

Section 1

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