Single Life Factors Based on Life Table 90CM

Interest at 2.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	35.7962	.78752	.21248	55	18.2063	.40054	.59946
1	35.9247	.79034	.20966	56	17.7479	.39045	.60955
2	35.7413	.78631	.21369	57	17.2885	.38035	.61965
3	35.5451	.78199	.21801	58	16.8294	.37025	.62975
4	35.3405	.77749	.22251	59	16.3716	.36018	.63982
5	35.1288	.77283	.22717	60	15.9157	.35014	.64986
6	34.9113	.76805	.23195	61	15.4612	.34015	.65985
7	34.6879	.76313	.23687	62	15.0072	.33016	.66984
8	34.4592	.75810	.24190	63	14.5539	.32019	.67981
9	34.2243	.75293	.24707	64	14.1019	.31024	.68976
10	33.9832	.74763	.25237	65	13.6515	.30033	.69967
11	33.7364	.74220	.25780	66	13.2022	.29045	.70955
12	33.4841	.73665	.26335	67	12.7532	.28057	.71943
13	33.2279	.73101	.26899	68	12.3056	.27072	.72928
14	32.9698	.72533	.27467	69	11.8603	.26093	.73907
15	32.7106	.71963	.28037	70	11.4190	.25122	.74878
16	32.4509	.71392	.28608	71	10.9834	.24164	.75836
17	32.1900	.70818	.29182	72	10.5543	.23219	.76781
18	31.9272	.70240	.29760	73	10.1322	.22291	.77709
19	31.6606	.69653	.30347	74	9.7161	.21375	.78625
20	31.3893	.69056	.30944	75	9.3047	.20470	.79530
21	31.1127	.68448	.31552	76	8.8971	.19574	.80426
22	30.8313	.67829	.32171	77	8.4935	.18686	.81314
23	30.5445	.67198	.32802	78	8.0946	.17808	.82192
24	30.2516	.66554	.33446	79	7.7024	.16945	.83055
25	29.9523	.65895	.34105	80	7.3195	.16103	.83897
26	29.6468	.65223	.34777	81	6.9479	.15285	.84715
27	29.3342	.64535	.35465	82	6.5888	.14495	.85505
28	29.0156	.63834	.36166	83	6.2419	.13732	.86268
29	28.6908	.63120	.36880	84	5.9048	.12991	.87009
30	28.3603	.62393	.37607	85	5.5759	.12267	.87733
31	28.0242	.61653	.38347	86	5.2572	.11566	.88434
32	27.6823	.60901	.39099	87	4.9524	.10895	.89105
33	27.3342	.60135	.39865	88	4.6612	.10255	.89745
34	26.9802	.59356	.40644	89	4.3834	.09644	.90356
35	26.6196	.58563	.41437	90	4.1189	.09062	.90938
36	26.2530	.57757	.42243	91	3.8711	.08516	.91484
37	25.8802	.56936	.43064	92	3.6437	.08016	.91984
38	25.5008	.56102	.43898	93	3.4356	.07558	.92442
39	25.1150	.55253	.44747	94	3.2433	.07135	.92865
40	24.7224	.54389	.45611	95	3.0624	.06737	.93263
41	24.3228	.53510	.46490	96	2.8936	.06366	.93634
42	23.9164	.52616	.47384	97	2.7382	.06024	.93976
43	23.5035	.51708	.48292	98	2.5931	.05705	.94295
44	23.0843	.50786	.49214	99	2.4526	.05396	.94604
45	22.6601	.49852	.50148	100	2.3168	.05097	.94903
46	22.2308	.48908	.51092	101	2.1838	.04804	.95196
47	21.7976	.47955	.52045	102	2.0540	.04519	.95481
48	21.3601	.46992	.53008	103	1.9258	.04237	.95763
49	20.9188	.46021	.53979	104	1.7901	.03938	.96062
50	20.4732	.45041	.54959	105	1.6576	.03647	.96353
51	20.0241	.44053	.55947	106	1.4900	.03278	.96722
52	19.5725	.43059	.56941	107	1.2900	.02838	.97162
53	19.1187	.42061	.57939	108	.9879	.02173	.97827
54	18.6633	.41059	.58941	109	.4892	.01076	.98924

Table S (2.4)
Single Life Factors Based on Life Table 90CM
Interest at 2.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	33.8755	.81301	.18699	55	17.7438	.42585	.57415
1	34.0116	.81628	.18372	56	17.3073	.41538	.58462
2	33.8528	.81247	.18753	57	16.8693	.40486	.59514
3	33.6819	.80836	.19164	58	16.4310	.39434	.60566
4	33.5029	.80407	.19593	59	15.9935	.38384	.61616
5	33.3173	.79961	.20039	60	15.5572	.37337	.62663
6	33.1261	.79503	.20497	61	15.1218	.36292	.63708
7	32.9292	.79030	.20970	62	14.6864	.35247	.64753
8	32.7272	.78545	.21455	63	14.2510	.34202	.65798
9	32.5194	.78047	.21953	64	13.8164	.33159	.66841
10	32.3055	.77533	.22467	65	13.3828	.32119	.67881
11	32.0861	.77007	.22993	66	12.9497	.31079	.68921
12	31.8614	.76467	.23533	67	12.5165	.30040	.69960
13	31.6329	.75919	.24081	68	12.0839	.29001	.70999
14	31.4025	.75366	.24634	69	11.6531	.27968	.72032
15	31.1709	.74810	.25190	70	11.2259	.26942	.73058
16	30.9387	.74253	.25747	71	10.8035	.25928	.74072
17	30.7053	.73693	.26307	72	10.3870	.24929	.75071
18	30.4699	.73128	.26872	73	9.9770	.23945	.76055
19	30.2309	.72554	.27446	74	9.5724	.22974	.77026
20	29.9871	.71969	.28031	75	9.1719	.22012	.77988
21	29.7382	.71372	.28628	76	8.7746	.21059	.78941
22	29.4846	.70763	.29237	77	8.3809	.20114	.79886
23	29.2256	.70141	.29859	78	7.9913	.19179	.80821
24	28.9607	.69506	.30494	79	7.6079	.18259	.81741
25	28.6895	.68855	.31145	80	7.2331	.17360	.82640
26	28.4121	.68189	.31811	81	6.8692	.16486	.83514
27	28.1278	.67507	.32493	82	6.5172	.15641	.84359
28	27.8374	.66810	.33190	83	6.1768	.14824	.85176
29	27.5410	.66098	.33902	84	5.8458	.14030	.85970
30	27.2388	.65373	.34627	85	5.5225	.13254	.86746
31	26.9309	.64634	.35366	86	5.2090	.12502	.87498
32	26.6173	.63881	.36119	87	4.9089	.11781	.88219
33	26.2973	.63114	.36886	88	4.6221	.11093	.88907
34	25.9715	.62332	.37668	89	4.3482	.10436	.89564
35	25.6390	.61534	.38466	90	4.0872	.09809	.90191
36	25.3004	.60721	.39279	91	3.8426	.09222	.90778
37	24.9555	.59893	.40107	92	3.6180	.08683	.91317
38	24.6039	.59049	.40951	93	3.4124	.08190	.91810
39	24.2458	.58190	.41810	94	3.2222	.07733	.92267
40	23.8807	.57314	.42686	95	3.0433	.07304	.92696
41	23.5085	.56420	.43580	96	2.8764	.06903	.93097
42	23.1293	.55510	.44490	97	2.7226	.06534	.93466
43	22.7434	.54584	.45416	98	2.5789	.06189	.93811
44	22.3511	.53643	.46357	99	2.4397	.05855	.94145
45	21.9533	.52688	.47312	100	2.3051	.05532	.94468
46	21.5502	.51721	.48279	101	2.1733	.05216	.94784
47	21.1429	.50743	.49257	102	2.0446	.04907	.95093
48	20.7309	.49754	.50246	103	1.9175	.04602	.95398
49	20.3146	.48755	.51245	104	1.7829	.04279	.95721
50	19.8938	.47745	.52255	105	1.6514	.03963	.96037
51	19.4690	.46726	.53274	106	1.4850	.03564	.96436
52	19.0413	.45699	.54301	107	1.2861	.03087	.96913
53	18.6110	.44666	.55334	108	.9855	.02365	.97635
54	18.1785	.43628	.56372	109	.4883	.01172	.98828

Single Life Factors Based on Life Table 90CM

Interest at 2.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	32.1161	.83502	.16498	55	17.2997	.44979	.55021
1	32.2577	.83870	.16130	56	16.8839	.43898	.56102
2	32.1201	.83512	.16488	57	16.4661	.42812	.57188
3	31.9710	.83125	.16875	58	16.0475	.41723	.58277
4	31.8143	.82717	.17283	59	15.6291	.40636	.59364
5	31.6513	.82293	.17707	60	15.2115	.39550	.60450
6	31.4829	.81856	.18144	61	14.7942	.38465	.61535
7	31.3092	.81404	.18596	62	14.3764	.37379	.62621
8	31.1306	.80940	.19060	63	13.9581	.36291	.63709
9	30.9464	.80461	.19539	64	13.5401	.35204	.64796
10	30.7563	.79966	.20034	65	13.1225	.34119	.65881
11	30.5610	.79459	.20541	66	12.7050	.33033	.66967
12	30.3606	.78938	.21062	67	12.2868	.31946	.68054
13	30.1565	.78407	.21593	68	11.8687	.30859	.69141
14	29.9505	.77871	.22129	69	11.4519	.29775	.70225
15	29.7433	.77333	.22667	70	11.0380	.28699	.71301
16	29.5355	.76792	.23208	71	10.6284	.27634	.72366
17	29.3264	.76249	.23751	72	10.2241	.26583	.73417
18	29.1153	.75700	.24300	73	9.8257	.25547	.74453
19	28.9007	.75142	.24858	74	9.4321	.24524	.75476
20	28.6815	.74572	.25428	75	9.0422	.23510	.76490
21	28.4573	.73989	.26011	76	8.6550	.22503	.77497
22	28.2285	.73394	.26606	77	8.2708	.21504	.78496
23	27.9945	.72786	.27214	78	7.8902	.20515	.79485
24	27.7546	.72162	.27838	79	7.5153	.19540	.80460
25	27.5086	.71522	.28478	80	7.1485	.18586	.81414
26	27.2565	.70867	.29133	81	6.7920	.17659	.82341
27	26.9976	.70194	.29806	82	6.4469	.16762	.83238
28	26.7328	.69505	.30495	83	6.1129	.15894	.84106
29	26.4620	.68801	.31199	84	5.7878	.15048	.84952
30	26.1854	.68082	.31918	85	5.4700	.14222	.85778
31	25.9032	.67348	.32652	86	5.1616	.13420	.86580
32	25.6152	.66600	.33400	87	4.8662	.12652	.87348
33	25.3209	.65834	.34166	88	4.5836	.11917	.88083
34	25.0207	.65054	.34946	89	4.3135	.11215	.88785
35	24.7139	.64256	.35744	90	4.0560	.10546	.89454
36	24.4009	.63442	.36558	91	3.8145	.09918	.90082
37	24.0816	.62612	.37388	92	3.5927	.09341	.90659
38	23.7555	.61764	.38236	93	3.3894	.08813	.91187
39	23.4228	.60899	.39101	94	3.2014	.08324	.91676
40	23.0832	.60016	.39984	95	3.0245	.07864	.92136
41	22.7362	.59114	.40886	96	2.8593	.07434	.92566
42	22.3822	.58194	.41806	97	2.7071	.07038	.92962
43	22.0213	.57255	.42745	98	2.5648	.06669	.93331
44	21.6537	.56300	.43700	99	2.4269	.06310	.93690
45	21.2806	.55330	.44670	100	2.2936	.05963	.94037
46	20.9019	.54345	.45655	101	2.1630	.05624	.94376
47	20.5185	.53348	.46652	102	2.0353	.05292	.94708
48	20.1303	.52339	.47661	103	1.9093	.04964	.95036
49	19.7376	.51318	.48682	104	1.7757	.04617	.95383
50	19.3399	.50284	.49716	105	1.6452	.04278	.95722
51	18.9379	.49238	.50762	106	1.4800	.03848	.96152
52	18.5325	.48185	.51815	107	1.2823	.03334	.96666
53	18.1242	.47123	.52877	108	.9831	.02556	.97444
54	17.7132	.46054	.53946	109	.4873	.01267	.98733

Table S (2.8)
Single Life Factors Based on Life Table 90CM
Interest at 2.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	30.5012	.85403	.14597	55	16.8731	.47245	.52755
1	30.6468	.85811	.14189	56	16.4767	.46135	.53865
2	30.5275	.85477	.14523	57	16.0780	.45019	.54981
3	30.3972	.85112	.14888	58	15.6781	.43899	.56101
4	30.2599	.84728	.15272	59	15.2779	.42778	.57222
5	30.1164	.84326	.15674	60	14.8779	.41658	.58342
6	29.9680	.83910	.16090	61	14.4779	.40538	.59462
7	29.8145	.83480	.16520	62	14.0768	.39415	.60585
8	29.6563	.83038	.16962	63	13.6748	.38290	.61710
9	29.4927	.82580	.17420	64	13.2726	.37163	.62837
10	29.3237	.82106	.17894	65	12.8704	.36037	.63963
11	29.1495	.81619	.18381	66	12.4677	.34909	.65091
12	28.9705	.81117	.18883	67	12.0638	.33779	.66221
13	28.7879	.80606	.19394	68	11.6596	.32647	.67353
14	28.6034	.80089	.19911	69	11.2562	.31517	.68483
15	28.4178	.79570	.20430	70	10.8551	.30394	.69606
16	28.2315	.79048	.20952	71	10.4579	.29282	.70718
17	28.0440	.78523	.21477	72	10.0654	.28183	.71817
18	27.8546	.77993	.22007	73	9.6782	.27099	.72901
19	27.6617	.77453	.22547	74	9.2953	.26027	.73973
20	27.4644	.76900	.23100	75	8.9155	.24963	.75037
21	27.2622	.76334	.23666	76	8.5380	.23907	.76093
22	27.0556	.75756	.24244	77	8.1631	.22857	.77143
23	26.8439	.75163	.24837	78	7.7913	.21816	.78184
24	26.6265	.74554	.25446	79	7.4246	.20789	.79211
25	26.4031	.73929	.26071	80	7.0656	.19784	.80216
26	26.1738	.73287	.26713	81	6.7163	.18806	.81194
27	25.9379	.72626	.27374	82	6.3778	.17858	.82142
28	25.6961	.71949	.28051	83	6.0501	.16940	.83060
29	25.4484	.71256	.28744	84	5.7308	.16046	.83954
30	25.1951	.70546	.29454	85	5.4184	.15171	.84829
31	24.9362	.69821	.30179	86	5.1150	.14322	.85678
32	24.6715	.69080	.30920	87	4.8241	.13507	.86493
33	24.4006	.68322	.31678	88	4.5456	.12728	.87272
34	24.1239	.67547	.32453	89	4.2793	.11982	.88018
35	23.8405	.66753	.33247	90	4.0252	.11271	.88729
36	23.5509	.65943	.34057	91	3.7867	.10603	.89397
37	23.2551	.65114	.34886	92	3.5676	.09989	.90011
38	22.9524	.64267	.35733	93	3.3668	.09427	.90573
39	22.6432	.63401	.36599	94	3.1809	.08907	.91093
40	22.3268	.62515	.37485	95	3.0059	.08417	.91583
41	22.0032	.61609	.38391	96	2.8424	.07959	.92041
42	21.6724	.60683	.39317	97	2.6917	.07537	.92463
43	21.3347	.59737	.40263	98	2.5509	.07142	.92858
44	20.9902	.58772	.41228	99	2.4143	.06760	.93240
45	20.6399	.57792	.42208	100	2.2822	.06390	.93610
46	20.2838	.56795	.43205	101	2.1527	.06028	.93972
47	19.9229	.55784	.44216	102	2.0262	.05673	.94327
48	19.5569	.54759	.45241	103	1.9011	.05323	.94677
49	19.1860	.53721	.46279	104	1.7686	.04952	.95048
50	18.8100	.52668	.47332	105	1.6391	.04590	.95410
51	18.4293	.51602	.48398	106	1.4750	.04130	.95870
52	18.0450	.50526	.49474	107	1.2786	.03580	.96420
53	17.6573	.49441	.50559	108	.9807	.02746	.97254
54	17.2667	.48347	.51653	109	.4864	.01362	.98638

Table S (3.0)

Single Life Factors Based on Life Table 90CM

Interest at 3.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	29.0163	.87049	.12951	55	16.4630	.49389	.50611
1	29.1645	.87493	.12507	56	16.0851	.48255	.51745
2	29.0609	.87183	.12817	57	15.7044	.47113	.52887
3	28.9470	.86841	.13159	58	15.3221	.45966	.54034
4	28.8264	.86479	.13521	59	14.9392	.44818	.55182
5	28.7000	.86100	.13900	60	14.5560	.43668	.56332
6	28.5690	.85707	.14293	61	14.1723	.42517	.57483
7	28.4331	.85299	.14701	62	13.7872	.41361	.58639
8	28.2928	.84878	.15122	63	13.4007	.40202	.59798
9	28.1474	.84442	.15558	64	13.0136	.39041	.60959
10	27.9967	.83990	.16010	65	12.6260	.37878	.62122
11	27.8412	.83524	.16476	66	12.2375	.36712	.63288
12	27.6810	.83043	.16957	67	11.8474	.35542	.64458
13	27.5174	.82552	.17448	68	11.4565	.34370	.65630
14	27.3519	.82056	.17944	69	11.0660	.33198	.66802
15	27.1854	.81556	.18444	70	10.6773	.32032	.67968
16	27.0182	.81055	.18945	71	10.2919	.30876	.69124
17	26.8499	.80550	.19450	72	9.9107	.29732	.70268
18	26.6796	.80039	.19961	73	9.5343	.28603	.71397
19	26.5061	.79518	.20482	74	9.1617	.27485	.72515
20	26.3283	.78985	.21015	75	8.7918	.26375	.73625
21	26.1458	.78437	.21563	76	8.4237	.25271	.74729
22	25.9591	.77877	.22123	77	8.0577	.24173	.75827
23	25.7673	.77302	.22698	78	7.6944	.23083	.76917
24	25.5702	.76710	.23290	79	7.3357	.22007	.77993
25	25.3671	.76101	.23899	80	6.9842	.20953	.79047
26	25.1584	.75475	.24525	81	6.6420	.19926	.80074
27	24.9431	.74829	.25171	82	6.3101	.18930	.81070
28	24.7222	.74167	.25833	83	5.9884	.17965	.82035
29	24.4955	.73486	.26514	84	5.6748	.17024	.82976
30	24.2632	.72790	.27210	85	5.3676	.16103	.83897
31	24.0255	.72076	.27924	86	5.0691	.15207	.84793
32	23.7820	.71346	.28654	87	4.7826	.14348	.85652
33	23.5325	.70598	.29402	88	4.5082	.13525	.86475
34	23.2771	.69831	.30169	89	4.2456	.12737	.87263
35	23.0151	.69045	.30955	90	3.9948	.11985	.88015
36	22.7471	.68241	.31759	91	3.7594	.11278	.88722
37	22.4728	.67418	.32582	92	3.5429	.10629	.89371
38	22.1916	.66575	.33425	93	3.3444	.10033	.89967
39	21.9039	.65712	.34288	94	3.1606	.09482	.90518
40	21.6092	.64828	.35172	95	2.9875	.08963	.91037
41	21.3071	.63921	.36079	96	2.8257	.08477	.91523
42	20.9978	.62993	.37007	97	2.6765	.08030	.91970
43	20.6815	.62044	.37956	98	2.5371	.07611	.92389
44	20.3583	.61075	.38925	99	2.4018	.07205	.92795
45	20.0293	.60088	.39912	100	2.2709	.06813	.93187
46	19.6943	.59083	.40917	101	2.1425	.06428	.93572
47	19.3543	.58063	.41937	102	2.0170	.06051	.93949
48	19.0090	.57027	.42973	103	1.8930	.05679	.94321
49	18.6586	.55976	.44024	104	1.7615	.05285	.94715
50	18.3029	.54909	.45091	105	1.6331	.04899	.95101
51	17.9422	.53827	.46173	106	1.4701	.04410	.95590
52	17.5776	.52733	.47267	107	1.2748	.03824	.96176
53	17.2094	.51628	.48372	108	.9783	.02935	.97065
54	16.8378	.50514	.49486	109	.4854	.01456	.98544

Table S (3.2)

Single Life Factors Based on Life Table 90CM

Interest at 3.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	27.6484	.88475	.11525	55	16.0687	.51420	.48580
1	27.7980	.88954	.11046	56	15.7082	.50266	.49734
2	27.7080	.88666	.11334	57	15.3446	.49103	.50897
3	27.6083	.88347	.11653	58	14.9790	.47933	.52067
4	27.5023	.88007	.11993	59	14.6124	.46760	.53240
5	27.3908	.87651	.12349	60	14.2452	.45585	.54415
6	27.2749	.87280	.12720	61	13.8770	.44406	.55594
7	27.1544	.86894	.13106	62	13.5071	.43223	.56777
8	27.0297	.86495	.13505	63	13.1354	.42033	.57967
9	26.9002	.86081	.13919	64	12.7626	.40840	.59160
10	26.7657	.85650	.14350	65	12.3890	.39645	.60355
11	26.6266	.85205	.14795	66	12.0141	.38445	.61555
12	26.4831	.84746	.15254	67	11.6372	.37239	.62761
13	26.3362	.84276	.15724	68	11.2592	.36029	.63971
14	26.1876	.83800	.16200	69	10.8809	.34819	.65181
15	26.0380	.83322	.16678	70	10.5041	.33613	.66387
16	25.8878	.82841	.17159	71	10.1302	.32417	.67583
17	25.7365	.82357	.17643	72	9.7599	.31232	.68768
18	25.5833	.81867	.18133	73	9.3939	.30061	.69939
19	25.4270	.81366	.18634	74	9.0313	.28900	.71100
20	25.2666	.80853	.19147	75	8.6709	.27747	.72253
21	25.1018	.80326	.19674	76	8.3120	.26598	.73402
22	24.9328	.79785	.20215	77	7.9546	.25455	.74545
23	24.7589	.79229	.20771	78	7.5996	.24319	.75681
24	24.5799	.78656	.21344	79	7.2487	.23196	.76804
25	24.3953	.78065	.21935	80	6.9045	.22094	.77906
26	24.2050	.77456	.22544	81	6.5691	.21021	.78979
27	24.0084	.76827	.23173	82	6.2436	.19979	.80021
28	23.8064	.76180	.23820	83	5.9278	.18969	.81031
29	23.5987	.75516	.24484	84	5.6197	.17983	.82017
30	23.3855	.74834	.25166	85	5.3177	.17017	.82983
31	23.1670	.74134	.25866	86	5.0239	.16076	.83924
32	22.9429	.73417	.26583	87	4.7418	.15174	.84826
33	22.7128	.72681	.27319	88	4.4713	.14308	.85692
34	22.4770	.71926	.28074	89	4.2124	.13480	.86520
35	22.2347	.71151	.28849	90	3.9649	.12688	.87312
36	21.9863	.70356	.29644	91	3.7323	.11943	.88057
37	21.7317	.69542	.30458	92	3.5185	.11259	.88741
38	21.4704	.68705	.31295	93	3.3223	.10631	.89369
39	21.2026	.67848	.32152	94	3.1406	.10050	.89950
40	20.9277	.66969	.33031	95	2.9693	.09502	.90498
41	20.6455	.66065	.33935	96	2.8092	.08989	.91011
42	20.3561	.65140	.34860	97	2.6615	.08517	.91483
43	20.0597	.64191	.35809	98	2.5234	.08075	.91925
44	19.7564	.63220	.36780	99	2.3894	.07646	.92354
45	19.4471	.62231	.37769	100	2.2597	.07231	.92769
46	19.1317	.61222	.38778	101	2.1325	.06824	.93176
47	18.8112	.60196	.39804	102	2.0080	.06426	.93574
48	18.4852	.59153	.40847	103	1.8850	.06032	.93968
49	18.1541	.58093	.41907	104	1.7545	.05614	.94386
50	17.8173	.57015	.42985	105	1.6270	.05207	.94793
51	17.4754	.55921	.44079	106	1.4652	.04689	.95311
52	17.1294	.54814	.45186	107	1.2711	.04067	.95933
53	16.7794	.53694	.46306	108	.9759	.03123	.96877
54	16.4258	.52563	.47437	109	.4845	.01550	.98450

Single Life Factors Based on Life Table 90CM

Interest at 3.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	26.3859	.89712	.10288	55	15.6894	.53344	.46656
1	26.5360	.90223	.09777	56	15.3454	.52174	.47826
2	26.4579	.89957	.10043	57	14.9979	.50993	.49007
3	26.3705	.89660	.10340	58	14.6482	.49804	.50196
4	26.2771	.89342	.10658	59	14.2970	.48610	.51390
5	26.1786	.89007	.10993	60	13.9449	.47413	.52587
6	26.0759	.88658	.11342	61	13.5916	.46211	.53789
7	25.9689	.88294	.11706	62	13.2361	.45003	.54997
8	25.8580	.87917	.12083	63	12.8785	.43787	.56213
9	25.7425	.87524	.12476	64	12.5195	.42566	.57434
10	25.6222	.87116	.12884	65	12.1593	.41342	.58658
11	25.4976	.86692	.13308	66	11.7974	.40111	.59889
12	25.3687	.86254	.13746	67	11.4332	.38873	.61127
13	25.2367	.85805	.14195	68	11.0673	.37629	.62371
14	25.1030	.85350	.14650	69	10.7010	.36383	.63617
15	24.9684	.84893	.15107	70	10.3356	.35141	.64859
16	24.8333	.84433	.15567	71	9.9726	.33907	.66093
17	24.6970	.83970	.16030	72	9.6128	.32684	.67316
18	24.5591	.83501	.16499	73	9.2570	.31474	.68526
19	24.4182	.83022	.16978	74	8.9040	.30273	.69727
20	24.2733	.82529	.17471	75	8.5528	.29080	.70920
21	24.1242	.82022	.17978	76	8.2027	.27889	.72111
22	23.9711	.81502	.18498	77	7.8537	.26703	.73297
23	23.8134	.80966	.19034	78	7.5067	.25523	.74477
24	23.6507	.80412	.19588	79	7.1634	.24355	.75645
25	23.4825	.79841	.20159	80	6.8263	.23209	.76791
26	23.3090	.79251	.20749	81	6.4976	.22092	.77908
27	23.1293	.78640	.21360	82	6.1782	.21006	.78994
28	22.9444	.78011	.21989	83	5.8683	.19952	.80048
29	22.7539	.77363	.22637	84	5.5656	.18923	.81077
30	22.5581	.76698	.23302	85	5.2685	.17913	.82087
31	22.3571	.76014	.23986	86	4.9794	.16930	.83070
32	22.1507	.75312	.24688	87	4.7015	.15985	.84015
33	21.9383	.74590	.25410	88	4.4350	.15079	.84921
34	21.7203	.73849	.26151	89	4.1796	.14211	.85789
35	21.4960	.73086	.26914	90	3.9353	.13380	.86620
36	21.2657	.72303	.27697	91	3.7057	.12599	.87401
37	21.0293	.71500	.28500	92	3.4944	.11881	.88119
38	20.7862	.70673	.29327	93	3.3004	.11221	.88779
39	20.5366	.69825	.30175	94	3.1207	.10611	.89389
40	20.2801	.68952	.31048	95	2.9513	.10034	.89966
41	20.0163	.68055	.31945	96	2.7928	.09496	.90504
42	19.7454	.67134	.32866	97	2.6467	.08999	.91001
43	19.4674	.66189	.33811	98	2.5099	.08534	.91466
44	19.1825	.65221	.34779	99	2.3771	.08082	.91918
45	18.8916	.64231	.35769	100	2.2486	.07645	.92355
46	18.5945	.63221	.36779	101	2.1225	.07216	.92784
47	18.2922	.62194	.37806	102	1.9991	.06797	.93203
48	17.9843	.61147	.38853	103	1.8771	.06382	.93618
49	17.6711	.60082	.39918	104	1.7476	.05942	.94058
50	17.3521	.58997	.41003	105	1.6211	.05512	.94488
51	17.0279	.57895	.42105	106	1.4603	.04965	.95035
52	16.6992	.56777	.43223	107	1.2674	.04309	.95691
53	16.3665	.55646	.44354	108	.9736	.03310	.96690
54	16.0299	.54502	.45498	109	.4836	.01644	.98356

Table S (3.6)
Single Life Factors Based on Life Table 90CM
Interest at 3.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	25.2186	.90787	.09213	55	15.3245	.55168	.44832
1	25.3685	.91327	.08673	56	14.9959	.53985	.46015
2	25.3006	.91082	.08918	57	14.6638	.52790	.47210
3	25.2239	.90806	.09194	58	14.3290	.51584	.48416
4	25.1415	.90509	.09491	59	13.9926	.50373	.49627
5	25.0544	.90196	.09804	60	13.6549	.49158	.50842
6	24.9633	.89868	.10132	61	13.3156	.47936	.52064
7	24.8681	.89525	.10475	62	12.9739	.46706	.53294
8	24.7692	.89169	.10831	63	12.6298	.45467	.54533
9	24.6660	.88798	.11202	64	12.2839	.44222	.55778
10	24.5583	.88410	.11590	65	11.9364	.42971	.57029
11	24.4464	.88007	.11993	66	11.5870	.41713	.58287
12	24.3305	.87590	.12410	67	11.2349	.40446	.59554
13	24.2117	.87162	.12838	68	10.8808	.39171	.60829
14	24.0913	.86729	.13271	69	10.5259	.37893	.62107
15	23.9700	.86292	.13708	70	10.1715	.36617	.63383
16	23.8482	.85854	.14146	71	9.8191	.35349	.64651
17	23.7254	.85412	.14588	72	9.4695	.34090	.65910
18	23.6011	.84964	.15036	73	9.1233	.32844	.67156
19	23.4739	.84506	.15494	74	8.7796	.31607	.68393
20	23.3429	.84035	.15965	75	8.4374	.30375	.69625
21	23.2079	.83548	.16452	76	8.0958	.29145	.70855
22	23.0691	.83049	.16951	77	7.7550	.27918	.72082
23	22.9259	.82533	.17467	78	7.4157	.26697	.73303
24	22.7778	.82000	.18000	79	7.0797	.25487	.74513
25	22.6245	.81448	.18552	80	6.7496	.24299	.75701
26	22.4661	.80878	.19122	81	6.4274	.23139	.76861
27	22.3017	.80286	.19714	82	6.1141	.22011	.77989
28	22.1322	.79676	.20324	83	5.8098	.20915	.79085
29	21.9574	.79047	.20953	84	5.5123	.19844	.80156
30	21.7774	.78399	.21601	85	5.2202	.18793	.81207
31	21.5923	.77732	.22268	86	4.9356	.17768	.82232
32	21.4020	.77047	.22953	87	4.6619	.16783	.83217
33	21.2059	.76341	.23659	88	4.3992	.15837	.84163
34	21.0042	.75615	.24385	89	4.1473	.14930	.85070
35	20.7963	.74867	.25133	90	3.9062	.14062	.85938
36	20.5826	.74098	.25902	91	3.6793	.13246	.86754
37	20.3629	.73306	.26694	92	3.4705	.12494	.87506
38	20.1366	.72492	.27508	93	3.2788	.11804	.88196
39	19.9039	.71654	.28346	94	3.1011	.11164	.88836
40	19.6643	.70792	.29208	95	2.9335	.10561	.89439
41	19.4176	.69903	.30097	96	2.7767	.09996	.90004
42	19.1637	.68989	.31011	97	2.6319	.09475	.90525
43	18.9029	.68050	.31950	98	2.4965	.08987	.91013
44	18.6351	.67086	.32914	99	2.3650	.08514	.91486
45	18.3613	.66101	.33899	100	2.2376	.08055	.91945
46	18.0813	.65093	.34907	101	2.1125	.07605	.92395
47	17.7960	.64066	.35934	102	1.9902	.07165	.92835
48	17.5050	.63018	.36982	103	1.8692	.06729	.93271
49	17.2085	.61951	.38049	104	1.7407	.06266	.93734
50	16.9063	.60863	.39137	105	1.6151	.05814	.94186
51	16.5986	.59755	.40245	106	1.4554	.05240	.94760
52	16.2863	.58631	.41369	107	1.2637	.04549	.95451
53	15.9697	.57491	.42509	108	.9712	.03496	.96504
54	15.6491	.56337	.43663	109	.4826	.01737	.98263

Table S (3.8)

Single Life Factors Based on Life Table 90CM

Interest at 3.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	24.1374	.91722	.08278	55	14.9731	.56898	.43102
1	24.2866	.92289	.07711	56	14.6593	.55705	.44295
2	24.2275	.92064	.07936	57	14.3416	.54498	.45502
3	24.1601	.91808	.08192	58	14.0211	.53280	.46720
4	24.0873	.91532	.08468	59	13.6986	.52055	.47945
5	24.0101	.91238	.08762	60	13.3746	.50823	.49177
6	23.9291	.90931	.09069	61	13.0487	.49585	.50415
7	23.8444	.90609	.09391	62	12.7201	.48336	.51664
8	23.7561	.90273	.09727	63	12.3888	.47077	.52923
9	23.6637	.89922	.10078	64	12.0555	.45811	.54189
10	23.5671	.89555	.10445	65	11.7202	.44537	.55463
11	23.4665	.89173	.10827	66	11.3827	.43254	.56746
12	23.3621	.88776	.11224	67	11.0422	.41960	.58040
13	23.2549	.88369	.11631	68	10.6995	.40658	.59342
14	23.1463	.87956	.12044	69	10.3555	.39351	.60649
15	23.0368	.87540	.12460	70	10.0117	.38044	.61956
16	22.9269	.87122	.12878	71	9.6695	.36744	.63256
17	22.8161	.86701	.13299	72	9.3296	.35453	.64547
18	22.7039	.86275	.13725	73	8.9928	.34173	.65827
19	22.5889	.85838	.14162	74	8.6581	.32901	.67099
20	22.4704	.85388	.14612	75	8.3245	.31633	.68367
21	22.3480	.84922	.15078	76	7.9912	.30367	.69633
22	22.2220	.84444	.15556	77	7.6583	.29102	.70898
23	22.0918	.83949	.16051	78	7.3266	.27841	.72159
24	21.9570	.83437	.16563	79	6.9978	.26592	.73408
25	21.8171	.82905	.17095	80	6.6744	.25363	.74637
26	21.6723	.82355	.17645	81	6.3585	.24162	.75838
27	21.5218	.81783	.18217	82	6.0511	.22994	.77006
28	21.3663	.81192	.18808	83	5.7523	.21859	.78141
29	21.2057	.80582	.19418	84	5.4600	.20748	.79252
30	21.0401	.79952	.20048	85	5.1726	.19656	.80344
31	20.8696	.79304	.20696	86	4.8925	.18591	.81409
32	20.6939	.78637	.21363	87	4.6229	.17567	.82433
33	20.5126	.77948	.22052	88	4.3639	.16583	.83417
34	20.3259	.77238	.22762	89	4.1154	.15638	.84362
35	20.1331	.76506	.23494	90	3.8774	.14734	.85266
36	19.9347	.75752	.24248	91	3.6534	.13883	.86117
37	19.7303	.74975	.25025	92	3.4470	.13099	.86901
38	19.5195	.74174	.25826	93	3.2575	.12379	.87621
39	19.3023	.73349	.26651	94	3.0818	.11711	.88289
40	19.0784	.72498	.27502	95	2.9159	.11081	.88919
41	18.8474	.71620	.28380	96	2.7607	.10491	.89509
42	18.6094	.70716	.29284	97	2.6174	.09946	.90054
43	18.3645	.69785	.30215	98	2.4833	.09436	.90564
44	18.1127	.68828	.31172	99	2.3530	.08941	.91059
45	17.8548	.67848	.32152	100	2.2267	.08461	.91539
46	17.5907	.66845	.33155	101	2.1027	.07990	.92010
47	17.3212	.65821	.34179	102	1.9814	.07529	.92471
48	17.0460	.64775	.35225	103	1.8613	.07073	.92927
49	16.7653	.63708	.36292	104	1.7338	.06588	.93412
50	16.4787	.62619	.37381	105	1.6092	.06115	.93885
51	16.1866	.61509	.38491	106	1.4506	.05512	.94488
52	15.8897	.60381	.39619	107	1.2600	.04788	.95212
53	15.5884	.59236	.40764	108	.9689	.03682	.96318
54	15.2829	.58075	.41925	109	.4817	.01830	.98170

Table S (4.0)
Single Life Factors Based on Life Table 90CM
Interest at 4.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	23.1342	.92537	.07463	55	14.6347	.58539	.41461
1	23.2822	.93129	.06871	56	14.3348	.57339	.42661
2	23.2307	.92923	.07077	57	14.0308	.56123	.43877
3	23.1714	.92686	.07314	58	13.7238	.54895	.45105
4	23.1071	.92429	.07571	59	13.4146	.53658	.46342
5	23.0386	.92154	.07846	60	13.1036	.52414	.47586
6	22.9665	.91866	.08134	61	12.7904	.51162	.48838
7	22.8908	.91563	.08437	62	12.4743	.49897	.50103
8	22.8119	.91248	.08752	63	12.1553	.48621	.51379
9	22.7291	.90916	.09084	64	11.8339	.47336	.52664
10	22.6422	.90569	.09431	65	11.5104	.46042	.53958
11	22.5517	.90207	.09793	66	11.1843	.44737	.55263
12	22.4574	.89830	.10170	67	10.8550	.43420	.56580
13	22.3606	.89442	.10558	68	10.5231	.42092	.57908
14	22.2624	.89050	.10950	69	10.1896	.40758	.59242
15	22.1635	.88654	.11346	70	9.8560	.39424	.60576
16	22.0642	.88257	.11743	71	9.5236	.38094	.61906
17	21.9641	.87856	.12144	72	9.1932	.36773	.63227
18	21.8626	.87450	.12550	73	8.8655	.35462	.64538
19	21.7586	.87034	.12966	74	8.5395	.34158	.65842
20	21.6513	.86605	.13395	75	8.2142	.32857	.67143
21	21.5402	.86161	.13839	76	7.8889	.31556	.68444
22	21.4257	.85703	.14297	77	7.5637	.30255	.69745
23	21.3072	.85229	.14771	78	7.2393	.28957	.71043
24	21.1843	.84737	.15263	79	6.9175	.27670	.72330
25	21.0566	.84226	.15774	80	6.6006	.26403	.73597
26	20.9241	.83696	.16304	81	6.2908	.25163	.74837
27	20.7861	.83145	.16855	82	5.9892	.23957	.76043
28	20.6434	.82574	.17426	83	5.6958	.22783	.77217
29	20.4957	.81983	.18017	84	5.4085	.21634	.78366
30	20.3432	.81373	.18627	85	5.1258	.20503	.79497
31	20.1859	.80744	.19256	86	4.8501	.19400	.80600
32	20.0236	.80094	.19906	87	4.5845	.18338	.81662
33	19.8559	.79423	.20577	88	4.3291	.17317	.82683
34	19.6829	.78732	.21268	89	4.0839	.16336	.83664
35	19.5040	.78016	.21984	90	3.8490	.15396	.84604
36	19.3196	.77278	.22722	91	3.6277	.14511	.85489
37	19.1293	.76517	.23483	92	3.4238	.13695	.86305
38	18.9327	.75731	.24269	93	3.2364	.12946	.87054
39	18.7300	.74920	.25080	94	3.0626	.12251	.87749
40	18.5206	.74082	.25918	95	2.8985	.11594	.88406
41	18.3042	.73217	.26783	96	2.7448	.10979	.89021
42	18.0809	.72324	.27676	97	2.6030	.10412	.89588
43	17.8507	.71403	.28597	98	2.4701	.09881	.90119
44	17.6137	.70455	.29545	99	2.3410	.09364	.90636
45	17.3707	.69483	.30517	100	2.2159	.08864	.91136
46	17.1215	.68486	.31514	101	2.0930	.08372	.91628
47	16.8668	.67467	.32533	102	1.9726	.07890	.92110
48	16.6064	.66426	.33574	103	1.8535	.07414	.92586
49	16.3405	.65362	.34638	104	1.7270	.06908	.93092
50	16.0685	.64274	.35726	105	1.6033	.06413	.93587
51	15.7910	.63164	.36836	106	1.4458	.05783	.94217
52	15.5087	.62035	.37965	107	1.2564	.05025	.94975
53	15.2217	.60887	.39113	108	.9666	.03866	.96134
54	14.9304	.59722	.40278	109	.4808	.01923	.98077

Single Life Factors Based on Life Table 90CM

Interest at 4.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	22.2019	.93248	.06752	55	14.3087	.60097	.39903
1	22.3483	.93863	.06137	56	14.0219	.58892	.41108
2	22.3035	.93675	.06325	57	13.7310	.57670	.42330
3	22.2512	.93455	.06545	58	13.4368	.56434	.43566
4	22.1943	.93216	.06784	59	13.1402	.55189	.44811
5	22.1333	.92960	.07040	60	12.8415	.53934	.46066
6	22.0691	.92690	.07310	61	12.5404	.52670	.47330
7	22.0014	.92406	.07594	62	12.2363	.51392	.48608
8	21.9307	.92109	.07891	63	11.9290	.50102	.49898
9	21.8563	.91797	.08203	64	11.6191	.48800	.51200
10	21.7781	.91468	.08532	65	11.3067	.47488	.52512
11	21.6964	.91125	.08875	66	10.9916	.46165	.53835
12	21.6112	.90767	.09233	67	10.6729	.44826	.55174
13	21.5236	.90399	.09601	68	10.3515	.43476	.56524
14	21.4347	.90026	.09974	69	10.0281	.42118	.57882
15	21.3451	.89650	.10350	70	9.7043	.40758	.59242
16	21.2553	.89272	.10728	71	9.3814	.39402	.60598
17	21.1647	.88892	.11108	72	9.0601	.38052	.61948
18	21.0729	.88506	.11494	73	8.7411	.36713	.63287
19	20.9787	.88111	.11889	74	8.4235	.35379	.64621
20	20.8813	.87702	.12298	75	8.1064	.34047	.65953
21	20.7805	.87278	.12722	76	7.7888	.32713	.67287
22	20.6763	.86841	.13159	77	7.4711	.31378	.68622
23	20.5684	.86387	.13613	78	7.1538	.30046	.69954
24	20.4562	.85916	.14084	79	6.8387	.28722	.71278
25	20.3395	.85426	.14574	80	6.5282	.27419	.72581
26	20.2181	.84916	.15084	81	6.2245	.26143	.73857
27	20.0916	.84385	.15615	82	5.9284	.24899	.75101
28	19.9604	.83834	.16166	83	5.6402	.23689	.76311
29	19.8244	.83263	.16737	84	5.3578	.22503	.77497
30	19.6838	.82672	.17328	85	5.0798	.21335	.78665
31	19.5386	.82062	.17938	86	4.8083	.20195	.79805
32	19.3886	.81432	.18568	87	4.5466	.19096	.80904
33	19.2333	.80780	.19220	88	4.2949	.18038	.81962
34	19.0729	.80106	.19894	89	4.0529	.17022	.82978
35	18.9067	.79408	.20592	90	3.8210	.16048	.83952
36	18.7352	.78688	.21312	91	3.6024	.15130	.84870
37	18.5579	.77943	.22057	92	3.4009	.14284	.85716
38	18.3745	.77173	.22827	93	3.2156	.13506	.86494
39	18.1851	.76377	.23623	94	3.0437	.12784	.87216
40	17.9891	.75554	.24446	95	2.8813	.12102	.87898
41	17.7862	.74702	.25298	96	2.7292	.11463	.88537
42	17.5766	.73822	.26178	97	2.5887	.10873	.89127
43	17.3601	.72913	.27087	98	2.4571	.10320	.89680
44	17.1369	.71975	.28025	99	2.3292	.09783	.90217
45	16.9078	.71013	.28987	100	2.2052	.09262	.90738
46	16.6724	.70024	.29976	101	2.0833	.08750	.91250
47	16.4316	.69013	.30987	102	1.9639	.08249	.91751
48	16.1851	.67977	.32023	103	1.8458	.07753	.92247
49	15.9330	.66918	.33082	104	1.7202	.07225	.92775
50	15.6748	.65834	.34166	105	1.5975	.06710	.93290
51	15.4110	.64726	.35274	106	1.4410	.06052	.93948
52	15.1424	.63598	.36402	107	1.2527	.05261	.94739
53	14.8690	.62450	.37550	108	.9643	.04050	.95950
54	14.5911	.61283	.38717	109	.4798	.02015	.97985

Table S (4.4)
Single Life Factors Based on Life Table 90CM
Interest at 4.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	21.3340	.93870	.06130	55	13.9945	.61576	.38424
1	21.4784	.94505	.05495	56	13.7202	.60369	.39631
2	21.4394	.94333	.05667	57	13.4415	.59143	.40857
3	21.3934	.94131	.05869	58	13.1595	.57902	.42098
4	21.3428	.93908	.06092	59	12.8748	.56649	.43351
5	21.2885	.93669	.06331	60	12.5879	.55387	.44613
6	21.2312	.93417	.06583	61	12.2985	.54113	.45887
7	21.1706	.93151	.06849	62	12.0057	.52825	.47175
8	21.1071	.92871	.07129	63	11.7095	.51522	.48478
9	21.0402	.92577	.07423	64	11.4106	.50207	.49793
10	20.9697	.92266	.07734	65	11.1090	.48879	.51121
11	20.8958	.91941	.08059	66	10.8043	.47539	.52461
12	20.8187	.91602	.08398	67	10.4959	.46182	.53818
13	20.7392	.91252	.08748	68	10.1845	.44812	.55188
14	20.6586	.90898	.09102	69	9.8709	.43432	.56568
15	20.5774	.90540	.09460	70	9.5565	.42049	.57951
16	20.4960	.90182	.09818	71	9.2427	.40668	.59332
17	20.4139	.89821	.10179	72	8.9302	.39293	.60707
18	20.3308	.89455	.10545	73	8.6197	.37927	.62073
19	20.2453	.89079	.10921	74	8.3102	.36565	.63435
20	20.1569	.88690	.11310	75	8.0009	.35204	.64796
21	20.0652	.88287	.11713	76	7.6909	.33840	.66160
22	19.9704	.87870	.12130	77	7.3803	.32474	.67526
23	19.8719	.87437	.12563	78	7.0700	.31108	.68892
24	19.7695	.86986	.13014	79	6.7614	.29750	.70250
25	19.6627	.86516	.13484	80	6.4572	.28412	.71588
26	19.5514	.86026	.13974	81	6.1593	.27101	.72899
27	19.4352	.85515	.14485	82	5.8687	.25822	.74178
28	19.3145	.84984	.15016	83	5.5856	.24577	.75423
29	19.1893	.84433	.15567	84	5.3080	.23355	.76645
30	19.0595	.83862	.16138	85	5.0344	.22152	.77848
31	18.9254	.83272	.16728	86	4.7671	.20975	.79025
32	18.7865	.82661	.17339	87	4.5092	.19841	.80159
33	18.6426	.82028	.17972	88	4.2610	.18749	.81251
34	18.4938	.81373	.18627	89	4.0224	.17698	.82302
35	18.3393	.80693	.19307	90	3.7933	.16691	.83309
36	18.1796	.79990	.20010	91	3.5774	.15740	.84260
37	18.0143	.79263	.20737	92	3.3782	.14864	.85136
38	17.8431	.78510	.21490	93	3.1950	.14058	.85942
39	17.6659	.77730	.22270	94	3.0250	.13310	.86690
40	17.4824	.76922	.23078	95	2.8643	.12603	.87397
41	17.2921	.76085	.23915	96	2.7137	.11940	.88060
42	17.0951	.75218	.24782	97	2.5746	.11328	.88672
43	16.8914	.74322	.25678	98	2.4443	.10755	.89245
44	16.6811	.73397	.26603	99	2.3175	.10197	.89803
45	16.4648	.72445	.27555	100	2.1946	.09656	.90344
46	16.2425	.71467	.28533	101	2.0737	.09124	.90876
47	16.0147	.70465	.29535	102	1.9554	.08604	.91396
48	15.7811	.69437	.30563	103	1.8382	.08088	.91912
49	15.5419	.68385	.31615	104	1.7135	.07540	.92460
50	15.2968	.67306	.32694	105	1.5917	.07004	.92996
51	15.0459	.66202	.33798	106	1.4363	.06320	.93680
52	14.7901	.65076	.34924	107	1.2491	.05496	.94504
53	14.5295	.63930	.36070	108	.9620	.04233	.95767
54	14.2643	.62763	.37237	109	.4789	.02107	.97893

