

Section 1

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