

Table S - Based on Life Table 2000CM

Section 1

Interest at 3.0 Percent

Age	Annuity	Life Estate	Remainder	Age	Annuity	Life Estate	Remainder
0	29.2854	0.87856	0.12144	55	16.8667	0.50600	0.49400
1	29.3716	0.88115	0.11885	56	16.4852	0.49456	0.50544
2	29.2677	0.87803	0.12197	57	16.1007	0.48302	0.51698
3	29.1556	0.87467	0.12533	58	15.7139	0.47142	0.52858
4	29.0377	0.87113	0.12887	59	15.3243	0.45973	0.54027
5	28.9151	0.86745	0.13255	60	14.9317	0.44795	0.55205
6	28.7879	0.86364	0.13636	61	14.5365	0.43610	0.56390
7	28.6568	0.85970	0.14030	62	14.1398	0.42419	0.57581
8	28.5212	0.85564	0.14436	63	13.7420	0.41226	0.58774
9	28.3809	0.85143	0.14857	64	13.3432	0.40030	0.59970
10	28.2361	0.84708	0.15292	65	12.9434	0.38830	0.61170
11	28.0866	0.84260	0.15740	66	12.5391	0.37617	0.62383
12	27.9327	0.83798	0.16202	67	12.1317	0.36395	0.63605
13	27.7752	0.83326	0.16674	68	11.7225	0.35167	0.64833
14	27.6153	0.82846	0.17154	69	11.3126	0.33938	0.66062
15	27.4536	0.82361	0.17639	70	10.9031	0.32709	0.67291
16	27.2907	0.81872	0.18128	71	10.4937	0.31481	0.68519
17	27.1259	0.81378	0.18622	72	10.0854	0.30256	0.69744
18	26.9589	0.80877	0.19123	73	9.6795	0.29038	0.70962
19	26.7889	0.80367	0.19633	74	9.2777	0.27833	0.72167
20	26.6148	0.79844	0.20156	75	8.8816	0.26645	0.73355
21	26.4370	0.79311	0.20689	76	8.4920	0.25476	0.74524
22	26.2551	0.78765	0.21235	77	8.1094	0.24328	0.75672
23	26.0684	0.78205	0.21795	78	7.7341	0.23202	0.76798
24	25.8759	0.77628	0.22372	79	7.3666	0.22100	0.77900
25	25.6769	0.77031	0.22969	80	7.0080	0.21024	0.78976
26	25.4713	0.76414	0.23586	81	6.6584	0.19975	0.80025
27	25.2588	0.75776	0.24224	82	6.3184	0.18955	0.81045
28	25.0395	0.75118	0.24882	83	5.9885	0.17965	0.82035
29	24.8139	0.74442	0.25558	84	5.6691	0.17007	0.82993
30	24.5825	0.73747	0.26253	85	5.3605	0.16081	0.83919
31	24.3448	0.73035	0.26965	86	5.0631	0.15189	0.84811
32	24.1011	0.72303	0.27697	87	4.7772	0.14332	0.85668
33	23.8511	0.71553	0.28447	88	4.5027	0.13508	0.86492
34	23.5956	0.70787	0.29213	89	4.2400	0.12720	0.87280
35	23.3341	0.70002	0.29998	90	3.9892	0.11968	0.88032
36	23.0666	0.69200	0.30800	91	3.7502	0.11250	0.88750
37	22.7931	0.68379	0.31621	92	3.5228	0.10568	0.89432
38	22.5135	0.67540	0.32460	93	3.3075	0.09922	0.90078
39	22.2281	0.66684	0.33316	94	3.1034	0.09310	0.90690
40	21.9370	0.65811	0.34189	95	2.9104	0.08731	0.91269
41	21.6401	0.64920	0.35080	96	2.7290	0.08187	0.91813
42	21.3377	0.64013	0.35987	97	2.5583	0.07675	0.92325
43	21.0289	0.63087	0.36913	98	2.3977	0.07193	0.92807
44	20.7145	0.62143	0.37857	99	2.2465	0.06740	0.93260
45	20.3943	0.61183	0.38817	100	2.1060	0.06318	0.93682
46	20.0681	0.60204	0.39796	101	1.9729	0.05919	0.94081
47	19.7364	0.59209	0.40791	102	1.8499	0.05550	0.94450
48	19.3989	0.58197	0.41803	103	1.7281	0.05184	0.94816
49	19.0555	0.57167	0.42833	104	1.6161	0.04848	0.95152
50	18.7057	0.56117	0.43883	105	1.5056	0.04517	0.95483
51	18.3496	0.55049	0.44951	106	1.3681	0.04104	0.95896
52	17.9872	0.53962	0.46038	107	1.2125	0.03638	0.96362
53	17.6188	0.52857	0.47143	108	0.9638	0.02891	0.97109
54	17.2451	0.51735	0.48265	109	0.4854	0.01456	0.98544