Single Life Factors Based on Life Table 90CM

Interest at 4.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	20.5247	.94414	.05586	55	13.6915	.62981	.37019
1	20.6670	.95068	.04932	56	13.4290	.61773	.38227
2	20.6330	.94912	.05088	57	13.1621	.60545	.39455
3	20.5923	.94725	.05275	58	12.8915	.59301	.40699
4	20.5475	.94518	.05482	59	12.6183	.58044	.41956
5	20.4990	.94295	.05705	60	12.3426	.56776	.43224
6	20.4477	.94059	.05941	61	12.0641	.55495	.44505
7	20.3934	.93809	.06191	62	11.7822	.54198	.45802
8	20.3363	.93547	.06453	63	11.4967	.52885	.47115
9	20.2760	.93269	.06731	64	11.2082	.51558	.48442
10	20.2122	.92976	.07024	65	10.9169	.50218	.49782
11	20.1453	.92669	.07331	66	10.6223	.48863	.51137
12	20.0754	.92347	.07653	67	10.3238	.47489	.52511
13	20.0032	.92015	.07985	68	10.0219	.46101	.53899
14	19.9300	.91678	.08322	69	9.7177	.44701	.55299
15	19.8562	.91339	.08661	70	9.4124	.43297	.56703
16	19.7824	.90999	.09001	71	9.1074	.41894	.58106
17	19.7079	.90656	.09344	72	8.8034	.40496	.59504
18	19.6325	.90309	.09691	73	8.5011	.39105	.60895
19	19.5549	.89953	.10047	74	8.1995	.37718	.62282
20	19.4746	.89583	.10417	75	7.8977	.36329	.63671
21	19.3911	.89199	.10801	76	7.5950	.34937	.65063
22	19.3046	.88801	.11199	77	7.2915	.33541	.66459
23	19.2148	.88388	.11612	78	6.9878	.32144	.67856
24	19.1211	.87957	.12043	79	6.6857	.30754	.69246
25	19.0232	.87507	.12493	80	6.3875	.29382	.70618
26	18.9212	.87037	.12963	81	6.0952	.28038	.71962
27	18.8143	.86546	.13454	82	5.8100	.26726	.73274
28	18.7032	.86035	.13965	83	5.5319	.25447	.74553
29	18.5877	.85503	.14497	84	5.2590	.24191	.75809
30	18.4679	.84952	.15048	85	4.9898	.22953	.77047
31	18.3438	.84382	.15618	86	4.7265	.21742	.78258
32	18.2153	.83790	.16210	87	4.4725	.20573	.79427
33	18.0818	.83176	.16824	88	4.2277	.19448	.80552
34	17.9435	.82540	.17460	89	3.9922	.18364	.81636
35	17.7998	.81879	.18121	90	3.7661	.17324	.82676
36	17.6510	.81195	.18805	91	3.5527	.16342	.83658
37	17.4968	.80486	.19514	92	3.3558	.15437	.84563
38	17.3368	.79749	.20251	93	3.1747	.14604	.85396
39	17.1710	.78987	.21013	94	3.0065	.13830	.86170
40	16.9990	.78195	.21805	95	2.8475	.13098	.86902
41	16.8204	.77374	.22626	96	2.6984	.12413	.87587
42	16.6351	.76522	.23478	97	2.5606	.11779	.88221
43	16.4434	.75640	.24360	98	2.4315	.11185	.88815
44	16.2450	.74727	.25273	99	2.3059	.10607	.89393
45	16.0408	.73788	.26212	100	2.1841	.10047	.89953
46	15.8306	.72821	.27179	101	2.0642	.09496	.90504
47	15.6149	.71829	.28171	102	1.9468	.08955	.91045
48	15.3935	.70810	.29190	103	1.8306	.08421	.91579
49	15.1665	.69766	.30234	104	1.7069	.07852	.92148
50	14.9336	.68694	.31306	105	1.5860	.07296	.92704
51	14.6949	.67596	.32404	106	1.4316	.06585	.93415
52	14.4512	.66475	.33525	107	1.2455	.05729	.94271
53	14.2026	.65332	.34668	108	.9597	.04415	.95585
54	13.9494	.64167	.35833	109	.4780	.02199	.97801

Table S (4.8)
Single Life Factors Based on Life Table 90CM
Interest at 4.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	19.7689	.94891	.05109	55	13.3993	.64317	.35683
1	19.9088	.95562	.04438	56	13.1480	.63110	.36890
2	19.8792	.95420	.04580	57	12.8921	.61882	.38118
3	19.8433	.95248	.04752	58	12.6326	.60636	.39364
4	19.8034	.95056	.04944	59	12.3701	.59377	.40623
5	19.7601	.94848	.05152	60	12.1051	.58104	.41896
6	19.7141	.94628	.05372	61	11.8371	.56818	.43182
7	19.6653	.94393	.05607	62	11.5655	.55515	.44485
8	19.6139	.94147	.05853	63	11.2903	.54193	.45807
9	19.5594	.93885	.06115	64	11.0118	.52857	.47143
10	19.5017	.93608	.06392	65	10.7303	.51505	.48495
11	19.4410	.93317	.06683	66	10.4454	.50138	.49862
12	19.3774	.93011	.06989	67	10.1563	.48750	.51250
13	19.3117	.92696	.07304	68	9.8637	.47346	.52654
14	19.2451	.92376	.07624	69	9.5685	.45929	.54071
15	19.1780	.92054	.07946	70	9.2720	.44505	.55495
16	19.1109	.91732	.08268	71	8.9754	.43082	.56918
17	19.0433	.91408	.08592	72	8.6796	.41662	.58338
18	18.9748	.91079	.08921	73	8.3852	.40249	.59751
19	18.9043	.90741	.09259	74	8.0912	.38838	.61162
20	18.8312	.90390	.09610	75	7.7968	.37425	.62575
21	18.7550	.90024	.09976	76	7.5011	.36005	.63995
22	18.6762	.89646	.10354	77	7.2044	.34581	.65419
23	18.5941	.89252	.10748	78	6.9073	.33155	.66845
24	18.5083	.88840	.11160	79	6.6114	.31735	.68265
25	18.4186	.88409	.11591	80	6.3191	.30332	.69668
26	18.3249	.87959	.12041	81	6.0324	.28955	.71045
27	18.2265	.87487	.12513	82	5.7524	.27611	.72389
28	18.1242	.86996	.13004	83	5.4791	.26300	.73700
29	18.0175	.86484	.13516	84	5.2108	.25012	.74988
30	17.9068	.85953	.14047	85	4.9459	.23740	.76260
31	17.7919	.85401	.14599	86	4.6866	.22496	.77504
32	17.6728	.84829	.15171	87	4.4362	.21294	.78706
33	17.5488	.84234	.15766	88	4.1949	.20135	.79865
34	17.4203	.83617	.16383	89	3.9624	.19020	.80980
35	17.2865	.82975	.17025	90	3.7391	.17948	.82052
36	17.1478	.82309	.17691	91	3.5283	.16936	.83064
37	17.0038	.81618	.18382	92	3.3337	.16002	.83998
38	16.8542	.80900	.19100	93	3.1546	.15142	.84858
39	16.6989	.80155	.19845	94	2.9882	.14343	.85657
40	16.5376	.79380	.20620	95	2.8308	.13588	.86412
41	16.3697	.78575	.21425	96	2.6832	.12879	.87121
42	16.1955	.77738	.22262	97	2.5468	.12225	.87775
43	16.0148	.76871	.23129	98	2.4189	.11611	.88389
44	15.8277	.75973	.24027	99	2.2945	.11013	.88987
45	15.6347	.75047	.24953	100	2.1736	.10433	.89567
46	15.4358	.74092	.25908	101	2.0548	.09863	.90137
47	15.2315	.73111	.26889	102	1.9384	.09304	.90696
48	15.0215	.72103	.27897	103	1.8230	.08751	.91249
49	14.8060	.71069	.28931	104	1.7003	.08161	.91839
50	14.5845	.70005	.29995	105	1.5803	.07585	.92415
51	14.3572	.68915	.31085	106	1.4269	.06849	.93151
52	14.1250	.67800	.32200	107	1.2420	.05961	.94039
53	13.8878	.66661	.33339	108	.9574	.04596	.95404
54	13.6459	.65500	.34500	109	.4771	.02290	.97710

Table S (5.0)

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

Table S (5.2)
Single Life Factors Based on Life Table 90CM
Interest at 5.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	18.3996	.95678	.04322	55	12.8451	.66795	.33205
1	18.5345	.96380	.03620	56	12.6144	.65595	.34405
2	18.5121	.96263	.03737	57	12.3791	.64371	.35629
3	18.4840	.96117	.03883	58	12.1399	.63127	.36873
4	18.4522	.95952	.04048	59	11.8976	.61867	.38133
5	18.4175	.95771	.04229	60	11.6524	.60592	.39408
6	18.3803	.95578	.04422	61	11.4040	.59301	.40699
7	18.3407	.95372	.04628	62	11.1517	.57989	.42011
8	18.2988	.95154	.04846	63	10.8955	.56657	.43343
9	18.2541	.94921	.05079	64	10.6358	.55306	.44694
10	18.2066	.94674	.05326	65	10.3728	.53938	.46062
11	18.1563	.94413	.05587	66	10.1059	.52551	.47449
12	18.1035	.94138	.05862	67	9.8347	.51140	.48860
13	18.0488	.93854	.06146	68	9.5595	.49709	.50291
14	17.9933	.93565	.06435	69	9.2813	.48263	.51737
15	17.9376	.93275	.06725	70	9.0014	.46807	.53193
16	17.8819	.92986	.07014	71	8.7210	.45349	.54651
17	17.8259	.92694	.07306	72	8.4407	.43892	.56108
18	17.7691	.92399	.07601	73	8.1613	.42439	.57561
19	17.7107	.92096	.07904	74	7.8818	.40985	.59015
20	17.6499	.91780	.08220	75	7.6014	.39527	.60473
21	17.5865	.91450	.08550	76	7.3193	.38060	.61940
22	17.5207	.91107	.08893	77	7.0356	.36585	.63415
23	17.4519	.90750	.09250	78	6.7510	.35105	.64895
24	17.3798	.90375	.09625	79	6.4670	.33628	.66372
25	17.3042	.89982	.10018	80	6.1860	.32167	.67833
26	17.2249	.89569	.10431	81	5.9100	.30732	.69268
27	17.1413	.89135	.10865	82	5.6400	.29328	.70672
28	17.0541	.88681	.11319	83	5.3762	.27956	.72044
29	16.9630	.88208	.11792	84	5.1166	.26607	.73393
30	16.8681	.87714	.12286	85	4.8601	.25272	.74728
31	16.7695	.87201	.12799	86	4.6085	.23964	.76036
32	16.6668	.86667	.13333	87	4.3653	.22699	.77301
33	16.5598	.86111	.13889	88	4.1305	.21479	.78521
34	16.4484	.85532	.14468	89	3.9041	.20301	.79699
35	16.3321	.84927	.15073	90	3.6863	.19169	.80831
36	16.2113	.84299	.15701	91	3.4805	.18098	.81902
37	16.0855	.83644	.16356	92	3.2903	.17109	.82891
38	15.9543	.82962	.17038	93	3.1151	.16199	.83801
39	15.8178	.82253	.17747	94	2.9523	.15352	.84648
40	15.6756	.81513	.18487	95	2.7981	.14550	.85450
41	15.5272	.80741	.19259	96	2.6533	.13797	.86203
42	15.3726	.79938	.20062	97	2.5195	.13102	.86898
43	15.2119	.79102	.20898	98	2.3940	.12449	.87551
44	15.0449	.78234	.21766	99	2.2718	.11813	.88187
45	14.8723	.77336	.22664	100	2.1531	.11196	.88804
46	14.6940	.76409	.23591	101	2.0362	.10588	.89412
47	14.5103	.75454	.24546	102	1.9217	.09993	.90007
48	14.3211	.74470	.25530	103	1.8081	.09402	.90598
49	14.1264	.73457	.26543	104	1.6872	.08773	.91227
50	13.9258	.72414	.27586	105	1.5690	.08159	.91841
51	13.7196	.71342	.28658	106	1.4176	.07372	.92628
52	13.5083	.70243	.29757	107	1.2349	.06421	.93579
53	13.2920	.69118	.30882	108	.9529	.04955	.95045
54	13.0710	.67969	.32031	109	.4753	.02471	.97529

Table S (5.4)

Single Life Factors Based on Life Table 90CM

Interest at 5.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	17.7782	.96002	.03998	55	12.5823	.67944	.32056
1	17.9106	.96717	.03283	56	12.3611	.66750	.33250
2	17.8911	.96612	.03388	57	12.1353	.65531	.34469
3	17.8661	.96477	.03523	58	11.9055	.64290	.35710
4	17.8378	.96324	.03676	59	11.6725	.63032	.36968
5	17.8066	.96155	.03845	60	11.4365	.61757	.38243
6	17.7731	.95975	.04025	61	11.1973	.60465	.39535
7	17.7373	.95781	.04219	62	10.9540	.59152	.40848
8	17.6993	.95576	.04424	63	10.7067	.57816	.42184
9	17.6588	.95357	.04643	64	10.4558	.56461	.43539
10	17.6155	.95123	.04877	65	10.2014	.55088	.44912
11	17.5696	.94876	.05124	66	9.9431	.53693	.46307
12	17.5213	.94615	.05385	67	9.6802	.52273	.47727
13	17.4713	.94345	.05655	68	9.4133	.50832	.49168
14	17.4205	.94071	.05929	69	9.1432	.49373	.50627
15	17.3696	.93796	.06204	70	8.8711	.47904	.52096
16	17.3187	.93521	.06479	71	8.5983	.46431	.53569
17	17.2676	.93245	.06755	72	8.3254	.44957	.55043
18	17.2159	.92966	.07034	73	8.0531	.43487	.56513
19	17.1626	.92678	.07322	74	7.7806	.42015	.57985
20	17.1071	.92378	.07622	75	7.5068	.40537	.59463
21	17.0491	.92065	.07935	76	7.2312	.39048	.60952
22	16.9889	.91740	.08260	77	6.9537	.37550	.62450
23	16.9258	.91399	.08601	78	6.6751	.36045	.63955
24	16.8597	.91042	.08958	79	6.3968	.34543	.65457
25	16.7901	.90666	.09334	80	6.1213	.33055	.66945
26	16.7170	.90272	.09728	81	5.8504	.31592	.68408
27	16.6399	.89856	.10144	82	5.5852	.30160	.69840
28	16.5593	.89420	.10580	83	5.3259	.28760	.71240
29	16.4750	.88965	.11035	84	5.0707	.27382	.72618
30	16.3870	.88490	.11510	85	4.8181	.26018	.73982
31	16.2955	.87996	.12004	86	4.5704	.24680	.75320
32	16.2001	.87480	.12520	87	4.3306	.23385	.76615
33	16.1004	.86942	.13058	88	4.0990	.22135	.77865
34	15.9967	.86382	.13618	89	3.8755	.20928	.79072
35	15.8882	.85796	.14204	90	3.6604	.19766	.80234
36	15.7752	.85186	.14814	91	3.4570	.18668	.81332
37	15.6575	.84550	.15450	92	3.2689	.17652	.82348
38	15.5345	.83887	.16113	93	3.0957	.16717	.83283
39	15.4065	.83195	.16805	94	2.9346	.15847	.84153
40	15.2727	.82473	.17527	95	2.7820	.15023	.84977
41	15.1330	.81718	.18282	96	2.6386	.14249	.85751
42	14.9873	.80931	.19069	97	2.5061	.13533	.86467
43	14.8356	.80112	.19888	98	2.3818	.12862	.87138
44	14.6777	.79260	.20740	99	2.2606	.12207	.87793
45	14.5144	.78378	.21622	100	2.1429	.11572	.88428
46	14.3453	.77464	.22536	101	2.0271	.10946	.89054
47	14.1710	.76524	.23476	102	1.9134	.10332	.89668
48	13.9913	.75553	.24447	103	1.8008	.09724	.90276
49	13.8061	.74553	.25447	104	1.6807	.09076	.90924
50	13.6150	.73521	.26479	105	1.5634	.08442	.91558
51	13.4184	.72459	.27541	106	1.4130	.07630	.92370
52	13.2167	.71370	.28630	107	1.2313	.06649	.93351
53	13.0100	.70254	.29746	108	.9506	.05133	.94867
54	12.7986	.69112	.30888	109	.4744	.02562	.97438

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

Table S (5.8)

Single Life Factors Based on Life Table 90CM

Interest at 5.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	16.6452	.96542	.03458	55	12.0830	.70082	.29918
1	16.7723	.97279	.02721	56	11.8796	.68901	.31099
2	16.7576	.97194	.02806	57	11.6713	.67694	.32306
3	16.7379	.97080	.02920	58	11.4590	.66462	.33538
4	16.7152	.96948	.03052	59	11.2434	.65211	.34789
5	16.6899	.96801	.03199	60	11.0246	.63942	.36058
6	16.6626	.96643	.03357	61	10.8023	.62653	.37347
7	16.6331	.96472	.03528	62	10.5759	.61340	.38660
8	16.6019	.96291	.03709	63	10.3453	.60003	.39997
9	16.5682	.96096	.03904	64	10.1109	.58643	.41357
10	16.5321	.95886	.04114	65	9.8728	.57262	.42738
11	16.4937	.95664	.04336	66	9.6305	.55857	.44143
12	16.4531	.95428	.04572	67	9.3834	.54424	.45576
13	16.4110	.95184	.04816	68	9.1320	.52966	.47034
14	16.3683	.94936	.05064	69	8.8771	.51487	.48513
15	16.3255	.94688	.05312	70	8.6199	.49996	.50004
16	16.2829	.94441	.05559	71	8.3615	.48497	.51503
17	16.2402	.94193	.05807	72	8.1027	.46996	.53004
18	16.1971	.93943	.06057	73	7.8440	.45495	.54505
19	16.1526	.93685	.06315	74	7.5846	.43991	.56009
20	16.1062	.93416	.06584	75	7.3236	.42477	.57523
21	16.0575	.93134	.06866	76	7.0603	.40950	.59050
22	16.0068	.92840	.07160	77	6.7948	.39410	.60590
23	15.9537	.92532	.07468	78	6.5276	.37860	.62140
24	15.8978	.92207	.07793	79	6.2604	.36310	.63690
25	15.8387	.91865	.08135	80	5.9953	.34773	.65227
26	15.7765	.91504	.08496	81	5.7343	.33259	.66741
27	15.7107	.91122	.08878	82	5.4785	.31775	.68225
28	15.6416	.90721	.09279	83	5.2280	.30322	.69678
29	15.5692	.90301	.09699	84	4.9810	.28890	.71110
30	15.4934	.89862	.10138	85	4.7362	.27470	.72530
31	15.4143	.89403	.10597	86	4.4957	.26075	.73925
32	15.3317	.88924	.11076	87	4.2626	.24723	.75277
33	15.2452	.88422	.11578	88	4.0372	.23416	.76584
34	15.1548	.87898	.12102	89	3.8195	.22153	.77847
35	15.0601	.87348	.12652	90	3.6096	.20936	.79064
36	14.9612	.86775	.13225	91	3.4109	.19783	.80217
37	14.8578	.86175	.13825	92	3.2270	.18717	.81283
38	14.7496	.85548	.14452	93	3.0576	.17734	.82266
39	14.6365	.84892	.15108	94	2.8998	.16819	.83181
40	14.5182	.84205	.15795	95	2.7502	.15951	.84049
41	14.3941	.83486	.16514	96	2.6097	.15136	.84864
42	14.2643	.82733	.17267	97	2.4797	.14382	.85618
43	14.1288	.81947	.18053	98	2.3576	.13674	.86326
44	13.9874	.81127	.18873	99	2.2386	.12984	.87016
45	13.8408	.80276	.19724	100	2.1229	.12313	.87687
46	13.6886	.79394	.20606	101	2.0090	.11652	.88348
47	13.5314	.78482	.21518	102	1.8971	.11003	.88997
48	13.3689	.77540	.22460	103	1.7862	.10360	.89640
49	13.2010	.76566	.23434	104	1.6679	.09674	.90326
50	13.0275	.75559	.24441	105	1.5523	.09003	.90997
51	12.8484	.74521	.25479	106	1.4039	.08143	.91857
52	12.6644	.73453	.26547	107	1.2244	.07101	.92899
53	12.4754	.72357	.27643	108	.9462	.05488	.94512
54	12.2817	.71234	.28766	109	.4726	.02741	.97259

Table S (6.0)
Single Life Factors Based on Life Table 90CM
Interest at 6.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	16.1278	.96767	.03233	55	11.8459	.71075	.28925
1	16.2522	.97513	.02487	56	11.6505	.69903	.30097
2	16.2395	.97437	.02563	57	11.4505	.68703	.31297
3	16.2220	.97332	.02668	58	11.2463	.67478	.32522
4	16.2016	.97209	.02791	59	11.0387	.66232	.33768
5	16.1787	.97072	.02928	60	10.8279	.64967	.35033
6	16.1540	.96924	.03076	61	10.6136	.63682	.36318
7	16.1273	.96764	.03236	62	10.3951	.62371	.37629
8	16.0988	.96593	.03407	63	10.1723	.61034	.38966
9	16.0680	.96408	.03592	64	9.9456	.59674	.40326
10	16.0350	.96210	.03790	65	9.7151	.58291	.41709
11	15.9997	.95998	.04002	66	9.4804	.56882	.43118
12	15.9624	.95774	.04226	67	9.2407	.55444	.44556
13	15.9236	.95542	.04458	68	8.9967	.53980	.46020
14	15.8844	.95306	.04694	69	8.7490	.52494	.47506
15	15.8450	.95070	.04930	70	8.4988	.50993	.49007
16	15.8060	.94836	.05164	71	8.2473	.49484	.50516
17	15.7669	.94601	.05399	72	7.9951	.47971	.52029
18	15.7274	.94364	.05636	73	7.7429	.46457	.53543
19	15.6867	.94120	.05880	74	7.4898	.44939	.55061
20	15.6441	.93865	.06135	75	7.2349	.43409	.56591
21	15.5995	.93597	.06403	76	6.9775	.41865	.58135
22	15.5530	.93318	.06682	77	6.7177	.40306	.59694
23	15.5041	.93025	.06975	78	6.4560	.38736	.61264
24	15.4526	.92716	.07284	79	6.1941	.37164	.62836
25	15.3981	.92389	.07611	80	5.9340	.35604	.64396
26	15.3407	.92044	.07956	81	5.6778	.34067	.65933
27	15.2797	.91678	.08322	82	5.4265	.32559	.67441
28	15.2157	.91294	.08706	83	5.1801	.31081	.68919
29	15.1484	.90891	.09109	84	4.9372	.29623	.70377
30	15.0780	.90468	.09532	85	4.6961	.28177	.71823
31	15.0044	.90026	.09974	86	4.4592	.26755	.73245
32	14.9274	.89565	.10435	87	4.2294	.25376	.74624
33	14.8467	.89080	.10920	88	4.0070	.24042	.75958
34	14.7623	.88574	.11426	89	3.7920	.22752	.77248
35	14.6737	.88042	.11958	90	3.5847	.21508	.78492
36	14.5810	.87486	.12514	91	3.3882	.20329	.79671
37	14.4841	.86904	.13096	92	3.2065	.19239	.80761
38	14.3824	.86295	.13705	93	3.0388	.18233	.81767
39	14.2761	.85656	.14344	94	2.8827	.17296	.82704
40	14.1646	.84987	.15013	95	2.7346	.16408	.83592
41	14.0475	.84285	.15715	96	2.5955	.15573	.84427
42	13.9249	.83550	.16450	97	2.4666	.14800	.85200
43	13.7967	.82780	.17220	98	2.3457	.14074	.85926
44	13.6628	.81977	.18023	99	2.2278	.13367	.86633
45	13.5237	.81142	.18858	100	2.1130	.12678	.87322
46	13.3792	.80275	.19725	101	2.0000	.12000	.88000
47	13.2298	.79379	.20621	102	1.8890	.11334	.88666
48	13.0751	.78451	.21549	103	1.7790	.10674	.89326
49	12.9152	.77491	.22509	104	1.6616	.09969	.90031
50	12.7497	.76498	.23502	105	1.5468	.09281	.90719
51	12.5787	.75472	.24528	106	1.3994	.08396	.91604
52	12.4027	.74416	.25584	107	1.2209	.07325	.92675
53	12.2219	.73331	.26669	108	.9439	.05664	.94336
54	12.0363	.72218	.27782	109	.4717	.02830	.97170

Single Life Factors Based on Life Table 90CM
Interest at 6.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	15.6396	.96966	.03034	55	11.6165	.72022	.27978
1	15.7615	.97721	.02279	56	11.4290	.70860	.29140
2	15.7505	.97653	.02347	57	11.2366	.69667	.30333
3	15.7349	.97556	.02444	58	11.0402	.68449	.31551
4	15.7165	.97442	.02558	59	10.8403	.67210	.32790
5	15.6959	.97314	.02686	60	10.6371	.65950	.34050
6	15.6734	.97175	.02825	61	10.4304	.64669	.35331
7	15.6491	.97024	.02976	62	10.2195	.63361	.36639
8	15.6231	.96863	.03137	63	10.0041	.62026	.37974
9	15.5950	.96689	.03311	64	9.7849	.60666	.39334
10	15.5646	.96501	.03499	65	9.5617	.59282	.40718
11	15.5322	.96300	.03700	66	9.3342	.57872	.42128
12	15.4978	.96087	.03913	67	9.1017	.56431	.43569
13	15.4621	.95865	.04135	68	8.8648	.54962	.45038
14	15.4259	.95641	.04359	69	8.6240	.53469	.46531
15	15.3897	.95416	.04584	70	8.3806	.51960	.48040
16	15.3538	.95194	.04806	71	8.1357	.50442	.49558
17	15.3180	.94971	.05029	72	7.8900	.48918	.51082
18	15.2818	.94747	.05253	73	7.6440	.47393	.52607
19	15.2445	.94516	.05484	74	7.3970	.45861	.54139
20	15.2054	.94274	.05726	75	7.1480	.44317	.55683
21	15.1644	.94020	.05980	76	6.8963	.42757	.57243
22	15.1217	.93754	.06246	77	6.6421	.41181	.58819
23	15.0767	.93476	.06524	78	6.3858	.39592	.60408
24	15.0292	.93181	.06819	79	6.1290	.37999	.62001
25	14.9789	.92869	.07131	80	5.8738	.36418	.63582
26	14.9258	.92540	.07460	81	5.6222	.34858	.65142
27	14.8693	.92190	.07810	82	5.3753	.33327	.66673
28	14.8099	.91821	.08179	83	5.1331	.31825	.68175
29	14.7474	.91434	.08566	84	4.8940	.30343	.69657
30	14.6819	.91027	.08973	85	4.6567	.28872	.71128
31	14.6133	.90602	.09398	86	4.4232	.27424	.72576
32	14.5415	.90157	.09843	87	4.1966	.26019	.73981
33	14.4661	.89690	.10310	88	3.9772	.24658	.75342
34	14.3872	.89201	.10799	89	3.7649	.23342	.76658
35	14.3042	.88686	.11314	90	3.5600	.22072	.77928
36	14.2174	.88148	.11852	91	3.3659	.20869	.79131
37	14.1264	.87584	.12416	92	3.1861	.19754	.80246
38	14.0308	.86991	.13009	93	3.0203	.18726	.81274
39	13.9307	.86371	.13629	94	2.8658	.17768	.82232
40	13.8256	.85719	.14281	95	2.7192	.16859	.83141
41	13.7151	.85034	.14966	96	2.5813	.16004	.83996
42	13.5993	.84315	.15685	97	2.4537	.15213	.84787
43	13.4779	.83563	.16437	98	2.3339	.14470	.85530
44	13.3510	.82776	.17224	99	2.2170	.13745	.86255
45	13.2190	.81958	.18042	100	2.1033	.13040	.86960
46	13.0817	.81107	.18893	101	1.9911	.12345	.87655
47	12.9396	.80225	.19775	102	1.8810	.11662	.88338
48	12.7923	.79312	.20688	103	1.7719	.10985	.89015
49	12.6399	.78367	.21633	104	1.6553	.10263	.89737
50	12.4819	.77388	.22612	105	1.5414	.09557	.90443
51	12.3185	.76375	.23625	106	1.3949	.08649	.91351
52	12.1502	.75331	.24669	107	1.2175	.07548	.92452
53	11.9771	.74258	.25742	108	.9417	.05839	.94161
54	11.7992	.73155	.26845	109	.4708	.02919	.97081

Table S (6.4)
Single Life Factors Based on Life Table 90CM
Interest at 6.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	15.1785	.97143	.02857	55	11.3947	.72926	.27074
1	15.2978	.97906	.02094	56	11.2145	.71773	.28227
2	15.2884	.97845	.02155	57	11.0295	.70589	.29411
3	15.2745	.97757	.02243	58	10.8404	.69379	.30621
4	15.2579	.97651	.02349	59	10.6479	.68146	.31854
5	15.2392	.97531	.02469	60	10.4520	.66893	.33107
6	15.2188	.97400	.02600	61	10.2526	.65616	.34384
7	15.1966	.97258	.02742	62	10.0488	.64312	.35688
8	15.1728	.97106	.02894	63	9.8407	.62980	.37020
9	15.1471	.96941	.03059	64	9.6285	.61622	.38378
10	15.1192	.96763	.03237	65	9.4124	.60239	.39761
11	15.0893	.96572	.03428	66	9.1918	.58828	.41172
12	15.0576	.96368	.03632	67	8.9663	.57384	.42616
13	15.0245	.96157	.03843	68	8.7361	.55911	.44089
14	14.9911	.95943	.04057	69	8.5020	.54413	.45587
15	14.9578	.95730	.04270	70	8.2652	.52897	.47103
16	14.9248	.95518	.04482	71	8.0267	.51371	.48629
17	14.8918	.95308	.04692	72	7.7872	.49838	.50162
18	14.8586	.95095	.04905	73	7.5473	.48303	.51697
19	14.8244	.94876	.05124	74	7.3061	.46759	.53241
20	14.7885	.94646	.05354	75	7.0628	.45202	.54798
21	14.7508	.94405	.05595	76	6.8167	.43627	.56373
22	14.7115	.94153	.05847	77	6.5679	.42035	.57965
23	14.6700	.93888	.06112	78	6.3168	.40428	.59572
24	14.6262	.93608	.06392	79	6.0650	.38816	.61184
25	14.5797	.93310	.06690	80	5.8147	.37214	.62786
26	14.5305	.92995	.07005	81	5.5676	.35633	.64367
27	14.4781	.92660	.07340	82	5.3249	.34080	.65920
28	14.4229	.92307	.07693	83	5.0868	.32556	.67444
29	14.3648	.91935	.08065	84	4.8516	.31050	.68950
30	14.3038	.91544	.08456	85	4.6178	.29554	.70446
31	14.2399	.91135	.08865	86	4.3877	.28081	.71919
32	14.1729	.90706	.09294	87	4.1642	.26651	.73349
33	14.1024	.90255	.09745	88	3.9477	.25265	.74735
34	14.0286	.89783	.10217	89	3.7381	.23924	.76076
35	13.9508	.89285	.10715	90	3.5357	.22629	.77371
36	13.8693	.88764	.11236	91	3.3438	.21400	.78600
37	13.7839	.88217	.11783	92	3.1660	.20263	.79737
38	13.6940	.87641	.12359	93	3.0019	.19212	.80788
39	13.5997	.87038	.12962	94	2.8490	.18234	.81766
40	13.5005	.86403	.13597	95	2.7039	.17305	.82695
41	13.3962	.85736	.14264	96	2.5674	.16431	.83569
42	13.2866	.85034	.14966	97	2.4410	.15622	.84378
43	13.1716	.84298	.15702	98	2.3222	.14862	.85138
44	13.0512	.83528	.16472	99	2.2063	.14120	.85880
45	12.9259	.82726	.17274	100	2.0935	.13399	.86601
46	12.7954	.81891	.18109	101	1.9823	.12687	.87313
47	12.6601	.81025	.18975	102	1.8731	.11988	.88012
48	12.5198	.80127	.19873	103	1.7648	.11294	.88706
49	12.3744	.79196	.20804	104	1.6490	.10554	.89446
50	12.2236	.78231	.21769	105	1.5360	.09830	.90170
51	12.0674	.77231	.22769	106	1.3905	.08899	.91101
52	11.9064	.76201	.23799	107	1.2140	.07770	.92230
53	11.7405	.75139	.24861	108	.9395	.06013	.93987
54	11.5700	.74048	.25952	109	.4699	.03008	.96992

Table S (6.6)

Single Life Factors Based on Life Table 90CM

Interest at 6.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	14.7424	.97300	.02700	55	11.1800	.73788	.26212
1	14.8592	.98071	.01929	56	11.0068	.72645	.27355
2	14.8511	.98017	.01983	57	10.8289	.71471	.28529
3	14.8387	.97935	.02065	58	10.6468	.70269	.29731
4	14.8238	.97837	.02163	59	10.4613	.69044	.30956
5	14.8068	.97725	.02275	60	10.2724	.67798	.32202
6	14.7882	.97602	.02398	61	10.0798	.66527	.33473
7	14.7679	.97468	.02532	62	9.8830	.65228	.34772
8	14.7462	.97325	.02675	63	9.6817	.63899	.36101
9	14.7225	.97168	.02832	64	9.4764	.62544	.37456
10	14.6968	.96999	.03001	65	9.2670	.61162	.38838
11	14.6692	.96817	.03183	66	9.0532	.59751	.40249
12	14.6399	.96623	.03377	67	8.8342	.58306	.41694
13	14.6093	.96421	.03579	68	8.6106	.56830	.43170
14	14.5784	.96217	.03783	69	8.3830	.55328	.44672
15	14.5476	.96014	.03986	70	8.1525	.53806	.46194
16	14.5172	.95813	.04187	71	7.9202	.52273	.47727
17	14.4869	.95613	.04387	72	7.6867	.50732	.49268
18	14.4564	.95412	.04588	73	7.4526	.49187	.50813
19	14.4249	.95204	.04796	74	7.2172	.47633	.52367
20	14.3919	.94987	.05013	75	6.9795	.46064	.53936
21	14.3572	.94758	.05242	76	6.7388	.44476	.55524
22	14.3210	.94518	.05482	77	6.4952	.42868	.57132
23	14.2827	.94266	.05734	78	6.2492	.41245	.58755
24	14.2423	.93999	.06001	79	6.0023	.39615	.60385
25	14.1992	.93715	.06285	80	5.7566	.37993	.62007
26	14.1536	.93414	.06586	81	5.5139	.36392	.63608
27	14.1050	.93093	.06907	82	5.2754	.34818	.65182
28	14.0537	.92754	.07246	83	5.0413	.33272	.66728
29	13.9996	.92397	.07603	84	4.8097	.31744	.68256
30	13.9427	.92022	.07978	85	4.5796	.30225	.69775
31	13.8831	.91628	.08372	86	4.3527	.28728	.71272
32	13.8205	.91215	.08785	87	4.1324	.27274	.72726
33	13.7546	.90780	.09220	88	3.9187	.25863	.74137
34	13.6854	.90324	.09676	89	3.7117	.24497	.75503
35	13.6125	.89843	.10157	90	3.5117	.23177	.76823
36	13.5360	.89338	.10662	91	3.3220	.21925	.78075
37	13.4556	.88807	.11193	92	3.1462	.20765	.79235
38	13.3710	.88249	.11751	93	2.9838	.19693	.80307
39	13.2822	.87662	.12338	94	2.8325	.18694	.81306
40	13.1886	.87045	.12955	95	2.6888	.17746	.82254
41	13.0899	.86394	.13606	96	2.5536	.16853	.83147
42	12.9862	.85709	.14291	97	2.4283	.16027	.83973
43	12.8772	.84990	.15010	98	2.3106	.15250	.84750
44	12.7630	.84236	.15764	99	2.1958	.14492	.85508
45	12.6439	.83450	.16550	100	2.0839	.13754	.86246
46	12.5198	.82630	.17370	101	1.9736	.13026	.86974
47	12.3910	.81780	.18220	102	1.8652	.12311	.87689
48	12.2572	.80898	.19102	103	1.7577	.11601	.88399
49	12.1184	.79982	.20018	104	1.6428	.10843	.89157
50	11.9743	.79031	.20969	105	1.5306	.10102	.89898
51	11.8249	.78045	.21955	106	1.3860	.09148	.90852
52	11.6708	.77027	.22973	107	1.2106	.07990	.92010
53	11.5119	.75978	.24022	108	.9373	.06186	.93814
54	11.3483	.74899	.25101	109	.4690	.03096	.96904

Table S (6.8)
Single Life Factors Based on Life Table 90CM
Interest at 6.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	14.3295	.97441	.02559	55	10.9722	.74611	.25389
1	14.4438	.98218	.01782	56	10.8056	.73478	.26522
2	14.4368	.98171	.01829	57	10.6344	.72314	.27686
3	14.4258	.98095	.01905	58	10.4591	.71122	.28878
4	14.4123	.98004	.01996	59	10.2802	.69905	.30095
5	14.3969	.97899	.02101	60	10.0979	.68666	.31334
6	14.3799	.97783	.02217	61	9.9120	.67402	.32598
7	14.3614	.97657	.02343	62	9.7218	.66108	.33892
8	14.3414	.97521	.02479	63	9.5271	.64784	.35216
9	14.3196	.97373	.02627	64	9.3283	.63432	.36568
10	14.2959	.97212	.02788	65	9.1254	.62053	.37947
11	14.2704	.97039	.02961	66	8.9180	.60643	.39357
12	14.2432	.96854	.03146	67	8.7054	.59197	.40803
13	14.2148	.96661	.03339	68	8.4881	.57719	.42281
14	14.1862	.96466	.03534	69	8.2668	.56214	.43786
15	14.1577	.96272	.03728	70	8.0424	.54688	.45312
16	14.1296	.96081	.03919	71	7.8161	.53149	.46851
17	14.1017	.95892	.04108	72	7.5884	.51601	.48399
18	14.0736	.95701	.04299	73	7.3600	.50048	.49952
19	14.0447	.95504	.04496	74	7.1301	.48485	.51515
20	14.0143	.95298	.04702	75	6.8978	.46905	.53095
21	13.9824	.95080	.04920	76	6.6623	.45304	.54696
22	13.9489	.94853	.05147	77	6.4238	.43682	.56318
23	13.9136	.94613	.05387	78	6.1828	.42043	.57957
24	13.8762	.94358	.05642	79	5.9406	.40396	.59604
25	13.8363	.94087	.05913	80	5.6995	.38756	.61244
26	13.7940	.93800	.06200	81	5.4611	.37136	.62864
27	13.7488	.93492	.06508	82	5.2268	.35542	.64458
28	13.7011	.93167	.06833	83	4.9964	.33976	.66024
29	13.6507	.92824	.07176	84	4.7686	.32426	.67574
30	13.5976	.92464	.07536	85	4.5418	.30884	.69116
31	13.5419	.92085	.07915	86	4.3183	.29364	.70636
32	13.4834	.91687	.08313	87	4.1009	.27886	.72114
33	13.4217	.91268	.08732	88	3.8900	.26452	.73548
34	13.3569	.90827	.09173	89	3.6857	.25062	.74938
35	13.2885	.90362	.09638	90	3.4880	.23719	.76281
36	13.2166	.89873	.10127	91	3.3004	.22443	.77557
37	13.1410	.89359	.10641	92	3.1265	.21260	.78740
38	13.0613	.88817	.11183	93	2.9659	.20168	.79832
39	12.9774	.88247	.11753	94	2.8161	.19150	.80850
40	12.8890	.87645	.12355	95	2.6738	.18182	.81818
41	12.7957	.87011	.12989	96	2.5399	.17271	.82729
42	12.6975	.86343	.13657	97	2.4158	.16427	.83573
43	12.5942	.85640	.14360	98	2.2992	.15634	.84366
44	12.4857	.84902	.15098	99	2.1853	.14860	.85140
45	12.3724	.84133	.15867	100	2.0744	.14106	.85894
46	12.2543	.83329	.16671	101	1.9650	.13362	.86638
47	12.1316	.82495	.17505	102	1.8574	.12631	.87369
48	12.0040	.81627	.18373	103	1.7507	.11905	.88095
49	11.8715	.80726	.19274	104	1.6367	.11129	.88871
50	11.7338	.79790	.20210	105	1.5253	.10372	.89628
51	11.5908	.78818	.21182	106	1.3816	.09395	.90605
52	11.4432	.77814	.22186	107	1.2072	.08209	.91791
53	11.2908	.76778	.23222	108	.9352	.06359	.93641
54	11.1339	.75710	.24290	109	.4682	.03184	.96816

Table S (7.0)

Section 1

Single Life Factors Based on Life Table 90CM

Interest at 7.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	13.9381	.97567	.02433	55	10.7709	.75396	.24604
1	14.0499	.98350	.01650	56	10.6108	.74275	.25725
2	14.0440	.98308	.01692	57	10.4459	.73121	.26879
3	14.0341	.98239	.01761	58	10.2769	.71939	.28061
4	14.0219	.98154	.01846	59	10.1044	.70731	.29269
5	14.0079	.98055	.01945	60	9.9286	.69500	.30500
6	13.9924	.97947	.02053	61	9.7490	.68243	.31757
7	13.9754	.97828	.02172	62	9.5651	.66956	.33044
8	13.9570	.97699	.02301	63	9.3767	.65637	.34363
9	13.9369	.97558	.02442	64	9.1842	.64289	.35711
10	13.9150	.97405	.02595	65	8.9875	.62913	.37087
11	13.8914	.97240	.02760	66	8.7863	.61504	.38496
12	13.8661	.97063	.02937	67	8.5799	.60059	.39941
13	13.8398	.96878	.03122	68	8.3687	.58581	.41419
14	13.8132	.96692	.03308	69	8.1533	.57073	.42927
15	13.7868	.96507	.03493	70	7.9348	.55544	.44456
16	13.7608	.96326	.03674	71	7.7143	.54000	.46000
17	13.7350	.96145	.03855	72	7.4923	.52446	.47554
18	13.7092	.95964	.04036	73	7.2694	.50886	.49114
19	13.6825	.95778	.04222	74	7.0448	.49314	.50686
20	13.6546	.95582	.04418	75	6.8177	.47724	.52276
21	13.6250	.95375	.04625	76	6.5874	.46112	.53888
22	13.5942	.95159	.04841	77	6.3539	.44477	.55523
23	13.5615	.94931	.05069	78	6.1176	.42823	.57177
24	13.5269	.94688	.05312	79	5.8801	.41160	.58840
25	13.4899	.94430	.05570	80	5.6433	.39503	.60497
26	13.4507	.94155	.05845	81	5.4092	.37865	.62135
27	13.4086	.93860	.06140	82	5.1788	.36252	.63748
28	13.3641	.93549	.06451	83	4.9523	.34666	.65334
29	13.3171	.93220	.06780	84	4.7280	.33096	.66904
30	13.2676	.92873	.07127	85	4.5047	.31533	.68467
31	13.2155	.92509	.07491	86	4.2843	.29990	.70010
32	13.1608	.92125	.07875	87	4.0699	.28489	.71511
33	13.1030	.91721	.08279	88	3.8618	.27032	.72968
34	13.0422	.91295	.08705	89	3.6599	.25619	.74381
35	12.9779	.90845	.09155	90	3.4646	.24252	.75748
36	12.9103	.90372	.09628	91	3.2791	.22954	.77046
37	12.8391	.89874	.10126	92	3.1071	.21750	.78250
38	12.7640	.89348	.10652	93	2.9482	.20637	.79363
39	12.6848	.88794	.11206	94	2.7999	.19599	.80401
40	12.6013	.88209	.11791	95	2.6590	.18613	.81387
41	12.5130	.87591	.12409	96	2.5263	.17684	.82316
42	12.4198	.86939	.13061	97	2.4034	.16824	.83176
43	12.3218	.86253	.13747	98	2.2878	.16015	.83985
44	12.2187	.85531	.14469	99	2.1749	.15224	.84776
45	12.1110	.84777	.15223	100	2.0649	.14454	.85546
46	11.9985	.83989	.16011	101	1.9564	.13695	.86305
47	11.8815	.83170	.16830	102	1.8497	.12948	.87052
48	11.7597	.82318	.17682	103	1.7438	.12207	.87793
49	11.6332	.81432	.18568	104	1.6305	.11414	.88586
50	11.5014	.80510	.19490	105	1.5199	.10640	.89360
51	11.3646	.79552	.20448	106	1.3772	.09641	.90359
52	11.2231	.78562	.21438	107	1.2039	.08427	.91573
53	11.0770	.77539	.22461	108	.9330	.06531	.93469
54	10.9263	.76484	.23516	109	.4673	.03271	.96729

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Table S (7.2)
Single Life Factors Based on Life Table 90CM
Interest at 7.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	13.5666	.97679	.02321	55	10.5760	.76147	.23853
1	13.6760	.98467	.01533	56	10.4219	.75037	.24963
2	13.6710	.98431	.01569	57	10.2631	.73894	.26106
3	13.6622	.98368	.01632	58	10.1002	.72722	.27278
4	13.6512	.98288	.01712	59	9.9338	.71523	.28477
5	13.6383	.98196	.01804	60	9.7640	.70301	.29699
6	13.6241	.98094	.01906	61	9.5905	.69052	.30948
7	13.6085	.97981	.02019	62	9.4127	.67771	.32229
8	13.5916	.97860	.02140	63	9.2303	.66458	.33542
9	13.5730	.97726	.02274	64	9.0438	.65116	.34884
10	13.5527	.97580	.02420	65	8.8532	.63743	.36257
11	13.5308	.97422	.02578	66	8.6579	.62337	.37663
12	13.5073	.97252	.02748	67	8.4574	.60893	.39107
13	13.4828	.97076	.02924	68	8.2521	.59415	.40585
14	13.4581	.96898	.03102	69	8.0425	.57906	.42094
15	13.4335	.96721	.03279	70	7.8297	.56374	.43626
16	13.4095	.96548	.03452	71	7.6148	.54826	.45174
17	13.3857	.96377	.03623	72	7.3982	.53267	.46733
18	13.3618	.96205	.03795	73	7.1807	.51701	.48299
19	13.3372	.96028	.03972	74	6.9613	.50121	.49879
20	13.3114	.95842	.04158	75	6.7393	.48523	.51477
21	13.2842	.95646	.04354	76	6.5139	.46900	.53100
22	13.2556	.95441	.04559	77	6.2852	.45253	.54747
23	13.2254	.95223	.04777	78	6.0536	.43586	.56414
24	13.1933	.94992	.05008	79	5.8206	.41908	.58092
25	13.1590	.94745	.05255	80	5.5882	.40235	.59765
26	13.1225	.94482	.05518	81	5.3582	.38579	.61421
27	13.0834	.94200	.05800	82	5.1317	.36948	.63052
28	13.0419	.93902	.06098	83	4.9089	.35344	.64656
29	12.9980	.93586	.06414	84	4.6881	.33754	.66246
30	12.9517	.93252	.06748	85	4.4680	.32170	.67830
31	12.9030	.92902	.07098	86	4.2508	.30606	.69394
32	12.8517	.92532	.07468	87	4.0393	.29083	.70917
33	12.7975	.92142	.07858	88	3.8338	.27604	.72396
34	12.7404	.91731	.08269	89	3.6345	.26168	.73832
35	12.6800	.91296	.08704	90	3.4415	.24779	.75221
36	12.6164	.90838	.09162	91	3.2581	.23458	.76542
37	12.5493	.90355	.09645	92	3.0879	.22233	.77767
38	12.4785	.89845	.10155	93	2.9307	.21101	.78899
39	12.4037	.89307	.10693	94	2.7839	.20044	.79956
40	12.3247	.88738	.11262	95	2.6444	.19039	.80961
41	12.2411	.88136	.11864	96	2.5129	.18093	.81907
42	12.1527	.87500	.12500	97	2.3911	.17216	.82784
43	12.0596	.86829	.13171	98	2.2765	.16391	.83609
44	11.9616	.86124	.13876	99	2.1646	.15585	.84415
45	11.8591	.85385	.14615	100	2.0555	.14800	.85200
46	11.7519	.84613	.15387	101	1.9479	.14025	.85975
47	11.6403	.83810	.16190	102	1.8420	.13262	.86738
48	11.5240	.82973	.17027	103	1.7369	.12506	.87494
49	11.4031	.82102	.17898	104	1.6245	.11696	.88304
50	11.2770	.81195	.18805	105	1.5147	.10906	.89094
51	11.1460	.80251	.19749	106	1.3729	.09885	.90115
52	11.0103	.79274	.20726	107	1.2005	.08644	.91356
53	10.8701	.78265	.21735	108	.9308	.06702	.93298
54	10.7254	.77223	.22777	109	.4664	.03358	.96642

Table S (7.4)

