=4.80$, $p_c=.037$, $\eta^2=.14$
650-700ms	$F_c(1,30)=8.24$, $p_c=.008$, $\eta^2=.22$	$F_c(1,30)=6.12$, $p_c=.019$, $\eta^2=.17$	$F_c(1,30)=7.64$, $p_c=.010$, $\eta^2=.20$
700-750ms	$F_c(1,30)=24.47$, $p_c<.001$, $\eta^2=.45$	n.s.	$F_c(1,30)=17.21$, $p_c<.001$, $\eta^2=.36$
750-800ms	$F_c(1,30)=18.63$, $p_c<.001$, $\eta^2=.38$	n.s.	$F_c(1,30)=5.32$, $p_c=.028$, $\eta^2=.15$
800-850ms	$F_c(1,30)=28.61$, $p_c<.001$, $\eta^2=.49$	$F_c(1,30)=4.33$, $p_c=.046$, $\eta^2=.13$	$F_c(1,30)=9.50$, $p_c=.004$, $\eta^2=.24$

Note:

1. C, canonical letters; M, mirror-reversed letters.

2. cells with grey background show the significant results if rotated angle $> 0^\circ$ or canonical $>$ mirror-reversed letters.

Figures Captions

Figure 1. Examples of canonical and mirror-reversed letters used as stimuli in the present study (A) and experimental procedure.

Figure 2. Behavioural performance in the canonical (black solid line) and mirror-reversed conditions (grey dotted line). The left panel depicts the accuracy rates and the right panel shows the response times across all the rotation angles (0°, 30°, 60°, 90°, 120° and 150°) under the two different experimental conditions.

Figure 3. Grand-averaged ERPs elicited at pooled central-parietal sites (Cpz, Cp1/2, Cp3/4, Pz, P1/2, P3/4) in the 400-ms interval after letter onset. The left panel shows ERPs elicited by canonical letters while the right panel shows ERPs elicited by mirror-reversed letters as a function of the different rotation angles (0°, 30°, 60°, 90°, 120° and 150°, shown in different colors).

Figure 4. 30° rotation angle. The top panel (Panel A) shows the topographic maps observed in consecutive 50ms time windows, from 300 to 850ms post-stimulus. Each row shows the scalp distribution of a different MR process. The top row shows the scalp distribution of the *Planar MR of Canonical letters* (difference between ERPs elicited by rotated canonical letters, C30°, and upright canonical letters, C0°). The middle row shows the *Planar MR of Mirror-Reversed letters* (difference between rotated mirror-reversed letters, M30°, and upright mirror-reversed, M0°), while the bottom row shows the *Non-Planar MR of Mirror-Reversed letters* (difference between rotated mirror-reversed, M30°, and rotated canonical letters, C30°). In Panel A, time windows in which the effects of rotation were significant are marked with a black frame. The bottom left panel (Panel B) shows ERP waveforms elicited at pooled central-parietal sites (Cpz, Cp1/2, Cp3/4, Pz, P1/2, P3/4) for 30° rotation angle (dotted line) and upright letters (0°, solid line), separately for canonical (black) and mirror-reversed letters (grey). Here, the time window(s) in which rotation angle x stimulus type interactions were significant is (are) marked with a red box. The bottom right panel (Panel C) shows the corresponding difference ERP waveforms reflecting the *Planar MR of Canonical letters* (C30° - C0°, black solid line), the *Planar MR of Mirror-Reversed letters* (M30° - M0°, grey solid line) and *non-Planar MR of Mirror-Reversed letters* (M30° - C30°, grey dotted line).

Figure 5. 60° rotation angle. The top panel (Panel A) shows the topographic maps observed in consecutive 50ms time windows, from 300 to 850ms post-stimulus. Each row shows the scalp distribution of a different MR process. The top row shows the scalp distribution of the *Planar MR of Canonical letters* (difference between ERPs elicited by rotated canonical letters, C60°, and upright canonical letters, C0°). The middle row shows the *Planar MR of Mirror-Reversed letters* (difference between rotated mirror-reversed letters, M60°, and upright mirror-reversed, M0°), while the bottom row shows the *Non-Planar MR of Mirror-Reversed letters* (difference between rotated mirror-reversed, M60°, and rotated canonical letters, C60°). In Panel A, time windows in which the effects of rotation were significant are

marked with a black frame. The bottom left panel (Panel B) shows ERP waveforms elicited at pooled central-parietal sites (Cpz, Cp1/2, Cp3/4, Pz, P1/2, P3/4) for 60° rotation angle (dotted line) and upright letters (0°, solid line), separately for canonical (black) and mirror-reversed letters (grey). Here, the time window(s) in which rotation angle x stimulus type interactions were significant is (are) marked with a red box. The bottom right panel (Panel C) shows the corresponding difference ERP waveforms reflecting the Planar MR of Canonical letters (C60° - C0°, black solid line), the *Planar MR of Mirror-Reversed letters* (M60° - M0°, grey solid line) and *non-Planar MR of Mirror-Reversed letters* (M60° - C60°, grey dotted line).

