$$\begin{cases} 10^{40} = (2 \cdot 5)^{40} = 2^{40} \cdot 5^{40} \\ 20^{30} = (2^2 \cdot 5)^{40} = 2^{60} \cdot 5^{30} \\ \gcd(10^{40}, 20^{30}) = 2^{40} \cdot 5^{30} \end{cases}$$

$$\begin{cases} |D(10^{40})| = (40+1)(40+1) = 1681 \\ |D(20^{30})| = (60+1)(30+1) = 1891 \\ |D(\gcd(10^{40}, 20^{30}))| = (40+1)(30+1) = 1271 \end{cases}$$

$$\begin{vmatrix} D(10^{40} \vee 20^{30}) \\ = |D(10^{40}) \cup D(20^{30}) \\ = |D(10^{40}) | + |D(20^{30})| - |D(10^{40}) \cap D(20^{30}) \\ = |D(10^{40})| + |D(20^{30})| - |D(10^{40} \wedge 20^{30})| \\ = |D(10^{40})| + |D(20^{30})| - |D(\gcd(10^{40}, 20^{30}))| \\ = 1681 + 1891 - 1271 \\ = 2301 \end{cases}$$

$$2$$

$$|S_{\neq}| = |A_3' \cap B_5' \cap C_7'|$$

 $=|S|-(|A_3'|+|B_5'|+|C_7'|+|A_3'\cup B_5'|+|A_3'\cup B_5'|)$ 

 $= |S| - |A_3' \cup B_5' \cup C_7'|$