Single Life Factors Based on Life Table 90CM

Interest at 7.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	13.2136	.97780	.02220	55	10.3871	.76864	.23136
1	13.3207	.98573	.01427	56	10.2387	.75767	.24233
2	13.3165	.98542	.01458	57	10.0858	.74635	.25365
3	13.3086	.98484	.01516	58	9.9287	.73472	.26528
4	13.2986	.98410	.01590	59	9.7681	.72284	.27716
5	13.2869	.98323	.01677	60	9.6041	.71071	.28929
6	13.2739	.98227	.01773	61	9.4365	.69830	.30170
7	13.2595	.98120	.01880	62	9.2644	.68557	.31443
8	13.2439	.98005	.01995	63	9.0879	.67250	.32750
9	13.2267	.97878	.02122	64	8.9072	.65913	.34087
10	13.2078	.97738	.02262	65	8.7223	.64545	.35455
11	13.1874	.97587	.02413	66	8.5327	.63142	.36858
12	13.1655	.97425	.02575	67	8.3380	.61701	.38299
13	13.1427	.97256	.02744	68	8.1383	.60223	.39777
14	13.1197	.97085	.02915	69	7.9343	.58714	.41286
15	13.0968	.96917	.03083	70	7.7270	.57180	.42820
16	13.0745	.96752	.03248	71	7.5175	.55629	.44371
17	13.0525	.96589	.03411	72	7.3062	.54066	.45934
18	13.0305	.96426	.03574	73	7.0938	.52494	.47506
19	13.0078	.96258	.03742	74	6.8795	.50908	.49092
20	12.9839	.96081	.03919	75	6.6624	.49302	.50698
21	12.9587	.95895	.04105	76	6.4418	.47670	.52330
22	12.9323	.95699	.04301	77	6.2178	.46012	.53988
23	12.9044	.95492	.04508	78	5.9908	.44332	.55668
24	12.8746	.95272	.04728	79	5.7622	.42640	.57360
25	12.8427	.95036	.04964	80	5.5340	.40952	.59048
26	12.8087	.94785	.05215	81	5.3080	.39279	.60721
27	12.7722	.94515	.05485	82	5.0853	.37632	.62368
28	12.7335	.94228	.05772	83	4.8661	.36009	.63991
29	12.6925	.93925	.06075	84	4.6487	.34401	.65599
30	12.6492	.93604	.06396	85	4.4320	.32796	.67204
31	12.6036	.93267	.06733	86	4.2177	.31211	.68789
32	12.5555	.92911	.07089	87	4.0091	.29667	.70333
33	12.5047	.92534	.07466	88	3.8063	.28167	.71833
34	12.4510	.92138	.07862	89	3.6094	.26710	.73290
35	12.3942	.91717	.08283	90	3.4186	.25298	.74702
36	12.3343	.91274	.08726	91	3.2373	.23956	.76044
37	12.2711	.90806	.09194	92	3.0690	.22710	.77290
38	12.2041	.90311	.09689	93	2.9133	.21559	.78441
39	12.1335	.89788	.10212	94	2.7680	.20483	.79517
40	12.0587	.89234	.10766	95	2.6298	.19461	.80539
41	11.9794	.88648	.11352	96	2.4996	.18497	.81503
42	11.8956	.88028	.11972	97	2.3789	.17604	.82396
43	11.8071	.87373	.12627	98	2.2654	.16764	.83236
44	11.7139	.86683	.13317	99	2.1544	.15943	.84057
45	11.6163	.85960	.14040	100	2.0462	.15142	.84858
46	11.5140	.85204	.14796	101	1.9394	.14352	.85648
47	11.4075	.84416	.15584	102	1.8344	.13574	.86426
48	11.2965	.83594	.16406	103	1.7301	.12803	.87197
49	11.1808	.82738	.17262	104	1.6184	.11976	.88024
50	11.0601	.81845	.18155	105	1.5094	.11170	.88830
51	10.9345	.80916	.19084	106	1.3685	.10127	.89873
52	10.8045	.79953	.20047	107	1.1972	.08859	.91141
53	10.6698	.78957	.21043	108	.9287	.06872	.93128
54	10.5308	.77928	.22072	109	.4655	.03445	.96555

Table S (7.6)

Single Life Factors Based on Life Table 90CM

Interest at 7.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	12.8778	.97871	.02129	55	10.2040	.77550	.22450
1	12.9827	.98669	.01331	56	10.0611	.76465	.23535
2	12.9792	.98642	.01358	57	9.9137	.75344	.24656
3	12.9721	.98588	.01412	58	9.7622	.74193	.25807
4	12.9631	.98519	.01481	59	9.6071	.73014	.26986
5	12.9523	.98438	.01562	60	9.4487	.71810	.28190
6	12.9404	.98347	.01653	61	9.2866	.70578	.29422
7	12.9271	.98246	.01754	62	9.1202	.69313	.30687
8	12.9127	.98136	.01864	63	8.9492	.68014	.31986
9	12.8968	.98015	.01985	64	8.7740	.66683	.33317
10	12.8792	.97882	.02118	65	8.5947	.65319	.34681
11	12.8602	.97738	.02262	66	8.4107	.63921	.36079
12	12.8397	.97582	.02418	67	8.2214	.62482	.37518
13	12.8184	.97420	.02580	68	8.0271	.61006	.38994
14	12.7969	.97256	.02744	69	7.8286	.59497	.40503
15	12.7757	.97095	.02905	70	7.6266	.57962	.42038
16	12.7549	.96937	.03063	71	7.4223	.56409	.43591
17	12.7345	.96782	.03218	72	7.2162	.54843	.45157
18	12.7141	.96627	.03373	73	7.0088	.53267	.46733
19	12.6932	.96468	.03532	74	6.7993	.51675	.48325
20	12.6711	.96300	.03700	75	6.5871	.50062	.49938
21	12.6478	.96123	.03877	76	6.3712	.48421	.51579
22	12.6233	.95937	.04063	77	6.1517	.46753	.53247
23	12.5974	.95740	.04260	78	5.9291	.45061	.54939
24	12.5697	.95530	.04470	79	5.7048	.43356	.56644
25	12.5401	.95305	.04695	80	5.4807	.41653	.58347
26	12.5084	.95064	.04936	81	5.2587	.39966	.60034
27	12.4744	.94805	.05195	82	5.0397	.38302	.61698
28	12.4382	.94531	.05469	83	4.8240	.36662	.63338
29	12.3998	.94239	.05761	84	4.6100	.35036	.64964
30	12.3593	.93931	.06069	85	4.3964	.33413	.66587
31	12.3166	.93606	.06394	86	4.1852	.31807	.68193
32	12.2715	.93263	.06737	87	3.9793	.30243	.69757
33	12.2237	.92900	.07100	88	3.7791	.28721	.71279
34	12.1733	.92517	.07483	89	3.5846	.27243	.72757
35	12.1198	.92110	.07890	90	3.3961	.25810	.74190
36	12.0633	.91681	.08319	91	3.2167	.24447	.75553
37	12.0036	.91228	.08772	92	3.0502	.23182	.76818
38	11.9404	.90747	.09253	93	2.8962	.22011	.77989
39	11.8736	.90239	.09761	94	2.7523	.20918	.79082
40	11.8028	.89701	.10299	95	2.6155	.19878	.80122
41	11.7276	.89130	.10870	96	2.4865	.18897	.81103
42	11.6480	.88525	.11475	97	2.3669	.17988	.82012
43	11.5639	.87885	.12115	98	2.2543	.17133	.82867
44	11.4751	.87211	.12789	99	2.1443	.16297	.83703
45	11.3821	.86504	.13496	100	2.0370	.15481	.84519
46	11.2845	.85762	.14238	101	1.9311	.14676	.85324
47	11.1829	.84990	.15010	102	1.8268	.13884	.86116
48	11.0767	.84183	.15817	103	1.7233	.13097	.86903
49	10.9660	.83342	.16658	104	1.6125	.12255	.87745
50	10.8505	.82464	.17536	105	1.5042	.11432	.88568
51	10.7301	.81548	.18452	106	1.3642	.10368	.89632
52	10.6052	.80600	.19400	107	1.1939	.09073	.90927
53	10.4759	.79617	.20383	108	.9265	.07042	.92958
54	10.3422	.78601	.21399	109	.4647	.03532	.96468

Table S (7.8)
Single Life Factors Based on Life Table 90CM
Interest at 7.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	12.5581	.97953	.02047	55	10.0265	.78207	.21793
1	12.6608	.98754	.01246	56	9.8889	.77133	.22867
2	12.6579	.98732	.01268	57	9.7467	.76024	.23976
3	12.6516	.98683	.01317	58	9.6005	.74884	.25116
4	12.6434	.98618	.01382	59	9.4507	.73716	.26284
5	12.6335	.98542	.01458	60	9.2977	.72522	.27478
6	12.6225	.98456	.01544	61	9.1409	.71299	.28701
7	12.6103	.98360	.01640	62	8.9798	.70042	.29958
8	12.5969	.98256	.01744	63	8.8141	.68750	.31250
9	12.5821	.98141	.01859	64	8.6443	.67426	.32574
10	12.5658	.98013	.01987	65	8.4703	.66068	.33932
11	12.5480	.97875	.02125	66	8.2916	.64674	.35326
12	12.5289	.97725	.02275	67	8.1076	.63239	.36761
13	12.5089	.97569	.02431	68	7.9186	.61765	.38235
14	12.4888	.97413	.02587	69	7.7253	.60257	.39743
15	12.4690	.97258	.02742	70	7.5285	.58722	.41278
16	12.4497	.97108	.02892	71	7.3292	.57168	.42832
17	12.4307	.96960	.03040	72	7.1280	.55599	.44401
18	12.4119	.96813	.03187	73	6.9255	.54019	.45981
19	12.3925	.96661	.03339	74	6.7208	.52422	.47578
20	12.3720	.96502	.03498	75	6.5132	.50803	.49197
21	12.3504	.96333	.03667	76	6.3018	.49154	.50846
22	12.3277	.96156	.03844	77	6.0868	.47477	.52523
23	12.3036	.95968	.04032	78	5.8686	.45775	.54225
24	12.2779	.95768	.04232	79	5.6484	.44057	.55943
25	12.2504	.95553	.04447	80	5.4283	.42341	.57659
26	12.2209	.95323	.04677	81	5.2101	.40639	.59361
27	12.1890	.95075	.04925	82	4.9948	.38959	.61041
28	12.1552	.94811	.05189	83	4.7825	.37304	.62696
29	12.1193	.94531	.05469	84	4.5718	.35660	.64340
30	12.0813	.94234	.05766	85	4.3613	.34018	.65982
31	12.0412	.93922	.06078	86	4.1530	.32394	.67606
32	11.9989	.93591	.06409	87	3.9499	.30810	.69190
33	11.9540	.93241	.06759	88	3.7523	.29268	.70732
34	11.9065	.92871	.07129	89	3.5602	.27769	.72231
35	11.8561	.92478	.07522	90	3.3738	.26316	.73684
36	11.8029	.92062	.07938	91	3.1964	.24932	.75068
37	11.7465	.91623	.08377	92	3.0317	.23647	.76353
38	11.6868	.91157	.08843	93	2.8792	.22458	.77542
39	11.6235	.90663	.09337	94	2.7368	.21347	.78653
40	11.5564	.90140	.09860	95	2.6013	.20290	.79710
41	11.4851	.89583	.10417	96	2.4735	.19293	.80707
42	11.4094	.88994	.11006	97	2.3549	.18368	.81632
43	11.3294	.88369	.11631	98	2.2434	.17498	.82502
44	11.2448	.87710	.12290	99	2.1343	.16647	.83353
45	11.1561	.87018	.12982	100	2.0279	.15817	.84183
46	11.0630	.86292	.13708	101	1.9228	.14997	.85003
47	10.9659	.85534	.14466	102	1.8193	.14191	.85809
48	10.8644	.84742	.15258	103	1.7166	.13389	.86611
49	10.7584	.83916	.16084	104	1.6065	.12531	.87469
50	10.6477	.83052	.16948	105	1.4990	.11693	.88307
51	10.5322	.82151	.17849	106	1.3600	.10608	.89392
52	10.4123	.81216	.18784	107	1.1906	.09286	.90714
53	10.2881	.80247	.19753	108	.9244	.07210	.92790
54	10.1595	.79244	.20756	109	.4638	.03618	.96382

Table S (8.0)
Single Life Factors Based on Life Table 90CM
Interest at 8.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	12.2534	.98027	.01973	55	9.8543	.78834	.21166
1	12.3540	.98832	.01168	56	9.7217	.77773	.22227
2	12.3516	.98813	.01187	57	9.5845	.76676	.23324
3	12.3460	.98768	.01232	58	9.4434	.75547	.24453
4	12.3385	.98708	.01292	59	9.2987	.74390	.25610
5	12.3295	.98636	.01364	60	9.1507	.73206	.26794
6	12.3193	.98555	.01445	61	8.9991	.71993	.28007
7	12.3080	.98464	.01536	62	8.8431	.70745	.29255
8	12.2956	.98365	.01635	63	8.6826	.69461	.30539
9	12.2818	.98255	.01745	64	8.5179	.68143	.31857
10	12.2666	.98133	.01867	65	8.3490	.66792	.33208
11	12.2500	.98000	.02000	66	8.1754	.65403	.34597
12	12.2320	.97856	.02144	67	7.9965	.63972	.36028
13	12.2133	.97706	.02294	68	7.8126	.62501	.37499
14	12.1945	.97556	.02444	69	7.6243	.60994	.39006
15	12.1759	.97407	.02593	70	7.4325	.59460	.40540
16	12.1580	.97264	.02736	71	7.2381	.57905	.42095
17	12.1403	.97123	.02877	72	7.0418	.56334	.43666
18	12.1228	.96983	.03017	73	6.8439	.54751	.45249
19	12.1048	.96839	.03161	74	6.6438	.53151	.46849
20	12.0859	.96687	.03313	75	6.4407	.51526	.48474
21	12.0658	.96527	.03473	76	6.2338	.49870	.50130
22	12.0448	.96358	.03642	77	6.0231	.48185	.51815
23	12.0224	.96179	.03821	78	5.8091	.46473	.53527
24	11.9985	.95988	.04012	79	5.5930	.44744	.55256
25	11.9728	.95782	.04218	80	5.3768	.43015	.56985
26	11.9453	.95562	.04438	81	5.1624	.41299	.58701
27	11.9155	.95324	.04676	82	4.9506	.39605	.60395
28	11.8839	.95071	.04929	83	4.7417	.37934	.62066
29	11.8502	.94802	.05198	84	4.5342	.36273	.63727
30	11.8146	.94517	.05483	85	4.3268	.34614	.65386
31	11.7769	.94215	.05785	86	4.1214	.32971	.67029
32	11.7371	.93897	.06103	87	3.9210	.31368	.68632
33	11.6949	.93559	.06441	88	3.7258	.29806	.70194
34	11.6502	.93202	.06798	89	3.5360	.28288	.71712
35	11.6027	.92821	.07179	90	3.3518	.26814	.73186
36	11.5524	.92419	.07581	91	3.1763	.25411	.74589
37	11.4992	.91994	.08006	92	3.0133	.24107	.75893
38	11.4426	.91541	.08459	93	2.8624	.22900	.77100
39	11.3827	.91062	.08938	94	2.7215	.21772	.78228
40	11.3191	.90553	.09447	95	2.5872	.20698	.79302
41	11.2514	.90011	.09989	96	2.4606	.19685	.80315
42	11.1794	.89436	.10564	97	2.3431	.18745	.81255
43	11.1033	.88826	.11174	98	2.2325	.17860	.82140
44	11.0227	.88181	.11819	99	2.1243	.16995	.83005
45	10.9380	.87504	.12496	100	2.0188	.16151	.83849
46	10.8491	.86793	.13207	101	1.9145	.15316	.84684
47	10.7563	.86050	.13950	102	1.8119	.14495	.85505
48	10.6591	.85273	.14727	103	1.7099	.13679	.86321
49	10.5577	.84461	.15539	104	1.6006	.12805	.87195
50	10.4515	.83612	.16388	105	1.4939	.11951	.88049
51	10.3407	.82725	.17275	106	1.3557	.10846	.89154
52	10.2256	.81804	.18196	107	1.1873	.09498	.90502
53	10.1061	.80849	.19151	108	.9223	.07378	.92622
54	9.9824	.79860	.20140	109	.4630	.03704	.96296

Table S (8.2)

Single Life Factors Based on Life Table 90CM

Interest at 8.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	11.9627	.98094	.01906	55	9.6873	.79436	.20564
1	12.0612	.98902	.01098	56	9.5594	.78387	.21613
2	12.0594	.98887	.01113	57	9.4270	.77302	.22698
3	12.0543	.98845	.01155	58	9.2907	.76184	.23816
4	12.0475	.98789	.01211	59	9.1510	.75038	.24962
5	12.0392	.98721	.01279	60	9.0079	.73864	.26136
6	12.0298	.98644	.01356	61	8.8611	.72661	.27339
7	12.0193	.98558	.01442	62	8.7100	.71422	.28578
8	12.0078	.98464	.01536	63	8.5544	.70146	.29854
9	11.9949	.98359	.01641	64	8.3947	.68836	.31164
10	11.9807	.98242	.01758	65	8.2307	.67492	.32508
11	11.9651	.98114	.01886	66	8.0621	.66109	.33891
12	11.9483	.97976	.02024	67	7.8881	.64682	.35318
13	11.9307	.97832	.02168	68	7.7091	.63215	.36785
14	11.9130	.97687	.02313	69	7.5256	.61710	.38290
15	11.8957	.97544	.02456	70	7.3386	.60177	.39823
16	11.8789	.97407	.02593	71	7.1490	.58622	.41378
17	11.8625	.97272	.02728	72	6.9573	.57050	.42950
18	11.8462	.97139	.02861	73	6.7640	.55465	.44535
19	11.8295	.97002	.02998	74	6.5684	.53861	.46139
20	11.8119	.96858	.03142	75	6.3697	.52231	.47769
21	11.7933	.96705	.03295	76	6.1670	.50570	.49430
22	11.7737	.96545	.03455	77	5.9606	.48877	.51123
23	11.7529	.96374	.03626	78	5.7506	.47155	.52845
24	11.7307	.96191	.03809	79	5.5385	.45416	.54584
25	11.7067	.95995	.04005	80	5.3262	.43675	.56325
26	11.6810	.95784	.04216	81	5.1154	.41946	.58054
27	11.6531	.95556	.04444	82	4.9071	.40238	.59762
28	11.6235	.95313	.04687	83	4.7015	.38552	.61448
29	11.5919	.95054	.04946	84	4.4971	.36876	.63124
30	11.5585	.94779	.05221	85	4.2927	.35200	.64800
31	11.5231	.94489	.05511	86	4.0901	.33539	.66461
32	11.4857	.94182	.05818	87	3.8923	.31917	.68083
33	11.4459	.93856	.06144	88	3.6997	.30337	.69663
34	11.4038	.93511	.06489	89	3.5121	.28799	.71201
35	11.3589	.93143	.06857	90	3.3300	.27306	.72694
36	11.3114	.92754	.07246	91	3.1565	.25883	.74117
37	11.2611	.92341	.07659	92	2.9952	.24561	.75439
38	11.2076	.91902	.08098	93	2.8459	.23336	.76664
39	11.1508	.91437	.08563	94	2.7063	.22191	.77809
40	11.0904	.90941	.09059	95	2.5733	.21101	.78899
41	11.0261	.90414	.09586	96	2.4478	.20072	.79928
42	10.9576	.89853	.10147	97	2.3314	.19117	.80883
43	10.8851	.89258	.10742	98	2.2218	.18219	.81781
44	10.8082	.88627	.11373	99	2.1145	.17339	.82661
45	10.7274	.87965	.12035	100	2.0098	.16481	.83519
46	10.6425	.87268	.12732	101	1.9063	.15632	.84368
47	10.5537	.86540	.13460	102	1.8045	.14797	.85203
48	10.4607	.85777	.14223	103	1.7032	.13966	.86034
49	10.3634	.84980	.15020	104	1.5947	.13077	.86923
50	10.2616	.84145	.15855	105	1.4888	.12208	.87792
51	10.1552	.83273	.16727	106	1.3515	.11082	.88918
52	10.0446	.82366	.17634	107	1.1840	.09709	.90291
53	9.9298	.81424	.18576	108	.9202	.07545	.92455
54	9.8107	.80448	.19552	109	.4621	.03789	.96211

Table S (8.4)
Single Life Factors Based on Life Table 90CM
Interest at 8.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	11.6851	.98155	.01845	55	9.5252	.80011	.19989
1	11.7816	.98966	.01034	56	9.4018	.78975	.21025
2	11.7802	.98954	.01046	57	9.2741	.77902	.22098
3	11.7757	.98916	.01084	58	9.1424	.76796	.23204
4	11.7694	.98863	.01137	59	9.0073	.75661	.24339
5	11.7618	.98799	.01201	60	8.8688	.74498	.25502
6	11.7531	.98726	.01274	61	8.7267	.73305	.26695
7	11.7434	.98644	.01356	62	8.5804	.72075	.27925
8	11.7326	.98554	.01446	63	8.4296	.70808	.29192
9	11.7207	.98454	.01546	64	8.2745	.69506	.30494
10	11.7073	.98341	.01659	65	8.1153	.68169	.31831
11	11.6927	.98219	.01781	66	7.9514	.66792	.33208
12	11.6768	.98085	.01915	67	7.7822	.65370	.34630
13	11.6603	.97946	.02054	68	7.6079	.63907	.36093
14	11.6437	.97807	.02193	69	7.4292	.62405	.37595
15	11.6274	.97670	.02330	70	7.2468	.60873	.39127
16	11.6117	.97538	.02462	71	7.0618	.59319	.40681
17	11.5964	.97410	.02590	72	6.8746	.57747	.42253
18	11.5813	.97283	.02717	73	6.6857	.56160	.43840
19	11.5658	.97153	.02847	74	6.4945	.54554	.45446
20	11.5495	.97016	.02984	75	6.3000	.52920	.47080
21	11.5321	.96870	.03130	76	6.1016	.51253	.48747
22	11.5139	.96717	.03283	77	5.8992	.49553	.50447
23	11.4946	.96554	.03446	78	5.6932	.47823	.52177
24	11.4738	.96380	.03620	79	5.4850	.46074	.53926
25	11.4514	.96192	.03808	80	5.2764	.44322	.55678
26	11.4274	.95990	.04010	81	5.0691	.42581	.57419
27	11.4013	.95771	.04229	82	4.8642	.40860	.59140
28	11.3735	.95537	.04463	83	4.6619	.39160	.60840
29	11.3438	.95288	.04712	84	4.4606	.37469	.62531
30	11.3124	.95024	.04976	85	4.2591	.35776	.64224
31	11.2791	.94745	.05255	86	4.0593	.34098	.65902
32	11.2439	.94449	.05551	87	3.8641	.32459	.67541
33	11.2064	.94134	.05866	88	3.6738	.30860	.69140
34	11.1667	.93800	.06200	89	3.4885	.29304	.70696
35	11.1244	.93445	.06555	90	3.3085	.27791	.72209
36	11.0795	.93068	.06932	91	3.1369	.26350	.73650
37	11.0319	.92668	.07332	92	2.9773	.25009	.74991
38	10.9812	.92242	.07758	93	2.8294	.23767	.76233
39	10.9273	.91790	.08210	94	2.6912	.22606	.77394
40	10.8700	.91308	.08692	95	2.5595	.21500	.78500
41	10.8088	.90794	.09206	96	2.4352	.20456	.79544
42	10.7436	.90247	.09753	97	2.3198	.19486	.80514
43	10.6745	.89666	.10334	98	2.2111	.18573	.81427
44	10.6012	.89050	.10950	99	2.1047	.17680	.82320
45	10.5240	.88401	.11599	100	2.0009	.16808	.83192
46	10.4427	.87719	.12281	101	1.8982	.15945	.84055
47	10.3578	.87005	.12995	102	1.7971	.15096	.84904
48	10.2687	.86257	.13743	103	1.6966	.14252	.85748
49	10.1755	.85474	.14526	104	1.5889	.13347	.86653
50	10.0778	.84653	.15347	105	1.4837	.12463	.87537
51	9.9756	.83795	.16205	106	1.3473	.11317	.88683
52	9.8692	.82902	.17098	107	1.1808	.09918	.90082
53	9.7587	.81973	.18027	108	.9181	.07712	.92288
54	9.6441	.81010	.18990	109	.4613	.03875	.96125

Single Life Factors Based on Life Table 90CM
Interest at 8.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	11.4198	.98210	.01790	55	9.3678	.80563	.19437
1	11.5143	.99023	.00977	56	9.2488	.79539	.20461
2	11.5133	.99014	.00986	57	9.1254	.78478	.21522
3	11.5093	.98980	.01020	58	8.9982	.77384	.22616
4	11.5036	.98931	.01069	59	8.8675	.76260	.23740
5	11.4965	.98870	.01130	60	8.7335	.75108	.24892
6	11.4885	.98801	.01199	61	8.5960	.73925	.26075
7	11.4794	.98723	.01277	62	8.4541	.72705	.27295
8	11.4694	.98637	.01363	63	8.3078	.71447	.28553
9	11.4582	.98540	.01460	64	8.1574	.70154	.29846
10	11.4457	.98433	.01567	65	8.0027	.68823	.31177
11	11.4319	.98314	.01686	66	7.8434	.67453	.32547
12	11.4170	.98186	.01814	67	7.6788	.66037	.33963
13	11.4014	.98052	.01948	68	7.5091	.64578	.35422
14	11.3858	.97917	.02083	69	7.3349	.63080	.36920
15	11.3705	.97786	.02214	70	7.1570	.61550	.38450
16	11.3558	.97660	.02340	71	6.9764	.59997	.40003
17	11.3415	.97537	.02463	72	6.7936	.58425	.41575
18	11.3274	.97416	.02584	73	6.6090	.56838	.43162
19	11.3130	.97292	.02708	74	6.4220	.55229	.44771
20	11.2978	.97161	.02839	75	6.2316	.53592	.46408
21	11.2816	.97022	.02978	76	6.0373	.51921	.48079
22	11.2647	.96876	.03124	77	5.8389	.50214	.49786
23	11.2466	.96721	.03279	78	5.6368	.48477	.51523
24	11.2273	.96554	.03446	79	5.4324	.46718	.53282
25	11.2063	.96375	.03625	80	5.2274	.44956	.55044
26	11.1838	.96181	.03819	81	5.0236	.43203	.56797
27	11.1594	.95971	.04029	82	4.8221	.41470	.58530
28	11.1333	.95746	.04254	83	4.6229	.39757	.60243
29	11.1054	.95507	.04493	84	4.4246	.38051	.61949
30	11.0759	.95252	.04748	85	4.2260	.36343	.63657
31	11.0446	.94983	.05017	86	4.0289	.34649	.65351
32	11.0114	.94698	.05302	87	3.8363	.32992	.67008
33	10.9760	.94394	.05606	88	3.6484	.31376	.68624
34	10.9386	.94072	.05928	89	3.4653	.29801	.70199
35	10.8985	.93727	.06273	90	3.2872	.28270	.71730
36	10.8561	.93362	.06638	91	3.1175	.26810	.73190
37	10.8110	.92975	.07025	92	2.9595	.25452	.74548
38	10.7629	.92561	.07439	93	2.8132	.24194	.75806
39	10.7118	.92122	.07878	94	2.6763	.23017	.76983
40	10.6573	.91653	.08347	95	2.5459	.21894	.78106
41	10.5991	.91152	.08848	96	2.4227	.20835	.79165
42	10.5371	.90619	.09381	97	2.3083	.19851	.80149
43	10.4711	.90052	.09948	98	2.2006	.18925	.81075
44	10.4011	.89449	.10551	99	2.0951	.18018	.81982
45	10.3274	.88815	.11185	100	1.9921	.17132	.82868
46	10.2496	.88147	.11853	101	1.8902	.16256	.83744
47	10.1683	.87447	.12553	102	1.7898	.15393	.84607
48	10.0829	.86713	.13287	103	1.6901	.14535	.85465
49	9.9935	.85944	.14056	104	1.5831	.13615	.86385
50	9.8997	.85138	.14862	105	1.4787	.12717	.87283
51	9.8015	.84293	.15707	106	1.3431	.11550	.88450
52	9.6992	.83413	.16587	107	1.1775	.10127	.89873
53	9.5929	.82499	.17501	108	.9160	.07877	.92123
54	9.4825	.81549	.18451	109	.4604	.03959	.96041

Table S (8.8)
Single Life Factors Based on Life Table 90CM
Interest at 8.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	11.1660	.98260	.01740	55	9.2149	.81092	.18908
1	11.2586	.99076	.00924	56	9.1001	.80081	.19919
2	11.2579	.99070	.00930	57	8.9809	.79032	.20968
3	11.2543	.99038	.00962	58	8.8579	.77949	.22051
4	11.2491	.98992	.01008	59	8.7315	.76837	.23163
5	11.2426	.98935	.01065	60	8.6018	.75696	.24304
6	11.2351	.98869	.01131	61	8.4686	.74523	.25477
7	11.2267	.98795	.01205	62	8.3311	.73313	.26687
8	11.2173	.98713	.01287	63	8.1892	.72065	.27935
9	11.2068	.98620	.01380	64	8.0431	.70779	.29221
10	11.1950	.98516	.01484	65	7.8929	.69457	.30543
11	11.1821	.98402	.01598	66	7.7379	.68094	.31906
12	11.1680	.98279	.01721	67	7.5777	.66684	.33316
13	11.1533	.98149	.01851	68	7.4125	.65230	.34770
14	11.1385	.98019	.01981	69	7.2426	.63735	.36265
15	11.1242	.97893	.02107	70	7.0692	.62209	.37791
16	11.1104	.97771	.02229	71	6.8929	.60657	.39343
17	11.0970	.97654	.02346	72	6.7143	.59086	.40914
18	11.0839	.97538	.02462	73	6.5339	.57498	.42502
19	11.0705	.97420	.02580	74	6.3509	.55888	.44112
20	11.0563	.97296	.02704	75	6.1646	.54248	.45752
21	11.0413	.97163	.02837	76	5.9742	.52573	.47427
22	11.0255	.97024	.02976	77	5.7797	.50861	.49139
23	11.0086	.96876	.03124	78	5.5814	.49116	.50884
24	10.9905	.96717	.03283	79	5.3806	.47350	.52650
25	10.9709	.96544	.03456	80	5.1792	.45577	.54423
26	10.9499	.96359	.03641	81	4.9789	.43814	.56186
27	10.9269	.96157	.03843	82	4.7805	.42069	.57931
28	10.9024	.95941	.04059	83	4.5844	.40343	.59657
29	10.8762	.95711	.04289	84	4.3891	.38624	.61376
30	10.8484	.95466	.04534	85	4.1933	.36901	.63099
31	10.8189	.95206	.04794	86	3.9989	.35190	.64810
32	10.7876	.94931	.05069	87	3.8088	.33517	.66483
33	10.7542	.94637	.05363	88	3.6232	.31884	.68116
34	10.7188	.94326	.05674	89	3.4423	.30292	.69708
35	10.6810	.93993	.06007	90	3.2662	.28743	.71257
36	10.6408	.93639	.06361	91	3.0983	.27265	.72735
37	10.5981	.93263	.06737	92	2.9420	.25890	.74110
38	10.5525	.92862	.07138	93	2.7971	.24615	.75385
39	10.5039	.92435	.07565	94	2.6616	.23422	.76578
40	10.4521	.91979	.08021	95	2.5324	.22285	.77715
41	10.3967	.91491	.08509	96	2.4103	.21210	.78790
42	10.3376	.90971	.09029	97	2.2969	.20213	.79787
43	10.2746	.90417	.09583	98	2.1901	.19273	.80727
44	10.2078	.89828	.10172	99	2.0855	.18352	.81648
45	10.1372	.89208	.10792	100	1.9833	.17453	.82547
46	10.0629	.88553	.11447	101	1.8822	.16563	.83437
47	9.9849	.87867	.12133	102	1.7826	.15687	.84313
48	9.9031	.87147	.12853	103	1.6836	.14816	.85184
49	9.8173	.86392	.13608	104	1.5774	.13881	.86119
50	9.7272	.85599	.14401	105	1.4737	.12968	.87032
51	9.6328	.84768	.15232	106	1.3389	.11782	.88218
52	9.5344	.83903	.16097	107	1.1743	.10334	.89666
53	9.4320	.83001	.16999	108	.9139	.08042	.91958
54	9.3255	.82065	.17935	109	.4596	.04044	.95956

Single Life Factors Based on Life Table 90CM
Interest at 9.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	10.9229	.98306	.01694	55	9.0665	.81598	.18402
1	11.0137	.99124	.00876	56	8.9556	.80600	.19400
2	11.0134	.99120	.00880	57	8.8404	.79564	.20436
3	11.0101	.99091	.00909	58	8.7215	.78493	.21507
4	11.0053	.99048	.00952	59	8.5992	.77392	.22608
5	10.9993	.98994	.01006	60	8.4736	.76262	.23738
6	10.9924	.98932	.01068	61	8.3445	.75100	.24900
7	10.9845	.98860	.01140	62	8.2112	.73900	.26100
8	10.9758	.98782	.01218	63	8.0735	.72661	.27339
9	10.9659	.98693	.01307	64	7.9316	.71385	.28615
10	10.9548	.98593	.01407	65	7.7856	.70070	.29930
11	10.9426	.98483	.01517	66	7.6350	.68715	.31285
12	10.9293	.98364	.01636	67	7.4790	.67311	.32689
13	10.9154	.98238	.01762	68	7.3180	.65862	.34138
14	10.9014	.98113	.01887	69	7.1524	.64372	.35628
15	10.8879	.97991	.02009	70	6.9832	.62849	.37151
16	10.8749	.97874	.02126	71	6.8110	.61299	.38701
17	10.8624	.97762	.02238	72	6.6365	.59729	.40271
18	10.8502	.97652	.02348	73	6.4602	.58142	.41858
19	10.8377	.97539	.02461	74	6.2812	.56531	.43469
20	10.8245	.97420	.02580	75	6.0988	.54889	.45111
21	10.8104	.97294	.02706	76	5.9122	.53210	.46790
22	10.7957	.97161	.02839	77	5.7215	.51494	.48506
23	10.7799	.97019	.02981	78	5.5269	.49743	.50257
24	10.7630	.96867	.03133	79	5.3298	.47968	.52032
25	10.7447	.96702	.03298	80	5.1319	.46187	.53813
26	10.7249	.96524	.03476	81	4.9348	.44413	.55587
27	10.7034	.96330	.03670	82	4.7397	.42657	.57343
28	10.6803	.96123	.03877	83	4.5466	.40919	.59081
29	10.6556	.95901	.04099	84	4.3541	.39187	.60813
30	10.6294	.95665	.04335	85	4.1611	.37450	.62550
31	10.6016	.95415	.04585	86	3.9693	.35724	.64276
32	10.5721	.95149	.04851	87	3.7816	.34035	.65965
33	10.5406	.94865	.05135	88	3.5984	.32385	.67615
34	10.5071	.94564	.05436	89	3.4195	.30776	.69224
35	10.4713	.94242	.05758	90	3.2455	.29209	.70791
36	10.4332	.93899	.06101	91	3.0793	.27714	.72286
37	10.3927	.93534	.06466	92	2.9247	.26322	.73678
38	10.3494	.93145	.06855	93	2.7813	.25031	.74969
39	10.3033	.92730	.07270	94	2.6470	.23823	.76177
40	10.2540	.92286	.07714	95	2.5190	.22671	.77329
41	10.2012	.91811	.08189	96	2.3980	.21582	.78418
42	10.1449	.91304	.08696	97	2.2856	.20570	.79430
43	10.0848	.90763	.09237	98	2.1797	.19618	.80382
44	10.0208	.90187	.09813	99	2.0760	.18684	.81316
45	9.9534	.89580	.10420	100	1.9746	.17772	.82228
46	9.8821	.88939	.11061	101	1.8743	.16869	.83131
47	9.8074	.88267	.11733	102	1.7754	.15979	.84021
48	9.7289	.87561	.12439	103	1.6772	.15094	.84906
49	9.6466	.86819	.13181	104	1.5717	.14145	.85855
50	9.5600	.86040	.13960	105	1.4687	.13218	.86782
51	9.4692	.85223	.14777	106	1.3348	.12013	.87987
52	9.3745	.84370	.15630	107	1.1711	.10540	.89460
53	9.2758	.83482	.16518	108	.9118	.08206	.91794
54	9.1732	.82559	.17441	109	.4587	.04128	.95872

Table S (9.2)
Single Life Factors Based on Life Table 90CM
Interest at 9.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	10.6900	.98348	.01652	55	8.9223	.82085	.17915
1	10.7791	.99167	.00833	56	8.8151	.81099	.18901
2	10.7789	.99166	.00834	57	8.7038	.80075	.19925
3	10.7761	.99140	.00860	58	8.5887	.79016	.20984
4	10.7717	.99100	.00900	59	8.4703	.77927	.22073
5	10.7661	.99048	.00952	60	8.3487	.76808	.23192
6	10.7597	.98989	.01011	61	8.2236	.75657	.24343
7	10.7523	.98921	.01079	62	8.0943	.74467	.25533
8	10.7441	.98846	.01154	63	7.9606	.73238	.26762
9	10.7348	.98760	.01240	64	7.8228	.71970	.28030
10	10.7244	.98664	.01336	65	7.6809	.70664	.29336
11	10.7128	.98558	.01442	66	7.5344	.69316	.30684
12	10.7002	.98442	.01558	67	7.3825	.67919	.32081
13	10.6870	.98321	.01679	68	7.2256	.66476	.33524
14	10.6739	.98199	.01801	69	7.0642	.64991	.35009
15	10.6611	.98082	.01918	70	6.8990	.63471	.36529
16	10.6489	.97970	.02030	71	6.7309	.61924	.38076
17	10.6372	.97862	.02138	72	6.5604	.60356	.39644
18	10.6257	.97757	.02243	73	6.3880	.58769	.41231
19	10.6140	.97649	.02351	74	6.2128	.57158	.42842
20	10.6017	.97535	.02465	75	6.0342	.55515	.44485
21	10.5886	.97415	.02585	76	5.8514	.53833	.46167
22	10.5748	.97288	.02712	77	5.6644	.52112	.47888
23	10.5601	.97153	.02847	78	5.4734	.50355	.49645
24	10.5442	.97007	.02993	79	5.2798	.48574	.51426
25	10.5270	.96849	.03151	80	5.0852	.46784	.53216
26	10.5085	.96678	.03322	81	4.8914	.45001	.54999
27	10.4882	.96492	.03508	82	4.6994	.43234	.56766
28	10.4665	.96292	.03708	83	4.5093	.41485	.58515
29	10.4433	.96078	.03922	84	4.3197	.39741	.60259
30	10.4186	.95851	.04149	85	4.1294	.37990	.62010
31	10.3923	.95610	.04390	86	3.9401	.36249	.63751
32	10.3645	.95353	.04647	87	3.7549	.34545	.65455
33	10.3347	.95079	.04921	88	3.5738	.32879	.67121
34	10.3030	.94788	.05212	89	3.3971	.31253	.68747
35	10.2691	.94476	.05524	90	3.2250	.29670	.70330
36	10.2330	.94144	.05856	91	3.0606	.28158	.71842
37	10.1946	.93790	.06210	92	2.9075	.26749	.73251
38	10.1535	.93412	.06588	93	2.7655	.25443	.74557
39	10.1096	.93008	.06992	94	2.6326	.24220	.75780
40	10.0627	.92577	.07423	95	2.5057	.23053	.76947
41	10.0124	.92114	.07886	96	2.3858	.21950	.78050
42	9.9586	.91619	.08381	97	2.2744	.20925	.79075
43	9.9012	.91091	.08909	98	2.1695	.19959	.80041
44	9.8400	.90528	.09472	99	2.0666	.19012	.80988
45	9.7754	.89934	.10066	100	1.9660	.18087	.81913
46	9.7072	.89306	.10694	101	1.8664	.17171	.82829
47	9.6356	.88647	.11353	102	1.7683	.16269	.83731
48	9.5602	.87954	.12046	103	1.6708	.15371	.84629
49	9.4811	.87226	.12774	104	1.5660	.14407	.85593
50	9.3979	.86460	.13540	105	1.4637	.13466	.86534
51	9.3105	.85656	.14344	106	1.3307	.12242	.87758
52	9.2193	.84817	.15183	107	1.1679	.10745	.89255
53	9.1242	.83943	.16057	108	.9098	.08370	.91630
54	9.0253	.83032	.16968	109	.4579	.04212	.95788

Table S (9.4)

Single Life Factors Based on Life Table 90CM

Interest at 9.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	10.4667	.98387	.01613	55	8.7821	.82551	.17449
1	10.5540	.99207	.00793	56	8.6785	.81578	.18422
2	10.5541	.99209	.00791	57	8.5709	.80566	.19434
3	10.5515	.99184	.00816	58	8.4595	.79519	.20481
4	10.5475	.99147	.00853	59	8.3449	.78442	.21558
5	10.5423	.99098	.00902	60	8.2270	.77334	.22666
6	10.5363	.99041	.00959	61	8.1057	.76194	.23806
7	10.5294	.98977	.01023	62	7.9803	.75015	.24985
8	10.5218	.98904	.01096	63	7.8505	.73795	.26205
9	10.5130	.98822	.01178	64	7.7167	.72537	.27463
10	10.5031	.98730	.01270	65	7.5787	.71239	.28761
11	10.4922	.98627	.01373	66	7.4361	.69899	.30101
12	10.4803	.98515	.01485	67	7.2882	.68509	.31491
13	10.4677	.98397	.01603	68	7.1353	.67072	.32928
14	10.4553	.98279	.01721	69	6.9778	.65592	.34408
15	10.4432	.98166	.01834	70	6.8166	.64076	.35924
16	10.4317	.98058	.01942	71	6.6524	.62533	.37467
17	10.4207	.97954	.02046	72	6.4858	.60966	.39034
18	10.4100	.97854	.02146	73	6.3171	.59381	.40619
19	10.3990	.97751	.02249	74	6.1458	.57770	.42230
20	10.3875	.97643	.02357	75	5.9709	.56126	.43874
21	10.3752	.97527	.02473	76	5.7917	.54442	.45558
22	10.3623	.97406	.02594	77	5.6083	.52718	.47282
23	10.3486	.97277	.02723	78	5.4208	.50956	.49044
24	10.3337	.97137	.02863	79	5.2306	.49167	.50833
25	10.3176	.96986	.03014	80	5.0394	.47370	.52630
26	10.3002	.96822	.03178	81	4.8487	.45578	.54422
27	10.2811	.96643	.03357	82	4.6597	.43802	.56198
28	10.2607	.96450	.03550	83	4.4725	.42042	.57958
29	10.2388	.96244	.03756	84	4.2857	.40285	.59715
30	10.2154	.96025	.03975	85	4.0980	.38522	.61478
31	10.1907	.95792	.04208	86	3.9113	.36767	.63233
32	10.1643	.95545	.04455	87	3.7284	.35047	.64953
33	10.1361	.95280	.04720	88	3.5496	.33366	.66634
34	10.1062	.94998	.05002	89	3.3749	.31724	.68276
35	10.0740	.94696	.05304	90	3.2047	.30124	.69876
36	10.0398	.94374	.05626	91	3.0421	.28596	.71404
37	10.0033	.94031	.05969	92	2.8905	.27171	.72829
38	9.9642	.93664	.06336	93	2.7500	.25850	.74150
39	9.9225	.93271	.06729	94	2.6183	.24612	.75388
40	9.8778	.92851	.07149	95	2.4926	.23431	.76569
41	9.8298	.92400	.07600	96	2.3738	.22314	.77686
42	9.7784	.91917	.08083	97	2.2633	.21275	.78725
43	9.7236	.91402	.08598	98	2.1593	.20297	.79703
44	9.6651	.90852	.09148	99	2.0572	.19338	.80662
45	9.6032	.90270	.09730	100	1.9575	.18400	.81600
46	9.5378	.89655	.10345	101	1.8587	.17471	.82529
47	9.4691	.89009	.10991	102	1.7613	.16556	.83444
48	9.3967	.88329	.11671	103	1.6644	.15645	.84355
49	9.3207	.87615	.12385	104	1.5603	.14667	.85333
50	9.2406	.86862	.13138	105	1.4588	.13713	.86287
51	9.1565	.86071	.13929	106	1.3266	.12470	.87530
52	9.0687	.85245	.14755	107	1.1647	.10949	.89051
53	8.9770	.84384	.15616	108	.9077	.08532	.91468
54	8.8815	.83486	.16514	109	.4570	.04296	.95704

Table S (9.6)
Single Life Factors Based on Life Table 90CM
Interest at 9.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	10.2523	.98422	.01578	55	8.6458	.82999	.17001
1	10.3379	.99244	.00756	56	8.5457	.82038	.17962
2	10.3383	.99247	.00753	57	8.4415	.81039	.18961
3	10.3360	.99225	.00775	58	8.3337	.80004	.19996
4	10.3323	.99190	.00810	59	8.2227	.78938	.21062
5	10.3275	.99144	.00856	60	8.1085	.77842	.22158
6	10.3219	.99090	.00910	61	7.9909	.76712	.23288
7	10.3154	.99028	.00972	62	7.8691	.75544	.24456
8	10.3082	.98959	.01041	63	7.7431	.74334	.25666
9	10.3000	.98880	.01120	64	7.6130	.73085	.26915
10	10.2906	.98790	.01210	65	7.4788	.71797	.28203
11	10.2803	.98690	.01310	66	7.3400	.70464	.29536
12	10.2689	.98581	.01419	67	7.1960	.69082	.30918
13	10.2570	.98467	.01533	68	7.0470	.67651	.32349
14	10.2452	.98354	.01646	69	6.8933	.66176	.33824
15	10.2337	.98244	.01756	70	6.7359	.64665	.35335
16	10.2229	.98140	.01860	71	6.5756	.63125	.36875
17	10.2125	.98040	.01960	72	6.4127	.61562	.38438
18	10.2025	.97944	.02056	73	6.2477	.59978	.40022
19	10.1923	.97846	.02154	74	6.0800	.58368	.41632
20	10.1815	.97742	.02258	75	5.9087	.56723	.43277
21	10.1700	.97632	.02368	76	5.7331	.55037	.44963
22	10.1579	.97516	.02484	77	5.5531	.53310	.46690
23	10.1450	.97392	.02608	78	5.3691	.51543	.48457
24	10.1311	.97259	.02741	79	5.1822	.49749	.50251
25	10.1160	.97113	.02887	80	4.9942	.47944	.52056
26	10.0996	.96956	.03044	81	4.8067	.46144	.53856
27	10.0816	.96783	.03217	82	4.6207	.44359	.55641
28	10.0623	.96598	.03402	83	4.4363	.42589	.57411
29	10.0416	.96400	.03600	84	4.2522	.40821	.59179
30	10.0196	.96188	.03812	85	4.0671	.39045	.60955
31	9.9962	.95963	.04037	86	3.8829	.37276	.62724
32	9.9713	.95724	.04276	87	3.7023	.35542	.64458
33	9.9446	.95468	.04532	88	3.5257	.33846	.66154
34	9.9162	.95195	.04805	89	3.3530	.32189	.67811
35	9.8857	.94903	.05097	90	3.1847	.30573	.69427
36	9.8532	.94591	.05409	91	3.0238	.29028	.70972
37	9.8185	.94258	.05742	92	2.8738	.27588	.72412
38	9.7814	.93901	.06099	93	2.7346	.26252	.73748
39	9.7417	.93520	.06480	94	2.6042	.25000	.75000
40	9.6991	.93111	.06889	95	2.4796	.23805	.76195
41	9.6533	.92671	.07329	96	2.3618	.22674	.77326
42	9.6042	.92200	.07800	97	2.2524	.21623	.78377
43	9.5517	.91696	.08304	98	2.1492	.20632	.79368
44	9.4957	.91159	.08841	99	2.0479	.19660	.80340
45	9.4364	.90590	.09410	100	1.9490	.18710	.81290
46	9.3737	.89987	.10013	101	1.8509	.17769	.82231
47	9.3077	.89354	.10646	102	1.7543	.16841	.83159
48	9.2382	.88687	.11313	103	1.6581	.15918	.84082
49	9.1651	.87985	.12015	104	1.5548	.14926	.85074
50	9.0881	.87246	.12754	105	1.4539	.13958	.86042
51	9.0071	.86468	.13532	106	1.3225	.12696	.87304
52	8.9224	.85655	.14345	107	1.1616	.11151	.88849
53	8.8340	.84806	.15194	108	.9056	.08694	.91306
54	8.7418	.83922	.16078	109	.4562	.04380	.95620

Table S (9.8)

Single Life Factors Based on Life Table 90CM

Interest at 9.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	10.0464	.98454	.01546	55	8.5132	.83429	.16571
1	10.1304	.99278	.00722	56	8.4164	.82481	.17519
2	10.1309	.99283	.00717	57	8.3157	.81493	.18507
3	10.1289	.99263	.00737	58	8.2113	.80470	.19530
4	10.1255	.99230	.00770	59	8.1037	.79416	.20584
5	10.1210	.99186	.00814	60	7.9930	.78331	.21669
6	10.1158	.99135	.00865	61	7.8789	.77213	.22787
7	10.1097	.99075	.00925	62	7.7607	.76055	.23945
8	10.1029	.99009	.00991	63	7.6383	.74855	.25145
9	10.0951	.98932	.01068	64	7.5118	.73616	.26384
10	10.0863	.98846	.01154	65	7.3813	.72337	.27663
11	10.0765	.98749	.01251	66	7.2462	.71013	.28987
12	10.0657	.98643	.01357	67	7.1059	.69637	.30363
13	10.0543	.98533	.01467	68	6.9605	.68213	.31787
14	10.0431	.98422	.01578	69	6.8106	.66744	.33256
15	10.0322	.98316	.01684	70	6.6569	.65238	.34762
16	10.0220	.98215	.01785	71	6.5002	.63702	.36298
17	10.0122	.98120	.01880	72	6.3410	.62142	.37858
18	10.0028	.98028	.01972	73	6.1796	.60560	.39440
19	9.9932	.97934	.02066	74	6.0154	.58951	.41049
20	9.9831	.97835	.02165	75	5.8476	.57307	.42693
21	9.9724	.97729	.02271	76	5.6755	.55620	.44380
22	9.9611	.97618	.02382	77	5.4989	.53889	.46111
23	9.9490	.97500	.02500	78	5.3183	.52119	.47881
24	9.9359	.97372	.02628	79	5.1346	.50319	.49681
25	9.9217	.97232	.02768	80	4.9498	.48508	.51492
26	9.9062	.97081	.02919	81	4.7653	.46700	.53300
27	9.8893	.96915	.03085	82	4.5822	.44906	.55094
28	9.8711	.96737	.03263	83	4.4006	.43126	.56874
29	9.8516	.96545	.03455	84	4.2192	.41348	.58652
30	9.8307	.96341	.03659	85	4.0367	.39559	.60441
31	9.8086	.96124	.03876	86	3.8549	.37778	.62222
32	9.7850	.95893	.04107	87	3.6765	.36030	.63970
33	9.7597	.95645	.04355	88	3.5020	.34320	.65680
34	9.7328	.95381	.04619	89	3.3314	.32647	.67353
35	9.7038	.95098	.04902	90	3.1649	.31016	.68984
36	9.6730	.94795	.05205	91	3.0056	.29455	.70545
37	9.6400	.94472	.05528	92	2.8572	.28000	.72000
38	9.6047	.94126	.05874	93	2.7193	.26650	.73350
39	9.5668	.93755	.06245	94	2.5902	.25384	.74616
40	9.5262	.93357	.06643	95	2.4668	.24174	.75826
41	9.4825	.92928	.07072	96	2.3500	.23030	.76970
42	9.4356	.92469	.07531	97	2.2415	.21967	.78033
43	9.3853	.91976	.08024	98	2.1392	.20964	.79036
44	9.3317	.91451	.08549	99	2.0388	.19980	.80020
45	9.2749	.90894	.09106	100	1.9406	.19018	.80982
46	9.2147	.90304	.09696	101	1.8433	.18064	.81936
47	9.1513	.89683	.10317	102	1.7473	.17124	.82876
48	9.0845	.89028	.10972	103	1.6518	.16188	.83812
49	9.0142	.88339	.11661	104	1.5492	.15182	.84818
50	8.9400	.87612	.12388	105	1.4491	.14201	.85799
51	8.8620	.86847	.13153	106	1.3185	.12921	.87079
52	8.7803	.86047	.13953	107	1.1585	.11353	.88647
53	8.6950	.85211	.14789	108	.9036	.08855	.91145
54	8.6060	.84339	.15661	109	.4554	.04463	.95537

