

$$s_p^2 = \frac{(n_1 - 1)s_1^2 + (n_2 - 1)s_2^2}{n_1 + n_2 - 2} = \frac{(40 - 1)(1.27)^2 + (24 - 1)(2.64)^2}{40 + 24 - 2} = 3.6$$