

Factor at 9.4 percent for age 5516192
Factor at 9.6 percent for age 55	<u>.15755</u>
Difference00437

Interpolation adjustment:

$$\frac{9.47\% - 9.4\%}{0.2\%} = \frac{x}{.00437}$$

$$x = .00153$$

Factor at 9.4 percent for age 5516192
Less: Interpolation adjustment	<u>.00153</u>
Interpolated factor16039

Present value of remainder interest:

$$(\$100,000 \times .16039) \dots\dots\dots \$16,039.00$$