Table S (10.0)
Single Life Factors Based on Life Table 90CM
Interest at 10.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	9.8484	.98484	.01516	55	8.3843	.83843	.16157
1	9.9309	.99309	.00691	56	8.2907	.82907	.17093
2	9.9316	.99316	.00684	57	8.1931	.81931	.18069
3	9.9298	.99298	.00702	58	8.0920	.80920	.19080
4	9.9267	.99267	.00733	59	7.9877	.79877	.20123
5	9.9225	.99225	.00775	60	7.8804	.78804	.21196
6	9.9176	.99176	.00824	61	7.7696	.77696	.22304
7	9.9119	.99119	.00881	62	7.6549	.76549	.23451
8	9.9055	.99055	.00945	63	7.5359	.75359	.24641
9	9.8981	.98981	.01019	64	7.4130	.74130	.25870
10	9.8897	.98897	.01103	65	7.2860	.72860	.27140
11	9.8804	.98804	.01196	66	7.1544	.71544	.28456
12	9.8701	.98701	.01299	67	7.0177	.70177	.29823
13	9.8593	.98593	.01407	68	6.8760	.68760	.31240
14	9.8486	.98486	.01514	69	6.7297	.67297	.32703
15	9.8383	.98383	.01617	70	6.5796	.65796	.34204
16	9.8286	.98286	.01714	71	6.4264	.64264	.35736
17	9.8194	.98194	.01806	72	6.2707	.62707	.37293
18	9.8106	.98106	.01894	73	6.1128	.61128	.38872
19	9.8016	.98016	.01984	74	5.9521	.59521	.40479
20	9.7921	.97921	.02079	75	5.7877	.57877	.42123
21	9.7820	.97820	.02180	76	5.6189	.56189	.43811
22	9.7714	.97714	.02286	77	5.4457	.54457	.45543
23	9.7600	.97600	.02400	78	5.2683	.52683	.47317
24	9.7478	.97478	.02522	79	5.0878	.50878	.49122
25	9.7344	.97344	.02656	80	4.9061	.49061	.50939
26	9.7198	.97198	.02802	81	4.7246	.47246	.52754
27	9.7038	.97038	.02962	82	4.5443	.45443	.54557
28	9.6867	.96867	.03133	83	4.3654	.43654	.56346
29	9.6682	.96682	.03318	84	4.1866	.41866	.58134
30	9.6485	.96485	.03515	85	4.0066	.40066	.59934
31	9.6275	.96275	.03725	86	3.8272	.38272	.61728
32	9.6052	.96052	.03948	87	3.6511	.36511	.63489
33	9.5812	.95812	.04188	88	3.4787	.34787	.65213
34	9.5556	.95556	.04444	89	3.3100	.33100	.66900
35	9.5282	.95282	.04718	90	3.1453	.31453	.68547
36	9.4988	.94988	.05012	91	2.9877	.29877	.70123
37	9.4675	.94675	.05325	92	2.8407	.28407	.71593
38	9.4338	.94338	.05662	93	2.7043	.27043	.72957
39	9.3977	.93977	.06023	94	2.5763	.25763	.74237
40	9.3589	.93589	.06411	95	2.4540	.24540	.75460
41	9.3172	.93172	.06828	96	2.3383	.23383	.76617
42	9.2723	.92723	.07277	97	2.2307	.22307	.77693
43	9.2242	.92242	.07758	98	2.1292	.21292	.78708
44	9.1728	.91728	.08272	99	2.0296	.20296	.79704
45	9.1183	.91183	.08817	100	1.9322	.19322	.80678
46	9.0605	.90605	.09395	101	1.8357	.18357	.81643
47	8.9996	.89996	.10004	102	1.7404	.17404	.82596
48	8.9354	.89354	.10646	103	1.6456	.16456	.83544
49	8.8678	.88678	.11322	104	1.5437	.15437	.84563
50	8.7963	.87963	.12037	105	1.4443	.14443	.85557
51	8.7211	.87211	.12789	106	1.3145	.13145	.86855
52	8.6423	.86423	.13577	107	1.1553	.11553	.88447
53	8.5600	.85600	.14400	108	.9016	.09016	.90984
54	8.4740	.84740	.15260	109	.4545	.04545	.95455

Single Life Factors Based on Life Table 90CM
Interest at 10.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	9.6580	.98512	.01488	55	8.2588	.84240	.15760
1	9.7390	.99338	.00662	56	8.1682	.83316	.16684
2	9.7398	.99346	.00654	57	8.0738	.82352	.17648
3	9.7382	.99330	.00670	58	7.9758	.81353	.18647
4	9.7353	.99301	.00699	59	7.8747	.80322	.19678
5	9.7315	.99261	.00739	60	7.7706	.79260	.20740
6	9.7269	.99214	.00786	61	7.6631	.78163	.21837
7	9.7215	.99159	.00841	62	7.5516	.77027	.22973
8	9.7154	.99098	.00902	63	7.4360	.75848	.24152
9	9.7085	.99027	.00973	64	7.3165	.74628	.25372
10	9.7005	.98945	.01055	65	7.1928	.73367	.26633
11	9.6916	.98854	.01146	66	7.0647	.72060	.27940
12	9.6818	.98754	.01246	67	6.9315	.70701	.29299
13	9.6715	.98649	.01351	68	6.7932	.69291	.30709
14	9.6613	.98545	.01455	69	6.6504	.67834	.32166
15	9.6515	.98445	.01555	70	6.5038	.66339	.33661
16	9.6423	.98352	.01648	71	6.3541	.64812	.35188
17	9.6336	.98263	.01737	72	6.2018	.63258	.36742
18	9.6253	.98178	.01822	73	6.0473	.61683	.38317
19	9.6169	.98092	.01908	74	5.8899	.60077	.39923
20	9.6080	.98001	.01999	75	5.7288	.58434	.41566
21	9.5985	.97904	.02096	76	5.5633	.56746	.43254
22	9.5885	.97803	.02197	77	5.3933	.55012	.44988
23	9.5779	.97694	.02306	78	5.2191	.53235	.46765
24	9.5663	.97576	.02424	79	5.0418	.51426	.48574
25	9.5537	.97448	.02552	80	4.8630	.49603	.50397
26	9.5400	.97308	.02692	81	4.6845	.47781	.52219
27	9.5249	.97154	.02846	82	4.5070	.45971	.54029
28	9.5086	.96988	.03012	83	4.3308	.44174	.55826
29	9.4912	.96810	.03190	84	4.1545	.42376	.57624
30	9.4725	.96619	.03381	85	3.9770	.40565	.59435
31	9.4526	.96417	.03583	86	3.7999	.38759	.61241
32	9.4314	.96201	.03799	87	3.6260	.36985	.63015
33	9.4087	.95969	.04031	88	3.4556	.35247	.64753
34	9.3845	.95721	.04279	89	3.2888	.33546	.66454
35	9.3583	.95455	.04545	90	3.1259	.31885	.68115
36	9.3304	.95170	.04830	91	2.9700	.30294	.69706
37	9.3006	.94866	.05134	92	2.8245	.28810	.71190
38	9.2685	.94538	.05462	93	2.6893	.27431	.72569
39	9.2341	.94188	.05812	94	2.5626	.26139	.73861
40	9.1971	.93810	.06190	95	2.4414	.24903	.75097
41	9.1571	.93403	.06597	96	2.3267	.23733	.76267
42	9.1142	.92965	.07035	97	2.2200	.22644	.77356
43	9.0681	.92495	.07505	98	2.1194	.21618	.78382
44	9.0188	.91992	.08008	99	2.0206	.20610	.79390
45	8.9665	.91458	.08542	100	1.9239	.19624	.80376
46	8.9110	.90892	.09108	101	1.8281	.18647	.81353
47	8.8525	.90295	.09705	102	1.7335	.17682	.82318
48	8.7907	.89665	.10335	103	1.6394	.16722	.83278
49	8.7256	.89001	.10999	104	1.5382	.15690	.84310
50	8.6567	.88299	.11701	105	1.4395	.14682	.85318
51	8.5842	.87559	.12441	106	1.3105	.13367	.86633
52	8.5082	.86783	.13217	107	1.1522	.11753	.88247
53	8.4286	.85972	.14028	108	.8996	.09175	.90825
54	8.3456	.85125	.14875	109	.4537	.04628	.95372

Table S (10.4)

Single Life Factors Based on Life Table 90CM

Interest at 10.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	9.4748	.98537	.01463	55	8.1367	.84622	.15378
1	9.5542	.99364	.00636	56	8.0490	.83710	.16290
2	9.5552	.99374	.00626	57	7.9575	.82758	.17242
3	9.5538	.99359	.00641	58	7.8626	.81771	.18229
4	9.5511	.99332	.00668	59	7.7645	.80751	.19249
5	9.5475	.99294	.00706	60	7.6635	.79700	.20300
6	9.5432	.99249	.00751	61	7.5591	.78615	.21385
7	9.5381	.99197	.00803	62	7.4508	.77489	.22511
8	9.5324	.99137	.00863	63	7.3385	.76320	.23680
9	9.5258	.99069	.00931	64	7.2221	.75110	.24890
10	9.5182	.98990	.01010	65	7.1018	.73859	.26141
11	9.5098	.98901	.01099	66	6.9770	.72561	.27439
12	9.5004	.98804	.01196	67	6.8471	.71210	.28790
13	9.4906	.98702	.01298	68	6.7122	.69807	.30193
14	9.4808	.98600	.01400	69	6.5728	.68357	.31643
15	9.4715	.98503	.01497	70	6.4296	.66867	.33133
16	9.4628	.98413	.01587	71	6.2832	.65346	.34654
17	9.4546	.98327	.01673	72	6.1342	.63796	.36204
18	9.4467	.98246	.01754	73	5.9830	.62224	.37776
19	9.4388	.98163	.01837	74	5.8289	.60620	.39380
20	9.4304	.98076	.01924	75	5.6710	.58979	.41021
21	9.4215	.97983	.02017	76	5.5087	.57291	.42709
22	9.4121	.97886	.02114	77	5.3419	.55556	.44444
23	9.4021	.97782	.02218	78	5.1708	.53776	.46224
24	9.3912	.97669	.02331	79	4.9965	.51963	.48037
25	9.3793	.97545	.02455	80	4.8207	.50135	.49865
26	9.3664	.97411	.02589	81	4.6449	.48307	.51693
27	9.3521	.97262	.02738	82	4.4702	.46490	.53510
28	9.3368	.97102	.02898	83	4.2966	.44685	.55315
29	9.3202	.96930	.03070	84	4.1228	.42877	.57123
30	9.3025	.96746	.03254	85	3.9477	.41056	.58944
31	9.2837	.96550	.03450	86	3.7729	.39238	.60762
32	9.2636	.96341	.03659	87	3.6012	.37452	.62548
33	9.2420	.96117	.03883	88	3.4328	.35701	.64299
34	9.2189	.95877	.04123	89	3.2679	.33987	.66013
35	9.1941	.95618	.04382	90	3.1068	.32311	.67689
36	9.1675	.95342	.04658	91	2.9525	.30706	.69294
37	9.1391	.95047	.04953	92	2.8084	.29208	.70792
38	9.1085	.94728	.05272	93	2.6746	.27816	.72184
39	9.0757	.94387	.05613	94	2.5490	.26510	.73490
40	9.0403	.94019	.05981	95	2.4290	.25261	.74739
41	9.0021	.93622	.06378	96	2.3152	.24078	.75922
42	8.9610	.93194	.06806	97	2.2095	.22978	.77022
43	8.9169	.92735	.07265	98	2.1097	.21941	.78059
44	8.8695	.92243	.07757	99	2.0117	.20921	.79079
45	8.8193	.91721	.08279	100	1.9157	.19924	.80076
46	8.7659	.91166	.08834	101	1.8206	.18934	.81066
47	8.7097	.90581	.09419	102	1.7267	.17958	.82042
48	8.6502	.89962	.10038	103	1.6333	.16986	.83014
49	8.5875	.89310	.10690	104	1.5327	.15941	.84059
50	8.5211	.88620	.11380	105	1.4347	.14921	.85079
51	8.4511	.87892	.12108	106	1.3065	.13587	.86413
52	8.3778	.87129	.12871	107	1.1491	.11951	.88049
53	8.3009	.86330	.13670	108	.8975	.09334	.90666
54	8.2207	.85495	.14505	109	.4529	.04710	.95290

Table S (10.6)

Single Life Factors Based on Life Table 90CM

Interest at 10.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	9.2982	.98561	.01439	55	8.0179	.84989	.15011
1	9.3763	.99388	.00612	56	7.9329	.84089	.15911
2	9.3773	.99400	.00600	57	7.8443	.83149	.16851
3	9.3761	.99387	.00613	58	7.7522	.82173	.17827
4	9.3737	.99361	.00639	59	7.6571	.81165	.18835
5	9.3703	.99325	.00675	60	7.5590	.80125	.19875
6	9.3662	.99282	.00718	61	7.4577	.79051	.20949
7	9.3614	.99231	.00769	62	7.3524	.77936	.22064
8	9.3561	.99174	.00826	63	7.2432	.76778	.23222
9	9.3498	.99108	.00892	64	7.1300	.75578	.24422
10	9.3426	.99031	.00969	65	7.0128	.74336	.25664
11	9.3345	.98945	.01055	66	6.8912	.73047	.26953
12	9.3255	.98850	.01150	67	6.7646	.71704	.28296
13	9.3161	.98751	.01249	68	6.6330	.70309	.29691
14	9.3068	.98652	.01348	69	6.4968	.68866	.31134
15	9.2979	.98557	.01443	70	6.3568	.67382	.32618
16	9.2896	.98470	.01530	71	6.2137	.65866	.34134
17	9.2818	.98388	.01612	72	6.0680	.64321	.35679
18	9.2744	.98309	.01691	73	5.9200	.62752	.37248
19	9.2670	.98230	.01770	74	5.7690	.61151	.38849
20	9.2591	.98146	.01854	75	5.6143	.59511	.40489
21	9.2507	.98057	.01943	76	5.4551	.57824	.42176
22	9.2419	.97964	.02036	77	5.2913	.56088	.43912
23	9.2324	.97864	.02136	78	5.1232	.54306	.45694
24	9.2222	.97755	.02245	79	4.9519	.52490	.47510
25	9.2110	.97636	.02364	80	4.7790	.50657	.49343
26	9.1988	.97507	.02493	81	4.6060	.48824	.51176
27	9.1853	.97364	.02636	82	4.4339	.47000	.53000
28	9.1707	.97209	.02791	83	4.2629	.45187	.54813
29	9.1550	.97043	.02957	84	4.0916	.43371	.56629
30	9.1382	.96865	.03135	85	3.9188	.41540	.58460
31	9.1204	.96676	.03324	86	3.7463	.39711	.60289
32	9.1013	.96473	.03527	87	3.5767	.37913	.62087
33	9.0808	.96256	.03744	88	3.4103	.36149	.63851
34	9.0588	.96024	.03976	89	3.2473	.34421	.65579
35	9.0352	.95773	.04227	90	3.0879	.32732	.67268
36	9.0099	.95505	.04495	91	2.9351	.31113	.68887
37	8.9828	.95218	.04782	92	2.7925	.29601	.70399
38	8.9536	.94908	.05092	93	2.6600	.28196	.71804
39	8.9223	.94576	.05424	94	2.5356	.26877	.73123
40	8.8884	.94218	.05782	95	2.4166	.25616	.74384
41	8.8519	.93830	.06170	96	2.3039	.24421	.75579
42	8.8125	.93413	.06587	97	2.1990	.23309	.76691
43	8.7702	.92964	.07036	98	2.1000	.22260	.77740
44	8.7248	.92482	.07518	99	2.0028	.21229	.78771
45	8.6765	.91971	.08029	100	1.9076	.20221	.79779
46	8.6252	.91427	.08573	101	1.8132	.19220	.80780
47	8.5711	.90853	.09147	102	1.7200	.18232	.81768
48	8.5138	.90246	.09754	103	1.6272	.17248	.82752
49	8.4534	.89606	.10394	104	1.5273	.16190	.83810
50	8.3894	.88927	.11073	105	1.4299	.15157	.84843
51	8.3218	.88211	.11789	106	1.3025	.13807	.86193
52	8.2510	.87460	.12540	107	1.1461	.12148	.87852
53	8.1767	.86673	.13327	108	.8955	.09493	.90507
54	8.0991	.85850	.14150	109	.4521	.04792	.95208

Table S (10.8)
Single Life Factors Based on Life Table 90CM
Interest at 10.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	9.1281	.98583	.01417	55	7.9021	.85343	.14657
1	9.2047	.99411	.00589	56	7.8198	.84454	.15546
2	9.2059	.99424	.00576	57	7.7339	.83526	.16474
3	9.2048	.99412	.00588	58	7.6446	.82562	.17438
4	9.2026	.99388	.00612	59	7.5523	.81565	.18435
5	9.1994	.99354	.00646	60	7.4571	.80536	.19464
6	9.1956	.99313	.00687	61	7.3586	.79473	.20527
7	9.1911	.99264	.00736	62	7.2564	.78369	.21631
8	9.1860	.99209	.00791	63	7.1501	.77221	.22779
9	9.1800	.99144	.00856	64	7.0399	.76031	.23969
10	9.1731	.99070	.00930	65	6.9258	.74799	.25201
11	9.1654	.98986	.01014	66	6.8073	.73519	.26481
12	9.1568	.98894	.01106	67	6.6838	.72185	.27815
13	9.1478	.98796	.01204	68	6.5553	.70798	.29202
14	9.1389	.98700	.01300	69	6.4223	.69361	.30639
15	9.1304	.98608	.01392	70	6.2855	.67884	.32116
16	9.1225	.98523	.01477	71	6.1456	.66373	.33627
17	9.1152	.98444	.01556	72	6.0030	.64832	.35168
18	9.1082	.98368	.01632	73	5.8581	.63267	.36733
19	9.1011	.98292	.01708	74	5.7102	.61670	.38330
20	9.0937	.98212	.01788	75	5.5585	.60032	.39968
21	9.0858	.98126	.01874	76	5.4023	.58345	.41655
22	9.0775	.98037	.01963	77	5.2416	.56609	.43391
23	9.0686	.97941	.02059	78	5.0765	.54826	.45174
24	9.0589	.97837	.02163	79	4.9080	.53007	.46993
25	9.0483	.97722	.02278	80	4.7379	.51170	.48830
26	9.0368	.97597	.02403	81	4.5677	.49331	.50669
27	9.0240	.97459	.02541	82	4.3982	.47501	.52499
28	9.0102	.97310	.02690	83	4.2297	.45681	.54319
29	8.9953	.97149	.02851	84	4.0608	.43856	.56144
30	8.9794	.96977	.03023	85	3.8903	.42016	.57984
31	8.9624	.96794	.03206	86	3.7200	.40176	.59824
32	8.9443	.96598	.03402	87	3.5525	.38367	.61633
33	8.9248	.96388	.03612	88	3.3881	.36591	.63409
34	8.9039	.96162	.03838	89	3.2269	.34850	.65150
35	8.8814	.95919	.04081	90	3.0692	.33147	.66853
36	8.8573	.95659	.04341	91	2.9180	.31514	.68486
37	8.8315	.95380	.04620	92	2.7768	.29989	.70011
38	8.8036	.95079	.04921	93	2.6455	.28571	.71429
39	8.7736	.94755	.05245	94	2.5223	.27241	.72759
40	8.7413	.94406	.05594	95	2.4043	.25967	.74033
41	8.7063	.94028	.05972	96	2.2926	.24760	.75240
42	8.6685	.93620	.06380	97	2.1886	.23637	.76363
43	8.6279	.93182	.06818	98	2.0904	.22577	.77423
44	8.5843	.92710	.07290	99	1.9940	.21535	.78465
45	8.5379	.92209	.07791	100	1.8995	.20515	.79485
46	8.4886	.91676	.08324	101	1.8058	.19503	.80497
47	8.4365	.91114	.08886	102	1.7133	.18504	.81496
48	8.3813	.90518	.09482	103	1.6212	.17509	.82491
49	8.3230	.89889	.10111	104	1.5220	.16437	.83563
50	8.2613	.89222	.10778	105	1.4252	.15393	.84607
51	8.1961	.88518	.11482	106	1.2986	.14025	.85975
52	8.1276	.87778	.12222	107	1.1430	.12344	.87656
53	8.0558	.87003	.12997	108	.8935	.09650	.90350
54	7.9807	.86192	.13808	109	.4513	.04874	.95126

Table S (11.0)

Single Life Factors Based on Life Table 90CM

Interest at 11.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	8.9640	.98604	.01396	55	7.7894	.85683	.14317
1	9.0393	.99432	.00568	56	7.7096	.84806	.15194
2	9.0405	.99446	.00554	57	7.6263	.83889	.16111
3	9.0396	.99436	.00564	58	7.5397	.82936	.17064
4	9.0376	.99413	.00587	59	7.4501	.81951	.18049
5	9.0346	.99380	.00620	60	7.3576	.80934	.19066
6	9.0310	.99341	.00659	61	7.2619	.79881	.20119
7	9.0267	.99294	.00706	62	7.1625	.78788	.21212
8	9.0219	.99241	.00759	63	7.0591	.77650	.22350
9	9.0162	.99178	.00822	64	6.9519	.76471	.23529
10	9.0096	.99106	.00894	65	6.8407	.75248	.24752
11	9.0022	.99024	.00976	66	6.7252	.73977	.26023
12	8.9940	.98934	.01066	67	6.6047	.72652	.27348
13	8.9854	.98839	.01161	68	6.4793	.71272	.28728
14	8.9768	.98745	.01255	69	6.3494	.69843	.30157
15	8.9687	.98655	.01345	70	6.2157	.68372	.31628
16	8.9612	.98573	.01427	71	6.0788	.66867	.33133
17	8.9542	.98496	.01504	72	5.9392	.65332	.34668
18	8.9476	.98424	.01576	73	5.7973	.63771	.36229
19	8.9410	.98350	.01650	74	5.6524	.62177	.37823
20	8.9340	.98274	.01726	75	5.5037	.60541	.39459
21	8.9265	.98191	.01809	76	5.3505	.58856	.41144
22	8.9187	.98105	.01895	77	5.1927	.57120	.42880
23	8.9103	.98013	.01987	78	5.0305	.55335	.44665
24	8.9012	.97913	.02087	79	4.8649	.53513	.46487
25	8.8911	.97803	.02197	80	4.6975	.51673	.48327
26	8.8802	.97682	.02318	81	4.5299	.49829	.50171
27	8.8681	.97549	.02451	82	4.3630	.47993	.52007
28	8.8550	.97405	.02595	83	4.1969	.46166	.53834
29	8.8409	.97249	.02751	84	4.0304	.44334	.55666
30	8.8257	.97083	.02917	85	3.8622	.42484	.57516
31	8.8096	.96906	.03094	86	3.6941	.40635	.59365
32	8.7924	.96716	.03284	87	3.5286	.38815	.61185
33	8.7738	.96512	.03488	88	3.3661	.37027	.62973
34	8.7539	.96293	.03707	89	3.2067	.35274	.64726
35	8.7325	.96057	.03943	90	3.0507	.33558	.66442
36	8.7095	.95804	.04196	91	2.9010	.31911	.68089
37	8.6848	.95533	.04467	92	2.7612	.30373	.69627
38	8.6582	.95240	.04760	93	2.6312	.28943	.71057
39	8.6296	.94925	.05075	94	2.5091	.27600	.72400
40	8.5986	.94585	.05415	95	2.3922	.26314	.73686
41	8.5651	.94216	.05784	96	2.2814	.25095	.74905
42	8.5289	.93818	.06182	97	2.1783	.23961	.76039
43	8.4899	.93389	.06611	98	2.0809	.22890	.77110
44	8.4480	.92928	.07072	99	1.9852	.21838	.78162
45	8.4034	.92437	.07563	100	1.8915	.20807	.79193
46	8.3559	.91915	.08085	101	1.7985	.19783	.80217
47	8.3057	.91363	.08637	102	1.7066	.18773	.81227
48	8.2525	.90778	.09222	103	1.6152	.17767	.82233
49	8.1963	.90160	.09840	104	1.5166	.16683	.83317
50	8.1368	.89504	.10496	105	1.4206	.15626	.84374
51	8.0738	.88811	.11189	106	1.2947	.14242	.85758
52	8.0076	.88084	.11916	107	1.1400	.12540	.87460
53	7.9382	.87320	.12680	108	.8916	.09807	.90193
54	7.8655	.86520	.13480	109	.4505	.04955	.95045

Section 1

Table S (11.2)

Single Life Factors Based on Life Table 90CM

Interest at 11.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	8.8056	.98623	.01377	55	7.6795	.86011	.13989
1	8.8796	.99452	.00548	56	7.6022	.85145	.14855
2	8.8810	.99467	.00533	57	7.5214	.84240	.15760
3	8.8802	.99458	.00542	58	7.4373	.83298	.16702
4	8.8783	.99437	.00563	59	7.3503	.82324	.17676
5	8.8755	.99405	.00595	60	7.2605	.81318	.18682
6	8.8721	.99367	.00633	61	7.1675	.80276	.19724
7	8.8680	.99322	.00678	62	7.0708	.79193	.20807
8	8.8634	.99270	.00730	63	6.9702	.78066	.21934
9	8.8580	.99210	.00790	64	6.8658	.76897	.23103
10	8.8517	.99139	.00861	65	6.7575	.75684	.24316
11	8.8446	.99060	.00940	66	6.6449	.74423	.25577
12	8.8368	.98972	.01028	67	6.5273	.73106	.26894
13	8.8285	.98879	.01121	68	6.4049	.71735	.28265
14	8.8203	.98787	.01213	69	6.2779	.70313	.29687
15	8.8125	.98700	.01300	70	6.1472	.68848	.31152
16	8.8053	.98620	.01380	71	6.0133	.67349	.32651
17	8.7987	.98545	.01455	72	5.8767	.65819	.34181
18	8.7925	.98475	.01525	73	5.7377	.64262	.35738
19	8.7862	.98405	.01595	74	5.5957	.62672	.37328
20	8.7796	.98331	.01669	75	5.4499	.61039	.38961
21	8.7725	.98252	.01748	76	5.2996	.59355	.40645
22	8.7651	.98170	.01830	77	5.1446	.57620	.42380
23	8.7572	.98081	.01919	78	4.9852	.55834	.44166
24	8.7486	.97984	.02016	79	4.8224	.54010	.45990
25	8.7391	.97878	.02122	80	4.6577	.52166	.47834
26	8.7288	.97762	.02238	81	4.4927	.50318	.49682
27	8.7173	.97633	.02367	82	4.3283	.48477	.51523
28	8.7048	.97494	.02506	83	4.1646	.46644	.53356
29	8.6914	.97344	.02656	84	4.0004	.44805	.55195
30	8.6770	.97183	.02817	85	3.8345	.42946	.57054
31	8.6617	.97011	.02989	86	3.6685	.41087	.58913
32	8.6453	.96827	.03173	87	3.5050	.39256	.60744
33	8.6276	.96629	.03371	88	3.3444	.37457	.62543
34	8.6087	.96417	.03583	89	3.1868	.35692	.64308
35	8.5882	.96188	.03812	90	3.0324	.33963	.66037
36	8.5663	.95942	.04058	91	2.8843	.32304	.67696
37	8.5427	.95679	.04321	92	2.7458	.30753	.69247
38	8.5173	.95394	.04606	93	2.6170	.29311	.70689
39	8.4899	.95087	.04913	94	2.4960	.27956	.72044
40	8.4603	.94755	.05245	95	2.3802	.26658	.73342
41	8.4281	.94395	.05605	96	2.2703	.25428	.74572
42	8.3934	.94006	.05994	97	2.1681	.24282	.75718
43	8.3559	.93586	.06414	98	2.0715	.23201	.76799
44	8.3156	.93135	.06865	99	1.9766	.22138	.77862
45	8.2727	.92654	.07346	100	1.8836	.21096	.78904
46	8.2270	.92142	.07858	101	1.7912	.20062	.79938
47	8.1786	.91601	.08399	102	1.7000	.19040	.80960
48	8.1274	.91027	.08973	103	1.6092	.18023	.81977
49	8.0732	.90419	.09581	104	1.5113	.16927	.83073
50	8.0156	.89775	.10225	105	1.4159	.15858	.84142
51	7.9548	.89093	.10907	106	1.2908	.14457	.85543
52	7.8908	.88377	.11623	107	1.1369	.12734	.87266
53	7.8236	.87625	.12375	108	.8896	.09963	.90037
54	7.7533	.86837	.13163	109	.4496	.05036	.94964

Table S (11.4)

Single Life Factors Based on Life Table 90CM

Interest at 11.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	8.6527	.98641	.01359	55	7.5725	.86326	.13674
1	8.7254	.99470	.00530	56	7.4975	.85472	.14528
2	8.7268	.99486	.00514	57	7.4191	.84578	.15422
3	8.7262	.99478	.00522	58	7.3375	.83647	.16353
4	8.7244	.99458	.00542	59	7.2530	.82684	.17316
5	8.7218	.99429	.00571	60	7.1657	.81689	.18311
6	8.7186	.99392	.00608	61	7.0753	.80659	.19341
7	8.7148	.99348	.00652	62	6.9812	.79586	.20414
8	8.7104	.99298	.00702	63	6.8833	.78470	.21530
9	8.7052	.99240	.00760	64	6.7816	.77310	.22690
10	8.6992	.99171	.00829	65	6.6761	.76107	.23893
11	8.6924	.99093	.00907	66	6.5663	.74855	.25145
12	8.6848	.99007	.00993	67	6.4515	.73547	.26453
13	8.6769	.98916	.01084	68	6.3319	.72184	.27816
14	8.6690	.98827	.01173	69	6.2079	.70770	.29230
15	8.6615	.98741	.01259	70	6.0800	.69312	.30688
16	8.6547	.98664	.01336	71	5.9490	.67819	.32181
17	8.6484	.98592	.01408	72	5.8153	.66294	.33706
18	8.6425	.98524	.01476	73	5.6792	.64743	.35257
19	8.6365	.98456	.01544	74	5.5400	.63156	.36844
20	8.6303	.98385	.01615	75	5.3970	.61526	.38474
21	8.6236	.98309	.01691	76	5.2495	.59844	.40156
22	8.6167	.98230	.01770	77	5.0973	.58109	.41891
23	8.6092	.98145	.01855	78	4.9407	.56323	.43677
24	8.6010	.98052	.01948	79	4.7805	.54498	.45502
25	8.5921	.97949	.02051	80	4.6185	.52651	.47349
26	8.5822	.97838	.02162	81	4.4561	.50799	.49201
27	8.5713	.97713	.02287	82	4.2941	.48953	.51047
28	8.5595	.97578	.02422	83	4.1328	.47114	.52886
29	8.5467	.97433	.02567	84	3.9708	.45268	.54732
30	8.5330	.97277	.02723	85	3.8071	.43401	.56599
31	8.5184	.97110	.02890	86	3.6432	.41532	.58468
32	8.5028	.96932	.03068	87	3.4817	.39691	.60309
33	8.4860	.96740	.03260	88	3.3229	.37882	.62118
34	8.4680	.96535	.03465	89	3.1671	.36105	.63895
35	8.4484	.96312	.03688	90	3.0143	.34363	.65637
36	8.4275	.96073	.03927	91	2.8677	.32691	.67309
37	8.4050	.95817	.04183	92	2.7306	.31128	.68872
38	8.3806	.95539	.04461	93	2.6030	.29674	.70326
39	8.3544	.95240	.04760	94	2.4831	.28308	.71692
40	8.3260	.94917	.05083	95	2.3683	.26998	.73002
41	8.2952	.94565	.05435	96	2.2594	.25757	.74243
42	8.2619	.94185	.05815	97	2.1579	.24601	.75399
43	8.2259	.93775	.06225	98	2.0622	.23509	.76491
44	8.1871	.93333	.06667	99	1.9680	.22435	.77565
45	8.1458	.92862	.07138	100	1.8757	.21383	.78617
46	8.1017	.92360	.07640	101	1.7840	.20338	.79662
47	8.0551	.91828	.08172	102	1.6935	.19306	.80694
48	8.0057	.91265	.08735	103	1.6033	.18277	.81723
49	7.9534	.90668	.09332	104	1.5060	.17169	.82831
50	7.8978	.90035	.09965	105	1.4113	.16089	.83911
51	7.8389	.89364	.10636	106	1.2870	.14671	.85329
52	7.7771	.88659	.11341	107	1.1339	.12927	.87073
53	7.7121	.87918	.12082	108	.8876	.10119	.89881
54	7.6439	.87141	.12859	109	.4488	.05117	.94883

Table S (11.6)
Single Life Factors Based on Life Table 90CM
Interest at 11.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	8.5049	.98657	.01343	55	7.4681	.86630	.13370
1	8.5765	.99487	.00513	56	7.3954	.85787	.14213
2	8.5779	.99504	.00496	57	7.3193	.84904	.15096
3	8.5774	.99498	.00502	58	7.2401	.83985	.16015
4	8.5758	.99479	.00521	59	7.1580	.83032	.16968
5	8.5733	.99450	.00550	60	7.0731	.82048	.17952
6	8.5703	.99415	.00585	61	6.9852	.81029	.18971
7	8.5666	.99373	.00627	62	6.8937	.79967	.20033
8	8.5625	.99325	.00675	63	6.7983	.78861	.21139
9	8.5575	.99267	.00733	64	6.6993	.77711	.22289
10	8.5518	.99201	.00799	65	6.5964	.76518	.23482
11	8.5452	.99125	.00875	66	6.4893	.75276	.24724
12	8.5380	.99040	.00960	67	6.3773	.73976	.26024
13	8.5303	.98951	.01049	68	6.2605	.72622	.27378
14	8.5227	.98864	.01136	69	6.1393	.71215	.28785
15	8.5156	.98780	.01220	70	6.0142	.69765	.30235
16	8.5090	.98705	.01295	71	5.8860	.68278	.31722
17	8.5030	.98635	.01365	72	5.7551	.66759	.33241
18	8.4974	.98570	.01430	73	5.6217	.65212	.34788
19	8.4918	.98505	.01495	74	5.4853	.63630	.36370
20	8.4859	.98436	.01564	75	5.3451	.62003	.37997
21	8.4796	.98363	.01637	76	5.2003	.60323	.39677
22	8.4730	.98287	.01713	77	5.0508	.58589	.41411
23	8.4659	.98205	.01795	78	4.8968	.56803	.43197
24	8.4582	.98115	.01885	79	4.7393	.54976	.45024
25	8.4497	.98016	.01984	80	4.5799	.53127	.46873
26	8.4404	.97909	.02091	81	4.4199	.51271	.48729
27	8.4300	.97788	.02212	82	4.2604	.49420	.50580
28	8.4188	.97658	.02342	83	4.1014	.47576	.52424
29	8.4066	.97517	.02483	84	3.9417	.45723	.54277
30	8.3936	.97366	.02634	85	3.7801	.43849	.56151
31	8.3797	.97204	.02796	86	3.6182	.41971	.58029
32	8.3648	.97032	.02968	87	3.4587	.40120	.59880
33	8.3487	.96845	.03155	88	3.3018	.38300	.61700
34	8.3315	.96646	.03354	89	3.1476	.36512	.63488
35	8.3129	.96429	.03571	90	2.9964	.34759	.65241
36	8.2929	.96197	.03803	91	2.8513	.33075	.66925
37	8.2714	.95948	.04052	92	2.7155	.31499	.68501
38	8.2481	.95678	.04322	93	2.5891	.30033	.69967
39	8.2230	.95386	.04614	94	2.4703	.28656	.71344
40	8.1957	.95071	.04929	95	2.3565	.27335	.72665
41	8.1662	.94728	.05272	96	2.2485	.26083	.73917
42	8.1341	.94356	.05644	97	2.1479	.24916	.75084
43	8.0995	.93955	.06045	98	2.0529	.23814	.76186
44	8.0622	.93522	.06478	99	1.9595	.22730	.77270
45	8.0224	.93060	.06940	100	1.8679	.21667	.78333
46	7.9800	.92568	.07432	101	1.7769	.20612	.79388
47	7.9350	.92046	.07954	102	1.6870	.19569	.80431
48	7.8873	.91493	.08507	103	1.5974	.18530	.81470
49	7.8368	.90907	.09093	104	1.5008	.17409	.82591
50	7.7831	.90284	.09716	105	1.4067	.16318	.83682
51	7.7262	.89624	.10376	106	1.2831	.14884	.85116
52	7.6663	.88929	.11071	107	1.1309	.13119	.86881
53	7.6034	.88199	.11801	108	.8856	.10273	.89727
54	7.5374	.87434	.12566	109	.4480	.05197	.94803

Table S (11.8)

Single Life Factors Based on Life Table 90CM

Interest at 11.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	8.3621	.98673	.01327	55	7.3664	.86923	.13077
1	8.4325	.99503	.00497	56	7.2959	.86091	.13909
2	8.4340	.99521	.00479	57	7.2220	.85219	.14781
3	8.4335	.99516	.00484	58	7.1450	.84311	.15689
4	8.4320	.99498	.00502	59	7.0652	.83369	.16631
5	8.4297	.99471	.00529	60	6.9827	.82396	.17604
6	8.4268	.99437	.00563	61	6.8972	.81387	.18613
7	8.4234	.99396	.00604	62	6.8081	.80336	.19664
8	8.4194	.99349	.00651	63	6.7153	.79240	.20760
9	8.4147	.99294	.00706	64	6.6187	.78101	.21899
10	8.4092	.99228	.00772	65	6.5184	.76917	.23083
11	8.4029	.99154	.00846	66	6.4139	.75684	.24316
12	8.3959	.99072	.00928	67	6.3046	.74394	.25606
13	8.3885	.98984	.01016	68	6.1905	.73048	.26952
14	8.3812	.98898	.01102	69	6.0720	.71649	.28351
15	8.3743	.98817	.01183	70	5.9496	.70206	.29794
16	8.3681	.98743	.01257	71	5.8242	.68725	.31275
17	8.3624	.98676	.01324	72	5.6959	.67212	.32788
18	8.3570	.98613	.01387	73	5.5653	.65670	.34330
19	8.3517	.98550	.01450	74	5.4316	.64092	.35908
20	8.3461	.98484	.01516	75	5.2940	.62469	.37531
21	8.3401	.98414	.01586	76	5.1519	.60792	.39208
22	8.3339	.98340	.01660	77	5.0051	.59060	.40940
23	8.3272	.98261	.01739	78	4.8537	.57274	.42726
24	8.3199	.98175	.01825	79	4.6988	.55446	.44554
25	8.3118	.98080	.01920	80	4.5419	.53594	.46406
26	8.3030	.97975	.02025	81	4.3844	.51735	.48265
27	8.2931	.97859	.02141	82	4.2271	.49880	.50120
28	8.2824	.97733	.02267	83	4.0704	.48031	.51969
29	8.2708	.97596	.02404	84	3.9129	.46172	.53828
30	8.2584	.97449	.02551	85	3.7534	.44290	.55710
31	8.2452	.97293	.02707	86	3.5935	.42404	.57596
32	8.2310	.97126	.02874	87	3.4359	.40544	.59456
33	8.2157	.96945	.03055	88	3.2808	.38713	.61287
34	8.1992	.96751	.03249	89	3.1283	.36914	.63086
35	8.1814	.96541	.03459	90	2.9788	.35149	.64851
36	8.1623	.96315	.03685	91	2.8350	.33453	.66547
37	8.1417	.96072	.03928	92	2.7005	.31866	.68134
38	8.1194	.95809	.04191	93	2.5753	.30389	.69611
39	8.0954	.95525	.04475	94	2.4577	.29000	.71000
40	8.0693	.95217	.04783	95	2.3448	.27669	.72331
41	8.0409	.94882	.05118	96	2.2377	.26405	.73595
42	8.0101	.94519	.05481	97	2.1380	.25228	.74772
43	7.9768	.94126	.05874	98	2.0437	.24116	.75884
44	7.9409	.93702	.06298	99	1.9510	.23022	.76978
45	7.9025	.93250	.06750	100	1.8601	.21949	.78051
46	7.8616	.92767	.07233	101	1.7698	.20883	.79117
47	7.8182	.92255	.07745	102	1.6805	.19830	.80170
48	7.7722	.91712	.08288	103	1.5915	.18780	.81220
49	7.7234	.91136	.08864	104	1.4956	.17648	.82352
50	7.6715	.90523	.09477	105	1.4021	.16545	.83455
51	7.6164	.89874	.10126	106	1.2793	.15096	.84904
52	7.5585	.89190	.10810	107	1.1279	.13310	.86690
53	7.4975	.88471	.11529	108	.8837	.10428	.89572
54	7.4336	.87716	.12284	109	.4472	.05277	.94723

Table S (12.0)

Single Life Factors Based on Life Table 90CM

Interest at 12.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	8.2240	.98688	.01312	55	7.2672	.87206	.12794
1	8.2932	.99518	.00482	56	7.1987	.86385	.13615
2	8.2947	.99537	.00463	57	7.1270	.85523	.14477
3	8.2944	.99532	.00468	58	7.0521	.84626	.15374
4	8.2930	.99516	.00484	59	6.9746	.83695	.16305
5	8.2908	.99490	.00510	60	6.8944	.82732	.17268
6	8.2881	.99457	.00543	61	6.8112	.81734	.18266
7	8.2848	.99418	.00582	62	6.7245	.80694	.19306
8	8.2810	.99372	.00628	63	6.6340	.79608	.20392
9	8.2765	.99318	.00682	64	6.5399	.78479	.21521
10	8.2712	.99254	.00746	65	6.4421	.77305	.22695
11	8.2652	.99182	.00818	66	6.3402	.76082	.23918
12	8.2584	.99101	.00899	67	6.2334	.74800	.25200
13	8.2513	.99015	.00985	68	6.1219	.73463	.26537
14	8.2443	.98931	.01069	69	6.0060	.72072	.27928
15	8.2377	.98852	.01148	70	5.8863	.70636	.29364
16	8.2317	.98780	.01220	71	5.7635	.69162	.30838
17	8.2262	.98714	.01286	72	5.6379	.67655	.32345
18	8.2211	.98653	.01347	73	5.5099	.66118	.33882
19	8.2161	.98593	.01407	74	5.3788	.64545	.35455
20	8.2108	.98529	.01471	75	5.2438	.62926	.37074
21	8.2051	.98461	.01539	76	5.1043	.61251	.38749
22	8.1992	.98390	.01610	77	4.9601	.59521	.40479
23	8.1929	.98314	.01686	78	4.8113	.57735	.42265
24	8.1859	.98231	.01769	79	4.6589	.55906	.44094
25	8.1783	.98139	.01861	80	4.5044	.54053	.45947
26	8.1699	.98039	.01961	81	4.3493	.52191	.47809
27	8.1605	.97926	.02074	82	4.1944	.50333	.49667
28	8.1503	.97804	.02196	83	4.0399	.48478	.51522
29	8.1393	.97671	.02329	84	3.8845	.46614	.53386
30	8.1274	.97529	.02471	85	3.7271	.44725	.55275
31	8.1148	.97377	.02623	86	3.5692	.42830	.57170
32	8.1012	.97215	.02785	87	3.4134	.40961	.59039
33	8.0866	.97039	.02961	88	3.2601	.39121	.60879
34	8.0709	.96851	.03149	89	3.1093	.37311	.62689
35	8.0539	.96646	.03354	90	2.9613	.35535	.64465
36	8.0356	.96427	.03573	91	2.8189	.33827	.66173
37	8.0159	.96191	.03809	92	2.6858	.32229	.67771
38	7.9945	.95934	.04066	93	2.5617	.30741	.69259
39	7.9715	.95657	.04343	94	2.4451	.29341	.70659
40	7.9464	.95357	.04643	95	2.3332	.27999	.72001
41	7.9191	.95030	.04970	96	2.2271	.26725	.73275
42	7.8895	.94674	.05326	97	2.1281	.25537	.74463
43	7.8575	.94290	.05710	98	2.0346	.24416	.75584
44	7.8229	.93875	.06125	99	1.9426	.23312	.76688
45	7.7860	.93431	.06569	100	1.8524	.22229	.77771
46	7.7465	.92957	.07043	101	1.7627	.21153	.78847
47	7.7046	.92455	.07545	102	1.6741	.20089	.79911
48	7.6601	.91922	.08078	103	1.5857	.19029	.80971
49	7.6130	.91356	.08644	104	1.4904	.17885	.82115
50	7.5628	.90753	.09247	105	1.3976	.16771	.83229
51	7.5095	.90114	.09886	106	1.2755	.15306	.84694
52	7.4534	.89440	.10560	107	1.1250	.13500	.86500
53	7.3943	.88732	.11268	108	.8817	.10581	.89419
54	7.3323	.87988	.12012	109	.4464	.05357	.94643

Table S (12.2)

Single Life Factors Based on Life Table 90CM

Interest at 12.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	8.0903	.98702	.01298	55	7.1704	.87478	.12522
1	8.1584	.99532	.00468	56	7.1039	.86668	.13332
2	8.1600	.99552	.00448	57	7.0342	.85817	.14183
3	8.1597	.99548	.00452	58	6.9615	.84930	.15070
4	8.1584	.99532	.00468	59	6.8861	.84010	.15990
5	8.1563	.99507	.00493	60	6.8080	.83058	.16942
6	8.1538	.99476	.00524	61	6.7271	.82071	.17929
7	8.1506	.99438	.00562	62	6.6426	.81040	.18960
8	8.1470	.99394	.00606	63	6.5545	.79965	.20035
9	8.1427	.99341	.00659	64	6.4628	.78846	.21154
10	8.1376	.99279	.00721	65	6.3674	.77682	.22318
11	8.1318	.99208	.00792	66	6.2679	.76468	.23532
12	8.1253	.99129	.00871	67	6.1636	.75196	.24804
13	8.1184	.99045	.00955	68	6.0546	.73867	.26133
14	8.1116	.98962	.01038	69	5.9413	.72484	.27516
15	8.1053	.98884	.01116	70	5.8242	.71055	.28945
16	8.0995	.98814	.01186	71	5.7039	.69588	.30412
17	8.0943	.98750	.01250	72	5.5809	.68087	.31913
18	8.0895	.98692	.01308	73	5.4554	.66556	.33444
19	8.0847	.98633	.01367	74	5.3269	.64988	.35012
20	8.0797	.98572	.01428	75	5.1945	.63372	.36628
21	8.0743	.98506	.01494	76	5.0575	.61701	.38299
22	8.0687	.98438	.01562	77	4.9158	.59972	.40028
23	8.0627	.98365	.01635	78	4.7695	.58188	.41812
24	8.0561	.98284	.01716	79	4.6196	.56359	.43641
25	8.0488	.98196	.01804	80	4.4675	.54504	.45496
26	8.0408	.98098	.01902	81	4.3147	.52640	.47360
27	8.0319	.97989	.02011	82	4.1621	.50777	.49223
28	8.0222	.97871	.02129	83	4.0097	.48919	.51081
29	8.0116	.97742	.02258	84	3.8564	.47049	.52951
30	8.0003	.97604	.02396	85	3.7011	.45153	.54847
31	7.9883	.97457	.02543	86	3.5451	.43251	.56749
32	7.9753	.97299	.02701	87	3.3912	.41373	.58627
33	7.9614	.97129	.02871	88	3.2396	.39523	.60477
34	7.9464	.96946	.03054	89	3.0904	.37703	.62297
35	7.9301	.96747	.03253	90	2.9440	.35916	.64084
36	7.9126	.96533	.03467	91	2.8030	.34197	.65803
37	7.8937	.96303	.03697	92	2.6711	.32588	.67412
38	7.8732	.96053	.03947	93	2.5482	.31089	.68911
39	7.8511	.95783	.04217	94	2.4327	.29679	.70321
40	7.8271	.95490	.04510	95	2.3218	.28326	.71674
41	7.8008	.95170	.04830	96	2.2165	.27041	.72959
42	7.7724	.94823	.05177	97	2.1183	.25844	.74156
43	7.7415	.94447	.05553	98	2.0256	.24713	.75287
44	7.7082	.94040	.05960	99	1.9343	.23599	.76401
45	7.6726	.93605	.06395	100	1.8448	.22506	.77494
46	7.6344	.93140	.06860	101	1.7557	.21420	.78580
47	7.5940	.92647	.07353	102	1.6677	.20346	.79654
48	7.5511	.92123	.07877	103	1.5800	.19276	.80724
49	7.5055	.91567	.08433	104	1.4853	.18121	.81879
50	7.4569	.90974	.09026	105	1.3931	.16995	.83005
51	7.4053	.90345	.09655	106	1.2717	.15515	.84485
52	7.3510	.89682	.10318	107	1.1220	.13689	.86311
53	7.2937	.88983	.11017	108	.8798	.10734	.89266
54	7.2336	.88250	.11750	109	.4456	.05437	.94563

