$$\tau_{1} = 277k = 4^{\circ}c$$

$$\tau_{2} = 295k = 22^{\circ}c$$

=> M = 0.061

$$\begin{array}{c|c}
\hline
 & T_2 \\
\hline
 & 1 \\
\hline
 & R \Rightarrow 0.061 \\
\hline
 & 0.939 \\
\hline
 & T_2
\end{array}$$

