

Account	Company X	Company Y	Company Z
Cost of Goods Sold	\$4,630,000	\$9,332,500	\$7,138,000
Inventory	\$ 704,000	\$ 947,000	\$ 833,600

The average number of days to sell inventory for Company Y is approximately **(Do not round your intermediate calculations.):**

☐ 55.5

☐ 9.9

☐ 37.1

☐ 42.6