Table S (12.4)
Single Life Factors Based on Life Table 90CM
Interest at 12.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	7.9609	.98715	.01285	55	7.0759	.87742	.12258
1	8.0278	.99545	.00455	56	7.0114	.86941	.13059
2	8.0295	.99565	.00435	57	6.9437	.86101	.13899
3	8.0293	.99563	.00437	58	6.8730	.85225	.14775
4	8.0281	.99548	.00452	59	6.7996	.84315	.15685
5	8.0261	.99524	.00476	60	6.7237	.83374	.16626
6	8.0237	.99494	.00506	61	6.6449	.82397	.17603
7	8.0207	.99457	.00543	62	6.5626	.81377	.18623
8	8.0173	.99414	.00586	63	6.4767	.80312	.19688
9	8.0131	.99363	.00637	64	6.3873	.79203	.20797
10	8.0082	.99302	.00698	65	6.2942	.78049	.21951
11	8.0026	.99233	.00767	66	6.1971	.76844	.23156
12	7.9963	.99155	.00845	67	6.0952	.75581	.24419
13	7.9897	.99072	.00928	68	5.9887	.74260	.25740
14	7.9832	.98991	.01009	69	5.8779	.72886	.27114
15	7.9770	.98915	.01085	70	5.7632	.71464	.28536
16	7.9715	.98847	.01153	71	5.6455	.70004	.29996
17	7.9665	.98785	.01215	72	5.5249	.68509	.31491
18	7.9619	.98728	.01272	73	5.4020	.66984	.33016
19	7.9574	.98671	.01329	74	5.2759	.65421	.34579
20	7.9526	.98612	.01388	75	5.1459	.63810	.36190
21	7.9475	.98549	.01451	76	5.0114	.62142	.37858
22	7.9422	.98483	.01517	77	4.8722	.60415	.39585
23	7.9365	.98412	.01588	78	4.7284	.58632	.41368
24	7.9302	.98335	.01665	79	4.5808	.56802	.43198
25	7.9233	.98249	.01751	80	4.4312	.54946	.45054
26	7.9157	.98155	.01845	81	4.2806	.53080	.46920
27	7.9072	.98049	.01951	82	4.1302	.51215	.48785
28	7.8979	.97934	.02066	83	3.9800	.49352	.50648
29	7.8878	.97809	.02191	84	3.8288	.47477	.52523
30	7.8771	.97675	.02325	85	3.6754	.45575	.54425
31	7.8655	.97533	.02467	86	3.5214	.43665	.56335
32	7.8532	.97379	.02621	87	3.3693	.41779	.58221
33	7.8398	.97214	.02786	88	3.2194	.39921	.60079
34	7.8255	.97036	.02964	89	3.0718	.38091	.61909
35	7.8099	.96842	.03158	90	2.9268	.36293	.63707
36	7.7931	.96634	.03366	91	2.7873	.34563	.65437
37	7.7750	.96410	.03590	92	2.6566	.32942	.67058
38	7.7554	.96167	.03833	93	2.5349	.31433	.68567
39	7.7342	.95904	.04096	94	2.4204	.30012	.69988
40	7.7111	.95617	.04383	95	2.3104	.28649	.71351
41	7.6859	.95305	.04695	96	2.2060	.27354	.72646
42	7.6584	.94965	.05035	97	2.1087	.26147	.73853
43	7.6287	.94596	.05404	98	2.0167	.25007	.74993
44	7.5966	.94198	.05802	99	1.9261	.23883	.76117
45	7.5622	.93771	.06229	100	1.8372	.22781	.77219
46	7.5254	.93315	.06685	101	1.7488	.21685	.78315
47	7.4864	.92831	.07169	102	1.6614	.20601	.79399
48	7.4449	.92316	.07684	103	1.5743	.19521	.80479
49	7.4008	.91769	.08231	104	1.4802	.18354	.81646
50	7.3537	.91186	.08814	105	1.3886	.17218	.82782
51	7.3038	.90567	.09433	106	1.2680	.15723	.84277
52	7.2511	.89914	.10086	107	1.1191	.13876	.86124
53	7.1956	.89226	.10774	108	.8779	.10886	.89114
54	7.1373	.88502	.11498	109	.4448	.05516	.94484

Table S (12.6)

Single Life Factors Based on Life Table 90CM

Interest at 12.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	7.8355	.98727	.01273	55	6.9838	.87995	.12005
1	7.9014	.99557	.00443	56	6.9211	.87206	.12794
2	7.9031	.99579	.00421	57	6.8552	.86376	.13624
3	7.9029	.99577	.00423	58	6.7865	.85510	.14490
4	7.9018	.99563	.00437	59	6.7151	.84611	.15389
5	7.9000	.99540	.00460	60	6.6412	.83679	.16321
6	7.8977	.99511	.00489	61	6.5645	.82713	.17287
7	7.8948	.99475	.00525	62	6.4844	.81703	.18297
8	7.8915	.99434	.00566	63	6.4006	.80648	.19352
9	7.8876	.99384	.00616	64	6.3134	.79549	.20451
10	7.8829	.99324	.00676	65	6.2226	.78405	.21595
11	7.8775	.99256	.00744	66	6.1278	.77210	.22790
12	7.8714	.99179	.00821	67	6.0282	.75956	.24044
13	7.8649	.99098	.00902	68	5.9241	.74644	.25356
14	7.8586	.99019	.00981	69	5.8156	.73277	.26723
15	7.8527	.98944	.01056	70	5.7034	.71863	.28137
16	7.8474	.98877	.01123	71	5.5881	.70410	.29590
17	7.8426	.98817	.01183	72	5.4700	.68922	.31078
18	7.8382	.98762	.01238	73	5.3494	.67403	.32597
19	7.8339	.98707	.01293	74	5.2258	.65845	.34155
20	7.8294	.98650	.01350	75	5.0982	.64238	.35762
21	7.8245	.98589	.01411	76	4.9662	.62573	.37427
22	7.8195	.98525	.01475	77	4.8293	.60849	.39151
23	7.8140	.98457	.01543	78	4.6879	.59067	.40933
24	7.8081	.98382	.01618	79	4.5427	.57238	.42762
25	7.8015	.98299	.01701	80	4.3953	.55381	.44619
26	7.7943	.98208	.01792	81	4.2471	.53513	.46487
27	7.7861	.98105	.01895	82	4.0988	.51645	.48355
28	7.7773	.97994	.02006	83	3.9507	.49779	.50221
29	7.7677	.97873	.02127	84	3.8015	.47899	.52101
30	7.7574	.97743	.02257	85	3.6501	.45991	.54009
31	7.7464	.97604	.02396	86	3.4979	.44074	.55926
32	7.7346	.97455	.02545	87	3.3476	.42180	.57820
33	7.7218	.97294	.02706	88	3.1994	.40312	.59688
34	7.7080	.97121	.02879	89	3.0534	.38473	.61527
35	7.6931	.96933	.03067	90	2.9099	.36665	.63335
36	7.6770	.96731	.03269	91	2.7717	.34924	.65076
37	7.6597	.96512	.03488	92	2.6423	.33293	.66707
38	7.6409	.96275	.03725	93	2.5217	.31773	.68227
39	7.6205	.96018	.03982	94	2.4082	.30343	.69657
40	7.5983	.95738	.04262	95	2.2992	.28969	.71031
41	7.5740	.95433	.04567	96	2.1956	.27665	.72335
42	7.5476	.95100	.04900	97	2.0991	.26448	.73552
43	7.5190	.94739	.05261	98	2.0078	.25298	.74702
44	7.4880	.94349	.05651	99	1.9179	.24166	.75834
45	7.4548	.93931	.06069	100	1.8297	.23054	.76946
46	7.4193	.93483	.06517	101	1.7419	.21948	.78052
47	7.3816	.93008	.06992	102	1.6551	.20854	.79146
48	7.3414	.92502	.07498	103	1.5686	.19764	.80236
49	7.2987	.91964	.08036	104	1.4751	.18587	.81413
50	7.2532	.91391	.08609	105	1.3841	.17440	.82560
51	7.2048	.90781	.09219	106	1.2642	.15929	.84071
52	7.1538	.90137	.09863	107	1.1161	.14063	.85937
53	7.0999	.89459	.10541	108	.8760	.11037	.88963
54	7.0433	.88746	.11254	109	.4440	.05595	.94405

Table S (12.8)

Single Life Factors Based on Life Table 90CM

Interest at 12.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	7.7139	.98739	.01261	55	6.8938	.88241	.11759
1	7.7788	.99569	.00431	56	6.8329	.87461	.12539
2	7.7805	.99591	.00409	57	6.7689	.86641	.13359
3	7.7805	.99590	.00410	58	6.7020	.85785	.14215
4	7.7795	.99577	.00423	59	6.6325	.84897	.15103
5	7.7777	.99555	.00445	60	6.5606	.83976	.16024
6	7.7755	.99527	.00473	61	6.4859	.83019	.16981
7	7.7728	.99492	.00508	62	6.4078	.82020	.17980
8	7.7697	.99452	.00548	63	6.3262	.80975	.19025
9	7.7659	.99403	.00597	64	6.2411	.79886	.20114
10	7.7613	.99345	.00655	65	6.1524	.78751	.21249
11	7.7561	.99278	.00722	66	6.0598	.77566	.22434
12	7.7502	.99203	.00797	67	5.9626	.76321	.23679
13	7.7440	.99123	.00877	68	5.8607	.75017	.24983
14	7.7379	.99045	.00955	69	5.7546	.73659	.26341
15	7.7322	.98972	.01028	70	5.6448	.72253	.27747
16	7.7271	.98906	.01094	71	5.5318	.70807	.29193
17	7.7225	.98848	.01152	72	5.4160	.69325	.30675
18	7.7183	.98794	.01206	73	5.2978	.67812	.32188
19	7.7142	.98741	.01259	74	5.1765	.66259	.33741
20	7.7098	.98686	.01314	75	5.0513	.64657	.35343
21	7.7052	.98627	.01373	76	4.9216	.62996	.37004
22	7.7004	.98565	.01435	77	4.7871	.61275	.38725
23	7.6953	.98499	.01501	78	4.6480	.59494	.40506
24	7.6896	.98427	.01573	79	4.5052	.57666	.42334
25	7.6834	.98347	.01653	80	4.3600	.55808	.44192
26	7.6765	.98259	.01741	81	4.2140	.53939	.46061
27	7.6687	.98159	.01841	82	4.0678	.52068	.47932
28	7.6602	.98051	.01949	83	3.9217	.50198	.49802
29	7.6510	.97933	.02067	84	3.7745	.48314	.51686
30	7.6412	.97807	.02193	85	3.6250	.46400	.53600
31	7.6307	.97672	.02328	86	3.4748	.44477	.55523
32	7.6194	.97528	.02472	87	3.3262	.42575	.57425
33	7.6071	.97371	.02629	88	3.1796	.40699	.59301
34	7.5940	.97203	.02797	89	3.0352	.38851	.61149
35	7.5796	.97019	.02981	90	2.8932	.37032	.62968
36	7.5642	.96822	.03178	91	2.7563	.35281	.64719
37	7.5476	.96609	.03391	92	2.6281	.33640	.66360
38	7.5295	.96378	.03622	93	2.5086	.32110	.67890
39	7.5099	.96127	.03873	94	2.3961	.30670	.69330
40	7.4886	.95854	.04146	95	2.2880	.29287	.70713
41	7.4653	.95555	.04445	96	2.1853	.27972	.72028
42	7.4398	.95230	.04770	97	2.0895	.26746	.73254
43	7.4122	.94877	.05123	98	1.9990	.25587	.74413
44	7.3823	.94494	.05506	99	1.9098	.24445	.75555
45	7.3503	.94083	.05917	100	1.8222	.23324	.76676
46	7.3159	.93644	.06356	101	1.7351	.22209	.77791
47	7.2795	.93177	.06823	102	1.6489	.21106	.78894
48	7.2406	.92680	.07320	103	1.5629	.20006	.79994
49	7.1993	.92151	.07849	104	1.4701	.18817	.81183
50	7.1552	.91587	.08413	105	1.3797	.17660	.82340
51	7.1083	.90987	.09013	106	1.2605	.16134	.83866
52	7.0588	.90353	.09647	107	1.1132	.14249	.85751
53	7.0066	.89685	.10315	108	.8740	.11188	.88812
54	6.9517	.88981	.11019	109	.4433	.05674	.94326

Table S (13.0)

Single Life Factors Based on Life Table 90CM

Interest at 13.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	7.5961	.98750	.01250	55	6.8060	.88478	.11522
1	7.6600	.99580	.00420	56	6.7468	.87708	.12292
2	7.6617	.99602	.00398	57	6.6845	.86898	.13102
3	7.6617	.99602	.00398	58	6.6194	.86052	.13948
4	7.6608	.99590	.00410	59	6.5518	.85174	.14826
5	7.6592	.99569	.00431	60	6.4818	.84263	.15737
6	7.6571	.99542	.00458	61	6.4089	.83316	.16684
7	7.6545	.99508	.00492	62	6.3328	.82327	.17673
8	7.6515	.99469	.00531	63	6.2532	.81292	.18708
9	7.6478	.99421	.00579	64	6.1702	.80213	.19787
10	7.6434	.99364	.00636	65	6.0837	.79088	.20912
11	7.6384	.99299	.00701	66	5.9932	.77912	.22088
12	7.6327	.99225	.00775	67	5.8982	.76676	.23324
13	7.6266	.99146	.00854	68	5.7986	.75382	.24618
14	7.6207	.99070	.00930	69	5.6947	.74031	.25969
15	7.6152	.98998	.01002	70	5.5872	.72633	.27367
16	7.6103	.98934	.01066	71	5.4765	.71194	.28806
17	7.6059	.98876	.01124	72	5.3630	.69719	.30281
18	7.6019	.98825	.01175	73	5.2471	.68212	.31788
19	7.5980	.98773	.01227	74	5.1281	.66665	.33335
20	7.5938	.98720	.01280	75	5.0052	.65068	.34932
21	7.5894	.98663	.01337	76	4.8778	.63411	.36589
22	7.5849	.98603	.01397	77	4.7456	.61693	.38307
23	7.5800	.98540	.01460	78	4.6087	.59914	.40086
24	7.5746	.98470	.01530	79	4.4682	.58086	.41914
25	7.5686	.98392	.01608	80	4.3252	.56228	.43772
26	7.5621	.98307	.01693	81	4.1813	.54357	.45643
27	7.5546	.98210	.01790	82	4.0372	.52484	.47516
28	7.5465	.98105	.01895	83	3.8932	.50612	.49388
29	7.5378	.97991	.02009	84	3.7479	.48723	.51277
30	7.5283	.97868	.02132	85	3.6003	.46804	.53196
31	7.5182	.97737	.02263	86	3.4519	.44874	.55126
32	7.5074	.97596	.02404	87	3.3050	.42965	.57035
33	7.4957	.97444	.02556	88	3.1601	.41081	.58919
34	7.4831	.97280	.02720	89	3.0172	.39224	.60776
35	7.4694	.97102	.02898	90	2.8766	.37396	.62604
36	7.4546	.96910	.03090	91	2.7411	.35634	.64366
37	7.4386	.96702	.03298	92	2.6141	.33983	.66017
38	7.4213	.96476	.03524	93	2.4956	.32443	.67557
39	7.4024	.96232	.03768	94	2.3841	.30994	.69006
40	7.3819	.95965	.04035	95	2.2770	.29601	.70399
41	7.3594	.95673	.04327	96	2.1751	.28276	.71724
42	7.3349	.95354	.04646	97	2.0801	.27041	.72959
43	7.3083	.95008	.04992	98	1.9903	.25874	.74126
44	7.2794	.94632	.05368	99	1.9017	.24723	.75277
45	7.2485	.94230	.05770	100	1.8148	.23592	.76408
46	7.2153	.93798	.06202	101	1.7283	.22468	.77532
47	7.1800	.93340	.06660	102	1.6427	.21355	.78645
48	7.1424	.92851	.07149	103	1.5573	.20245	.79755
49	7.1024	.92331	.07669	104	1.4651	.19046	.80954
50	7.0597	.91776	.08224	105	1.3753	.17879	.82121
51	7.0142	.91185	.08815	106	1.2568	.16338	.83662
52	6.9662	.90561	.09439	107	1.1103	.14434	.85566
53	6.9155	.89902	.10098	108	.8721	.11338	.88662
54	6.8622	.89208	.10792	109	.4425	.05752	.94248

Table S (13.2)
Single Life Factors Based on Life Table 90CM
Interest at 13.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	7.4818	.98760	.01240	55	6.7202	.88706	.11294
1	7.5447	.99590	.00410	56	6.6626	.87946	.12054
2	7.5465	.99613	.00387	57	6.6020	.87147	.12853
3	7.5465	.99614	.00386	58	6.5387	.86311	.13689
4	7.5456	.99603	.00397	59	6.4729	.85442	.14558
5	7.5441	.99582	.00418	60	6.4046	.84541	.15459
6	7.5421	.99556	.00444	61	6.3337	.83605	.16395
7	7.5396	.99523	.00477	62	6.2595	.82625	.17375
8	7.5368	.99485	.00515	63	6.1819	.81600	.18400
9	7.5332	.99439	.00561	64	6.1008	.80531	.19469
10	7.5290	.99383	.00617	65	6.0164	.79416	.20584
11	7.5241	.99318	.00682	66	5.9280	.78249	.21751
12	7.5186	.99246	.00754	67	5.8350	.77023	.22977
13	7.5128	.99169	.00831	68	5.7376	.75737	.24263
14	7.5070	.99093	.00907	69	5.6360	.74395	.25605
15	7.5017	.99023	.00977	70	5.5306	.73004	.26996
16	7.4970	.98960	.01040	71	5.4222	.71573	.28427
17	7.4927	.98904	.01096	72	5.3110	.70105	.29895
18	7.4889	.98853	.01147	73	5.1973	.68604	.31396
19	7.4851	.98804	.01196	74	5.0805	.67062	.32938
20	7.4812	.98752	.01248	75	4.9598	.65470	.34530
21	7.4770	.98697	.01303	76	4.8346	.63817	.36183
22	7.4727	.98639	.01361	77	4.7047	.62102	.37898
23	7.4680	.98578	.01422	78	4.5701	.60325	.39675
24	7.4629	.98511	.01489	79	4.4317	.58498	.41502
25	7.4572	.98435	.01565	80	4.2909	.56640	.43360
26	7.4509	.98352	.01648	81	4.1491	.54769	.45231
27	7.4438	.98258	.01742	82	4.0071	.52894	.47106
28	7.4361	.98156	.01844	83	3.8650	.51018	.48982
29	7.4277	.98045	.01955	84	3.7217	.49126	.50874
30	7.4186	.97926	.02074	85	3.5759	.47202	.52798
31	7.4090	.97799	.02201	86	3.4292	.45266	.54734
32	7.3986	.97662	.02338	87	3.2841	.43350	.56650
33	7.3874	.97513	.02487	88	3.1408	.41458	.58542
34	7.3753	.97354	.02646	89	2.9994	.39592	.60408
35	7.3621	.97180	.02820	90	2.8602	.37754	.62246
36	7.3479	.96993	.03007	91	2.7260	.35983	.64017
37	7.3326	.96791	.03209	92	2.6002	.34322	.65678
38	7.3159	.96570	.03430	93	2.4828	.32773	.67227
39	7.2978	.96331	.03669	94	2.3723	.31314	.68686
40	7.2781	.96070	.03930	95	2.2660	.29912	.70088
41	7.2564	.95785	.04215	96	2.1650	.28578	.71422
42	7.2328	.95473	.04527	97	2.0708	.27334	.72666
43	7.2071	.95134	.04866	98	1.9816	.26158	.73842
44	7.1792	.94765	.05235	99	1.8938	.24998	.75002
45	7.1493	.94370	.05630	100	1.8075	.23858	.76142
46	7.1172	.93947	.06053	101	1.7216	.22725	.77275
47	7.0831	.93496	.06504	102	1.6366	.21603	.78397
48	7.0467	.93016	.06984	103	1.5518	.20483	.79517
49	7.0079	.92505	.07495	104	1.4601	.19274	.80726
50	6.9665	.91958	.08042	105	1.3709	.18096	.81904
51	6.9224	.91376	.08624	106	1.2531	.16541	.83459
52	6.8758	.90761	.09239	107	1.1075	.14618	.85382
53	6.8266	.90112	.09888	108	.8702	.11487	.88513
54	6.7748	.89428	.10572	109	.4417	.05830	.94170

Table S (13.4)   Section 1
Single Life Factors Based on Life Table 90CM
Interest at 13.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	7.3709	.98770	.01230	55	6.6364	.88928	.11072
1	7.4328	.99600	.00400	56	6.5804	.88177	.11823
2	7.4346	.99624	.00376	57	6.5214	.87387	.12613
3	7.4347	.99625	.00375	58	6.4598	.86561	.13439
4	7.4339	.99614	.00386	59	6.3957	.85702	.14298
5	7.4325	.99595	.00405	60	6.3292	.84811	.15189
6	7.4306	.99570	.00430	61	6.2600	.83885	.16115
7	7.4282	.99538	.00462	62	6.1877	.82915	.17085
8	7.4254	.99501	.00499	63	6.1119	.81900	.18100
9	7.4220	.99455	.00545	64	6.0329	.80841	.19159
10	7.4179	.99400	.00600	65	5.9504	.79735	.20265
11	7.4132	.99337	.00663	66	5.8640	.78578	.21422
12	7.4079	.99265	.00735	67	5.7731	.77360	.22640
13	7.4022	.99190	.00810	68	5.6778	.76083	.23917
14	7.3967	.99115	.00885	69	5.5783	.74749	.25251
15	7.3915	.99046	.00954	70	5.4751	.73367	.26633
16	7.3869	.98985	.01015	71	5.3688	.71943	.28057
17	7.3828	.98930	.01070	72	5.2598	.70481	.29519
18	7.3792	.98881	.01119	73	5.1483	.68987	.31013
19	7.3756	.98833	.01167	74	5.0337	.67451	.32549
20	7.3718	.98783	.01217	75	4.9152	.65864	.34136
21	7.3678	.98729	.01271	76	4.7922	.64216	.35784
22	7.3637	.98674	.01326	77	4.6644	.62504	.37496
23	7.3593	.98614	.01386	78	4.5320	.60729	.39271
24	7.3544	.98549	.01451	79	4.3958	.58904	.41096
25	7.3490	.98476	.01524	80	4.2572	.57046	.42954
26	7.3430	.98396	.01604	81	4.1174	.55173	.44827
27	7.3361	.98304	.01696	82	3.9774	.53297	.46703
28	7.3288	.98205	.01795	83	3.8372	.51419	.48581
29	7.3207	.98097	.01903	84	3.6957	.49523	.50477
30	7.3120	.97981	.02019	85	3.5518	.47594	.52406
31	7.3028	.97857	.02143	86	3.4069	.45652	.54348
32	7.2928	.97724	.02276	87	3.2634	.43730	.56270
33	7.2821	.97580	.02420	88	3.1217	.41830	.58170
34	7.2705	.97424	.02576	89	2.9818	.39956	.60044
35	7.2578	.97255	.02745	90	2.8440	.38109	.61891
36	7.2442	.97072	.02928	91	2.7111	.36328	.63672
37	7.2295	.96875	.03125	92	2.5864	.34658	.65342
38	7.2134	.96660	.03340	93	2.4701	.33099	.66901
39	7.1960	.96427	.03573	94	2.3605	.31631	.68369
40	7.1770	.96172	.03828	95	2.2552	.30219	.69781
41	7.1561	.95892	.04108	96	2.1550	.28877	.71123
42	7.1333	.95587	.04413	97	2.0615	.27624	.72376
43	7.1085	.95254	.04746	98	1.9731	.26439	.73561
44	7.0815	.94893	.05107	99	1.8858	.25270	.74730
45	7.0526	.94505	.05495	100	1.8002	.24122	.75878
46	7.0216	.94089	.05911	101	1.7149	.22979	.77021
47	6.9886	.93647	.06353	102	1.6305	.21848	.78152
48	6.9533	.93174	.06826	103	1.5462	.20720	.79280
49	6.9158	.92671	.07329	104	1.4552	.19499	.80501
50	6.8756	.92133	.07867	105	1.3666	.18312	.81688
51	6.8328	.91560	.08440	106	1.2495	.16743	.83257
52	6.7876	.90954	.09046	107	1.1046	.14801	.85199
53	6.7398	.90314	.09686	108	.8684	.11636	.88364
54	6.6895	.89639	.10361	109	.4409	.05908	.94092

Table S (13.6)
Single Life Factors Based on Life Table 90CM
Interest at 13.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	7.2632	.98779	.01221	55	6.5545	.89141	.10859
1	7.3242	.99609	.00391	56	6.5000	.88401	.11599
2	7.3260	.99634	.00366	57	6.4427	.87620	.12380
3	7.3261	.99635	.00365	58	6.3826	.86803	.13197
4	7.3254	.99625	.00375	59	6.3202	.85954	.14046
5	7.3240	.99607	.00393	60	6.2554	.85073	.14927
6	7.3222	.99582	.00418	61	6.1880	.84156	.15844
7	7.3200	.99551	.00449	62	6.1174	.83197	.16803
8	7.3173	.99515	.00485	63	6.0435	.82191	.17809
9	7.3140	.99471	.00529	64	5.9663	.81141	.18859
10	7.3101	.99417	.00583	65	5.8857	.80045	.19955
11	7.3055	.99355	.00645	66	5.8013	.78898	.21102
12	7.3003	.99284	.00716	67	5.7124	.77689	.22311
13	7.2948	.99210	.00790	68	5.6192	.76421	.23579
14	7.2894	.99136	.00864	69	5.5217	.75095	.24905
15	7.2844	.99068	.00932	70	5.4206	.73721	.26279
16	7.2800	.99008	.00992	71	5.3165	.72304	.27696
17	7.2761	.98955	.01045	72	5.2095	.70850	.29150
18	7.2726	.98907	.01093	73	5.1001	.69362	.30638
19	7.2692	.98860	.01140	74	4.9876	.67832	.32168
20	7.2656	.98812	.01188	75	4.8713	.66250	.33750
21	7.2618	.98760	.01240	76	4.7504	.64606	.35394
22	7.2578	.98706	.01294	77	4.6248	.62897	.37103
23	7.2536	.98649	.01351	78	4.4945	.61126	.38874
24	7.2489	.98585	.01415	79	4.3604	.59302	.40698
25	7.2437	.98515	.01485	80	4.2238	.57444	.42556
26	7.2380	.98437	.01563	81	4.0861	.55571	.44429
27	7.2315	.98348	.01652	82	3.9480	.53693	.46307
28	7.2244	.98252	.01748	83	3.8098	.51813	.48187
29	7.2167	.98147	.01853	84	3.6702	.49914	.50086
30	7.2084	.98034	.01966	85	3.5280	.47981	.52019
31	7.1995	.97913	.02087	86	3.3848	.46034	.53966
32	7.1900	.97783	.02217	87	3.2430	.44105	.55895
33	7.1796	.97643	.02357	88	3.1028	.42198	.57802
34	7.1685	.97491	.02509	89	2.9643	.40315	.59685
35	7.1563	.97326	.02674	90	2.8279	.38460	.61540
36	7.1433	.97148	.02852	91	2.6963	.36670	.63330
37	7.1291	.96956	.03044	92	2.5728	.34990	.65010
38	7.1136	.96746	.03254	93	2.4575	.33422	.66578
39	7.0969	.96518	.03482	94	2.3489	.31945	.68055
40	7.0786	.96268	.03732	95	2.2444	.30524	.69476
41	7.0584	.95995	.04005	96	2.1450	.29172	.70828
42	7.0364	.95696	.04304	97	2.0523	.27911	.72089
43	7.0125	.95370	.04630	98	1.9645	.26718	.73282
44	6.9864	.95015	.04985	99	1.8780	.25541	.74459
45	6.9584	.94635	.05365	100	1.7929	.24384	.75616
46	6.9284	.94226	.05774	101	1.7082	.23232	.76768
47	6.8964	.93791	.06209	102	1.6244	.22092	.77908
48	6.8623	.93327	.06673	103	1.5407	.20954	.79046
49	6.8259	.92832	.07168	104	1.4503	.19724	.80276
50	6.7869	.92302	.07698	105	1.3622	.18526	.81474
51	6.7454	.91738	.08262	106	1.2458	.16943	.83057
52	6.7015	.91140	.08860	107	1.1017	.14983	.85017
53	6.6551	.90509	.09491	108	.8665	.11784	.88216
54	6.6062	.89844	.10156	109	.4401	.05986	.94014

Single Life Factors Based on Life Table 90CM
Interest at 13.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	7.1586	.98788	.01212	55	6.4745	.89348	.10652
1	7.2187	.99618	.00382	56	6.4215	.88617	.11383
2	7.2205	.99643	.00357	57	6.3656	.87846	.12154
3	7.2207	.99645	.00355	58	6.3071	.87038	.12962
4	7.2200	.99636	.00364	59	6.2463	.86199	.13801
5	7.2187	.99618	.00382	60	6.1831	.85327	.14673
6	7.2170	.99594	.00406	61	6.1174	.84420	.15580
7	7.2148	.99564	.00436	62	6.0486	.83470	.16530
8	7.2122	.99529	.00471	63	5.9764	.82475	.17525
9	7.2091	.99486	.00514	64	5.9010	.81434	.18566
10	7.2053	.99433	.00567	65	5.8223	.80348	.19652
11	7.2009	.99372	.00628	66	5.7398	.79209	.20791
12	7.1958	.99302	.00698	67	5.6529	.78010	.21990
13	7.1905	.99229	.00771	68	5.5616	.76750	.23250
14	7.1853	.99157	.00843	69	5.4662	.75433	.24567
15	7.1804	.99090	.00910	70	5.3671	.74066	.25934
16	7.1761	.99031	.00969	71	5.2650	.72657	.27343
17	7.1723	.98978	.01022	72	5.1601	.71210	.28790
18	7.1690	.98932	.01068	73	5.0528	.69729	.30271
19	7.1657	.98887	.01113	74	4.9424	.68205	.31795
20	7.1623	.98839	.01161	75	4.8281	.66628	.33372
21	7.1586	.98789	.01211	76	4.7093	.64989	.35011
22	7.1549	.98737	.01263	77	4.5858	.63284	.36716
23	7.1508	.98681	.01319	78	4.4576	.61515	.38485
24	7.1464	.98620	.01380	79	4.3255	.59692	.40308
25	7.1414	.98552	.01448	80	4.1910	.57836	.42164
26	7.1359	.98476	.01524	81	4.0552	.55962	.44038
27	7.1297	.98390	.01610	82	3.9191	.54084	.45916
28	7.1229	.98296	.01704	83	3.7827	.52201	.47799
29	7.1155	.98194	.01806	84	3.6449	.50299	.49701
30	7.1075	.98084	.01916	85	3.5045	.48362	.51638
31	7.0990	.97966	.02034	86	3.3630	.46409	.53591
32	7.0898	.97840	.02160	87	3.2228	.44474	.55526
33	7.0799	.97703	.02297	88	3.0841	.42561	.57439
34	7.0692	.97555	.02445	89	2.9471	.40670	.59330
35	7.0576	.97394	.02606	90	2.8120	.38806	.61194
36	7.0450	.97221	.02779	91	2.6817	.37007	.62993
37	7.0314	.97033	.02967	92	2.5593	.35318	.64682
38	7.0165	.96828	.03172	93	2.4451	.33742	.66258
39	7.0004	.96605	.03395	94	2.3374	.32256	.67744
40	6.9827	.96361	.03639	95	2.2338	.30826	.69174
41	6.9633	.96093	.03907	96	2.1352	.29466	.70534
42	6.9420	.95800	.04200	97	2.0432	.28196	.71804
43	6.9189	.95480	.04520	98	1.9561	.26994	.73006
44	6.8937	.95133	.04867	99	1.8702	.25809	.74191
45	6.8666	.94759	.05241	100	1.7858	.24643	.75357
46	6.8375	.94357	.05643	101	1.7017	.23483	.76517
47	6.8065	.93930	.06070	102	1.6184	.22334	.77666
48	6.7734	.93473	.06527	103	1.5353	.21187	.78813
49	6.7382	.92987	.07013	104	1.4454	.19946	.80054
50	6.7004	.92465	.07535	105	1.3579	.18740	.81260
51	6.6601	.91909	.08091	106	1.2422	.17143	.82857
52	6.6174	.91320	.08680	107	1.0989	.15165	.84835
53	6.5723	.90698	.09302	108	.8646	.11932	.88068
54	6.5247	.90042	.09958	109	.4394	.06063	.93937

Table S (14.0)

Single Life Factors Based on Life Table 90CM

Interest at 14.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	7.0569	.98797	.01203	55	6.3963	.89549	.10451
1	7.1162	.99626	.00374	56	6.3447	.88826	.11174
2	7.1180	.99652	.00348	57	6.2903	.88064	.11936
3	7.1182	.99655	.00345	58	6.2333	.87266	.12734
4	7.1176	.99646	.00354	59	6.1740	.86436	.13564
5	7.1163	.99629	.00371	60	6.1124	.85574	.14426
6	7.1147	.99606	.00394	61	6.0483	.84676	.15324
7	7.1126	.99577	.00423	62	5.9811	.83736	.16264
8	7.1102	.99542	.00458	63	5.9107	.82750	.17250
9	7.1071	.99500	.00500	64	5.8371	.81719	.18281
10	7.1034	.99448	.00552	65	5.7601	.80642	.19358
11	7.0991	.99388	.00612	66	5.6795	.79513	.20487
12	7.0942	.99319	.00681	67	5.5944	.78322	.21678
13	7.0891	.99247	.00753	68	5.5051	.77071	.22929
14	7.0840	.99176	.00824	69	5.4116	.75763	.24237
15	7.0793	.99110	.00890	70	5.3146	.74404	.25596
16	7.0751	.99052	.00948	71	5.2144	.73002	.26998
17	7.0715	.99001	.00999	72	5.1116	.71562	.28438
18	7.0683	.98956	.01044	73	5.0062	.70087	.29913
19	7.0651	.98912	.01088	74	4.8978	.68570	.31430
20	7.0618	.98866	.01134	75	4.7856	.66999	.33001
21	7.0584	.98817	.01183	76	4.6689	.65364	.34636
22	7.0548	.98767	.01233	77	4.5474	.63663	.36337
23	7.0509	.98713	.01287	78	4.4212	.61897	.38103
24	7.0467	.98653	.01347	79	4.2912	.60076	.39924
25	7.0419	.98587	.01413	80	4.1586	.58221	.41779
26	7.0367	.98513	.01487	81	4.0248	.56347	.43653
27	7.0307	.98429	.01571	82	3.8905	.54468	.45532
28	7.0241	.98338	.01662	83	3.7560	.52584	.47416
29	7.0170	.98238	.01762	84	3.6199	.50679	.49321
30	7.0094	.98131	.01869	85	3.4813	.48738	.51262
31	7.0012	.98017	.01983	86	3.3415	.46780	.53220
32	6.9924	.97894	.02106	87	3.2028	.44839	.55161
33	6.9829	.97760	.02240	88	3.0656	.42919	.57081
34	6.9726	.97617	.02383	89	2.9301	.41021	.58979
35	6.9614	.97459	.02541	90	2.7963	.39149	.60851
36	6.9493	.97290	.02710	91	2.6672	.37341	.62659
37	6.9362	.97107	.02893	92	2.5459	.35643	.64357
38	6.9219	.96906	.03094	93	2.4327	.34058	.65942
39	6.9063	.96688	.03312	94	2.3260	.32563	.67437
40	6.8893	.96450	.03550	95	2.2232	.31125	.68875
41	6.8705	.96188	.03812	96	2.1254	.29756	.70244
42	6.8500	.95900	.04100	97	2.0341	.28478	.71522
43	6.8276	.95587	.04413	98	1.9477	.27268	.72732
44	6.8033	.95246	.04754	99	1.8625	.26074	.73926
45	6.7771	.94879	.05121	100	1.7786	.24901	.75099
46	6.7489	.94484	.05516	101	1.6951	.23732	.76268
47	6.7189	.94064	.05936	102	1.6124	.22574	.77426
48	6.6868	.93615	.06385	103	1.5299	.21418	.78582
49	6.6526	.93136	.06864	104	1.4405	.20168	.79832
50	6.6159	.92622	.07378	105	1.3537	.18951	.81049
51	6.5767	.92074	.07926	106	1.2386	.17341	.82659
52	6.5353	.91494	.08506	107	1.0961	.15345	.84655
53	6.4915	.90880	.09120	108	.8627	.12078	.87922
54	6.4452	.90233	.09767	109	.4386	.06140	.93860

Table S (14.2)

Single Life Factors Based on Life Table 90CM

Interest at 14.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.9581	.98805	.01195	55	6.3199	.89742	.10258
1	7.0165	.99634	.00366	56	6.2696	.89029	.10971
2	7.0183	.99660	.00340	57	6.2166	.88276	.11724
3	7.0186	.99663	.00337	58	6.1611	.87487	.12513
4	7.0180	.99656	.00344	59	6.1032	.86666	.13334
5	7.0168	.99639	.00361	60	6.0432	.85813	.14187
6	7.0153	.99617	.00383	61	5.9807	.84925	.15075
7	7.0133	.99588	.00412	62	5.9151	.83994	.16006
8	7.0109	.99555	.00445	63	5.8463	.83018	.16982
9	7.0080	.99513	.00487	64	5.7744	.81996	.18004
10	7.0044	.99462	.00538	65	5.6992	.80929	.19071
11	7.0002	.99403	.00597	66	5.6203	.79809	.20191
12	6.9955	.99336	.00664	67	5.5371	.78627	.21373
13	6.9904	.99264	.00736	68	5.4496	.77385	.22615
14	6.9855	.99194	.00806	69	5.3581	.76085	.23915
15	6.9809	.99129	.00871	70	5.2629	.74734	.25266
16	6.9769	.99072	.00928	71	5.1648	.73340	.26660
17	6.9734	.99022	.00978	72	5.0638	.71907	.28093
18	6.9703	.98978	.01022	73	4.9605	.70439	.29561
19	6.9673	.98935	.01065	74	4.8540	.68927	.31073
20	6.9641	.98891	.01109	75	4.7438	.67362	.32638
21	6.9608	.98843	.01157	76	4.6290	.65732	.34268
22	6.9574	.98795	.01205	77	4.5095	.64035	.35965
23	6.9537	.98742	.01258	78	4.3854	.62272	.37728
24	6.9496	.98685	.01315	79	4.2573	.60454	.39546
25	6.9451	.98620	.01380	80	4.1267	.58599	.41401
26	6.9400	.98549	.01451	81	3.9948	.56726	.43274
27	6.9343	.98467	.01533	82	3.8624	.54846	.45154
28	6.9280	.98378	.01622	83	3.7296	.52960	.47040
29	6.9212	.98281	.01719	84	3.5953	.51053	.48947
30	6.9139	.98177	.01823	85	3.4584	.49109	.50891
31	6.9060	.98065	.01935	86	3.3201	.47146	.52854
32	6.8976	.97945	.02055	87	3.1831	.45200	.54800
33	6.8884	.97815	.02185	88	3.0474	.43273	.56727
34	6.8785	.97675	.02325	89	2.9132	.41368	.58632
35	6.8677	.97522	.02478	90	2.7808	.39487	.60513
36	6.8561	.97356	.02644	91	2.6529	.37670	.62330
37	6.8435	.97177	.02823	92	2.5327	.35964	.64036
38	6.8297	.96981	.03019	93	2.4205	.34371	.65629
39	6.8147	.96768	.03232	94	2.3146	.32868	.67132
40	6.7982	.96535	.03465	95	2.2128	.31421	.68579
41	6.7802	.96278	.03722	96	2.1157	.30044	.69956
42	6.7603	.95997	.04003	97	2.0252	.28757	.71243
43	6.7387	.95689	.04311	98	1.9394	.27540	.72460
44	6.7151	.95354	.04646	99	1.8548	.26338	.73662
45	6.6897	.94994	.05006	100	1.7716	.25156	.74844
46	6.6624	.94606	.05394	101	1.6886	.23978	.76022
47	6.6333	.94193	.05807	102	1.6065	.22812	.77188
48	6.6022	.93751	.06249	103	1.5245	.21648	.78352
49	6.5690	.93279	.06721	104	1.4357	.20387	.79613
50	6.5334	.92774	.07226	105	1.3494	.19162	.80838
51	6.4953	.92234	.07766	106	1.2350	.17538	.82462
52	6.4551	.91662	.08338	107	1.0932	.15524	.84476
53	6.4124	.91057	.08943	108	.8609	.12224	.87776
54	6.3674	.90418	.09582	109	.4378	.06217	.93783

Table S (14.4)

Single Life Factors Based on Life Table 90CM

Interest at 14.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.8620	.98813	.01187	55	6.2451	.89930	.10070
1	6.9196	.99642	.00358	56	6.1962	.89225	.10775
2	6.9214	.99668	.00332	57	6.1445	.88481	.11519
3	6.9217	.99672	.00328	58	6.0904	.87701	.12299
4	6.9212	.99665	.00335	59	6.0340	.86889	.13111
5	6.9200	.99649	.00351	60	5.9754	.86046	.13954
6	6.9186	.99627	.00373	61	5.9144	.85167	.14833
7	6.9166	.99600	.00400	62	5.8504	.84246	.15754
8	6.9144	.99567	.00433	63	5.7832	.83278	.16722
9	6.9115	.99526	.00474	64	5.7129	.82266	.17734
10	6.9081	.99476	.00524	65	5.6394	.81208	.18792
11	6.9040	.99418	.00582	66	5.5623	.80097	.19903
12	6.8994	.99351	.00649	67	5.4809	.78924	.21076
13	6.8945	.99281	.00719	68	5.3952	.77691	.22309
14	6.8897	.99211	.00789	69	5.3055	.76399	.23601
15	6.8852	.99147	.00853	70	5.2122	.75056	.24944
16	6.8814	.99092	.00908	71	5.1159	.73670	.26330
17	6.8780	.99043	.00957	72	5.0169	.72244	.27756
18	6.8750	.99000	.01000	73	4.9155	.70783	.29217
19	6.8721	.98958	.01042	74	4.8109	.69278	.30722
20	6.8691	.98915	.01085	75	4.7026	.67718	.32282
21	6.8659	.98869	.01131	76	4.5898	.66093	.33907
22	6.8626	.98821	.01179	77	4.4723	.64401	.35599
23	6.8591	.98771	.01229	78	4.3500	.62641	.37359
24	6.8552	.98715	.01285	79	4.2239	.60825	.39175
25	6.8508	.98652	.01348	80	4.0952	.58971	.41029
26	6.8460	.98583	.01417	81	3.9652	.57099	.42901
27	6.8405	.98503	.01497	82	3.8346	.55218	.44782
28	6.8345	.98416	.01584	83	3.7036	.53331	.46669
29	6.8279	.98322	.01678	84	3.5710	.51422	.48578
30	6.8208	.98220	.01780	85	3.4357	.49474	.50526
31	6.8133	.98111	.01889	86	3.2991	.47507	.52493
32	6.8052	.97995	.02005	87	3.1635	.45555	.54445
33	6.7964	.97867	.02133	88	3.0293	.43622	.56378
34	6.7869	.97731	.02269	89	2.8965	.41710	.58290
35	6.7765	.97581	.02419	90	2.7654	.39822	.60178
36	6.7652	.97420	.02580	91	2.6387	.37997	.62003
37	6.7531	.97245	.02755	92	2.5196	.36282	.63718
38	6.7398	.97053	.02947	93	2.4084	.34680	.65320
39	6.7253	.96845	.03155	94	2.3034	.33169	.66831
40	6.7095	.96617	.03383	95	2.2024	.31714	.68286
41	6.6920	.96365	.03635	96	2.1061	.30328	.69672
42	6.6729	.96089	.03911	97	2.0163	.29034	.70966
43	6.6519	.95787	.04213	98	1.9312	.27809	.72191
44	6.6290	.95458	.04542	99	1.8472	.26599	.73401
45	6.6045	.95104	.04896	100	1.7645	.25409	.74591
46	6.5780	.94723	.05277	101	1.6822	.24223	.75777
47	6.5498	.94317	.05683	102	1.6006	.23048	.76952
48	6.5196	.93882	.06118	103	1.5191	.21876	.78124
49	6.4874	.93418	.06582	104	1.4309	.20606	.79394
50	6.4528	.92920	.07080	105	1.3452	.19371	.80629
51	6.4158	.92388	.07612	106	1.2315	.17733	.82267
52	6.3767	.91824	.08176	107	1.0904	.15702	.84298
53	6.3352	.91227	.08773	108	.8590	.12370	.87630
54	6.2914	.90597	.09403	109	.4371	.06294	.93706

Table S (14.6)

Single Life Factors Based on Life Table 90CM

Interest at 14.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.7685	.98820	.01180	55	6.1720	.90111	.09889
1	6.8253	.99649	.00351	56	6.1243	.89415	.10585
2	6.8271	.99675	.00325	57	6.0740	.88680	.11320
3	6.8274	.99680	.00320	58	6.0212	.87909	.12091
4	6.8269	.99673	.00327	59	5.9662	.87106	.12894
5	6.8259	.99658	.00342	60	5.9090	.86272	.13728
6	6.8245	.99637	.00363	61	5.8495	.85402	.14598
7	6.8226	.99610	.00390	62	5.7870	.84490	.15510
8	6.8204	.99578	.00422	63	5.7214	.83532	.16468
9	6.8177	.99538	.00462	64	5.6527	.82529	.17471
10	6.8143	.99489	.00511	65	5.5808	.81480	.18520
11	6.8104	.99432	.00568	66	5.5053	.80378	.19622
12	6.8059	.99366	.00634	67	5.4256	.79214	.20786
13	6.8011	.99296	.00704	68	5.3417	.77990	.22010
14	6.7964	.99228	.00772	69	5.2538	.76706	.23294
15	6.7921	.99165	.00835	70	5.1624	.75371	.24629
16	6.7884	.99110	.00890	71	5.0680	.73992	.26008
17	6.7851	.99062	.00938	72	4.9708	.72574	.27426
18	6.7822	.99020	.00980	73	4.8712	.71120	.28880
19	6.7794	.98980	.01020	74	4.7686	.69621	.30379
20	6.7766	.98938	.01062	75	4.6621	.68067	.31933
21	6.7735	.98893	.01107	76	4.5512	.66447	.33553
22	6.7703	.98847	.01153	77	4.4356	.64759	.35241
23	6.7670	.98798	.01202	78	4.3152	.63003	.36997
24	6.7633	.98744	.01256	79	4.1910	.61189	.38811
25	6.7591	.98683	.01317	80	4.0642	.59337	.40663
26	6.7544	.98615	.01385	81	3.9360	.57465	.42535
27	6.7491	.98537	.01463	82	3.8071	.55584	.44416
28	6.7434	.98453	.01547	83	3.6779	.53697	.46303
29	6.7370	.98361	.01639	84	3.5469	.51785	.48215
30	6.7302	.98262	.01738	85	3.4133	.49834	.50166
31	6.7230	.98155	.01845	86	3.2783	.47863	.52137
32	6.7152	.98042	.01958	87	3.1443	.45906	.54094
33	6.7067	.97918	.02082	88	3.0115	.43967	.56033
34	6.6976	.97784	.02216	89	2.8800	.42048	.57952
35	6.6875	.97638	.02362	90	2.7502	.40152	.59848
36	6.6767	.97480	.02520	91	2.6246	.38319	.61681
37	6.6650	.97309	.02691	92	2.5066	.36597	.63403
38	6.6522	.97122	.02878	93	2.3964	.34987	.65013
39	6.6383	.96919	.03081	94	2.2923	.33468	.66532
40	6.6229	.96695	.03305	95	2.1921	.32005	.67995
41	6.6061	.96448	.03552	96	2.0966	.30611	.69389
42	6.5875	.96178	.03822	97	2.0075	.29309	.70691
43	6.5672	.95882	.04118	98	1.9230	.28076	.71924
44	6.5451	.95559	.04441	99	1.8396	.26858	.73142
45	6.5213	.95211	.04789	100	1.7576	.25661	.74339
46	6.4956	.94836	.05164	101	1.6758	.24466	.75534
47	6.4683	.94436	.05564	102	1.5947	.23283	.76717
48	6.4390	.94009	.05991	103	1.5138	.22102	.77898
49	6.4077	.93552	.06448	104	1.4262	.20822	.79178
50	6.3741	.93061	.06939	105	1.3410	.19578	.80422
51	6.3381	.92537	.07463	106	1.2280	.17928	.82072
52	6.3001	.91981	.08019	107	1.0877	.15880	.84120
53	6.2597	.91392	.08608	108	.8572	.12515	.87485
54	6.2171	.90770	.09230	109	.4363	.06370	.93630

Table S (14.8)

