The Euler totient function, denoted as φ(n), gives the count of numbers less than n that are coprime to n. When dealing with a number that is neither prime nor the product of two distinct primes, calculating φ(n) becomes more complex.

If the number isn't prime or a product of two distinct primes, it is usually a product of multiple primes raised to different powers. To find φ(n) for such a number, you would apply the formula φ(n) = n \* (1 - 1/p1) \* (1 - 1/p2) \* ... \* (1 - 1/pk), where p1, p2, ..., pk are the distinct prime factors of n.

This formula accounts for all the unique prime factors and their respective powers to determine the count of numbers less than n that are coprime to it.

Lets take the number 60:

for n = 60, let's find φ(60) using the formula

φ60) = 60\* (1-1/2) \*(1-1/3)\*(1-1/5)

Prime factorization of 60 is (2^2)x3×5.

Substituting these values into the formula:

φ60) = 60\* (1/2) \*(2/3)\*(4/5) = 16

Hence, φ(60) = 16

All the coprime numbers less than 60 are: [1, 7, 11, 13, 17, 19, 23, 29, 31, 37, 41, 43, 47, 49, 53, 59]