(1.000000 - .32846) - (.550185 X (74974/87595) X (1.000000 - .47241)) = .42369

Difference .. .01122

Interpolation adjustment:

$$\frac{5.720\% - 5.6\%}{0.2\%} = \frac{x}{.01122}$$

x = .00673

Factor at 5.6 percent, age 60	.41247
Plus: Interpolation adjustment	.00673
Interpolated Factor	.41920

Present value of donor's retained interest:

($100,000 X .41920) ..... $41,920.00.