Single Life Factors Based on Life Table 90CM
Interest at 14.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.6775	.98827	.01173	55	6.1005	.90287	.09713
1	6.7335	.99656	.00344	56	6.0540	.89600	.10400
2	6.7353	.99683	.00317	57	6.0049	.88873	.11127
3	6.7356	.99688	.00312	58	5.9534	.88111	.11889
4	6.7352	.99681	.00319	59	5.8998	.87317	.12683
5	6.7342	.99667	.00333	60	5.8440	.86491	.13509
6	6.7329	.99647	.00353	61	5.7859	.85631	.14369
7	6.7311	.99620	.00380	62	5.7248	.84728	.15272
8	6.7290	.99589	.00411	63	5.6607	.83779	.16221
9	6.7263	.99550	.00450	64	5.5936	.82785	.17215
10	6.7231	.99502	.00498	65	5.5233	.81745	.18255
11	6.7193	.99445	.00555	66	5.4495	.80652	.19348
12	6.7149	.99380	.00620	67	5.3714	.79497	.20503
13	6.7102	.99311	.00689	68	5.2893	.78281	.21719
14	6.7057	.99244	.00756	69	5.2031	.77006	.22994
15	6.7015	.99182	.00818	70	5.1135	.75679	.24321
16	6.6978	.99128	.00872	71	5.0208	.74308	.25692
17	6.6946	.99081	.00919	72	4.9254	.72897	.27103
18	6.6919	.99040	.00960	73	4.8277	.71450	.28550
19	6.6892	.99000	.01000	74	4.7268	.69957	.30043
20	6.6865	.98959	.01041	75	4.6222	.68409	.31591
21	6.6835	.98916	.01084	76	4.5132	.66795	.33205
22	6.6805	.98871	.01129	77	4.3994	.65111	.34889
23	6.6773	.98824	.01176	78	4.2810	.63358	.36642
24	6.6737	.98771	.01229	79	4.1586	.61547	.38453
25	6.6697	.98712	.01288	80	4.0336	.59697	.40303
26	6.6653	.98646	.01354	81	3.9071	.57826	.42174
27	6.6602	.98570	.01430	82	3.7801	.55945	.44055
28	6.6546	.98488	.01512	83	3.6525	.54057	.45943
29	6.6485	.98398	.01602	84	3.5232	.52143	.47857
30	6.6420	.98301	.01699	85	3.3912	.50189	.49811
31	6.6350	.98198	.01802	86	3.2577	.48214	.51786
32	6.6275	.98087	.01913	87	3.1252	.46253	.53747
33	6.6193	.97966	.02034	88	2.9938	.44308	.55692
34	6.6105	.97835	.02165	89	2.8637	.42383	.57617
35	6.6008	.97693	.02307	90	2.7351	.40479	.59521
36	6.5904	.97538	.02462	91	2.6107	.38638	.61362
37	6.5791	.97371	.02629	92	2.4938	.36908	.63092
38	6.5668	.97188	.02812	93	2.3845	.35290	.64710
39	6.5533	.96989	.03011	94	2.2813	.33764	.66236
40	6.5385	.96770	.03230	95	2.1819	.32293	.67707
41	6.5222	.96529	.03471	96	2.0872	.30891	.69109
42	6.5043	.96263	.03737	97	1.9987	.29581	.70419
43	6.4846	.95973	.04027	98	1.9149	.28341	.71659
44	6.4632	.95655	.04345	99	1.8321	.27115	.72885
45	6.4401	.95313	.04687	100	1.7507	.25910	.74090
46	6.4152	.94945	.05055	101	1.6694	.24708	.75292
47	6.3886	.94552	.05448	102	1.5889	.23516	.76484
48	6.3602	.94131	.05869	103	1.5086	.22327	.77673
49	6.3298	.93681	.06319	104	1.4215	.21038	.78962
50	6.2971	.93198	.06802	105	1.3368	.19785	.80215
51	6.2622	.92681	.07319	106	1.2244	.18122	.81878
52	6.2252	.92132	.07868	107	1.0849	.16056	.83944
53	6.1859	.91551	.08449	108	.8554	.12659	.87341
54	6.1444	.90937	.09063	109	.4355	.06446	.93554

Table S (15.0)

Single Life Factors Based on Life Table 90CM

Interest at 15.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.5889	.98834	.01166	55	6.0305	.90458	.09542
1	6.6442	.99662	.00338	56	5.9852	.89778	.10222
2	6.6460	.99690	.00310	57	5.9374	.89060	.10940
3	6.6463	.99695	.00305	58	5.8871	.88307	.11693
4	6.6459	.99689	.00311	59	5.8348	.87521	.12479
5	6.6450	.99675	.00325	60	5.7803	.86705	.13295
6	6.6437	.99656	.00344	61	5.7235	.85853	.14147
7	6.6420	.99630	.00370	62	5.6639	.84959	.15041
8	6.6400	.99599	.00401	63	5.6013	.84019	.15981
9	6.6374	.99561	.00439	64	5.5356	.83035	.16965
10	6.6342	.99514	.00486	65	5.4669	.82003	.17997
11	6.6305	.99458	.00542	66	5.3946	.80920	.19080
12	6.6263	.99394	.00606	67	5.3182	.79774	.20226
13	6.6217	.99326	.00674	68	5.2377	.78566	.21434
14	6.6173	.99259	.00741	69	5.1533	.77299	.22701
15	6.6132	.99198	.00802	70	5.0653	.75980	.24020
16	6.6096	.99145	.00855	71	4.9744	.74617	.25383
17	6.6066	.99099	.00901	72	4.8808	.73213	.26787
18	6.6039	.99059	.00941	73	4.7848	.71773	.28227
19	6.6013	.99020	.00980	74	4.6858	.70287	.29713
20	6.5987	.98980	.01020	75	4.5830	.68745	.31255
21	6.5959	.98938	.01062	76	4.4757	.67136	.32864
22	6.5930	.98895	.01105	77	4.3638	.65457	.34543
23	6.5899	.98848	.01152	78	4.2472	.63707	.36293
24	6.5865	.98797	.01203	79	4.1266	.61899	.38101
25	6.5826	.98739	.01261	80	4.0034	.60051	.39949
26	6.5784	.98675	.01325	81	3.8787	.58181	.41819
27	6.5734	.98602	.01398	82	3.7533	.56300	.43700
28	6.5681	.98521	.01479	83	3.6274	.54411	.45589
29	6.5622	.98434	.01566	84	3.4998	.52496	.47504
30	6.5559	.98339	.01661	85	3.3693	.50540	.49460
31	6.5492	.98238	.01762	86	3.2374	.48561	.51439
32	6.5420	.98130	.01870	87	3.1063	.46595	.53405
33	6.5341	.98011	.01989	88	2.9763	.44645	.55355
34	6.5256	.97884	.02116	89	2.8475	.42713	.57287
35	6.5163	.97745	.02255	90	2.7202	.40803	.59197
36	6.5063	.97594	.02406	91	2.5969	.38954	.61046
37	6.4954	.97431	.02569	92	2.4811	.37216	.62784
38	6.4834	.97252	.02748	93	2.3727	.35591	.64409
39	6.4704	.97057	.02943	94	2.2704	.34056	.65944
40	6.4562	.96842	.03158	95	2.1718	.32577	.67423
41	6.4404	.96606	.03394	96	2.0778	.31168	.68832
42	6.4230	.96345	.03655	97	1.9900	.29851	.70149
43	6.4040	.96060	.03940	98	1.9069	.28603	.71397
44	6.3832	.95748	.04252	99	1.8247	.27370	.72630
45	6.3608	.95412	.04588	100	1.7438	.26157	.73843
46	6.3366	.95050	.04950	101	1.6631	.24947	.75053
47	6.3109	.94663	.05337	102	1.5832	.23747	.76253
48	6.2832	.94249	.05751	103	1.5033	.22550	.77450
49	6.2537	.93806	.06194	104	1.4168	.21251	.78749
50	6.2220	.93330	.06670	105	1.3327	.19990	.80010
51	6.1880	.92820	.07180	106	1.2209	.18314	.81686
52	6.1519	.92279	.07721	107	1.0821	.16232	.83768
53	6.1137	.91706	.08294	108	.8535	.12803	.87197
54	6.0733	.91100	.08900	109	.4348	.06522	.93478

Table S (15.2)

Single Life Factors Based on Life Table 90CM

Interest at 15.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.5027	.98841	.01159	55	5.9620	.90623	.09377
1	6.5571	.99668	.00332	56	5.9179	.89952	.10048
2	6.5590	.99696	.00304	57	5.8712	.89242	.10758
3	6.5593	.99702	.00298	58	5.8222	.88497	.11503
4	6.5590	.99697	.00303	59	5.7711	.87720	.12280
5	6.5581	.99683	.00317	60	5.7179	.86912	.13088
6	6.5569	.99664	.00336	61	5.6625	.86069	.13931
7	6.5552	.99639	.00361	62	5.6042	.85184	.14816
8	6.5532	.99609	.00391	63	5.5430	.84253	.15747
9	6.5508	.99572	.00428	64	5.4788	.83278	.16722
10	6.5477	.99525	.00475	65	5.4115	.82255	.17745
11	6.5441	.99470	.00530	66	5.3408	.81180	.18820
12	6.5399	.99407	.00593	67	5.2660	.80043	.19957
13	6.5355	.99340	.00660	68	5.1871	.78844	.21156
14	6.5312	.99274	.00726	69	5.1043	.77586	.22414
15	6.5272	.99213	.00787	70	5.0181	.76275	.23725
16	6.5237	.99161	.00839	71	4.9289	.74919	.25081
17	6.5208	.99116	.00884	72	4.8370	.73522	.26478
18	6.5182	.99076	.00924	73	4.7427	.72089	.27911
19	6.5157	.99039	.00961	74	4.6454	.70610	.29390
20	6.5132	.99000	.01000	75	4.5443	.69074	.30926
21	6.5105	.98959	.01041	76	4.4388	.67470	.32530
22	6.5077	.98917	.01083	77	4.3287	.65796	.34204
23	6.5047	.98872	.01128	78	4.2138	.64050	.35950
24	6.5015	.98822	.01178	79	4.0951	.62245	.37755
25	6.4978	.98766	.01234	80	3.9736	.60399	.39601
26	6.4937	.98704	.01296	81	3.8507	.58530	.41470
27	6.4889	.98632	.01368	82	3.7270	.56650	.43350
28	6.4838	.98553	.01447	83	3.6027	.54760	.45240
29	6.4781	.98468	.01532	84	3.4766	.52844	.47156
30	6.4721	.98375	.01625	85	3.3477	.50885	.49115
31	6.4656	.98277	.01723	86	3.2173	.48903	.51097
32	6.4586	.98171	.01829	87	3.0877	.46932	.53068
33	6.4510	.98055	.01945	88	2.9590	.44977	.55023
34	6.4428	.97931	.02069	89	2.8315	.43039	.56961
35	6.4339	.97795	.02205	90	2.7054	.41122	.58878
36	6.4242	.97648	.02352	91	2.5833	.39266	.60734
37	6.4137	.97488	.02512	92	2.4685	.37520	.62480
38	6.4021	.97313	.02687	93	2.3610	.35888	.64112
39	6.3896	.97122	.02878	94	2.2596	.34346	.65654
40	6.3758	.96912	.03088	95	2.1618	.32860	.67140
41	6.3605	.96680	.03320	96	2.0686	.31442	.68558
42	6.3437	.96424	.03576	97	1.9814	.30118	.69882
43	6.3253	.96144	.03856	98	1.8989	.28863	.71137
44	6.3051	.95838	.04162	99	1.8173	.27623	.72377
45	6.2834	.95507	.04493	100	1.7370	.26402	.73598
46	6.2599	.95151	.04849	101	1.6569	.25184	.74816
47	6.2349	.94770	.05230	102	1.5774	.23977	.76023
48	6.2080	.94362	.05638	103	1.4981	.22771	.77229
49	6.1793	.93926	.06074	104	1.4121	.21464	.78536
50	6.1485	.93457	.06543	105	1.3285	.20194	.79806
51	6.1154	.92954	.07046	106	1.2174	.18505	.81495
52	6.0803	.92421	.07579	107	1.0794	.16406	.83594
53	6.0431	.91855	.08145	108	.8517	.12946	.87054
54	6.0037	.91257	.08743	109	.4340	.06597	.93403

Single Life Factors Based on Life Table 90CM

Interest at 15.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.4186	.98847	.01153	55	5.8950	.90783	.09217
1	6.4724	.99674	.00326	56	5.8520	.90120	.09880
2	6.4742	.99702	.00298	57	5.8064	.89418	.10582
3	6.4746	.99709	.00291	58	5.7585	.88681	.11319
4	6.4743	.99704	.00296	59	5.7086	.87913	.12087
5	6.4734	.99691	.00309	60	5.6567	.87114	.12886
6	6.4722	.99673	.00327	61	5.6026	.86280	.13720
7	6.4707	.99648	.00352	62	5.5457	.85403	.14597
8	6.4688	.99619	.00381	63	5.4858	.84481	.15519
9	6.4664	.99582	.00418	64	5.4230	.83514	.16486
10	6.4634	.99536	.00464	65	5.3572	.82501	.17499
11	6.4599	.99482	.00518	66	5.2880	.81435	.18565
12	6.4558	.99420	.00580	67	5.2147	.80306	.19694
13	6.4515	.99353	.00647	68	5.1374	.79116	.20884
14	6.4473	.99288	.00712	69	5.0562	.77865	.22135
15	6.4434	.99228	.00772	70	4.9716	.76563	.23437
16	6.4400	.99176	.00824	71	4.8841	.75214	.24786
17	6.4371	.99132	.00868	72	4.7938	.73825	.26175
18	6.4347	.99094	.00906	73	4.7012	.72399	.27601
19	6.4323	.99057	.00943	74	4.6056	.70926	.29074
20	6.4298	.99019	.00981	75	4.5063	.69397	.30603
21	6.4272	.98979	.01021	76	4.4025	.67799	.32201
22	6.4246	.98938	.01062	77	4.2941	.66129	.33871
23	6.4217	.98894	.01106	78	4.1810	.64388	.35612
24	6.4186	.98846	.01154	79	4.0640	.62585	.37415
25	6.4150	.98791	.01209	80	3.9442	.60741	.39259
26	6.4111	.98731	.01269	81	3.8230	.58874	.41126
27	6.4065	.98661	.01339	82	3.7009	.56994	.43006
28	6.4016	.98584	.01416	83	3.5782	.55105	.44895
29	6.3961	.98500	.01500	84	3.4537	.53188	.46812
30	6.3903	.98410	.01590	85	3.3264	.51226	.48774
31	6.3840	.98314	.01686	86	3.1975	.49241	.50759
32	6.3773	.98210	.01790	87	3.0692	.47266	.52734
33	6.3700	.98098	.01902	88	2.9419	.45306	.54694
34	6.3621	.97976	.02024	89	2.8157	.43362	.56638
35	6.3534	.97843	.02157	90	2.6908	.41438	.58562
36	6.3441	.97699	.02301	91	2.5698	.39575	.60425
37	6.3339	.97543	.02457	92	2.4560	.37822	.62178
38	6.3228	.97371	.02629	93	2.3495	.36182	.63818
39	6.3107	.97184	.02816	94	2.2489	.34633	.65367
40	6.2973	.96978	.03022	95	2.1519	.33139	.66861
41	6.2825	.96751	.03249	96	2.0594	.31715	.68285
42	6.2662	.96500	.03500	97	1.9729	.30383	.69617
43	6.2484	.96225	.03775	98	1.8910	.29121	.70879
44	6.2288	.95924	.04076	99	1.8100	.27874	.72126
45	6.2077	.95599	.04401	100	1.7302	.26646	.73354
46	6.1849	.95248	.04752	101	1.6507	.25420	.74580
47	6.1606	.94874	.05126	102	1.5717	.24205	.75795
48	6.1346	.94472	.05528	103	1.4929	.22991	.77009
49	6.1066	.94042	.05958	104	1.4075	.21675	.78325
50	6.0766	.93580	.06420	105	1.3244	.20396	.79604
51	6.0445	.93085	.06915	106	1.2140	.18695	.81305
52	6.0103	.92558	.07442	107	1.0766	.16580	.83420
53	5.9740	.92000	.08000	108	.8499	.13088	.86912
54	5.9357	.91409	.08591	109	.4333	.06672	.93328

Table S (15.6)
Single Life Factors Based on Life Table 90CM
Interest at 15.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.3367	.98853	.01147	55	5.8294	.90939	.09061
1	6.3897	.99680	.00320	56	5.7874	.90283	.09717
2	6.3916	.99708	.00292	57	5.7429	.89590	.10410
3	6.3920	.99715	.00285	58	5.6962	.88861	.11139
4	6.3917	.99711	.00289	59	5.6475	.88101	.11899
5	6.3909	.99698	.00302	60	5.5968	.87310	.12690
6	6.3898	.99680	.00320	61	5.5439	.86484	.13516
7	6.3882	.99657	.00343	62	5.4882	.85617	.14383
8	6.3864	.99628	.00372	63	5.4297	.84703	.15297
9	6.3841	.99592	.00408	64	5.3683	.83745	.16255
10	6.3812	.99547	.00453	65	5.3039	.82741	.17259
11	6.3778	.99493	.00507	66	5.2361	.81683	.18317
12	6.3738	.99432	.00568	67	5.1643	.80563	.19437
13	6.3696	.99366	.00634	68	5.0885	.79381	.20619
14	6.3655	.99301	.00699	69	5.0089	.78139	.21861
15	6.3617	.99242	.00758	70	4.9259	.76844	.23156
16	6.3584	.99191	.00809	71	4.8400	.75504	.24496
17	6.3556	.99148	.00852	72	4.7514	.74122	.25878
18	6.3532	.99110	.00890	73	4.6604	.72703	.27297
19	6.3509	.99075	.00925	74	4.5665	.71237	.28763
20	6.3486	.99038	.00962	75	4.4688	.69713	.30287
21	6.3461	.98999	.01001	76	4.3667	.68121	.31879
22	6.3435	.98959	.01041	77	4.2600	.66456	.33544
23	6.3408	.98916	.01084	78	4.1486	.64719	.35281
24	6.3378	.98869	.01131	79	4.0333	.62920	.37080
25	6.3343	.98816	.01184	80	3.9153	.61078	.38922
26	6.3305	.98757	.01243	81	3.7956	.59212	.40788
27	6.3262	.98688	.01312	82	3.6752	.57333	.42667
28	6.3214	.98613	.01387	83	3.5541	.55444	.44556
29	6.3161	.98531	.01469	84	3.4311	.53526	.46474
30	6.3105	.98443	.01557	85	3.3053	.51563	.48437
31	6.3044	.98349	.01651	86	3.1778	.49574	.50426
32	6.2980	.98248	.01752	87	3.0510	.47595	.52405
33	6.2909	.98138	.01862	88	2.9250	.45630	.54370
34	6.2833	.98019	.01981	89	2.8001	.43681	.56319
35	6.2749	.97889	.02111	90	2.6763	.41751	.58249
36	6.2659	.97748	.02252	91	2.5564	.39880	.60120
37	6.2561	.97595	.02405	92	2.4436	.38120	.61880
38	6.2453	.97427	.02573	93	2.3380	.36473	.63527
39	6.2336	.97244	.02756	94	2.2383	.34917	.65083
40	6.2207	.97043	.02957	95	2.1421	.33416	.66584
41	6.2064	.96819	.03181	96	2.0503	.31984	.68016
42	6.1906	.96573	.03427	97	1.9645	.30645	.69355
43	6.1733	.96303	.03697	98	1.8831	.29377	.70623
44	6.1543	.96007	.03993	99	1.8027	.28122	.71878
45	6.1338	.95687	.04313	100	1.7235	.26887	.73113
46	6.1117	.95342	.04658	101	1.6445	.25654	.74346
47	6.0881	.94974	.05026	102	1.5661	.24431	.75569
48	6.0627	.94578	.05422	103	1.4878	.23210	.76790
49	6.0356	.94155	.05845	104	1.4028	.21884	.78116
50	6.0064	.93699	.06301	105	1.3203	.20597	.79403
51	5.9750	.93210	.06790	106	1.2105	.18884	.81116
52	5.9418	.92691	.07309	107	1.0739	.16753	.83247
53	5.9064	.92140	.07860	108	.8481	.13230	.86770
54	5.8690	.91557	.08443	109	.4325	.06747	.93253

Table S (15.8)

Single Life Factors Based on Life Table 90CM
Interest at 15.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.2569	.98859	.01141	55	5.7652	.91090	.08910
1	6.3092	.99685	.00315	56	5.7242	.90442	.09558
2	6.3110	.99714	.00286	57	5.6808	.89756	.10244
3	6.3115	.99721	.00279	58	5.6351	.89035	.10965
4	6.3112	.99717	.00283	59	5.5876	.88283	.11717
5	6.3105	.99705	.00295	60	5.5380	.87501	.12499
6	6.3094	.99688	.00312	61	5.4863	.86684	.13316
7	6.3079	.99665	.00335	62	5.4319	.85824	.14176
8	6.3061	.99637	.00363	63	5.3747	.84920	.15080
9	6.3039	.99601	.00399	64	5.3146	.83970	.16030
10	6.3011	.99557	.00443	65	5.2515	.82974	.17026
11	6.2977	.99504	.00496	66	5.1852	.81926	.18074
12	6.2939	.99443	.00557	67	5.1148	.80814	.19186
13	6.2897	.99378	.00622	68	5.0405	.79641	.20359
14	6.2857	.99314	.00686	69	4.9625	.78407	.21593
15	6.2820	.99256	.00744	70	4.8810	.77120	.22880
16	6.2788	.99206	.00794	71	4.7966	.75787	.24213
17	6.2761	.99163	.00837	72	4.7096	.74412	.25588
18	6.2738	.99126	.00874	73	4.6203	.73000	.27000
19	6.2716	.99091	.00909	74	4.5279	.71541	.28459
20	6.2693	.99055	.00945	75	4.4319	.70024	.29976
21	6.2669	.99017	.00983	76	4.3315	.68437	.31563
22	6.2645	.98978	.01022	77	4.2264	.66778	.33222
23	6.2618	.98937	.01063	78	4.1167	.65044	.34956
24	6.2589	.98891	.01109	79	4.0031	.63249	.36751
25	6.2556	.98839	.01161	80	3.8867	.61410	.38590
26	6.2520	.98781	.01219	81	3.7687	.59545	.40455
27	6.2478	.98715	.01285	82	3.6498	.57667	.42333
28	6.2431	.98642	.01358	83	3.5303	.55778	.44222
29	6.2381	.98561	.01439	84	3.4088	.53859	.46141
30	6.2326	.98475	.01525	85	3.2844	.51894	.48106
31	6.2268	.98383	.01617	86	3.1584	.49903	.50097
32	6.2205	.98285	.01715	87	3.0329	.47920	.52080
33	6.2137	.98177	.01823	88	2.9083	.45951	.54049
34	6.2064	.98061	.01939	89	2.7846	.43996	.56004
35	6.1983	.97933	.02067	90	2.6620	.42060	.57940
36	6.1896	.97796	.02204	91	2.5432	.40183	.59817
37	6.1801	.97646	.02354	92	2.4314	.38416	.61584
38	6.1697	.97481	.02519	93	2.3267	.36762	.63238
39	6.1584	.97302	.02698	94	2.2278	.35199	.64801
40	6.1458	.97104	.02896	95	2.1323	.33691	.66309
41	6.1320	.96885	.03115	96	2.0412	.32251	.67749
42	6.1167	.96644	.03356	97	1.9561	.30906	.69094
43	6.0999	.96378	.03622	98	1.8754	.29631	.70369
44	6.0815	.96087	.03913	99	1.7955	.28369	.71631
45	6.0616	.95773	.04227	100	1.7169	.27127	.72873
46	6.0401	.95433	.04567	101	1.6384	.25886	.74114
47	6.0171	.95070	.04930	102	1.5605	.24656	.75344
48	5.9925	.94681	.05319	103	1.4827	.23426	.76574
49	5.9660	.94264	.05736	104	1.3983	.22093	.77907
50	5.9376	.93814	.06186	105	1.3163	.20797	.79203
51	5.9071	.93332	.06668	106	1.2071	.19072	.80928
52	5.8747	.92820	.07180	107	1.0712	.16925	.83075
53	5.8403	.92276	.07724	108	.8463	.13371	.86629
54	5.8038	.91700	.08300	109	.4318	.06822	.93178

Table S (16.0)
Single Life Factors Based on Life Table 90CM
Interest at 16.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.1790	.98864	.01136	55	5.7022	.91236	.08764
1	6.2307	.99691	.00309	56	5.6622	.90596	.09404
2	6.2325	.99720	.00280	57	5.6199	.89918	.10082
3	6.2329	.99727	.00273	58	5.5753	.89205	.10795
4	6.2327	.99723	.00277	59	5.5288	.88461	.11539
5	6.2320	.99712	.00288	60	5.4804	.87687	.12313
6	6.2309	.99695	.00305	61	5.4299	.86878	.13122
7	6.2295	.99673	.00327	62	5.3767	.86027	.13973
8	6.2278	.99645	.00355	63	5.3207	.85130	.14870
9	6.2256	.99610	.00390	64	5.2619	.84190	.15810
10	6.2229	.99566	.00434	65	5.2002	.83202	.16798
11	6.2196	.99514	.00486	66	5.1351	.82162	.17838
12	6.2159	.99454	.00546	67	5.0662	.81059	.18941
13	6.2118	.99390	.00610	68	4.9934	.79894	.20106
14	6.2079	.99327	.00673	69	4.9168	.78668	.21332
15	6.2043	.99269	.00731	70	4.8368	.77389	.22611
16	6.2012	.99219	.00781	71	4.7540	.76064	.23936
17	6.1986	.99177	.00823	72	4.6686	.74697	.25303
18	6.1963	.99141	.00859	73	4.5808	.73292	.26708
19	6.1942	.99107	.00893	74	4.4900	.71840	.28160
20	6.1920	.99072	.00928	75	4.3956	.70329	.29671
21	6.1897	.99035	.00965	76	4.2968	.68748	.31252
22	6.1873	.98997	.01003	77	4.1933	.67093	.32907
23	6.1848	.98957	.01043	78	4.0853	.65364	.34636
24	6.1820	.98912	.01088	79	3.9733	.63572	.36428
25	6.1789	.98862	.01138	80	3.8585	.61736	.38264
26	6.1753	.98805	.01195	81	3.7421	.59873	.40127
27	6.1712	.98740	.01260	82	3.6248	.57996	.42004
28	6.1668	.98669	.01331	83	3.5067	.56107	.43893
29	6.1619	.98590	.01410	84	3.3868	.54188	.45812
30	6.1566	.98506	.01494	85	3.2638	.52222	.47778
31	6.1510	.98416	.01584	86	3.1392	.50227	.49773
32	6.1450	.98319	.01681	87	3.0151	.48241	.51759
33	6.1384	.98214	.01786	88	2.8917	.46268	.53732
34	6.1313	.98101	.01899	89	2.7692	.44308	.55692
35	6.1235	.97976	.02024	90	2.6478	.42365	.57635
36	6.1151	.97841	.02159	91	2.5301	.40482	.59518
37	6.1059	.97695	.02305	92	2.4192	.38708	.61292
38	6.0958	.97533	.02467	93	2.3155	.37047	.62953
39	6.0849	.97358	.02642	94	2.2174	.35478	.64522
40	6.0727	.97164	.02836	95	2.1227	.33963	.66037
41	6.0593	.96949	.03051	96	2.0323	.32516	.67484
42	6.0445	.96712	.03288	97	1.9477	.31164	.68836
43	6.0282	.96451	.03549	98	1.8676	.29882	.70118
44	6.0103	.96164	.03836	99	1.7884	.28614	.71386
45	5.9910	.95855	.04145	100	1.7103	.27364	.72636
46	5.9701	.95521	.04479	101	1.6323	.26116	.73884
47	5.9477	.95164	.04836	102	1.5549	.24879	.75121
48	5.9237	.94780	.05220	103	1.4776	.23642	.76358
49	5.8980	.94369	.05631	104	1.3937	.22299	.77701
50	5.8704	.93926	.06074	105	1.3123	.20996	.79004
51	5.8407	.93450	.06550	106	1.2037	.19259	.80741
52	5.8091	.92945	.07055	107	1.0685	.17096	.82904
53	5.7755	.92408	.07592	108	.8445	.13512	.86488
54	5.7400	.91839	.08161	109	.4310	.06897	.93103

Table S (16.2)

Single Life Factors Based on Life Table 90CM

Interest at 16.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.1031	.98870	.01130	55	5.6406	.91378	.08622
1	6.1541	.99696	.00304	56	5.6016	.90745	.09255
2	6.1558	.99725	.00275	57	5.5602	.90075	.09925
3	6.1563	.99732	.00268	58	5.5166	.89370	.10630
4	6.1561	.99729	.00271	59	5.4712	.88634	.11366
5	6.1555	.99718	.00282	60	5.4239	.87867	.12133
6	6.1545	.99702	.00298	61	5.3745	.87067	.12933
7	6.1531	.99680	.00320	62	5.3225	.86224	.13776
8	6.1514	.99653	.00347	63	5.2677	.85336	.14664
9	6.1493	.99619	.00381	64	5.2101	.84404	.15596
10	6.1466	.99576	.00424	65	5.1497	.83425	.16575
11	6.1435	.99524	.00476	66	5.0860	.82393	.17607
12	6.1398	.99465	.00535	67	5.0185	.81299	.18701
13	6.1359	.99401	.00599	68	4.9470	.80142	.19858
14	6.1320	.99339	.00661	69	4.8719	.78924	.21076
15	6.1285	.99282	.00718	70	4.7934	.77653	.22347
16	6.1255	.99233	.00767	71	4.7121	.76336	.23664
17	6.1229	.99191	.00809	72	4.6281	.74976	.25024
18	6.1207	.99156	.00844	73	4.5419	.73578	.26422
19	6.1187	.99123	.00877	74	4.4526	.72133	.27867
20	6.1166	.99088	.00912	75	4.3598	.70628	.29372
21	6.1143	.99052	.00948	76	4.2625	.69053	.30947
22	6.1121	.99015	.00985	77	4.1607	.67403	.32597
23	6.1096	.98976	.01024	78	4.0543	.65679	.34321
24	6.1069	.98932	.01068	79	3.9438	.63890	.36110
25	6.1039	.98883	.01117	80	3.8307	.62057	.37943
26	6.1005	.98828	.01172	81	3.7158	.60196	.39804
27	6.0966	.98764	.01236	82	3.6000	.58320	.41680
28	6.0923	.98694	.01306	83	3.4835	.56432	.43568
29	6.0875	.98618	.01382	84	3.3650	.54512	.45488
30	6.0824	.98535	.01465	85	3.2435	.52544	.47456
31	6.0770	.98447	.01553	86	3.1202	.50548	.49452
32	6.0712	.98353	.01647	87	2.9974	.48559	.51441
33	6.0648	.98250	.01750	88	2.8754	.46581	.53419
34	6.0580	.98139	.01861	89	2.7541	.44616	.55384
35	6.0504	.98017	.01983	90	2.6338	.42667	.57333
36	6.0423	.97885	.02115	91	2.5171	.40777	.59223
37	6.0334	.97741	.02259	92	2.4072	.38997	.61003
38	6.0237	.97584	.02416	93	2.3043	.37330	.62670
39	6.0130	.97411	.02589	94	2.2070	.35754	.64246
40	6.0013	.97221	.02779	95	2.1131	.34232	.65768
41	5.9883	.97010	.02990	96	2.0234	.32779	.67221
42	5.9739	.96777	.03223	97	1.9395	.31420	.68580
43	5.9581	.96521	.03479	98	1.8600	.30132	.69868
44	5.9407	.96239	.03761	99	1.7813	.28856	.71144
45	5.9219	.95935	.04065	100	1.7037	.27600	.72400
46	5.9016	.95606	.04394	101	1.6262	.26345	.73655
47	5.8799	.95254	.04746	102	1.5494	.25100	.74900
48	5.8565	.94876	.05124	103	1.4726	.23856	.76144
49	5.8315	.94471	.05529	104	1.3892	.22505	.77495
50	5.8046	.94034	.05966	105	1.3082	.21194	.78806
51	5.7756	.93565	.06435	106	1.2003	.19445	.80555
52	5.7448	.93066	.06934	107	1.0658	.17266	.82734
53	5.7121	.92536	.07464	108	.8427	.13652	.86348
54	5.6774	.91974	.08026	109	.4303	.06971	.93029

Table S (16.4)
Single Life Factors Based on Life Table 90CM
Interest at 16.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	6.0290	.98875	.01125	55	5.5802	.91516	.08484
1	6.0793	.99700	.00300	56	5.5421	.90890	.09110
2	6.0811	.99730	.00270	57	5.5017	.90227	.09773
3	6.0816	.99738	.00262	58	5.4591	.89530	.10470
4	6.0814	.99735	.00265	59	5.4147	.88802	.11198
5	6.0808	.99724	.00276	60	5.3685	.88043	.11957
6	6.0798	.99709	.00291	61	5.3202	.87251	.12749
7	6.0785	.99687	.00313	62	5.2693	.86416	.13584
8	6.0769	.99661	.00339	63	5.2156	.85537	.14463
9	6.0748	.99627	.00373	64	5.1593	.84613	.15387
10	6.0722	.99585	.00415	65	5.1001	.83642	.16358
11	6.0691	.99534	.00466	66	5.0378	.82619	.17381
12	6.0655	.99475	.00525	67	4.9715	.81533	.18467
13	6.0617	.99412	.00588	68	4.9015	.80384	.19616
14	6.0579	.99350	.00650	69	4.8277	.79175	.20825
15	6.0545	.99294	.00706	70	4.7507	.77911	.22089
16	6.0515	.99245	.00755	71	4.6708	.76601	.23399
17	6.0491	.99204	.00796	72	4.5884	.75249	.24751
18	6.0469	.99170	.00830	73	4.5036	.73859	.26141
19	6.0450	.99137	.00863	74	4.4158	.72420	.27580
20	6.0429	.99104	.00896	75	4.3245	.70922	.29078
21	6.0408	.99068	.00932	76	4.2288	.69352	.30648
22	6.0386	.99033	.00967	77	4.1285	.67708	.32292
23	6.0362	.98994	.01006	78	4.0237	.65988	.34012
24	6.0337	.98952	.01048	79	3.9148	.64203	.35797
25	6.0307	.98904	.01096	80	3.8032	.62372	.37628
26	6.0274	.98850	.01150	81	3.6899	.60514	.39486
27	6.0236	.98788	.01212	82	3.5756	.58640	.41360
28	6.0195	.98719	.01281	83	3.4605	.56752	.43248
29	6.0149	.98644	.01356	84	3.3434	.54832	.45168
30	6.0100	.98564	.01436	85	3.2234	.52863	.47137
31	6.0047	.98478	.01522	86	3.1015	.50864	.49136
32	5.9991	.98385	.01615	87	2.9800	.48872	.51128
33	5.9929	.98284	.01716	88	2.8592	.46890	.53110
34	5.9863	.98176	.01824	89	2.7390	.44920	.55080
35	5.9790	.98056	.01944	90	2.6199	.42966	.57034
36	5.9711	.97927	.02073	91	2.5043	.41070	.58930
37	5.9626	.97786	.02214	92	2.3953	.39283	.60717
38	5.9532	.97632	.02368	93	2.2933	.37610	.62390
39	5.9429	.97463	.02537	94	2.1968	.36027	.63973
40	5.9315	.97276	.02724	95	2.1036	.34499	.65501
41	5.9189	.97069	.02931	96	2.0146	.33039	.66961
42	5.9049	.96840	.03160	97	1.9313	.31673	.68327
43	5.8895	.96588	.03412	98	1.8524	.30379	.69621
44	5.8726	.96311	.03689	99	1.7742	.29097	.70903
45	5.8544	.96012	.03988	100	1.6972	.27834	.72166
46	5.8346	.95687	.04313	101	1.6202	.26572	.73428
47	5.8135	.95341	.04659	102	1.5439	.25320	.74680
48	5.7908	.94969	.05031	103	1.4676	.24068	.75932
49	5.7664	.94569	.05431	104	1.3847	.22709	.77291
50	5.7401	.94138	.05862	105	1.3043	.21390	.78610
51	5.7119	.93676	.06324	106	1.1969	.19630	.80370
52	5.6819	.93183	.06817	107	1.0632	.17436	.82564
53	5.6500	.92660	.07340	108	.8409	.13792	.86208
54	5.6162	.92105	.07895	109	.4296	.07045	.92955

Table S (16.6)

Single Life Factors Based on Life Table 90CM

Interest at 16.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.9566	.98880	.01120	55	5.5211	.91650	.08350
1	6.0063	.99705	.00295	56	5.4838	.91032	.08968
2	6.0081	.99735	.00265	57	5.4443	.90376	.09624
3	6.0086	.99743	.00257	58	5.4028	.89686	.10314
4	6.0085	.99741	.00259	59	5.3593	.88965	.11035
5	6.0079	.99730	.00270	60	5.3141	.88214	.11786
6	6.0069	.99715	.00285	61	5.2669	.87430	.12570
7	6.0057	.99694	.00306	62	5.2171	.86603	.13397
8	6.0041	.99668	.00332	63	5.1646	.85732	.14268
9	6.0021	.99635	.00365	64	5.1094	.84816	.15184
10	5.9996	.99593	.00407	65	5.0515	.83854	.16146
11	5.9966	.99543	.00457	66	4.9903	.82840	.17160
12	5.9931	.99485	.00515	67	4.9254	.81762	.18238
13	5.9893	.99422	.00578	68	4.8567	.80621	.19379
14	5.9856	.99361	.00639	69	4.7843	.79420	.20580
15	5.9823	.99305	.00695	70	4.7087	.78164	.21836
16	5.9794	.99258	.00742	71	4.6302	.76862	.23138
17	5.9769	.99217	.00783	72	4.5492	.75517	.24483
18	5.9749	.99183	.00817	73	4.4659	.74133	.25867
19	5.9730	.99152	.00848	74	4.3796	.72702	.27298
20	5.9710	.99119	.00881	75	4.2897	.71210	.28790
21	5.9689	.99084	.00916	76	4.1956	.69647	.30353
22	5.9668	.99049	.00951	77	4.0968	.68008	.31992
23	5.9646	.99012	.00988	78	3.9935	.66292	.33708
24	5.9621	.98971	.01029	79	3.8862	.64511	.35489
25	5.9593	.98924	.01076	80	3.7761	.62683	.37317
26	5.9561	.98871	.01129	81	3.6643	.60827	.39173
27	5.9524	.98810	.01190	82	3.5515	.58955	.41045
28	5.9484	.98743	.01257	83	3.4378	.57068	.42932
29	5.9440	.98670	.01330	84	3.3222	.55148	.44852
30	5.9392	.98591	.01409	85	3.2035	.53177	.46823
31	5.9341	.98507	.01493	86	3.0829	.51177	.48823
32	5.9287	.98416	.01584	87	2.9627	.49181	.50819
33	5.9227	.98317	.01683	88	2.8431	.47196	.52804
34	5.9163	.98211	.01789	89	2.7242	.45221	.54779
35	5.9093	.98094	.01906	90	2.6061	.43262	.56738
36	5.9016	.97967	.02033	91	2.4915	.41359	.58641
37	5.8934	.97830	.02170	92	2.3835	.39567	.60433
38	5.8842	.97678	.02322	93	2.2823	.37887	.62113
39	5.8743	.97513	.02487	94	2.1866	.36298	.63702
40	5.8632	.97330	.02670	95	2.0942	.34763	.65237
41	5.8510	.97126	.02874	96	2.0058	.33297	.66703
42	5.8374	.96901	.03099	97	1.9232	.31925	.68075
43	5.8225	.96653	.03347	98	1.8448	.30624	.69376
44	5.8061	.96381	.03619	99	1.7672	.29336	.70664
45	5.7883	.96086	.03914	100	1.6907	.28066	.71934
46	5.7691	.95767	.04233	101	1.6143	.26797	.73203
47	5.7485	.95425	.04575	102	1.5384	.25538	.74462
48	5.7264	.95058	.04942	103	1.4626	.24279	.75721
49	5.7027	.94665	.05335	104	1.3802	.22912	.77088
50	5.6771	.94240	.05760	105	1.3003	.21585	.78415
51	5.6496	.93783	.06217	106	1.1936	.19813	.80187
52	5.6203	.93297	.06703	107	1.0605	.17604	.82396
53	5.5892	.92780	.07220	108	.8392	.13930	.86070
54	5.5562	.92232	.07768	109	.4288	.07118	.92882

Table S (16.8)

Single Life Factors Based on Life Table 90CM

Interest at 16.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.8860	.98885	.01115	55	5.4631	.91780	.08220
1	5.9351	.99709	.00291	56	5.4267	.91169	.08831
2	5.9369	.99739	.00261	57	5.3881	.90520	.09480
3	5.9374	.99748	.00252	58	5.3475	.89837	.10163
4	5.9373	.99746	.00254	59	5.3050	.89124	.10876
5	5.9367	.99736	.00264	60	5.2608	.88381	.11619
6	5.9358	.99721	.00279	61	5.2146	.87604	.12396
7	5.9346	.99701	.00299	62	5.1658	.86786	.13214
8	5.9331	.99676	.00324	63	5.1144	.85923	.14077
9	5.9311	.99643	.00357	64	5.0604	.85015	.14985
10	5.9287	.99602	.00398	65	5.0037	.84061	.15939
11	5.9257	.99552	.00448	66	4.9437	.83055	.16945
12	5.9223	.99494	.00506	67	4.8801	.81985	.18015
13	5.9186	.99432	.00568	68	4.8127	.80853	.19147
14	5.9150	.99372	.00628	69	4.7416	.79659	.20341
15	5.9117	.99317	.00683	70	4.6674	.78412	.21588
16	5.9089	.99270	.00730	71	4.5903	.77117	.22883
17	5.9065	.99230	.00770	72	4.5107	.75779	.24221
18	5.9046	.99197	.00803	73	4.4287	.74403	.25597
19	5.9027	.99165	.00835	74	4.3439	.72978	.27022
20	5.9008	.99133	.00867	75	4.2555	.71493	.28507
21	5.8988	.99099	.00901	76	4.1628	.69935	.30065
22	5.8967	.99065	.00935	77	4.0656	.68302	.31698
23	5.8946	.99029	.00971	78	3.9638	.66591	.33409
24	5.8922	.98989	.01011	79	3.8580	.64814	.35186
25	5.8895	.98943	.01057	80	3.7494	.62989	.37011
26	5.8864	.98892	.01108	81	3.6390	.61136	.38864
27	5.8828	.98832	.01168	82	3.5277	.59265	.40735
28	5.8789	.98766	.01234	83	3.4154	.57379	.42621
29	5.8747	.98694	.01306	84	3.3011	.55459	.44541
30	5.8701	.98617	.01383	85	3.1838	.53488	.46512
31	5.8652	.98535	.01465	86	3.0646	.51485	.48515
32	5.8599	.98446	.01554	87	2.9456	.49487	.50513
33	5.8541	.98349	.01651	88	2.8273	.47498	.52502
34	5.8479	.98245	.01755	89	2.7095	.45519	.54481
35	5.8411	.98130	.01870	90	2.5925	.43554	.56446
36	5.8337	.98006	.01994	91	2.4789	.41646	.58354
37	5.8257	.97871	.02129	92	2.3718	.39847	.60153
38	5.8168	.97723	.02277	93	2.2715	.38161	.61839
39	5.8072	.97560	.02440	94	2.1766	.36567	.63433
40	5.7965	.97381	.02619	95	2.0848	.35025	.64975
41	5.7846	.97181	.02819	96	1.9972	.33552	.66448
42	5.7714	.96960	.03040	97	1.9151	.32174	.67826
43	5.7569	.96716	.03284	98	1.8373	.30867	.69133
44	5.7409	.96448	.03552	99	1.7603	.29573	.70427
45	5.7237	.96158	.03842	100	1.6843	.28296	.71704
46	5.7050	.95843	.04157	101	1.6084	.27021	.72979
47	5.6849	.95507	.04493	102	1.5330	.25754	.74246
48	5.6634	.95145	.04855	103	1.4576	.24488	.75512
49	5.6403	.94757	.05243	104	1.3758	.23113	.76887
50	5.6153	.94338	.05662	105	1.2964	.21779	.78221
51	5.5885	.93887	.06113	106	1.1902	.19996	.80004
52	5.5600	.93407	.06593	107	1.0579	.17772	.82228
53	5.5296	.92897	.07103	108	.8374	.14069	.85931
54	5.4973	.92355	.07645	109	.4281	.07192	.92808

Table S (17.0)

Single Life Factors Based on Life Table 90CM

Interest at 17.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.8170	.98890	.01110	55	5.4063	.91907	.08093
1	5.8655	.99714	.00286	56	5.3707	.91302	.08698
2	5.8673	.99744	.00256	57	5.3330	.90661	.09339
3	5.8678	.99753	.00247	58	5.2932	.89985	.10015
4	5.8677	.99751	.00249	59	5.2517	.89279	.10721
5	5.8672	.99742	.00258	60	5.2085	.88544	.11456
6	5.8663	.99727	.00273	61	5.1632	.87775	.12225
7	5.8651	.99707	.00293	62	5.1155	.86964	.13036
8	5.8637	.99683	.00317	63	5.0652	.86109	.13891
9	5.8618	.99650	.00350	64	5.0123	.85209	.14791
10	5.8594	.99610	.00390	65	4.9567	.84264	.15736
11	5.8565	.99561	.00439	66	4.8980	.83265	.16735
12	5.8532	.99504	.00496	67	4.8355	.82204	.17796
13	5.8495	.99442	.00558	68	4.7694	.81079	.18921
14	5.8460	.99382	.00618	69	4.6996	.79894	.20106
15	5.8428	.99328	.00672	70	4.6267	.78654	.21346
16	5.8401	.99281	.00719	71	4.5510	.77367	.22633
17	5.8378	.99242	.00758	72	4.4727	.76037	.23963
18	5.8358	.99209	.00791	73	4.3922	.74667	.25333
19	5.8340	.99179	.00821	74	4.3088	.73249	.26751
20	5.8322	.99147	.00853	75	4.2218	.71770	.28230
21	5.8302	.99114	.00886	76	4.1305	.70219	.29781
22	5.8283	.99081	.00919	77	4.0348	.68591	.31409
23	5.8262	.99045	.00955	78	3.9344	.66885	.33115
24	5.8239	.99006	.00994	79	3.8301	.65112	.34888
25	5.8212	.98961	.01039	80	3.7230	.63290	.36710
26	5.8183	.98911	.01089	81	3.6141	.61439	.38561
27	5.8149	.98853	.01147	82	3.5041	.59570	.40430
28	5.8111	.98788	.01212	83	3.3933	.57685	.42315
29	5.8069	.98718	.01282	84	3.2803	.55766	.44234
30	5.8025	.98642	.01358	85	3.1643	.53794	.46206
31	5.7977	.98562	.01438	86	3.0464	.51789	.48211
32	5.7926	.98475	.01525	87	2.9287	.49789	.50211
33	5.7871	.98380	.01620	88	2.8115	.47796	.52204
34	5.7811	.98278	.01722	89	2.6949	.45813	.54187
35	5.7744	.98166	.01834	90	2.5790	.43843	.56157
36	5.7673	.98044	.01956	91	2.4664	.41929	.58071
37	5.7595	.97912	.02088	92	2.3603	.40125	.59875
38	5.7509	.97766	.02234	93	2.2608	.38433	.61567
39	5.7416	.97607	.02393	94	2.1666	.36832	.63168
40	5.7312	.97430	.02570	95	2.0756	.35285	.64715
41	5.7197	.97234	.02766	96	1.9886	.33806	.66194
42	5.7069	.97017	.02983	97	1.9071	.32421	.67579
43	5.6928	.96777	.03223	98	1.8299	.31108	.68892
44	5.6772	.96513	.03487	99	1.7534	.29808	.70192
45	5.6604	.96227	.03773	100	1.6779	.28525	.71475
46	5.6422	.95917	.04083	101	1.6025	.27242	.72758
47	5.6227	.95586	.04414	102	1.5276	.25969	.74031
48	5.6017	.95229	.04771	103	1.4527	.24697	.75303
49	5.5792	.94846	.05154	104	1.3714	.23313	.76687
50	5.5549	.94433	.05567	105	1.2924	.21971	.78029
51	5.5287	.93988	.06012	106	1.1869	.20178	.79822
52	5.5008	.93514	.06486	107	1.0552	.17939	.82061
53	5.4712	.93010	.06990	108	.8357	.14206	.85794
54	5.4397	.92475	.07525	109	.4274	.07265	.92735

