(a) If it is a new floating rate note, then \( IP_i = 100 \times \frac{1}{360} (T_i - T_{i-1}) \times \max(r + s, 0) \)

(b) If it is a reopened floating rate note, and the interest payment is the first one after the reopening, then \( IP_i = 100 \times \frac{1}{360} \sum_{j=T_{t-1}}^{T_0-1} \max \left( r_j + s, 0 \right) + 100 \times \frac{1}{360} (T_1 - T_0) \times \max(r + s, 0) \)

(c) If it is a reopened floating rate note, and the interest payment is not the first one after the reopening, then \( IP_i = 100 \times \frac{1}{360} (T_i - T_{i-1}) \times \max(r + s, 0) \)