

Table S (5.0)

Section 1

Single Life Factors Based on Life Table 90CM

Interest at 5.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	19.0619	.95309	.04691	55	13.1173	.65587	.34413
1	19.1994	.95997	.04003	56	12.8766	.64383	.35617
2	19.1736	.95868	.04132	57	12.6313	.63156	.36844
3	19.1418	.95709	.04291	58	12.3821	.61911	.38089
4	19.1063	.95531	.04469	59	12.1300	.60650	.39350
5	19.0675	.95338	.04662	60	11.8751	.59376	.40624
6	19.0262	.95131	.04869	61	11.6172	.58086	.41914
7	18.9823	.94911	.05089	62	11.3555	.56777	.43223
8	18.9359	.94679	.05321	63	11.0899	.55450	.44550
9	18.8866	.94433	.05567	64	10.8211	.54105	.45895
10	18.8343	.94171	.05829	65	10.5490	.52745	.47255
11	18.7791	.93896	.06104	66	10.2733	.51366	.48634
12	18.7212	.93606	.06394	67	9.9933	.49966	.50034
13	18.6613	.93307	.06693	68	9.7096	.48548	.51452
14	18.6006	.93003	.06997	69	9.4231	.47115	.52885
15	18.5395	.92697	.07303	70	9.1350	.45675	.54325
16	18.4784	.92392	.07608	71	8.8466	.44233	.55767
17	18.4169	.92084	.07916	72	8.5587	.42794	.57206
18	18.3546	.91773	.08227	73	8.2719	.41360	.58640
19	18.2904	.91452	.08548	74	7.9853	.39927	.60073
20	18.2238	.91119	.08881	75	7.6980	.38490	.61510
21	18.1544	.90772	.09228	76	7.4093	.37046	.62954
22	18.0824	.90412	.09588	77	7.1192	.35596	.64404
23	18.0072	.90036	.09964	78	6.8284	.34142	.65858
24	17.9287	.89643	.10357	79	6.5385	.32692	.67308
25	17.8463	.89232	.10768	80	6.2519	.31260	.68740
26	17.7601	.88801	.11199	81	5.9706	.29853	.70147
27	17.6696	.88348	.11652	82	5.6957	.28478	.71522
28	17.5751	.87876	.12124	83	5.4272	.27136	.72864
29	17.4766	.87383	.12617	84	5.1633	.25817	.74183
30	17.3741	.86871	.13129	85	4.9027	.24513	.75487
31	17.2678	.86339	.13661	86	4.6473	.23236	.76764
32	17.1572	.85786	.14214	87	4.4005	.22002	.77998
33	17.0421	.85210	.14790	88	4.1625	.20812	.79188
34	16.9225	.84612	.15388	89	3.9331	.19665	.80335
35	16.7978	.83989	.16011	90	3.7125	.18563	.81437
36	16.6683	.83342	.16658	91	3.5042	.17521	.82479
37	16.5338	.82669	.17331	92	3.3119	.16559	.83441
38	16.3938	.81969	.18031	93	3.1347	.15674	.84326
39	16.2483	.81241	.18759	94	2.9701	.14851	.85149
40	16.0968	.80484	.19516	95	2.8144	.14072	.85928
41	15.9391	.79695	.20305	96	2.6682	.13341	.86659
42	15.7750	.78875	.21125	97	2.5331	.12665	.87335
43	15.6046	.78023	.21977	98	2.4064	.12032	.87968
44	15.4279	.77140	.22860	99	2.2831	.11415	.88585
45	15.2455	.76228	.23772	100	2.1633	.10817	.89183
46	15.0572	.75286	.24714	101	2.0455	.10228	.89772
47	14.8636	.74318	.25682	102	1.9300	.09650	.90350
48	14.6643	.73322	.26678	103	1.8156	.09078	.90922
49	14.4595	.72298	.27702	104	1.6937	.08468	.91532
50	14.2488	.71244	.28756	105	1.5746	.07873	.92127
51	14.0323	.70162	.29838	106	1.4223	.07111	.92889
52	13.8109	.69054	.30946	107	1.2384	.06192	.93808
53	13.5844	.67922	.32078	108	.9551	.04776	.95224
54	13.3533	.66766	.33234	109	.4762	.02381	.97619