Table S (17.2)
Single Life Factors Based on Life Table 90CM
Interest at 17.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.7497	.98894	.01106	55	5.3506	.92030	.07970
1	5.7975	.99718	.00282	56	5.3158	.91432	.08568
2	5.7993	.99748	.00252	57	5.2789	.90797	.09203
3	5.7998	.99757	.00243	58	5.2400	.90129	.09871
4	5.7998	.99756	.00244	59	5.1994	.89430	.10570
5	5.7992	.99747	.00253	60	5.1571	.88702	.11298
6	5.7984	.99733	.00267	61	5.1128	.87941	.12059
7	5.7973	.99713	.00287	62	5.0662	.87138	.12862
8	5.7959	.99689	.00311	63	5.0169	.86290	.13710
9	5.7940	.99658	.00342	64	4.9650	.85399	.14601
10	5.7917	.99617	.00383	65	4.9105	.84461	.15539
11	5.7889	.99569	.00431	66	4.8530	.83471	.16529
12	5.7856	.99512	.00488	67	4.7917	.82418	.17582
13	5.7821	.99452	.00548	68	4.7268	.81301	.18699
14	5.7786	.99392	.00608	69	4.6583	.80123	.19877
15	5.7755	.99338	.00662	70	4.5867	.78891	.21109
16	5.7728	.99292	.00708	71	4.5123	.77612	.22388
17	5.7705	.99253	.00747	72	4.4354	.76289	.23711
18	5.7687	.99221	.00779	73	4.3562	.74927	.25073
19	5.7669	.99191	.00809	74	4.2741	.73515	.26485
20	5.7652	.99161	.00839	75	4.1886	.72043	.27957
21	5.7633	.99128	.00872	76	4.0987	.70498	.29502
22	5.7614	.99096	.00904	77	4.0044	.68875	.31125
23	5.7594	.99061	.00939	78	3.9055	.67174	.32826
24	5.7571	.99023	.00977	79	3.8026	.65405	.34595
25	5.7546	.98979	.01021	80	3.6969	.63587	.36413
26	5.7517	.98930	.01070	81	3.5894	.61738	.38262
27	5.7484	.98873	.01127	82	3.4809	.59871	.40129
28	5.7448	.98810	.01190	83	3.3714	.57988	.42012
29	5.7407	.98741	.01259	84	3.2598	.56069	.43931
30	5.7364	.98667	.01333	85	3.1451	.54096	.45904
31	5.7318	.98587	.01413	86	3.0285	.52090	.47910
32	5.7269	.98502	.01498	87	2.9120	.50087	.49913
33	5.7215	.98410	.01590	88	2.7960	.48091	.51909
34	5.7157	.98310	.01690	89	2.6805	.46104	.53896
35	5.7093	.98199	.01801	90	2.5657	.44129	.55871
36	5.7023	.98080	.01920	91	2.4541	.42210	.57790
37	5.6948	.97951	.02049	92	2.3488	.40399	.59601
38	5.6865	.97808	.02192	93	2.2501	.38702	.61298
39	5.6774	.97651	.02349	94	2.1567	.37096	.62904
40	5.6673	.97478	.02522	95	2.0664	.35542	.64458
41	5.6561	.97285	.02715	96	1.9800	.34057	.65943
42	5.6437	.97072	.02928	97	1.8992	.32666	.67334
43	5.6300	.96836	.03164	98	1.8225	.31348	.68652
44	5.6149	.96576	.03424	99	1.7466	.30041	.69959
45	5.5985	.96294	.03706	100	1.6716	.28752	.71248
46	5.5808	.95989	.04011	101	1.5967	.27463	.72537
47	5.5618	.95663	.04337	102	1.5223	.26183	.73817
48	5.5413	.95311	.04689	103	1.4479	.24903	.75097
49	5.5194	.94933	.05067	104	1.3670	.23512	.76488
50	5.4957	.94525	.05475	105	1.2885	.22163	.77837
51	5.4701	.94086	.05914	106	1.1836	.20358	.79642
52	5.4429	.93618	.06382	107	1.0526	.18105	.81895
53	5.4140	.93120	.06880	108	.8339	.14343	.85657
54	5.3832	.92592	.07408	109	.4266	.07338	.92662

Single Life Factors Based on Life Table 90CM

Interest at 17.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.6838	.98899	.01101	55	5.2959	.92149	.07851
1	5.7311	.99722	.00278	56	5.2620	.91558	.08442
2	5.7329	.99752	.00248	57	5.2259	.90930	.09070
3	5.7334	.99762	.00238	58	5.1879	.90269	.09731
4	5.7334	.99761	.00239	59	5.1481	.89577	.10423
5	5.7329	.99752	.00248	60	5.1067	.88857	.11143
6	5.7321	.99738	.00262	61	5.0634	.88103	.11897
7	5.7310	.99719	.00281	62	5.0177	.87307	.12693
8	5.7296	.99696	.00304	63	4.9694	.86468	.13532
9	5.7278	.99665	.00335	64	4.9186	.85584	.14416
10	5.7256	.99625	.00375	65	4.8652	.84654	.15346
11	5.7228	.99577	.00423	66	4.8087	.83672	.16328
12	5.7196	.99521	.00479	67	4.7487	.82627	.17373
13	5.7161	.99461	.00539	68	4.6850	.81518	.18482
14	5.7127	.99402	.00598	69	4.6177	.80348	.19652
15	5.7097	.99348	.00652	70	4.5473	.79124	.20876
16	5.7070	.99303	.00697	71	4.4742	.77852	.22148
17	5.7049	.99264	.00736	72	4.3986	.76536	.23464
18	5.7030	.99233	.00767	73	4.3207	.75181	.24819
19	5.7014	.99204	.00796	74	4.2400	.73776	.26224
20	5.6996	.99174	.00826	75	4.1558	.72311	.27689
21	5.6978	.99142	.00858	76	4.0673	.70772	.29228
22	5.6960	.99110	.00890	77	3.9744	.69155	.30845
23	5.6940	.99076	.00924	78	3.8769	.67458	.32542
24	5.6919	.99039	.00961	79	3.7755	.65693	.34307
25	5.6894	.98996	.01004	80	3.6712	.63879	.36121
26	5.6867	.98948	.01052	81	3.5651	.62033	.37967
27	5.6834	.98892	.01108	82	3.4579	.60168	.39832
28	5.6799	.98830	.01170	83	3.3498	.58286	.41714
29	5.6760	.98763	.01237	84	3.2395	.56367	.43633
30	5.6718	.98690	.01310	85	3.1261	.54394	.45606
31	5.6674	.98612	.01388	86	3.0107	.52387	.47613
32	5.6626	.98529	.01471	87	2.8955	.50382	.49618
33	5.6574	.98438	.01562	88	2.7806	.48383	.51617
34	5.6517	.98340	.01660	89	2.6662	.46392	.53608
35	5.6455	.98232	.01768	90	2.5524	.44412	.55588
36	5.6388	.98115	.01885	91	2.4418	.42488	.57512
37	5.6315	.97988	.02012	92	2.3374	.40671	.59329
38	5.6234	.97848	.02152	93	2.2396	.38969	.61031
39	5.6146	.97694	.02306	94	2.1469	.37356	.62644
40	5.6048	.97524	.02476	95	2.0573	.35797	.64203
41	5.5940	.97335	.02665	96	1.9716	.34305	.65695
42	5.5819	.97125	.02875	97	1.8913	.32909	.67091
43	5.5685	.96892	.03108	98	1.8152	.31585	.68415
44	5.5538	.96636	.03364	99	1.7398	.30272	.69728
45	5.5379	.96359	.03641	100	1.6653	.28977	.71023
46	5.5206	.96059	.03941	101	1.5909	.27681	.72319
47	5.5021	.95737	.04263	102	1.5169	.26395	.73605
48	5.4822	.95390	.04610	103	1.4430	.25108	.74892
49	5.4608	.95017	.04983	104	1.3626	.23709	.76291
50	5.4376	.94615	.05385	105	1.2847	.22353	.77647
51	5.4127	.94181	.05819	106	1.1803	.20538	.79462
52	5.3862	.93719	.06281	107	1.0500	.18270	.81730
53	5.3579	.93227	.06773	108	.8322	.14480	.85520
54	5.3279	.92705	.07295	109	.4259	.07411	.92589

Table S (17.6)
Single Life Factors Based on Life Table 90CM
Interest at 17.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.6195	.98903	.01097	55	5.2424	.92265	.07735
1	5.6662	.99726	.00274	56	5.2091	.91681	.08319
2	5.6680	.99756	.00244	57	5.1738	.91060	.08940
3	5.6685	.99766	.00234	58	5.1366	.90405	.09595
4	5.6685	.99765	.00235	59	5.0978	.89721	.10279
5	5.6680	.99757	.00243	60	5.0572	.89007	.10993
6	5.6673	.99744	.00256	61	5.0148	.88260	.11740
7	5.6662	.99725	.00275	62	4.9700	.87473	.12527
8	5.6649	.99702	.00298	63	4.9228	.86640	.13360
9	5.6631	.99671	.00329	64	4.8730	.85765	.14235
10	5.6609	.99632	.00368	65	4.8206	.84843	.15157
11	5.6582	.99585	.00415	66	4.7653	.83869	.16131
12	5.6551	.99529	.00471	67	4.7063	.82831	.17169
13	5.6517	.99469	.00531	68	4.6438	.81730	.18270
14	5.6484	.99411	.00589	69	4.5777	.80568	.19432
15	5.6453	.99358	.00642	70	4.5086	.79351	.20649
16	5.6428	.99313	.00687	71	4.4367	.78087	.21913
17	5.6406	.99275	.00725	72	4.3624	.76778	.23222
18	5.6389	.99244	.00756	73	4.2858	.75431	.24569
19	5.6372	.99215	.00785	74	4.2064	.74033	.25967
20	5.6356	.99186	.00814	75	4.1235	.72574	.27426
21	5.6338	.99155	.00845	76	4.0364	.71041	.28959
22	5.6320	.99124	.00876	77	3.9448	.69429	.30571
23	5.6302	.99091	.00909	78	3.8488	.67738	.32262
24	5.6281	.99054	.00946	79	3.7487	.65977	.34023
25	5.6257	.99013	.00987	80	3.6458	.64166	.35834
26	5.6230	.98966	.01034	81	3.5411	.62323	.37677
27	5.6199	.98911	.01089	82	3.4352	.60460	.39540
28	5.6165	.98850	.01150	83	3.3284	.58580	.41420
29	5.6127	.98784	.01216	84	3.2194	.56662	.43338
30	5.6087	.98712	.01288	85	3.1073	.54689	.45311
31	5.6043	.98636	.01364	86	2.9932	.52680	.47320
32	5.5997	.98555	.01445	87	2.8791	.50673	.49327
33	5.5946	.98466	.01534	88	2.7654	.48671	.51329
34	5.5892	.98370	.01630	89	2.6521	.46677	.53323
35	5.5832	.98264	.01736	90	2.5393	.44692	.55308
36	5.5766	.98149	.01851	91	2.4297	.42762	.57238
37	5.5696	.98024	.01976	92	2.3262	.40941	.59059
38	5.5617	.97887	.02113	93	2.2291	.39233	.60767
39	5.5532	.97736	.02264	94	2.1372	.37615	.62385
40	5.5437	.97569	.02431	95	2.0483	.36049	.63951
41	5.5331	.97383	.02617	96	1.9632	.34552	.65448
42	5.5214	.97176	.02824	97	1.8835	.33150	.66850
43	5.5084	.96947	.03053	98	1.8080	.31820	.68180
44	5.4941	.96695	.03305	99	1.7330	.30501	.69499
45	5.4785	.96422	.03578	100	1.6591	.29200	.70800
46	5.4617	.96126	.03874	101	1.5851	.27898	.72102
47	5.4437	.95808	.04192	102	1.5117	.26605	.73395
48	5.4242	.95467	.04533	103	1.4382	.25312	.74688
49	5.4034	.95099	.04901	104	1.3583	.23906	.76094
50	5.3808	.94702	.05298	105	1.2808	.22542	.77458
51	5.3565	.94274	.05726	106	1.1771	.20716	.79284
52	5.3305	.93817	.06183	107	1.0474	.18434	.81566
53	5.3029	.93331	.06669	108	.8304	.14616	.85384
54	5.2736	.92815	.07185	109	.4252	.07483	.92517

Table S (17.8)

Single Life Factors Based on Life Table 90CM

Interest at 17.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.5566	.98907	.01093	55	5.1898	.92379	.07621
1	5.6028	.99729	.00271	56	5.1573	.91800	.08200
2	5.6045	.99760	.00240	57	5.1228	.91186	.08814
3	5.6051	.99770	.00230	58	5.0864	.90538	.09462
4	5.6050	.99770	.00230	59	5.0483	.89860	.10140
5	5.6046	.99762	.00238	60	5.0086	.89154	.10846
6	5.6039	.99749	.00251	61	4.9671	.88414	.11586
7	5.6028	.99730	.00270	62	4.9233	.87634	.12366
8	5.6016	.99708	.00292	63	4.8769	.86809	.13191
9	5.5999	.99678	.00322	64	4.8282	.85941	.14059
10	5.5977	.99639	.00361	65	4.7768	.85027	.14973
11	5.5951	.99592	.00408	66	4.7225	.84061	.15939
12	5.5920	.99537	.00463	67	4.6647	.83031	.16969
13	5.5886	.99478	.00522	68	4.6033	.81938	.18062
14	5.5854	.99420	.00580	69	4.5384	.80784	.19216
15	5.5824	.99367	.00633	70	4.4705	.79574	.20426
16	5.5799	.99323	.00677	71	4.3998	.78317	.21683
17	5.5778	.99286	.00714	72	4.3267	.77016	.22984
18	5.5761	.99255	.00745	73	4.2514	.75675	.24325
19	5.5745	.99227	.00773	74	4.1733	.74285	.25715
20	5.5729	.99198	.00802	75	4.0917	.72832	.27168
21	5.5712	.99168	.00832	76	4.0059	.71305	.28695
22	5.5695	.99137	.00863	77	3.9157	.69699	.30301
23	5.5677	.99105	.00895	78	3.8210	.68013	.31987
24	5.5657	.99069	.00931	79	3.7223	.66257	.33743
25	5.5634	.99028	.00972	80	3.6208	.64449	.35551
26	5.5608	.98982	.01018	81	3.5174	.62609	.37391
27	5.5578	.98928	.01072	82	3.4128	.60749	.39251
28	5.5545	.98869	.01131	83	3.3073	.58870	.41130
29	5.5508	.98804	.01196	84	3.1996	.56953	.43047
30	5.5469	.98734	.01266	85	3.0887	.54979	.45021
31	5.5427	.98660	.01340	86	2.9758	.52969	.47031
32	5.5382	.98580	.01420	87	2.8629	.50960	.49040
33	5.5333	.98492	.01508	88	2.7503	.48956	.51044
34	5.5280	.98398	.01602	89	2.6381	.46958	.53042
35	5.5221	.98294	.01706	90	2.5264	.44969	.55031
36	5.5158	.98181	.01819	91	2.4177	.43034	.56966
37	5.5089	.98059	.01941	92	2.3150	.41208	.58792
38	5.5013	.97924	.02076	93	2.2188	.39494	.60506
39	5.4930	.97776	.02224	94	2.1276	.37871	.62129
40	5.4838	.97612	.02388	95	2.0393	.36300	.63700
41	5.4735	.97429	.02571	96	1.9549	.34797	.65203
42	5.4621	.97226	.02774	97	1.8758	.33389	.66611
43	5.4495	.97001	.02999	98	1.8008	.32054	.67946
44	5.4355	.96752	.03248	99	1.7263	.30729	.69271
45	5.4204	.96483	.03517	100	1.6529	.29422	.70578
46	5.4040	.96191	.03809	101	1.5794	.28114	.71886
47	5.3864	.95878	.04122	102	1.5064	.26814	.73186
48	5.3675	.95541	.04459	103	1.4334	.25515	.74485
49	5.3471	.95178	.04822	104	1.3540	.24101	.75899
50	5.3251	.94786	.05214	105	1.2770	.22730	.77270
51	5.3013	.94363	.05637	106	1.1738	.20894	.79106
52	5.2760	.93912	.06088	107	1.0448	.18598	.81402
53	5.2490	.93432	.06568	108	.8287	.14751	.85249
54	5.2203	.92922	.07078	109	.4244	.07555	.92445

Section 1

Table S (18.0)
Single Life Factors Based on Life Table 90CM
Interest at 18.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.4951	.98911	.01089	55	5.1383	.92489	.07511
1	5.5407	.99733	.00267	56	5.1065	.91917	.08083
2	5.5424	.99764	.00236	57	5.0727	.91309	.08691
3	5.5430	.99774	.00226	58	5.0371	.90667	.09333
4	5.5430	.99774	.00226	59	4.9998	.89996	.10004
5	5.5426	.99766	.00234	60	4.9609	.89297	.10703
6	5.5419	.99754	.00246	61	4.9203	.88565	.11435
7	5.5409	.99736	.00264	62	4.8773	.87792	.12208
8	5.5396	.99713	.00287	63	4.8319	.86974	.13026
9	5.5380	.99684	.00316	64	4.7841	.86114	.13886
10	5.5359	.99646	.00354	65	4.7337	.85207	.14793
11	5.5333	.99600	.00400	66	4.6805	.84249	.15751
12	5.5303	.99545	.00455	67	4.6237	.83227	.16773
13	5.5270	.99486	.00514	68	4.5634	.82142	.17858
14	5.5238	.99429	.00571	69	4.4997	.80995	.19005
15	5.5209	.99377	.00623	70	4.4329	.79793	.20207
16	5.5185	.99332	.00668	71	4.3635	.78543	.21457
17	5.5164	.99296	.00704	72	4.2916	.77249	.22751
18	5.5148	.99266	.00734	73	4.2175	.75916	.24084
19	5.5132	.99238	.00762	74	4.1407	.74532	.25468
20	5.5117	.99210	.00790	75	4.0603	.73086	.26914
21	5.5100	.99180	.00820	76	3.9758	.71565	.28435
22	5.5084	.99150	.00850	77	3.8869	.69965	.30035
23	5.5066	.99119	.00881	78	3.7935	.68284	.31716
24	5.5047	.99084	.00916	79	3.6962	.66532	.33468
25	5.5024	.99044	.00956	80	3.5960	.64728	.35272
26	5.4999	.98999	.01001	81	3.4940	.62891	.37109
27	5.4970	.98946	.01054	82	3.3907	.61033	.38967
28	5.4938	.98888	.01112	83	3.2864	.59156	.40844
29	5.4902	.98824	.01176	84	3.1800	.57240	.42760
30	5.4864	.98755	.01245	85	3.0703	.55266	.44734
31	5.4823	.98682	.01318	86	2.9586	.53255	.46745
32	5.4780	.98604	.01396	87	2.8469	.51245	.48755
33	5.4732	.98518	.01482	88	2.7354	.49238	.50762
34	5.4681	.98425	.01575	89	2.6242	.47236	.52764
35	5.4624	.98323	.01677	90	2.5135	.45243	.54757
36	5.4563	.98213	.01787	91	2.4057	.43303	.56697
37	5.4496	.98093	.01907	92	2.3040	.41472	.58528
38	5.4422	.97960	.02040	93	2.2085	.39753	.60247
39	5.4342	.97815	.02185	94	2.1180	.38124	.61876
40	5.4252	.97654	.02346	95	2.0304	.36548	.63452
41	5.4152	.97474	.02526	96	1.9466	.35039	.64961
42	5.4041	.97274	.02726	97	1.8681	.33626	.66374
43	5.3918	.97052	.02948	98	1.7936	.32285	.67715
44	5.3782	.96807	.03193	99	1.7197	.30955	.69045
45	5.3635	.96542	.03458	100	1.6468	.29642	.70358
46	5.3475	.96254	.03746	101	1.5737	.28327	.71673
47	5.3303	.95946	.04054	102	1.5012	.27022	.72978
48	5.3118	.95613	.04387	103	1.4286	.25716	.74284
49	5.2920	.95255	.04745	104	1.3497	.24294	.75706
50	5.2704	.94868	.05132	105	1.2732	.22917	.77083
51	5.2472	.94450	.05550	106	1.1706	.21070	.78930
52	5.2225	.94005	.05995	107	1.0422	.18760	.81240
53	5.1961	.93530	.06470	108	.8270	.14886	.85114
54	5.1681	.93026	.06974	109	.4237	.07627	.92373

Table S (18.2)

Single Life Factors Based on Life Table 90CM
Interest at 18.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.4349	.98915	.01085	55	5.0877	.92596	.07404
1	5.4800	.99736	.00264	56	5.0566	.92030	.07970
2	5.4817	.99767	.00233	57	5.0235	.91428	.08572
3	5.4823	.99778	.00222	58	4.9886	.90793	.09207
4	5.4823	.99778	.00222	59	4.9522	.90129	.09871
5	5.4819	.99770	.00230	60	4.9141	.89437	.10563
6	5.4812	.99758	.00242	61	4.8742	.88711	.11289
7	5.4803	.99741	.00259	62	4.8322	.87945	.12055
8	5.4791	.99719	.00281	63	4.7877	.87135	.12865
9	5.4775	.99690	.00310	64	4.7408	.86282	.13718
10	5.4754	.99652	.00348	65	4.6914	.85384	.14616
11	5.4729	.99607	.00393	66	4.6391	.84432	.15568
12	5.4699	.99553	.00447	67	4.5834	.83418	.16582
13	5.4667	.99494	.00506	68	4.5242	.82341	.17659
14	5.4636	.99437	.00563	69	4.4616	.81202	.18798
15	5.4607	.99385	.00615	70	4.3960	.80007	.19993
16	5.4583	.99342	.00658	71	4.3277	.78765	.21235
17	5.4563	.99306	.00694	72	4.2570	.77478	.22522
18	5.4547	.99276	.00724	73	4.1841	.76151	.23849
19	5.4532	.99249	.00751	74	4.1085	.74774	.25226
20	5.4517	.99221	.00779	75	4.0294	.73335	.26665
21	5.4501	.99192	.00808	76	3.9462	.71821	.28179
22	5.4485	.99163	.00837	77	3.8586	.70226	.29774
23	5.4468	.99132	.00868	78	3.7665	.68550	.31450
24	5.4449	.99098	.00902	79	3.6705	.66803	.33197
25	5.4428	.99059	.00941	80	3.5716	.65003	.34997
26	5.4404	.99015	.00985	81	3.4708	.63169	.36831
27	5.4375	.98963	.01037	82	3.3688	.61313	.38687
28	5.4344	.98906	.01094	83	3.2658	.59438	.40562
29	5.4309	.98843	.01157	84	3.1606	.57523	.42477
30	5.4272	.98775	.01225	85	3.0522	.55549	.44451
31	5.4233	.98704	.01296	86	2.9416	.53538	.46462
32	5.4190	.98627	.01373	87	2.8311	.51525	.48475
33	5.4144	.98542	.01458	88	2.7207	.49516	.50484
34	5.4094	.98452	.01548	89	2.6105	.47511	.52489
35	5.4039	.98352	.01648	90	2.5008	.45514	.54486
36	5.3980	.98243	.01757	91	2.3939	.43570	.56430
37	5.3915	.98125	.01875	92	2.2930	.41733	.58267
38	5.3843	.97995	.02005	93	2.1983	.40009	.59991
39	5.3765	.97852	.02148	94	2.1086	.38376	.61624
40	5.3678	.97694	.02306	95	2.0216	.36794	.63206
41	5.3581	.97517	.02483	96	1.9384	.35279	.64721
42	5.3473	.97320	.02680	97	1.8605	.33861	.66139
43	5.3353	.97102	.02898	98	1.7865	.32515	.67485
44	5.3220	.96861	.03139	99	1.7131	.31179	.68821
45	5.3077	.96600	.03400	100	1.6407	.29860	.70140
46	5.2921	.96315	.03685	101	1.5681	.28540	.71460
47	5.2753	.96011	.03989	102	1.4960	.27228	.72772
48	5.2573	.95683	.04317	103	1.4239	.25915	.74085
49	5.2379	.95330	.04670	104	1.3454	.24487	.75513
50	5.2169	.94947	.05053	105	1.2694	.23103	.76897
51	5.1942	.94535	.05465	106	1.1674	.21246	.78754
52	5.1701	.94095	.05905	107	1.0397	.18922	.81078
53	5.1443	.93626	.06374	108	.8253	.15020	.84980
54	5.1169	.93127	.06873	109	.4230	.07699	.92301

Table S (18.4)
Single Life Factors Based on Life Table 90CM
Interest at 18.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.3760	.98919	.01081	55	5.0381	.92700	.07300
1	5.4206	.99739	.00261	56	5.0076	.92140	.07860
2	5.4223	.99771	.00229	57	4.9753	.91545	.08455
3	5.4229	.99781	.00219	58	4.9411	.90916	.09084
4	5.4229	.99782	.00218	59	4.9054	.90259	.09741
5	5.4225	.99775	.00225	60	4.8681	.89573	.10427
6	5.4219	.99763	.00237	61	4.8290	.88854	.11146
7	5.4210	.99746	.00254	62	4.7878	.88096	.11904
8	5.4198	.99724	.00276	63	4.7442	.87293	.12707
9	5.4182	.99696	.00304	64	4.6982	.86447	.13553
10	5.4162	.99659	.00341	65	4.6498	.85556	.14444
11	5.4138	.99613	.00387	66	4.5985	.84612	.15388
12	5.4109	.99560	.00440	67	4.5438	.83606	.16394
13	5.4077	.99502	.00498	68	4.4856	.82536	.17464
14	5.4046	.99445	.00555	69	4.4241	.81404	.18596
15	5.4019	.99394	.00606	70	4.3596	.80217	.19783
16	5.3995	.99351	.00649	71	4.2925	.78982	.21018
17	5.3976	.99315	.00685	72	4.2230	.77703	.22297
18	5.3960	.99286	.00714	73	4.1512	.76383	.23617
19	5.3945	.99259	.00741	74	4.0768	.75013	.24987
20	5.3930	.99232	.00768	75	3.9989	.73580	.26420
21	5.3915	.99203	.00797	76	3.9169	.72072	.27928
22	5.3899	.99175	.00825	77	3.8306	.70483	.29517
23	5.3883	.99145	.00855	78	3.7398	.68812	.31188
24	5.3865	.99111	.00889	79	3.6451	.67069	.32931
25	5.3844	.99073	.00927	80	3.5475	.65273	.34727
26	5.3821	.99030	.00970	81	3.4480	.63442	.36558
27	5.3793	.98979	.01021	82	3.3472	.61589	.38411
28	5.3762	.98923	.01077	83	3.2454	.59716	.40284
29	5.3729	.98861	.01139	84	3.1414	.57802	.42198
30	5.3693	.98795	.01205	85	3.0342	.55829	.44171
31	5.3655	.98725	.01275	86	2.9248	.53817	.46183
32	5.3614	.98649	.01351	87	2.8154	.51803	.48197
33	5.3569	.98566	.01434	88	2.7061	.49791	.50209
34	5.3520	.98477	.01523	89	2.5969	.47784	.52216
35	5.3467	.98379	.01621	90	2.4882	.45783	.54217
36	5.3409	.98273	.01727	91	2.3823	.43833	.56167
37	5.3346	.98157	.01843	92	2.2822	.41992	.58008
38	5.3277	.98029	.01971	93	2.1882	.40263	.59737
39	5.3200	.97889	.02111	94	2.0992	.38625	.61375
40	5.3116	.97733	.02267	95	2.0129	.37037	.62963
41	5.3021	.97559	.02441	96	1.9303	.35518	.64482
42	5.2916	.97365	.02635	97	1.8529	.34094	.65906
43	5.2799	.97150	.02850	98	1.7795	.32742	.67258
44	5.2670	.96913	.03087	99	1.7066	.31401	.68599
45	5.2530	.96655	.03345	100	1.6346	.30077	.69923
46	5.2378	.96375	.03625	101	1.5625	.28750	.71250
47	5.2214	.96075	.03925	102	1.4909	.27432	.72568
48	5.2038	.95751	.04249	103	1.4192	.26114	.73886
49	5.1849	.95402	.04598	104	1.3412	.24678	.75322
50	5.1644	.95025	.04975	105	1.2656	.23287	.76713
51	5.1422	.94617	.05383	106	1.1642	.21421	.78579
52	5.1186	.94182	.05818	107	1.0371	.19083	.80917
53	5.0934	.93719	.06281	108	.8236	.15154	.84846
54	5.0666	.93226	.06774	109	.4223	.07770	.92230

Table S (18.6)

Single Life Factors Based on Life Table 90CM

Interest at 18.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.3184	.98922	.01078	55	4.9893	.92802	.07198
1	5.3625	.99743	.00257	56	4.9596	.92248	.07752
2	5.3642	.99774	.00226	57	4.9279	.91658	.08342
3	5.3648	.99785	.00215	58	4.8944	.91036	.08964
4	5.3648	.99786	.00214	59	4.8594	.90385	.09615
5	5.3645	.99779	.00221	60	4.8229	.89706	.10294
6	5.3638	.99767	.00233	61	4.7846	.88994	.11006
7	5.3629	.99751	.00249	62	4.7442	.88242	.11758
8	5.3618	.99730	.00270	63	4.7014	.87447	.12553
9	5.3603	.99701	.00299	64	4.6564	.86608	.13392
10	5.3583	.99665	.00335	65	4.6088	.85724	.14276
11	5.3559	.99620	.00380	66	4.5585	.84788	.15212
12	5.3531	.99567	.00433	67	4.5048	.83789	.16211
13	5.3500	.99509	.00491	68	4.4477	.82727	.17273
14	5.3470	.99453	.00547	69	4.3872	.81603	.18397
15	5.3442	.99402	.00598	70	4.3238	.80423	.19577
16	5.3419	.99360	.00640	71	4.2578	.79195	.20805
17	5.3400	.99324	.00676	72	4.1894	.77923	.22077
18	5.3385	.99295	.00705	73	4.1188	.76610	.23390
19	5.3371	.99269	.00731	74	4.0455	.75247	.24753
20	5.3356	.99243	.00757	75	3.9689	.73821	.26179
21	5.3341	.99214	.00786	76	3.8881	.72319	.27681
22	5.3326	.99187	.00813	77	3.8030	.70736	.29264
23	5.3310	.99157	.00843	78	3.7134	.69070	.30930
24	5.3293	.99124	.00876	79	3.6200	.67332	.32668
25	5.3272	.99087	.00913	80	3.5236	.65540	.34460
26	5.3250	.99044	.00956	81	3.4254	.63712	.36288
27	5.3223	.98994	.01006	82	3.3259	.61862	.38138
28	5.3193	.98940	.01060	83	3.2253	.59990	.40010
29	5.3161	.98879	.01121	84	3.1225	.58078	.41922
30	5.3126	.98814	.01186	85	3.0164	.56105	.43895
31	5.3089	.98745	.01255	86	2.9082	.54093	.45907
32	5.3049	.98671	.01329	87	2.7998	.52077	.47923
33	5.3005	.98589	.01411	88	2.6916	.50064	.49936
34	5.2958	.98502	.01498	89	2.5835	.48053	.51947
35	5.2906	.98405	.01595	90	2.4757	.46048	.53952
36	5.2850	.98301	.01699	91	2.3707	.44094	.55906
37	5.2789	.98187	.01813	92	2.2714	.42248	.57752
38	5.2721	.98062	.01938	93	2.1782	.40515	.59485
39	5.2647	.97924	.02076	94	2.0899	.38871	.61129
40	5.2565	.97771	.02229	95	2.0042	.37279	.62721
41	5.2473	.97599	.02401	96	1.9223	.35754	.64246
42	5.2370	.97409	.02591	97	1.8454	.34325	.65675
43	5.2256	.97197	.02803	98	1.7725	.32968	.67032
44	5.2131	.96963	.03037	99	1.7001	.31622	.68378
45	5.1994	.96709	.03291	100	1.6286	.30292	.69708
46	5.1845	.96433	.03567	101	1.5570	.28959	.71041
47	5.1686	.96136	.03864	102	1.4858	.27635	.72365
48	5.1514	.95817	.04183	103	1.4146	.26311	.73689
49	5.1329	.95473	.04527	104	1.3370	.24868	.75132
50	5.1129	.95100	.04900	105	1.2619	.23471	.76529
51	5.0912	.94697	.05303	106	1.1610	.21594	.78406
52	5.0681	.94267	.05733	107	1.0346	.19244	.80756
53	5.0435	.93809	.06191	108	.8219	.15287	.84713
54	5.0173	.93322	.06678	109	.4216	.07841	.92159

Table S (18.8)
Single Life Factors Based on Life Table 90CM
Interest at 18.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.2620	.98926	.01074	55	4.9415	.92901	.07099
1	5.3056	.99746	.00254	56	4.9124	.92353	.07647
2	5.3073	.99777	.00223	57	4.8813	.91769	.08231
3	5.3079	.99788	.00212	58	4.8486	.91153	.08847
4	5.3079	.99789	.00211	59	4.8143	.90508	.09492
5	5.3076	.99783	.00217	60	4.7785	.89835	.10165
6	5.3070	.99772	.00228	61	4.7410	.89130	.10870
7	5.3061	.99755	.00245	62	4.7014	.88386	.11614
8	5.3050	.99735	.00265	63	4.6594	.87597	.12403
9	5.3036	.99707	.00293	64	4.6152	.86766	.13234
10	5.3016	.99671	.00329	65	4.5686	.85889	.14111
11	5.2993	.99626	.00374	66	4.5192	.84960	.15040
12	5.2965	.99574	.00426	67	4.4664	.83969	.16031
13	5.2934	.99517	.00483	68	4.4103	.82914	.17086
14	5.2905	.99461	.00539	69	4.3509	.81797	.18203
15	5.2878	.99410	.00590	70	4.2886	.80625	.19375
16	5.2855	.99368	.00632	71	4.2236	.79404	.20596
17	5.2837	.99333	.00667	72	4.1563	.78139	.21861
18	5.2822	.99305	.00695	73	4.0869	.76833	.23167
19	5.2808	.99279	.00721	74	4.0147	.75477	.24523
20	5.2794	.99253	.00747	75	3.9392	.74057	.25943
21	5.2779	.99225	.00775	76	3.8597	.72562	.27438
22	5.2765	.99198	.00802	77	3.7758	.70984	.29016
23	5.2749	.99169	.00831	78	3.6874	.69324	.30676
24	5.2732	.99137	.00863	79	3.5952	.67590	.32410
25	5.2713	.99100	.00900	80	3.5001	.65802	.34198
26	5.2691	.99059	.00941	81	3.4031	.63978	.36022
27	5.2665	.99010	.00990	82	3.3048	.62130	.37870
28	5.2636	.98956	.01044	83	3.2054	.60261	.39739
29	5.2604	.98896	.01104	84	3.1037	.58350	.41650
30	5.2570	.98832	.01168	85	2.9988	.56378	.43622
31	5.2534	.98764	.01236	86	2.8917	.54365	.45635
32	5.2495	.98691	.01309	87	2.7845	.52348	.47652
33	5.2453	.98612	.01388	88	2.6773	.50333	.49667
34	5.2407	.98526	.01474	89	2.5702	.48319	.51681
35	5.2357	.98431	.01569	90	2.4633	.46311	.53689
36	5.2302	.98329	.01671	91	2.3592	.44353	.55647
37	5.2243	.98217	.01783	92	2.2607	.42502	.57498
38	5.2177	.98093	.01907	93	2.1683	.40764	.59236
39	5.2105	.97958	.02042	94	2.0806	.39116	.60884
40	5.2025	.97807	.02193	95	1.9957	.37518	.62482
41	5.1935	.97639	.02361	96	1.9143	.35988	.64012
42	5.1836	.97451	.02549	97	1.8380	.34554	.65446
43	5.1725	.97242	.02758	98	1.7656	.33193	.66807
44	5.1602	.97012	.02988	99	1.6936	.31841	.68159
45	5.1469	.96761	.03239	100	1.6226	.30505	.69495
46	5.1324	.96488	.03512	101	1.5514	.29167	.70833
47	5.1168	.96196	.03804	102	1.4807	.27837	.72163
48	5.1000	.95881	.04119	103	1.4099	.26506	.73494
49	5.0820	.95541	.04459	104	1.3328	.25057	.74943
50	5.0624	.95173	.04827	105	1.2582	.23653	.76347
51	5.0412	.94775	.05225	106	1.1578	.21767	.78233
52	5.0186	.94350	.05650	107	1.0321	.19403	.80597
53	4.9945	.93897	.06103	108	.8202	.15420	.84580
54	4.9689	.93415	.06585	109	.4209	.07912	.92088

Table S (19.0)

Single Life Factors Based on Life Table 90CM

Interest at 19.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.2068	.98929	.01071	55	4.8946	.92997	.07003
1	5.2499	.99749	.00251	56	4.8660	.92455	.07545
2	5.2516	.99780	.00220	57	4.8356	.91877	.08123
3	5.2522	.99792	.00208	58	4.8035	.91267	.08733
4	5.2523	.99793	.00207	59	4.7699	.90628	.09372
5	5.2519	.99787	.00213	60	4.7348	.89962	.10038
6	5.2514	.99776	.00224	61	4.6981	.89264	.10736
7	5.2505	.99760	.00240	62	4.6592	.88526	.11474
8	5.2494	.99740	.00260	63	4.6181	.87744	.12256
9	5.2480	.99712	.00288	64	4.5747	.86920	.13080
10	5.2461	.99676	.00324	65	4.5290	.86050	.13950
11	5.2438	.99632	.00368	66	4.4805	.85129	.14871
12	5.2411	.99580	.00420	67	4.4287	.84145	.15855
13	5.2381	.99524	.00476	68	4.3735	.83097	.16903
14	5.2352	.99469	.00531	69	4.3151	.81988	.18012
15	5.2325	.99418	.00582	70	4.2538	.80823	.19177
16	5.2303	.99376	.00624	71	4.1900	.79609	.20391
17	5.2285	.99342	.00658	72	4.1237	.78351	.21649
18	5.2270	.99314	.00686	73	4.0554	.77052	.22948
19	5.2257	.99288	.00712	74	3.9843	.75703	.24297
20	5.2244	.99263	.00737	75	3.9100	.74290	.25710
21	5.2229	.99236	.00764	76	3.8316	.72800	.27200
22	5.2215	.99209	.00791	77	3.7489	.71229	.28771
23	5.2200	.99181	.00819	78	3.6618	.69574	.30426
24	5.2184	.99149	.00851	79	3.5708	.67845	.32155
25	5.2165	.99113	.00887	80	3.4769	.66061	.33939
26	5.2143	.99072	.00928	81	3.3811	.64240	.35760
27	5.2118	.99024	.00976	82	3.2840	.62395	.37605
28	5.2090	.98971	.01029	83	3.1857	.60528	.39472
29	5.2059	.98913	.01087	84	3.0852	.58619	.41381
30	5.2026	.98850	.01150	85	2.9814	.56647	.43353
31	5.1991	.98783	.01217	86	2.8755	.54634	.45366
32	5.1954	.98712	.01288	87	2.7693	.52616	.47384
33	5.1912	.98633	.01367	88	2.6631	.50599	.49401
34	5.1868	.98549	.01451	89	2.5570	.48583	.51417
35	5.1819	.98456	.01544	90	2.4511	.46571	.53429
36	5.1766	.98355	.01645	91	2.3478	.44609	.55391
37	5.1708	.98245	.01755	92	2.2502	.42753	.57247
38	5.1644	.98124	.01876	93	2.1585	.41011	.58989
39	5.1574	.97991	.02009	94	2.0715	.39358	.60642
40	5.1496	.97843	.02157	95	1.9871	.37756	.62244
41	5.1409	.97677	.02323	96	1.9063	.36220	.63780
42	5.1311	.97492	.02508	97	1.8306	.34781	.65219
43	5.1203	.97286	.02714	98	1.7587	.33415	.66585
44	5.1084	.97059	.02941	99	1.6872	.32058	.67942
45	5.0954	.96812	.03188	100	1.6167	.30717	.69283
46	5.0812	.96543	.03457	101	1.5460	.29373	.70627
47	5.0660	.96254	.03746	102	1.4757	.28037	.71963
48	5.0496	.95943	.04057	103	1.4053	.26701	.73299
49	5.0320	.95608	.04392	104	1.3286	.25244	.74756
50	5.0128	.95244	.04756	105	1.2544	.23834	.76166
51	4.9921	.94851	.05149	106	1.1547	.21938	.78062
52	4.9700	.94431	.05569	107	1.0296	.19562	.80438
53	4.9465	.93983	.06017	108	.8185	.15552	.84448
54	4.9214	.93506	.06494	109	.4202	.07983	.92017

Table S (19.2)
Single Life Factors Based on Life Table 90CM
Interest at 19.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.1528	.98933	.01067	55	4.8485	.93091	.06909
1	5.1954	.99751	.00249	56	4.8205	.92554	.07446
2	5.1970	.99783	.00217	57	4.7907	.91982	.08018
3	5.1976	.99795	.00205	58	4.7593	.91378	.08622
4	5.1977	.99796	.00204	59	4.7263	.90746	.09254
5	5.1974	.99790	.00210	60	4.6920	.90086	.09914
6	5.1969	.99780	.00220	61	4.6559	.89394	.10606
7	5.1960	.99764	.00236	62	4.6178	.88662	.11338
8	5.1950	.99744	.00256	63	4.5775	.87888	.12112
9	5.1936	.99717	.00283	64	4.5349	.87070	.12930
10	5.1918	.99682	.00318	65	4.4900	.86208	.13792
11	5.1895	.99638	.00362	66	4.4424	.85294	.14706
12	5.1868	.99587	.00413	67	4.3915	.84317	.15683
13	5.1839	.99531	.00469	68	4.3373	.83277	.16723
14	5.1810	.99476	.00524	69	4.2799	.82175	.17825
15	5.1784	.99426	.00574	70	4.2196	.81017	.18983
16	5.1763	.99384	.00616	71	4.1568	.79810	.20190
17	5.1745	.99350	.00650	72	4.0916	.78559	.21441
18	5.1730	.99323	.00677	73	4.0243	.77267	.22733
19	5.1718	.99298	.00702	74	3.9544	.75925	.24075
20	5.1704	.99272	.00728	75	3.8812	.74518	.25482
21	5.1690	.99246	.00754	76	3.8039	.73035	.26965
22	5.1677	.99220	.00780	77	3.7224	.71469	.28531
23	5.1662	.99192	.00808	78	3.6364	.69820	.30180
24	5.1646	.99161	.00839	79	3.5466	.68095	.31905
25	5.1628	.99126	.00874	80	3.4539	.66315	.33685
26	5.1607	.99086	.00914	81	3.3593	.64498	.35502
27	5.1582	.99038	.00962	82	3.2633	.62656	.37344
28	5.1555	.98986	.01014	83	3.1662	.60792	.39208
29	5.1525	.98929	.01071	84	3.0669	.58884	.41116
30	5.1493	.98867	.01133	85	2.9642	.56913	.43087
31	5.1459	.98802	.01198	86	2.8594	.54900	.45100
32	5.1423	.98731	.01269	87	2.7542	.52881	.47119
33	5.1382	.98654	.01346	88	2.6491	.50862	.49138
34	5.1339	.98572	.01428	89	2.5439	.48843	.51157
35	5.1292	.98480	.01520	90	2.4390	.46828	.53172
36	5.1240	.98381	.01619	91	2.3366	.44862	.55138
37	5.1184	.98273	.01727	92	2.2397	.43002	.56998
38	5.1122	.98154	.01846	93	2.1487	.41256	.58744
39	5.1054	.98023	.01977	94	2.0624	.39598	.60402
40	5.0978	.97877	.02123	95	1.9787	.37991	.62009
41	5.0893	.97714	.02286	96	1.8985	.36451	.63549
42	5.0798	.97531	.02469	97	1.8233	.35007	.64993
43	5.0692	.97329	.02671	98	1.7518	.33635	.66365
44	5.0575	.97105	.02895	99	1.6809	.32273	.67727
45	5.0448	.96861	.03139	100	1.6108	.30927	.69073
46	5.0310	.96596	.03404	101	1.5405	.29578	.70422
47	5.0162	.96311	.03689	102	1.4706	.28236	.71764
48	5.0002	.96003	.03997	103	1.4007	.26894	.73106
49	4.9829	.95672	.04328	104	1.3245	.25431	.74569
50	4.9642	.95313	.04687	105	1.2508	.24015	.75985
51	4.9440	.94924	.05076	106	1.1515	.22109	.77891
52	4.9224	.94509	.05491	107	1.0271	.19720	.80280
53	4.8993	.94066	.05934	108	.8168	.15683	.84317
54	4.8747	.93594	.06406	109	.4195	.08054	.91946

Table S (19.4)

Single Life Factors Based on Life Table 90CM
Interest at 19.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.0998	.98936	.01064	55	4.8032	.93183	.06817
1	5.1420	.99754	.00246	56	4.7759	.92652	.07348
2	5.1436	.99786	.00214	57	4.7467	.92085	.07915
3	5.1442	.99798	.00202	58	4.7158	.91487	.08513
4	5.1443	.99799	.00201	59	4.6835	.90860	.09140
5	5.1440	.99794	.00206	60	4.6498	.90206	.09794
6	5.1435	.99784	.00216	61	4.6145	.89521	.10479
7	5.1427	.99768	.00232	62	4.5771	.88796	.11204
8	5.1417	.99749	.00251	63	4.5375	.88028	.11972
9	5.1403	.99722	.00278	64	4.4958	.87218	.12782
10	5.1385	.99687	.00313	65	4.4517	.86363	.13637
11	5.1363	.99644	.00356	66	4.4049	.85456	.14544
12	5.1337	.99593	.00407	67	4.3549	.84486	.15514
13	5.1308	.99537	.00463	68	4.3017	.83453	.16547
14	5.1280	.99483	.00517	69	4.2452	.82358	.17642
15	5.1254	.99433	.00567	70	4.1859	.81207	.18793
16	5.1233	.99392	.00608	71	4.1241	.80008	.19992
17	5.1216	.99358	.00642	72	4.0600	.78764	.21236
18	5.1202	.99331	.00669	73	3.9938	.77479	.22521
19	5.1189	.99307	.00693	74	3.9249	.76143	.23857
20	5.1176	.99282	.00718	75	3.8527	.74743	.25257
21	5.1163	.99256	.00744	76	3.7766	.73266	.26734
22	5.1149	.99230	.00770	77	3.6962	.71706	.28294
23	5.1135	.99203	.00797	78	3.6114	.70062	.29938
24	5.1120	.99173	.00827	79	3.5228	.68342	.31658
25	5.1102	.99138	.00862	80	3.4313	.66566	.33434
26	5.1082	.99099	.00901	81	3.3378	.64753	.35247
27	5.1058	.99052	.00948	82	3.2430	.62914	.37086
28	5.1031	.99001	.00999	83	3.1470	.61052	.38948
29	5.1002	.98944	.01056	84	3.0487	.59146	.40854
30	5.0971	.98884	.01116	85	2.9472	.57176	.42824
31	5.0938	.98819	.01181	86	2.8434	.55162	.44838
32	5.0902	.98750	.01250	87	2.7393	.53143	.46857
33	5.0863	.98675	.01325	88	2.6352	.51122	.48878
34	5.0821	.98593	.01407	89	2.5310	.49101	.50899
35	5.0775	.98503	.01497	90	2.4269	.47082	.52918
36	5.0725	.98406	.01594	91	2.3254	.45113	.54887
37	5.0670	.98300	.01700	92	2.2293	.43249	.56751
38	5.0610	.98183	.01817	93	2.1391	.41498	.58502
39	5.0543	.98054	.01946	94	2.0534	.39836	.60164
40	5.0469	.97910	.02090	95	1.9703	.38224	.61776
41	5.0386	.97750	.02250	96	1.8907	.36679	.63321
42	5.0294	.97570	.02430	97	1.8160	.35230	.64770
43	5.0191	.97370	.02630	98	1.7451	.33854	.66146
44	5.0077	.97149	.02851	99	1.6746	.32487	.67513
45	4.9953	.96909	.03091	100	1.6049	.31136	.68864
46	4.9818	.96647	.03353	101	1.5351	.29781	.70219
47	4.9673	.96366	.03634	102	1.4657	.28434	.71566
48	4.9517	.96062	.03938	103	1.3962	.27086	.72914
49	4.9348	.95735	.04265	104	1.3204	.25616	.74384
50	4.9165	.95380	.04620	105	1.2471	.24194	.75806
51	4.8967	.94996	.05004	106	1.1484	.22279	.77721
52	4.8755	.94586	.05414	107	1.0246	.19877	.80123
53	4.8530	.94147	.05853	108	.8152	.15814	.84186
54	4.8289	.93681	.06319	109	.4188	.08124	.91876

Section 1

Table S (19.6)

Single Life Factors Based on Life Table 90CM

Interest at 19.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	5.0479	.98939	.01061	55	4.7588	.93272	.06728
1	5.0896	.99757	.00243	56	4.7320	.92746	.07254
2	5.0913	.99789	.00211	57	4.7033	.92185	.07815
3	5.0919	.99801	.00199	58	4.6731	.91593	.08407
4	5.0920	.99803	.00197	59	4.6414	.90972	.09028
5	5.0917	.99797	.00203	60	4.6084	.90324	.09676
6	5.0912	.99787	.00213	61	4.5737	.89645	.10355
7	5.0904	.99772	.00228	62	4.5371	.88927	.11073
8	5.0895	.99753	.00247	63	4.4982	.88165	.11835
9	5.0881	.99727	.00273	64	4.4572	.87362	.12638
10	5.0864	.99692	.00308	65	4.4140	.86514	.13486
11	5.0842	.99650	.00350	66	4.3680	.85614	.14386
12	5.0816	.99599	.00401	67	4.3189	.84651	.15349
13	5.0788	.99544	.00456	68	4.2666	.83625	.16375
14	5.0760	.99490	.00510	69	4.2111	.82537	.17463
15	5.0735	.99441	.00559	70	4.1527	.81394	.18606
16	5.0714	.99400	.00600	71	4.0919	.80201	.19799
17	5.0697	.99366	.00634	72	4.0288	.78964	.21036
18	5.0683	.99339	.00661	73	3.9636	.77686	.22314
19	5.0671	.99315	.00685	74	3.8958	.76357	.23643
20	5.0659	.99291	.00709	75	3.8247	.74964	.25036
21	5.0645	.99265	.00735	76	3.7496	.73493	.26507
22	5.0633	.99240	.00760	77	3.6704	.71939	.28061
23	5.0619	.99213	.00787	78	3.5867	.70300	.29700
24	5.0604	.99184	.00816	79	3.4992	.68585	.31415
25	5.0587	.99150	.00850	80	3.4089	.66814	.33186
26	5.0567	.99111	.00889	81	3.3165	.65004	.34996
27	5.0544	.99065	.00935	82	3.2229	.63168	.36832
28	5.0518	.99015	.00985	83	3.1280	.61308	.38692
29	5.0490	.98959	.01041	84	3.0308	.59404	.40596
30	5.0459	.98900	.01100	85	2.9304	.57435	.42565
31	5.0427	.98836	.01164	86	2.8276	.55422	.44578
32	5.0392	.98768	.01232	87	2.7246	.53402	.46598
33	5.0354	.98694	.01306	88	2.6214	.51380	.48620
34	5.0313	.98614	.01386	89	2.5182	.49356	.50644
35	5.0268	.98526	.01474	90	2.4150	.47334	.52666
36	5.0219	.98430	.01570	91	2.3143	.45361	.54639
37	5.0166	.98326	.01674	92	2.2190	.43493	.56507
38	5.0107	.98210	.01790	93	2.1295	.41738	.58262
39	5.0043	.98084	.01916	94	2.0445	.40072	.59928
40	4.9971	.97943	.02057	95	1.9620	.38455	.61545
41	4.9890	.97784	.02216	96	1.8829	.36905	.63095
42	4.9800	.97607	.02393	97	1.8088	.35452	.64548
43	4.9699	.97411	.02589	98	1.7383	.34071	.65929
44	4.9588	.97192	.02808	99	1.6683	.32699	.67301
45	4.9467	.96955	.03045	100	1.5991	.31343	.68657
46	4.9335	.96697	.03303	101	1.5297	.29983	.70017
47	4.9193	.96419	.03581	102	1.4607	.28630	.71370
48	4.9040	.96119	.03881	103	1.3916	.27276	.72724
49	4.8876	.95796	.04204	104	1.3163	.25800	.74200
50	4.8697	.95445	.04555	105	1.2435	.24372	.75628
51	4.8503	.95066	.04934	106	1.1453	.22448	.77552
52	4.8296	.94660	.05340	107	1.0221	.20033	.79967
53	4.8075	.94226	.05774	108	.8135	.15945	.84055
54	4.7839	.93765	.06235	109	.4181	.08194	.91806

