

Factor at 7.6 percent at age 4511141
Factor at 7.8 percent at age 45	<u>.10653</u>
Difference00488

Interpolation adjustment:

$$\frac{7.627\% - 7.6\%}{0.2\%} = \frac{x}{.00488}$$

$$x = .00066$$

Factor at 7.6 percent at age 4511141
Less: Interpolation adjustment	<u>.00066</u>
Interpolated Factor11075

Present value of remainder interest:

$$(\$100,000 \times .11075) \dots\dots \$11,075.00$$