Figure 6. 90° rotation angle. The top panel (Panel A) shows the topographic maps observed in consecutive 50ms time windows, from 300 to 850ms post-stimulus. Each row shows the scalp distribution of a different MR process. The top row shows the scalp distribution of the *Planar MR of Canonical letters* (difference between ERPs elicited by rotated canonical letters, C90°, and upright canonical letters, C0°). The middle row shows the *Planar MR of Mirror-Reversed letters* (difference between rotated mirror-reversed letters, M90°, and upright mirror-reversed, M0°), while the bottom row shows the *Non-Planar MR of Mirror-Reversed letters* (difference between rotated mirror-reversed, M90°, and rotated canonical letters, C90°). In Panel A, time windows in which the effects of rotation were significant are marked with a black frame. The bottom left panel (Panel B) shows ERP waveforms elicited at pooled central-parietal sites (Cpz, Cp1/2, Cp3/4, Pz, P1/2, P3/4) for 90° rotation angle (dotted line) and upright letters (0°, solid line), separately for canonical (black) and mirror-reversed letters (grey). Here, the time window(s) in which rotation angle x stimulus type interactions were significant is (are) marked with a red box. The bottom right panel (Panel C) shows the corresponding difference ERP waveforms reflecting the Planar MR of Canonical letters (C90° - C0°, black solid line), the *Planar MR of Mirror-Reversed letters* (M90° - M0°, grey solid line) and *non-Planar MR of Mirror-Reversed letters* (M90° - C90°, grey dotted line).

Figure 7. 120° rotation angle. The top panel (Panel A) shows the topographic maps observed in consecutive 50ms time windows, from 300 to 850ms post-stimulus. Each row shows the scalp distribution of a different MR process. The top row shows the scalp distribution of the *Planar MR of Canonical letters* (difference between ERPs elicited by rotated canonical letters, C120°, and upright canonical letters, C0°). The middle row shows the *Planar MR of Mirror-Reversed letters* (difference between rotated mirror-reversed letters, M120°, and upright mirror-reversed, M0°), while the bottom row shows the *Non-Planar MR of Mirror-Reversed letters* (difference between rotated mirror-reversed, M120°, and rotated canonical letters, C120°). In Panel A, time windows in which the effects of rotation were significant are marked with a black frame. The bottom left panel (Panel B) shows ERP waveforms elicited at pooled central-parietal sites (Cpz, Cp1/2, Cp3/4, Pz, P1/2, P3/4) for 120° rotation angle (dotted line) and upright letters (0°, solid line), separately for canonical (black) and mirror-reversed letters (grey). Here, the time window(s) in which rotation angle x stimulus type interactions were significant is (are) marked with a red box. The bottom right panel (Panel C) shows the corresponding difference ERP waveforms reflecting the Planar

MR of Canonical letters ($C120^\circ - C0^\circ$, black solid line), the *Planar MR of Mirror-Reversed letters* ($M120^\circ - M0^\circ$, grey solid line) and *non-Planar MR of Mirror-Reversed letters* ($M120^\circ - C120^\circ$, grey dotted line).

Figure 8. 150° rotation angle. The top panel (Panel A) shows the topographic maps observed in consecutive 50ms time windows, from 300 to 850ms post-stimulus. Each row shows the scalp distribution of a different MR process. The top row shows the scalp distribution of the *Planar MR of Canonical letters* (difference between ERPs elicited by rotated canonical letters, $C150^\circ$, and upright canonical letters, $C0^\circ$). The middle row shows the *Planar MR of Mirror-Reversed letters* (difference between rotated mirror-reversed letters, $M150^\circ$, and upright mirror-reversed, $M0^\circ$), while the bottom row shows the *Non-Planar MR of Mirror-Reversed letters* (difference between rotated mirror-reversed, $M150^\circ$, and rotated canonical letters, $C150^\circ$). In Panel A, time windows in which the effects of rotation were significant are marked with a black frame. The bottom left panel (Panel B) shows ERP waveforms elicited at pooled central-parietal sites (Cpz, Cp1/2, Cp3/4, Pz, P1/2, P3/4) for 150° rotation angle (dotted line) and upright letters (0° , solid line), separately for canonical (black) and mirror-reversed letters (grey). Here, the time window(s) in which rotation angle x stimulus type interactions were significant is (are) marked with a red box. The bottom right panel (Panel C) shows the corresponding difference ERP waveforms reflecting the *Planar MR of Canonical letters* ($C150^\circ - C0^\circ$, black solid line), the *Planar MR of Mirror-Reversed letters* ($M150^\circ - M0^\circ$, grey solid line) and *non-Planar MR of Mirror-Reversed letters* ($M150^\circ - C150^\circ$, grey dotted line).

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