Single Life Factors Based on Life Table 90CM

Interest at 19.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.9971	.98943	.01057	55	4.7151	.93359	.06641
1	5.0384	.99760	.00240	56	4.6888	.92839	.07161
2	5.0400	.99792	.00208	57	4.6608	.92283	.07717
3	5.0406	.99804	.00196	58	4.6311	.91696	.08304
4	5.0407	.99806	.00194	59	4.6001	.91082	.08918
5	5.0404	.99801	.00199	60	4.5677	.90440	.09560
6	5.0400	.99791	.00209	61	4.5337	.89767	.10233
7	5.0392	.99776	.00224	62	4.4977	.89055	.10945
8	5.0383	.99758	.00242	63	4.4596	.88300	.11700
9	5.0370	.99732	.00268	64	4.4193	.87503	.12497
10	5.0352	.99698	.00302	65	4.3768	.86662	.13338
11	5.0331	.99655	.00345	66	4.3318	.85769	.14231
12	5.0306	.99605	.00395	67	4.2835	.84813	.15187
13	5.0278	.99550	.00450	68	4.2320	.83794	.16206
14	5.0251	.99496	.00504	69	4.1775	.82714	.17286
15	5.0226	.99448	.00552	70	4.1201	.81577	.18423
16	5.0206	.99407	.00593	71	4.0602	.80392	.19608
17	5.0189	.99374	.00626	72	3.9980	.79161	.20839
18	5.0175	.99347	.00653	73	3.9338	.77890	.22110
19	5.0163	.99324	.00676	74	3.8670	.76567	.23433
20	5.0151	.99300	.00700	75	3.7970	.75181	.24819
21	5.0139	.99274	.00726	76	3.7230	.73716	.26284
22	5.0126	.99250	.00750	77	3.6449	.72168	.27832
23	5.0113	.99223	.00777	78	3.5624	.70535	.29465
24	5.0098	.99195	.00805	79	3.4760	.68825	.31175
25	5.0081	.99161	.00839	80	3.3867	.67058	.32942
26	5.0062	.99123	.00877	81	3.2955	.65251	.34749
27	5.0040	.99078	.00922	82	3.2030	.63419	.36581
28	5.0015	.99029	.00971	83	3.1092	.61562	.38438
29	4.9987	.98974	.01026	84	3.0131	.59659	.40341
30	4.9957	.98915	.01085	85	2.9137	.57691	.42309
31	4.9926	.98853	.01147	86	2.8120	.55678	.44322
32	4.9892	.98786	.01214	87	2.7100	.53658	.46342
33	4.9855	.98713	.01287	88	2.6078	.51634	.48366
34	4.9815	.98635	.01365	89	2.5055	.49608	.50392
35	4.9771	.98548	.01452	90	2.4032	.47584	.52416
36	4.9724	.98453	.01547	91	2.3034	.45607	.54393
37	4.9672	.98351	.01649	92	2.2088	.43735	.56265
38	4.9615	.98237	.01763	93	2.1200	.41976	.58024
39	4.9552	.98113	.01887	94	2.0356	.40306	.59694
40	4.9482	.97974	.02026	95	1.9538	.38684	.61316
41	4.9403	.97818	.02182	96	1.8752	.37130	.62870
42	4.9315	.97644	.02356	97	1.8016	.35672	.64328
43	4.9217	.97450	.02550	98	1.7317	.34287	.65713
44	4.9108	.97234	.02766	99	1.6621	.32910	.67090
45	4.8990	.97000	.03000	100	1.5934	.31548	.68452
46	4.8861	.96745	.03255	101	1.5244	.30183	.69817
47	4.8723	.96471	.03529	102	1.4558	.28825	.71175
48	4.8573	.96175	.03825	103	1.3872	.27466	.72534
49	4.8412	.95856	.04144	104	1.3123	.25983	.74017
50	4.8237	.95509	.04491	105	1.2398	.24549	.75451
51	4.8047	.95134	.04866	106	1.1422	.22616	.77384
52	4.7845	.94732	.05268	107	1.0196	.20189	.79811
53	4.7628	.94304	.05696	108	.8118	.16074	.83926
54	4.7397	.93847	.06153	109	.4174	.08264	.91736

Table S (20.0)

Single Life Factors Based on Life Table 90CM

Interest at 20.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.9473	.98946	.01054	55	4.6722	.93444	.06556
1	4.9881	.99762	.00238	56	4.6464	.92929	.07071
2	4.9897	.99794	.00206	57	4.6189	.92379	.07621
3	4.9903	.99806	.00194	58	4.5899	.91797	.08203
4	4.9904	.99809	.00191	59	4.5594	.91188	.08812
5	4.9902	.99804	.00196	60	4.5276	.90552	.09448
6	4.9897	.99795	.00205	61	4.4943	.89886	.10114
7	4.9890	.99780	.00220	62	4.4590	.89180	.10820
8	4.9881	.99762	.00238	63	4.4216	.88431	.11569
9	4.9868	.99736	.00264	64	4.3821	.87641	.12359
10	4.9851	.99702	.00298	65	4.3403	.86806	.13194
11	4.9830	.99661	.00339	66	4.2960	.85920	.14080
12	4.9805	.99611	.00389	67	4.2486	.84972	.15028
13	4.9778	.99556	.00444	68	4.1980	.83960	.16040
14	4.9751	.99503	.00497	69	4.1443	.82886	.17114
15	4.9727	.99454	.00546	70	4.0878	.81757	.18243
16	4.9707	.99414	.00586	71	4.0289	.80578	.19422
17	4.9691	.99381	.00619	72	3.9677	.79355	.20645
18	4.9678	.99355	.00645	73	3.9045	.78090	.21910
19	4.9666	.99332	.00668	74	3.8387	.76774	.23226
20	4.9654	.99308	.00692	75	3.7697	.75394	.24606
21	4.9642	.99283	.00717	76	3.6968	.73936	.26064
22	4.9630	.99259	.00741	77	3.6197	.72394	.27606
23	4.9617	.99233	.00767	78	3.5383	.70766	.29234
24	4.9603	.99205	.00795	79	3.4530	.69061	.30939
25	4.9586	.99172	.00828	80	3.3649	.67298	.32702
26	4.9568	.99135	.00865	81	3.2748	.65495	.34505
27	4.9545	.99091	.00909	82	3.1833	.63666	.36334
28	4.9521	.99042	.00958	83	3.0906	.61812	.38188
29	4.9494	.98988	.01012	84	2.9956	.59911	.40089
30	4.9465	.98931	.01069	85	2.8972	.57944	.42056
31	4.9435	.98869	.01131	86	2.7966	.55931	.44069
32	4.9402	.98804	.01196	87	2.6955	.53910	.46090
33	4.9366	.98732	.01268	88	2.5943	.51886	.48114
34	4.9327	.98654	.01346	89	2.4929	.49858	.50142
35	4.9284	.98569	.01431	90	2.3915	.47831	.52169
36	4.9238	.98476	.01524	91	2.2925	.45850	.54150
37	4.9188	.98375	.01625	92	2.1987	.43975	.56025
38	4.9132	.98264	.01736	93	2.1106	.42211	.57789
39	4.9071	.98141	.01859	94	2.0269	.40537	.59463
40	4.9002	.98004	.01996	95	1.9456	.38912	.61088
41	4.8925	.97851	.02149	96	1.8676	.37352	.62648
42	4.8839	.97679	.02321	97	1.7945	.35890	.64110
43	4.8744	.97487	.02513	98	1.7250	.34501	.65499
44	4.8638	.97275	.02725	99	1.6559	.33119	.66881
45	4.8522	.97044	.02956	100	1.5876	.31753	.68247
46	4.8396	.96792	.03208	101	1.5191	.30382	.69618
47	4.8261	.96521	.03479	102	1.4509	.29019	.70981
48	4.8114	.96229	.03771	103	1.3827	.27654	.72346
49	4.7957	.95914	.04086	104	1.3082	.26164	.73836
50	4.7785	.95571	.04429	105	1.2362	.24725	.75275
51	4.7600	.95200	.04800	106	1.1391	.22783	.77217
52	4.7401	.94803	.05197	107	1.0172	.20343	.79657
53	4.7189	.94379	.05621	108	.8102	.16204	.83796
54	4.6963	.93927	.06073	109	.4167	.08333	.91667

Single Life Factors Based on Life Table 90CM

Interest at 20.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.8984	.98949	.01051	55	4.6301	.93527	.06473
1	4.9388	.99765	.00235	56	4.6048	.93017	.06983
2	4.9404	.99797	.00203	57	4.5778	.92472	.07528
3	4.9410	.99809	.00191	58	4.5493	.91896	.08104
4	4.9412	.99812	.00188	59	4.5194	.91293	.08707
5	4.9409	.99807	.00193	60	4.4882	.90663	.09337
6	4.9405	.99798	.00202	61	4.4555	.90002	.09998
7	4.9398	.99784	.00216	62	4.4209	.89302	.10698
8	4.9389	.99766	.00234	63	4.3842	.88560	.11440
9	4.9377	.99741	.00259	64	4.3454	.87776	.12224
10	4.9360	.99707	.00293	65	4.3044	.86948	.13052
11	4.9340	.99666	.00334	66	4.2608	.86069	.13931
12	4.9315	.99616	.00384	67	4.2142	.85128	.14872
13	4.9288	.99562	.00438	68	4.1645	.84123	.15877
14	4.9262	.99509	.00491	69	4.1117	.83056	.16944
15	4.9238	.99461	.00539	70	4.0561	.81933	.18067
16	4.9218	.99421	.00579	71	3.9981	.80762	.19238
17	4.9202	.99388	.00612	72	3.9379	.79545	.20455
18	4.9189	.99363	.00637	73	3.8756	.78287	.21713
19	4.9178	.99340	.00660	74	3.8108	.76978	.23022
20	4.9167	.99316	.00684	75	3.7428	.75604	.24396
21	4.9154	.99292	.00708	76	3.6709	.74152	.25848
22	4.9143	.99268	.00732	77	3.5949	.72616	.27384
23	4.9130	.99243	.00757	78	3.5145	.70993	.29007
24	4.9116	.99215	.00785	79	3.4304	.69293	.30707
25	4.9100	.99183	.00817	80	3.3433	.67535	.32465
26	4.9082	.99147	.00853	81	3.2543	.65736	.34264
27	4.9061	.99103	.00897	82	3.1639	.63910	.36090
28	4.9037	.99055	.00945	83	3.0722	.62058	.37942
29	4.9011	.99002	.00998	84	2.9782	.60160	.39840
30	4.8983	.98945	.01055	85	2.8809	.58194	.41806
31	4.8953	.98885	.01115	86	2.7813	.56182	.43818
32	4.8921	.98820	.01180	87	2.6812	.54161	.45839
33	4.8886	.98749	.01251	88	2.5809	.52135	.47865
34	4.8848	.98674	.01326	89	2.4805	.50105	.49895
35	4.8807	.98589	.01411	90	2.3799	.48075	.51925
36	4.8761	.98498	.01502	91	2.2817	.46091	.53909
37	4.8712	.98399	.01601	92	2.1887	.44212	.55788
38	4.8658	.98289	.01711	93	2.1012	.42445	.57555
39	4.8598	.98169	.01831	94	2.0182	.40767	.59233
40	4.8532	.98034	.01966	95	1.9375	.39137	.60863
41	4.8457	.97882	.02118	96	1.8601	.37573	.62427
42	4.8373	.97713	.02287	97	1.7875	.36107	.63893
43	4.8279	.97524	.02476	98	1.7184	.34713	.65287
44	4.8176	.97315	.02685	99	1.6498	.33326	.66674
45	4.8063	.97087	.02913	100	1.5819	.31955	.68045
46	4.7939	.96838	.03162	101	1.5138	.30580	.69420
47	4.7807	.96571	.03429	102	1.4461	.29211	.70789
48	4.7664	.96282	.03718	103	1.3782	.27840	.72160
49	4.7510	.95970	.04030	104	1.3042	.26345	.73655
50	4.7342	.95631	.04369	105	1.2326	.24899	.75101
51	4.7160	.95264	.04736	106	1.1361	.22949	.77051
52	4.6966	.94872	.05128	107	1.0147	.20497	.79503
53	4.6758	.94452	.05548	108	.8085	.16333	.83667
54	4.6537	.94005	.05995	109	.4160	.08403	.91597

Table S (20.4)
Single Life Factors Based on Life Table 90CM
Interest at 20.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.8506	.98952	.01048	55	4.5886	.93608	.06392
1	4.8905	.99767	.00233	56	4.5639	.93103	.06897
2	4.8921	.99799	.00201	57	4.5374	.92563	.07437
3	4.8927	.99812	.00188	58	4.5094	.91993	.08007
4	4.8929	.99815	.00185	59	4.4801	.91395	.08605
5	4.8926	.99810	.00190	60	4.4495	.90770	.09230
6	4.8922	.99801	.00199	61	4.4174	.90115	.09885
7	4.8915	.99788	.00212	62	4.3834	.89422	.10578
8	4.8907	.99770	.00230	63	4.3474	.88686	.11314
9	4.8895	.99745	.00255	64	4.3092	.87909	.12091
10	4.8878	.99712	.00288	65	4.2690	.87087	.12913
11	4.8858	.99671	.00329	66	4.2262	.86215	.13785
12	4.8834	.99622	.00378	67	4.1804	.85280	.14720
13	4.8808	.99568	.00432	68	4.1315	.84282	.15718
14	4.8782	.99515	.00485	69	4.0795	.83222	.16778
15	4.8759	.99467	.00533	70	4.0248	.82106	.17894
16	4.8739	.99428	.00572	71	3.9677	.80941	.19059
17	4.8723	.99396	.00604	72	3.9084	.79732	.20268
18	4.8711	.99370	.00630	73	3.8471	.78481	.21519
19	4.8700	.99347	.00653	74	3.7832	.77178	.22822
20	4.8688	.99324	.00676	75	3.7162	.75811	.24189
21	4.8677	.99300	.00700	76	3.6453	.74365	.25635
22	4.8665	.99277	.00723	77	3.5703	.72835	.27165
23	4.8653	.99252	.00748	78	3.4911	.71218	.28782
24	4.8640	.99225	.00775	79	3.4080	.69522	.30478
25	4.8624	.99193	.00807	80	3.3220	.67768	.32232
26	4.8607	.99158	.00842	81	3.2340	.65973	.34027
27	4.8586	.99115	.00885	82	3.1446	.64151	.35849
28	4.8563	.99068	.00932	83	3.0540	.62302	.37698
29	4.8537	.99015	.00985	84	2.9611	.60406	.39594
30	4.8510	.98959	.01041	85	2.8648	.58441	.41559
31	4.8480	.98900	.01100	86	2.7661	.56429	.43571
32	4.8449	.98836	.01164	87	2.6670	.54408	.45592
33	4.8415	.98767	.01233	88	2.5677	.52381	.47619
34	4.8379	.98692	.01308	89	2.4681	.50350	.49650
35	4.8338	.98609	.01391	90	2.3685	.48317	.51683
36	4.8294	.98520	.01480	91	2.2711	.46330	.53670
37	4.8246	.98422	.01578	92	2.1788	.44447	.55553
38	4.8193	.98314	.01686	93	2.0920	.42676	.57324
39	4.8135	.98195	.01805	94	2.0095	.40994	.59006
40	4.8070	.98063	.01937	95	1.9294	.39360	.60640
41	4.7997	.97913	.02087	96	1.8526	.37792	.62208
42	4.7915	.97746	.02254	97	1.7805	.36321	.63679
43	4.7824	.97560	.02440	98	1.7119	.34923	.65077
44	4.7722	.97353	.02647	99	1.6437	.33532	.66468
45	4.7612	.97128	.02872	100	1.5763	.32156	.67844
46	4.7491	.96882	.03118	101	1.5086	.30776	.69224
47	4.7362	.96618	.03382	102	1.4413	.29402	.70598
48	4.7222	.96333	.03667	103	1.3738	.28026	.71974
49	4.7071	.96025	.03975	104	1.3002	.26524	.73476
50	4.6907	.95690	.04310	105	1.2291	.25073	.74927
51	4.6729	.95327	.04673	106	1.1330	.23114	.76886
52	4.6539	.94939	.05061	107	1.0123	.20651	.79349
53	4.6335	.94524	.05476	108	.8069	.16461	.83539
54	4.6118	.94081	.05919	109	.4153	.08472	.91528

Table S (20.6)

Single Life Factors Based on Life Table 90CM

Interest at 20.6 Percent

Section 1

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.8036	.98954	.01046	55	4.5479	.93687	.06313
1	4.8432	.99769	.00231	56	4.5236	.93187	.06813
2	4.8447	.99802	.00198	57	4.4977	.92652	.07348
3	4.8454	.99814	.00186	58	4.4702	.92087	.07913
4	4.8455	.99817	.00183	59	4.4415	.91494	.08506
5	4.8453	.99813	.00187	60	4.4114	.90876	.09124
6	4.8449	.99805	.00195	61	4.3799	.90226	.09774
7	4.8442	.99791	.00209	62	4.3465	.89539	.10461
8	4.8434	.99774	.00226	63	4.3111	.88809	.11191
9	4.8422	.99749	.00251	64	4.2737	.88038	.11962
10	4.8406	.99716	.00284	65	4.2341	.87223	.12777
11	4.8386	.99676	.00324	66	4.1921	.86358	.13642
12	4.8363	.99627	.00373	67	4.1471	.85430	.14570
13	4.8337	.99573	.00427	68	4.0990	.84438	.15562
14	4.8311	.99521	.00479	69	4.0478	.83385	.16615
15	4.8288	.99474	.00526	70	3.9940	.82276	.17724
16	4.8269	.99434	.00566	71	3.9378	.81118	.18882
17	4.8254	.99402	.00598	72	3.8794	.79915	.20085
18	4.8241	.99377	.00623	73	3.8190	.78671	.21329
19	4.8231	.99355	.00645	74	3.7560	.77375	.22625
20	4.8220	.99332	.00668	75	3.6900	.76014	.23986
21	4.8208	.99309	.00691	76	3.6201	.74574	.25426
22	4.8197	.99286	.00714	77	3.5461	.73050	.26950
23	4.8185	.99262	.00738	78	3.4679	.71438	.28562
24	4.8172	.99235	.00765	79	3.3858	.69748	.30252
25	4.8157	.99204	.00796	80	3.3009	.67998	.32002
26	4.8140	.99168	.00832	81	3.2140	.66208	.33792
27	4.8120	.99126	.00874	82	3.1256	.64388	.35612
28	4.8097	.99080	.00920	83	3.0360	.62542	.37458
29	4.8072	.99028	.00972	84	2.9441	.60648	.39352
30	4.8045	.98973	.01027	85	2.8488	.58686	.41314
31	4.8017	.98915	.01085	86	2.7512	.56674	.43326
32	4.7987	.98852	.01148	87	2.6530	.54652	.45348
33	4.7953	.98784	.01216	88	2.5546	.52625	.47375
34	4.7918	.98710	.01290	89	2.4559	.50592	.49408
35	4.7878	.98629	.01371	90	2.3571	.48556	.51444
36	4.7835	.98540	.01460	91	2.2605	.46566	.53434
37	4.7789	.98444	.01556	92	2.1689	.44680	.55320
38	4.7737	.98338	.01662	93	2.0828	.42906	.57094
39	4.7680	.98221	.01779	94	2.0010	.41220	.58780
40	4.7617	.98090	.01910	95	1.9214	.39582	.60418
41	4.7545	.97943	.02057	96	1.8451	.38009	.61991
42	4.7465	.97779	.02221	97	1.7735	.36534	.63466
43	4.7376	.97595	.02405	98	1.7054	.35132	.64868
44	4.7277	.97391	.02609	99	1.6377	.33736	.66264
45	4.7169	.97168	.02832	100	1.5707	.32356	.67644
46	4.7051	.96926	.03074	101	1.5034	.30970	.69030
47	4.6925	.96665	.03335	102	1.4365	.29591	.70409
48	4.6788	.96383	.03617	103	1.3694	.28210	.71790
49	4.6640	.96078	.03922	104	1.2962	.26703	.73297
50	4.6479	.95747	.04253	105	1.2255	.25246	.74754
51	4.6305	.95388	.04612	106	1.1300	.23278	.76722
52	4.6118	.95004	.04996	107	1.0099	.20803	.79197
53	4.5919	.94593	.05407	108	.8053	.16589	.83411
54	4.5706	.94155	.05845	109	.4146	.08541	.91459

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Table S (20.8)
Single Life Factors Based on Life Table 90CM
Interest at 20.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.7576	.98957	.01043	55	4.5079	.93764	.06236
1	4.7967	.99772	.00228	56	4.4841	.93269	.06731
2	4.7983	.99804	.00196	57	4.4586	.92739	.07261
3	4.7989	.99817	.00183	58	4.4317	.92179	.07821
4	4.7990	.99820	.00180	59	4.4035	.91592	.08408
5	4.7988	.99816	.00184	60	4.3740	.90978	.09022
6	4.7984	.99808	.00192	61	4.3430	.90335	.09665
7	4.7978	.99794	.00206	62	4.3103	.89653	.10347
8	4.7970	.99777	.00223	63	4.2755	.88930	.11070
9	4.7958	.99753	.00247	64	4.2387	.88165	.11835
10	4.7943	.99721	.00279	65	4.1998	.87357	.12643
11	4.7923	.99681	.00319	66	4.1585	.86498	.13502
12	4.7900	.99632	.00368	67	4.1142	.85576	.14424
13	4.7875	.99579	.00421	68	4.0669	.84592	.15408
14	4.7850	.99527	.00473	69	4.0166	.83545	.16455
15	4.7827	.99480	.00520	70	3.9636	.82443	.17557
16	4.7808	.99441	.00559	71	3.9083	.81292	.18708
17	4.7793	.99409	.00591	72	3.8507	.80095	.19905
18	4.7781	.99384	.00616	73	3.7912	.78858	.21142
19	4.7770	.99362	.00638	74	3.7292	.77568	.22432
20	4.7760	.99340	.00660	75	3.6641	.76214	.23786
21	4.7748	.99317	.00683	76	3.5952	.74780	.25220
22	4.7738	.99294	.00706	77	3.5222	.73262	.26738
23	4.7726	.99270	.00730	78	3.4450	.71656	.28344
24	4.7714	.99244	.00756	79	3.3640	.69970	.30030
25	4.7699	.99214	.00786	80	3.2801	.68225	.31775
26	4.7682	.99179	.00821	81	3.1942	.66438	.33562
27	4.7662	.99137	.00863	82	3.1068	.64622	.35378
28	4.7640	.99092	.00908	83	3.0182	.62779	.37221
29	4.7616	.99041	.00959	84	2.9273	.60888	.39112
30	4.7590	.98987	.01013	85	2.8330	.58927	.41073
31	4.7562	.98929	.01071	86	2.7363	.56916	.43084
32	4.7532	.98868	.01132	87	2.6391	.54894	.45106
33	4.7500	.98800	.01200	88	2.5416	.52866	.47134
34	4.7465	.98728	.01272	89	2.4438	.50831	.49169
35	4.7427	.98647	.01353	90	2.3458	.48793	.51207
36	4.7385	.98561	.01439	91	2.2500	.46800	.53200
37	4.7339	.98466	.01534	92	2.1592	.44911	.55089
38	4.7289	.98361	.01639	93	2.0737	.43133	.56867
39	4.7234	.98246	.01754	94	1.9925	.41443	.58557
40	4.7172	.98117	.01883	95	1.9135	.39801	.60199
41	4.7102	.97972	.02028	96	1.8377	.38225	.61775
42	4.7024	.97810	.02190	97	1.7666	.36745	.63255
43	4.6937	.97629	.02371	98	1.6990	.35339	.64661
44	4.6840	.97427	.02573	99	1.6317	.33939	.66061
45	4.6734	.97208	.02792	100	1.5651	.32554	.67446
46	4.6619	.96968	.03032	101	1.4983	.31164	.68836
47	4.6495	.96710	.03290	102	1.4317	.29780	.70220
48	4.6361	.96431	.03569	103	1.3651	.28394	.71606
49	4.6217	.96130	.03870	104	1.2923	.26880	.73120
50	4.6059	.95803	.04197	105	1.2220	.25418	.74582
51	4.5888	.95448	.04552	106	1.1270	.23441	.76559
52	4.5706	.95068	.04932	107	1.0075	.20955	.79045
53	4.5510	.94661	.05339	108	.8036	.16716	.83284
54	4.5302	.94228	.05772	109	.4139	.08609	.91391

Table S (21.0)

Section 1

Single Life Factors Based on Life Table 90CM

Interest at 21.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.7124	.98960	.01040	55	4.4686	.93840	.06160
1	4.7511	.99774	.00226	56	4.4452	.93349	.06651
2	4.7527	.99806	.00194	57	4.4202	.92824	.07176
3	4.7533	.99819	.00181	58	4.3938	.92269	.07731
4	4.7535	.99822	.00178	59	4.3661	.91687	.08313
5	4.7533	.99819	.00181	60	4.3371	.91079	.08921
6	4.7529	.99811	.00189	61	4.3067	.90441	.09559
7	4.7523	.99798	.00202	62	4.2746	.89766	.10234
8	4.7515	.99781	.00219	63	4.2404	.89048	.10952
9	4.7503	.99757	.00243	64	4.2043	.88289	.11711
10	4.7488	.99725	.00275	65	4.1661	.87487	.12513
11	4.7469	.99685	.00315	66	4.1255	.86635	.13365
12	4.7446	.99637	.00363	67	4.0819	.85720	.14280
13	4.7421	.99584	.00416	68	4.0353	.84742	.15258
14	4.7397	.99533	.00467	69	3.9858	.83702	.16298
15	4.7374	.99486	.00514	70	3.9337	.82607	.17393
16	4.7356	.99447	.00553	71	3.8791	.81462	.18538
17	4.7341	.99416	.00584	72	3.8225	.80272	.19728
18	4.7329	.99391	.00609	73	3.7639	.79041	.20959
19	4.7319	.99369	.00631	74	3.7028	.77758	.22242
20	4.7308	.99347	.00653	75	3.6386	.76410	.23590
21	4.7297	.99324	.00676	76	3.5706	.74983	.25017
22	4.7287	.99302	.00698	77	3.4986	.73471	.26529
23	4.7276	.99279	.00721	78	3.4224	.71870	.28130
24	4.7263	.99253	.00747	79	3.3424	.70190	.29810
25	4.7249	.99223	.00777	80	3.2595	.68449	.31551
26	4.7233	.99189	.00811	81	3.1746	.66666	.33334
27	4.7213	.99148	.00852	82	3.0883	.64854	.35146
28	4.7192	.99103	.00897	83	3.0007	.63014	.36986
29	4.7168	.99053	.00947	84	2.9107	.61124	.38876
30	4.7143	.99000	.01000	85	2.8174	.59165	.40835
31	4.7116	.98943	.01057	86	2.7217	.57155	.42845
32	4.7087	.98882	.01118	87	2.6254	.55133	.44867
33	4.7055	.98816	.01184	88	2.5288	.53104	.46896
34	4.7021	.98745	.01255	89	2.4318	.51068	.48932
35	4.6984	.98666	.01334	90	2.3347	.49028	.50972
36	4.6943	.98580	.01420	91	2.2396	.47032	.52968
37	4.6899	.98487	.01513	92	2.1495	.45139	.54861
38	4.6849	.98384	.01616	93	2.0647	.43358	.56642
39	4.6795	.98271	.01729	94	1.9840	.41665	.58335
40	4.6735	.98144	.01856	95	1.9057	.40019	.59981
41	4.6667	.98001	.01999	96	1.8304	.38438	.61562
42	4.6591	.97841	.02159	97	1.7598	.36955	.63045
43	4.6506	.97662	.02338	98	1.6926	.35544	.64456
44	4.6411	.97463	.02537	99	1.6257	.34141	.65859
45	4.6307	.97246	.02754	100	1.5596	.32751	.67249
46	4.6195	.97009	.02991	101	1.4931	.31356	.68644
47	4.6073	.96754	.03246	102	1.4270	.29967	.70033
48	4.5942	.96479	.03521	103	1.3607	.28576	.71424
49	4.5801	.96181	.03819	104	1.2884	.27056	.72944
50	4.5646	.95857	.04143	105	1.2185	.25589	.74411
51	4.5479	.95506	.04494	106	1.1240	.23604	.76396
52	4.5300	.95130	.04870	107	1.0051	.21106	.78894
53	4.5108	.94728	.05272	108	.8020	.16842	.83158
54	4.4904	.94299	.05701	109	.4132	.08678	.91322

Table S (21.2)

Single Life Factors Based on Life Table 90CM

Interest at 21.2 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.6680	.98963	.01037	55	4.4299	.93913	.06087
1	4.7064	.99776	.00224	56	4.4069	.93427	.06573
2	4.7080	.99809	.00191	57	4.3824	.92907	.07093
3	4.7086	.99822	.00178	58	4.3565	.92357	.07643
4	4.7087	.99825	.00175	59	4.3293	.91780	.08220
5	4.7086	.99821	.00179	60	4.3008	.91178	.08822
6	4.7082	.99814	.00186	61	4.2710	.90545	.09455
7	4.7076	.99801	.00199	62	4.2394	.89875	.10125
8	4.7068	.99784	.00216	63	4.2058	.89164	.10836
9	4.7057	.99761	.00239	64	4.1703	.88411	.11589
10	4.7042	.99729	.00271	65	4.1328	.87616	.12384
11	4.7024	.99690	.00310	66	4.0929	.86769	.13231
12	4.7001	.99642	.00358	67	4.0500	.85861	.14139
13	4.6976	.99590	.00410	68	4.0042	.84890	.15110
14	4.6952	.99538	.00462	69	3.9555	.83857	.16143
15	4.6930	.99492	.00508	70	3.9041	.82768	.17232
16	4.6912	.99453	.00547	71	3.8504	.81629	.18371
17	4.6897	.99422	.00578	72	3.7946	.80446	.19554
18	4.6886	.99398	.00602	73	3.7369	.79222	.20778
19	4.6876	.99376	.00624	74	3.6767	.77945	.22055
20	4.6865	.99355	.00645	75	3.6134	.76604	.23396
21	4.6855	.99332	.00668	76	3.5464	.75183	.24817
22	4.6844	.99310	.00690	77	3.4753	.73676	.26324
23	4.6834	.99287	.00713	78	3.4000	.72081	.27919
24	4.6822	.99262	.00738	79	3.3210	.70406	.29594
25	4.6808	.99233	.00767	80	3.2391	.68670	.31330
26	4.6792	.99199	.00801	81	3.1552	.66891	.33109
27	4.6773	.99159	.00841	82	3.0699	.65082	.34918
28	4.6752	.99114	.00886	83	2.9833	.63245	.36755
29	4.6729	.99065	.00935	84	2.8943	.61358	.38642
30	4.6704	.99012	.00988	85	2.8019	.59400	.40600
31	4.6678	.98957	.01043	86	2.7071	.57391	.42609
32	4.6649	.98897	.01103	87	2.6118	.55370	.44630
33	4.6619	.98831	.01169	88	2.5160	.53340	.46660
34	4.6586	.98761	.01239	89	2.4199	.51302	.48698
35	4.6549	.98683	.01317	90	2.3236	.49260	.50740
36	4.6509	.98599	.01401	91	2.2293	.47261	.52739
37	4.6466	.98508	.01492	92	2.1399	.45366	.54634
38	4.6418	.98406	.01594	93	2.0557	.43581	.56419
39	4.6365	.98294	.01706	94	1.9757	.41885	.58115
40	4.6306	.98169	.01831	95	1.8979	.40235	.59765
41	4.6240	.98028	.01972	96	1.8231	.38650	.61350
42	4.6165	.97870	.02130	97	1.7530	.37163	.62837
43	4.6082	.97694	.02306	98	1.6862	.35748	.64252
44	4.5989	.97497	.02503	99	1.6198	.34340	.65660
45	4.5888	.97283	.02717	100	1.5541	.32946	.67054
46	4.5778	.97049	.02951	101	1.4880	.31547	.68453
47	4.5659	.96797	.03203	102	1.4223	.30152	.69848
48	4.5531	.96525	.03475	103	1.3564	.28756	.71244
49	4.5392	.96231	.03769	104	1.2845	.27231	.72769
50	4.5241	.95910	.04090	105	1.2150	.25758	.74242
51	4.5077	.95563	.04437	106	1.1210	.23765	.76235
52	4.4901	.95191	.04809	107	1.0027	.21256	.78744
53	4.4713	.94792	.05208	108	.8004	.16969	.83031
54	4.4513	.94368	.05632	109	.4125	.08746	.91254

Single Life Factors Based on Life Table 90CM
Interest at 21.4 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.6245	.98965	.01035	55	4.3918	.93985	.06015
1	4.6625	.99778	.00222	56	4.3693	.93503	.06497
2	4.6641	.99811	.00189	57	4.3452	.92988	.07012
3	4.6647	.99824	.00176	58	4.3198	.92443	.07557
4	4.6648	.99827	.00173	59	4.2931	.91871	.08129
5	4.6647	.99824	.00176	60	4.2651	.91274	.08726
6	4.6643	.99816	.00184	61	4.2359	.90647	.09353
7	4.6637	.99804	.00196	62	4.2048	.89983	.10017
8	4.6630	.99788	.00212	63	4.1718	.89277	.10723
9	4.6619	.99765	.00235	64	4.1369	.88531	.11469
10	4.6604	.99733	.00267	65	4.1001	.87741	.12259
11	4.6586	.99694	.00306	66	4.0608	.86901	.13099
12	4.6564	.99647	.00353	67	4.0187	.85999	.14001
13	4.6540	.99595	.00405	68	3.9736	.85035	.14965
14	4.6516	.99544	.00456	69	3.9256	.84008	.15992
15	4.6494	.99497	.00503	70	3.8750	.82925	.17075
16	4.6476	.99459	.00541	71	3.8221	.81794	.18206
17	4.6462	.99428	.00572	72	3.7672	.80617	.19383
18	4.6451	.99404	.00596	73	3.7102	.79399	.20601
19	4.6441	.99383	.00617	74	3.6509	.78129	.21871
20	4.6431	.99362	.00638	75	3.5885	.76794	.23206
21	4.6420	.99339	.00661	76	3.5224	.75379	.24621
22	4.6410	.99318	.00682	77	3.4523	.73879	.26121
23	4.6400	.99296	.00704	78	3.3780	.72289	.27711
24	4.6388	.99271	.00729	79	3.2999	.70619	.29381
25	4.6375	.99242	.00758	80	3.2190	.68887	.31113
26	4.6359	.99209	.00791	81	3.1361	.67113	.32887
27	4.6341	.99169	.00831	82	3.0517	.65307	.34693
28	4.6320	.99125	.00875	83	2.9660	.63473	.36527
29	4.6298	.99077	.00923	84	2.8780	.61589	.38411
30	4.6273	.99025	.00975	85	2.7866	.59633	.40367
31	4.6248	.98970	.01030	86	2.6927	.57625	.42375
32	4.6220	.98911	.01089	87	2.5983	.55603	.44397
33	4.6190	.98846	.01154	88	2.5034	.53573	.46427
34	4.6158	.98777	.01223	89	2.4082	.51535	.48465
35	4.6122	.98701	.01299	90	2.3126	.49490	.50510
36	4.6083	.98618	.01382	91	2.2191	.47488	.52512
37	4.6041	.98528	.01472	92	2.1304	.45590	.54410
38	4.5994	.98427	.01573	93	2.0468	.43802	.56198
39	4.5943	.98317	.01683	94	1.9674	.42102	.57898
40	4.5885	.98194	.01806	95	1.8901	.40449	.59551
41	4.5820	.98055	.01945	96	1.8159	.38860	.61140
42	4.5747	.97899	.02101	97	1.7462	.37369	.62631
43	4.5666	.97725	.02275	98	1.6799	.35951	.64049
44	4.5575	.97531	.02469	99	1.6140	.34539	.65461
45	4.5476	.97319	.02681	100	1.5486	.33140	.66860
46	4.5368	.97088	.02912	101	1.4830	.31736	.68264
47	4.5252	.96839	.03161	102	1.4176	.30337	.69663
48	4.5126	.96570	.03430	103	1.3522	.28936	.71064
49	4.4990	.96279	.03721	104	1.2806	.27405	.72595
50	4.4842	.95962	.04038	105	1.2116	.25927	.74073
51	4.4681	.95618	.04382	106	1.1180	.23926	.76074
52	4.4509	.95250	.04750	107	1.0003	.21406	.78594
53	4.4325	.94856	.05144	108	.7988	.17094	.82906
54	4.4129	.94435	.05565	109	.4119	.08814	.91186

Table S (21.6)

Single Life Factors Based on Life Table 90CM

Interest at 21.6 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.5818	.98968	.01032	55	4.3544	.94055	.05945
1	4.6194	.99780	.00220	56	4.3323	.93578	.06422
2	4.6210	.99813	.00187	57	4.3087	.93068	.06932
3	4.6216	.99826	.00174	58	4.2837	.92527	.07473
4	4.6217	.99830	.00170	59	4.2574	.91961	.08039
5	4.6216	.99827	.00173	60	4.2300	.91369	.08631
6	4.6213	.99819	.00181	61	4.2013	.90747	.09253
7	4.6207	.99807	.00193	62	4.1708	.90088	.09912
8	4.6200	.99791	.00209	63	4.1383	.89388	.10612
9	4.6189	.99768	.00232	64	4.1041	.88648	.11352
10	4.6175	.99737	.00263	65	4.0678	.87864	.12136
11	4.6157	.99699	.00301	66	4.0292	.87030	.12970
12	4.6135	.99651	.00349	67	3.9877	.86135	.13865
13	4.6111	.99600	.00400	68	3.9434	.85177	.14823
14	4.6087	.99549	.00451	69	3.8961	.84157	.15843
15	4.6066	.99503	.00497	70	3.8463	.83081	.16919
16	4.6049	.99465	.00535	71	3.7942	.81956	.18044
17	4.6034	.99434	.00566	72	3.7401	.80785	.19215
18	4.6023	.99411	.00589	73	3.6840	.79574	.20426
19	4.6014	.99390	.00610	74	3.6255	.78310	.21690
20	4.6004	.99369	.00631	75	3.5640	.76981	.23019
21	4.5994	.99347	.00653	76	3.4987	.75573	.24427
22	4.5984	.99326	.00674	77	3.4295	.74078	.25922
23	4.5974	.99304	.00696	78	3.3562	.72494	.27506
24	4.5963	.99279	.00721	79	3.2791	.70829	.29171
25	4.5949	.99250	.00750	80	3.1992	.69102	.30898
26	4.5934	.99218	.00782	81	3.1172	.67331	.32669
27	4.5916	.99179	.00821	82	3.0338	.65530	.34470
28	4.5896	.99136	.00864	83	2.9490	.63699	.36301
29	4.5874	.99088	.00912	84	2.8619	.61817	.38183
30	4.5850	.99037	.00963	85	2.7714	.59863	.40137
31	4.5825	.98982	.01018	86	2.6785	.57856	.42144
32	4.5798	.98925	.01075	87	2.5849	.55835	.44165
33	4.5769	.98861	.01139	88	2.4909	.53804	.46196
34	4.5738	.98793	.01207	89	2.3965	.51764	.48236
35	4.5702	.98717	.01283	90	2.3018	.49718	.50282
36	4.5665	.98636	.01364	91	2.2090	.47714	.52286
37	4.5624	.98547	.01453	92	2.1209	.45812	.54188
38	4.5578	.98448	.01552	93	2.0380	.44021	.55979
39	4.5528	.98340	.01660	94	1.9592	.42318	.57682
40	4.5471	.98218	.01782	95	1.8825	.40661	.59339
41	4.5408	.98081	.01919	96	1.8087	.39069	.60931
42	4.5337	.97927	.02073	97	1.7395	.37574	.62426
43	4.5257	.97755	.02245	98	1.6737	.36152	.63848
44	4.5168	.97563	.02437	99	1.6081	.34735	.65265
45	4.5071	.97354	.02646	100	1.5432	.33333	.66667
46	4.4966	.97126	.02874	101	1.4780	.31924	.68076
47	4.4852	.96880	.03120	102	1.4130	.30520	.69480
48	4.4729	.96614	.03386	103	1.3479	.29115	.70885
49	4.4595	.96326	.03674	104	1.2768	.27578	.72422
50	4.4450	.96013	.03987	105	1.2081	.26095	.73905
51	4.4293	.95672	.04328	106	1.1151	.24086	.75914
52	4.4124	.95308	.04692	107	.9979	.21555	.78445
53	4.3943	.94918	.05082	108	.7972	.17220	.82780
54	4.3750	.94501	.05499	109	.4112	.08882	.91118

Table S (21.8)

Single Life Factors Based on Life Table 90CM

Interest at 21.8 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.5399	.98970	.01030	55	4.3176	.94124	.05876
1	4.5772	.99782	.00218	56	4.2959	.93651	.06349
2	4.5787	.99815	.00185	57	4.2727	.93145	.06855
3	4.5793	.99828	.00172	58	4.2481	.92609	.07391
4	4.5795	.99832	.00168	59	4.2224	.92048	.07952
5	4.5793	.99829	.00171	60	4.1955	.91461	.08539
6	4.5790	.99822	.00178	61	4.1672	.90845	.09155
7	4.5784	.99810	.00190	62	4.1372	.90191	.09809
8	4.5777	.99794	.00206	63	4.1054	.89497	.10503
9	4.5767	.99772	.00228	64	4.0717	.88762	.11238
10	4.5753	.99741	.00259	65	4.0360	.87985	.12015
11	4.5735	.99703	.00297	66	3.9980	.87157	.12843
12	4.5714	.99656	.00344	67	3.9573	.86268	.13732
13	4.5690	.99604	.00396	68	3.9136	.85316	.14684
14	4.5667	.99554	.00446	69	3.8671	.84303	.15697
15	4.5646	.99508	.00492	70	3.8180	.83233	.16767
16	4.5629	.99471	.00529	71	3.7667	.82114	.17886
17	4.5615	.99440	.00560	72	3.7133	.80951	.19049
18	4.5604	.99417	.00583	73	3.6581	.79746	.20254
19	4.5594	.99396	.00604	74	3.6004	.78488	.21512
20	4.5585	.99375	.00625	75	3.5397	.77166	.22834
21	4.5575	.99354	.00646	76	3.4754	.75763	.24237
22	4.5566	.99333	.00667	77	3.4071	.74274	.25726
23	4.5556	.99311	.00689	78	3.3347	.72696	.27304
24	4.5545	.99287	.00713	79	3.2585	.71036	.28964
25	4.5532	.99259	.00741	80	3.1795	.69313	.30687
26	4.5517	.99227	.00773	81	3.0985	.67547	.32453
27	4.5499	.99189	.00811	82	3.0160	.65749	.34251
28	4.5480	.99146	.00854	83	2.9322	.63922	.36078
29	4.5458	.99099	.00901	84	2.8460	.62042	.37958
30	4.5435	.99048	.00952	85	2.7564	.60090	.39910
31	4.5411	.98995	.01005	86	2.6644	.58084	.41916
32	4.5384	.98938	.01062	87	2.5717	.56063	.43937
33	4.5356	.98875	.01125	88	2.4786	.54033	.45967
34	4.5325	.98808	.01192	89	2.3849	.51992	.48008
35	4.5291	.98734	.01266	90	2.2910	.49944	.50056
36	4.5254	.98653	.01347	91	2.1989	.47937	.52063
37	4.5214	.98566	.01434	92	2.1116	.46032	.53968
38	4.5169	.98468	.01532	93	2.0293	.44239	.55761
39	4.5120	.98362	.01638	94	1.9510	.42532	.57468
40	4.5065	.98242	.01758	95	1.8748	.40872	.59128
41	4.5003	.98107	.01893	96	1.8016	.39275	.60725
42	4.4933	.97955	.02045	97	1.7329	.37777	.62223
43	4.4855	.97785	.02215	98	1.6675	.36351	.63649
44	4.4768	.97595	.02405	99	1.6023	.34931	.65069
45	4.4674	.97389	.02611	100	1.5378	.33524	.66476
46	4.4570	.97163	.02837	101	1.4730	.32111	.67889
47	4.4459	.96920	.03080	102	1.4084	.30702	.69298
48	4.4338	.96657	.03343	103	1.3437	.29292	.70708
49	4.4207	.96372	.03628	104	1.2729	.27750	.72250
50	4.4065	.96062	.03938	105	1.2047	.26262	.73738
51	4.3911	.95725	.04275	106	1.1122	.24245	.75755
52	4.3745	.95364	.04636	107	.9956	.21703	.78297
53	4.3568	.94978	.05022	108	.7956	.17344	.82656
54	4.3379	.94565	.05435	109	.4105	.08949	.91051

Table S (22.0)
Single Life Factors Based on Life Table 90CM
Interest at 22.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	4.4988	.98973	.01027	55	4.2814	.94191	.05809
1	4.5356	.99784	.00216	56	4.2601	.93722	.06278
2	4.5371	.99817	.00183	57	4.2373	.93221	.06779
3	4.5377	.99830	.00170	58	4.2132	.92690	.07310
4	4.5379	.99834	.00166	59	4.1879	.92133	.07867
5	4.5378	.99831	.00169	60	4.1614	.91551	.08449
6	4.5375	.99825	.00175	61	4.1337	.90940	.09060
7	4.5370	.99813	.00187	62	4.1042	.90292	.09708
8	4.5363	.99798	.00202	63	4.0729	.89604	.10396
9	4.5352	.99775	.00225	64	4.0398	.88875	.11125
10	4.5339	.99745	.00255	65	4.0047	.88103	.11897
11	4.5321	.99707	.00293	66	3.9673	.87282	.12718
12	4.5300	.99660	.00340	67	3.9272	.86399	.13601
13	4.5277	.99609	.00391	68	3.8842	.85453	.14547
14	4.5254	.99559	.00441	69	3.8384	.84446	.15554
15	4.5233	.99514	.00486	70	3.7901	.83383	.16617
16	4.5216	.99476	.00524	71	3.7396	.82270	.17730
17	4.5203	.99446	.00554	72	3.6870	.81113	.18887
18	4.5192	.99423	.00577	73	3.6325	.79914	.20086
19	4.5183	.99402	.00598	74	3.5756	.78663	.21337
20	4.5174	.99382	.00618	75	3.5158	.77347	.22653
21	4.5164	.99361	.00639	76	3.4523	.75951	.24049
22	4.5155	.99340	.00660	77	3.3849	.74468	.25532
23	4.5145	.99319	.00681	78	3.3134	.72895	.27105
24	4.5134	.99295	.00705	79	3.2382	.71240	.28760
25	4.5122	.99267	.00733	80	3.1601	.69522	.30478
26	4.5107	.99236	.00764	81	3.0800	.67760	.32240
27	4.5090	.99198	.00802	82	2.9984	.65966	.34034
28	4.5071	.99156	.00844	83	2.9155	.64141	.35859
29	4.5050	.99110	.00890	84	2.8302	.62265	.37735
30	4.5027	.99060	.00940	85	2.7416	.60315	.39685
31	4.5003	.99007	.00993	86	2.6504	.58310	.41690
32	4.4978	.98951	.01049	87	2.5586	.56290	.43710
33	4.4950	.98889	.01111	88	2.4663	.54259	.45741
34	4.4920	.98823	.01177	89	2.3735	.52217	.47783
35	4.4886	.98750	.01250	90	2.2803	.50167	.49833
36	4.4850	.98670	.01330	91	2.1890	.48158	.51842
37	4.4811	.98584	.01416	92	2.1023	.46251	.53749
38	4.4767	.98488	.01512	93	2.0206	.44454	.55546
39	4.4719	.98383	.01617	94	1.9429	.42744	.57256
40	4.4666	.98265	.01735	95	1.8673	.41080	.58920
41	4.4605	.98131	.01869	96	1.7946	.39481	.60519
42	4.4537	.97981	.02019	97	1.7263	.37978	.62022
43	4.4461	.97814	.02186	98	1.6613	.36549	.63451
44	4.4376	.97626	.02374	99	1.5966	.35125	.64875
45	4.4283	.97422	.02578	100	1.5324	.33714	.66286
46	4.4181	.97199	.02801	101	1.4680	.32296	.67704
47	4.4072	.96959	.03041	102	1.4038	.30883	.69117
48	4.3954	.96698	.03302	103	1.3395	.29468	.70532
49	4.3826	.96417	.03583	104	1.2691	.27920	.72080
50	4.3686	.96110	.03890	105	1.2013	.26428	.73572
51	4.3535	.95777	.04223	106	1.1092	.24403	.75597
52	4.3372	.95419	.04581	107	.9932	.21851	.78149
53	4.3199	.95037	.04963	108	.7940	.17468	.82532
54	4.3013	.94628	.05372	109	.4098	.09016	.90984