$$g(N,s) = \frac{N!}{\left(\frac{1}{2}N+s\right)\left(\frac{1}{2}N-s\right)} = \frac{N!}{N_{\uparrow}!N_{\downarrow}!}$$

$$g(N,s) \approx \sqrt{\frac{2}{\pi N}} 2^{N} e^{-\frac{2s^{2}}{N}}$$

$$U(s) = -2smB$$

$$2s = N_{\uparrow} - N_{\downarrow}$$

$$\frac{1}{\tau} = \left(\frac{\partial \sigma}{\partial U}\right)_{N,V}$$

$$S = k_{B}\sigma$$

$$\tau = k_{B}T$$

$$\frac{\text{Accessible States } (s = s_{1} + s_{2}):}{g(s) = \sum_{s} g_{1}(s_{1})g_{2}(s - s_{1})}$$