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The present value of \$100 per year for 10 years is: $PV = C \times ((1 / r) - \{1 / [r(1 + r)t]\})$ $PV = \$100 \times ((1 / r) - \{1 / [r(1 + r)10]\})$ The present value, as of year 0, of

\$100 per year forever, with the first payment in year 11, is: $PV = (C / r) / (1 + r)^t$.
 $PV = (\$100 / r) / (1 + r)^{10}$.

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