

Section 1

Table S (5.6)
Single Life Factors Based on Life Table 90CM
Interest at 5.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	17.1944	.96289	.03711	55	12.3284	.69039	.30961
1	17.3242	.97015	.02985	56	12.1163	.67851	.32149
2	17.3073	.96921	.03079	57	11.8995	.66637	.33363
3	17.2851	.96797	.03203	58	11.6787	.65400	.34600
4	17.2597	.96654	.03346	59	11.4545	.64145	.35855
5	17.2316	.96497	.03503	60	11.2273	.62873	.37127
6	17.2014	.96328	.03672	61	10.9968	.61582	.38418
7	17.1690	.96146	.03854	62	10.7622	.60268	.39732
8	17.1346	.95954	.04046	63	10.5234	.58931	.41069
9	17.0977	.95747	.04253	64	10.2809	.57573	.42427
10	17.0582	.95526	.04474	65	10.0348	.56195	.43805
11	17.0162	.95291	.04709	66	9.7847	.54794	.45206
12	16.9720	.95043	.04957	67	9.5299	.53367	.46633
13	16.9261	.94786	.05214	68	9.2709	.51917	.48083
14	16.8796	.94526	.05474	69	9.0085	.50448	.49552
15	16.8330	.94265	.05735	70	8.7440	.48966	.51034
16	16.7865	.94004	.05996	71	8.4785	.47480	.52520
17	16.7398	.93743	.06257	72	8.2128	.45991	.54009
18	16.6926	.93479	.06521	73	7.9474	.44505	.55495
19	16.6439	.93206	.06794	74	7.6815	.43016	.56984
20	16.5932	.92922	.07078	75	7.4142	.41520	.58480
21	16.5401	.92625	.07375	76	7.1449	.40011	.59989
22	16.4849	.92315	.07685	77	6.8735	.38491	.61509
23	16.4270	.91991	.08009	78	6.6006	.36964	.63036
24	16.3663	.91651	.08349	79	6.3280	.35437	.64563
25	16.3022	.91292	.08708	80	6.0577	.33923	.66077
26	16.2348	.90915	.09085	81	5.7918	.32434	.67566
27	16.1636	.90516	.09484	82	5.5314	.30976	.69024
28	16.0890	.90099	.09901	83	5.2765	.29549	.70451
29	16.0109	.89661	.10339	84	5.0255	.28143	.71857
30	15.9293	.89204	.10796	85	4.7769	.26750	.73250
31	15.8442	.88728	.11272	86	4.5327	.25383	.74617
32	15.7555	.88231	.11769	87	4.2964	.24060	.75940
33	15.6627	.87711	.12289	88	4.0679	.22780	.77220
34	15.5659	.87169	.12831	89	3.8473	.21545	.78455
35	15.4645	.86601	.13399	90	3.6348	.20355	.79645
36	15.3589	.86010	.13990	91	3.4338	.19229	.80771
37	15.2486	.85392	.14608	92	3.2479	.18188	.81812
38	15.1333	.84747	.15253	93	3.0765	.17229	.82771
39	15.0130	.84073	.15927	94	2.9171	.16336	.83664
40	14.8872	.83369	.16631	95	2.7660	.15490	.84510
41	14.7556	.82632	.17368	96	2.6241	.14695	.85305
42	14.6182	.81862	.18138	97	2.4928	.13960	.86040
43	14.4748	.81059	.18941	98	2.3696	.13270	.86730
44	14.3255	.80223	.19777	99	2.2496	.12598	.87402
45	14.1707	.79356	.20644	100	2.1329	.11944	.88056
46	14.0104	.78458	.21542	101	2.0180	.11301	.88699
47	13.8449	.77532	.22468	102	1.9052	.10669	.89331
48	13.6741	.76575	.23425	103	1.7935	.10043	.89957
49	13.4978	.75588	.24412	104	1.6743	.09376	.90624
50	13.3158	.74568	.25432	105	1.5578	.08724	.91276
51	13.1281	.73518	.26482	106	1.4085	.07887	.92113
52	12.9355	.72439	.27561	107	1.2279	.06876	.93124
53	12.7380	.71333	.28667	108	.9484	.05311	.94689
54	12.5356	.70199	.29801	109	.4735	.02652	.97348