Case III:

$$X\overline{S}_{\overline{n}|(4\%)}=\frac{1{,}200}{0.925}\bar{a}_{65}{}^{(4\%)}.$$

Factors used:

$$\overline{S}_{\overline{25}|(4\%)}=42.4743;\ \overline{S}_{\overline{25}|(3.26\%)}=38.3143.$$

$$\overline{S}_{\overline{40}|(4\%)}=96.914;\ \overline{S}_{\overline{40}|(3.26\%)}=81.302.$$

$$\bar{a}_{65}{}^{(4\%)}=10.1987;\ \bar{a}_{65}{}^{(3.26\%)}=10.7827;\ \mathring{e}_{65}=14.206.$$

Case	Values of quantity Y	
	n=25	n=40
I(a)	1266.09	1266.09
I	1226.00	1226.00
II(a)	1343.48	1379.63
II	1254.31	1266.87