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Let 
$$x_n = \frac{1}{2n\pi + \frac{\pi}{4}}$$
, then  $x_n \to 0$  as  $n \to \infty$ 

$$x_n \tan \frac{1}{x_n} = \frac{1}{2n\pi + \frac{\pi}{4}} \tan \left( 2n\pi + \frac{\pi}{4} \right) = \frac{1}{2n\pi + \frac{\pi}{4}} \to 0 \text{ as } n \to \infty$$

Let 
$$y_n = \frac{1}{2n\pi + \tan^{-1}(n)}$$
, then  $y_n \to 0$  as  $n \to \infty$ 

$$0 < \tan^{-1}(n) < \frac{\pi}{2} \Rightarrow \tan^{-1}(n) < n \Rightarrow 2n\pi + \tan^{-1}(n) < 2n\pi + n \Rightarrow \frac{1}{2n\pi + \tan^{-1}(n)} > \frac{1}{2n\pi + n}$$

$$y_n \tan \frac{1}{y_n} = \frac{1}{2n\pi + \tan^{-1}(n)} \cdot n > \frac{n}{2n\pi + n} = \frac{1}{2\pi + 1}$$

$$\therefore \lim_{n\to\infty} y_n \tan\frac{1}{y_n} \ge \frac{1}{2\pi+1}$$

By Heine's theorem, if  $\lim_{x\to 0} x \tan \frac{1}{x}$  exists, then  $\lim_{n\to\infty} x_n \tan \frac{1}{x_n} = \lim_{n\to\infty} y_n \tan \frac{1}{y_n}$ 

However, 
$$\lim_{n\to\infty} x_n \tan \frac{1}{x_n} = 0$$
 and  $\lim_{n\to\infty} y_n \tan \frac{1}{y_n} \ge \frac{1}{2\pi + 1}$ 

$$\therefore \lim_{x\to 0} x \tan \frac{1}{x} \text{ does not exists.}$$