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$$\begin{aligned} &= \frac{\left(\frac{D}{365} \right)^+ \left(1 + 8\% \right)^{\frac{D}{365}} - \left(\frac{D}{365} \right)^- \left(1 + 8\% \right)^{\frac{D}{365}}}{D} \end{aligned}$$

D

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