The numbers 74AS2BI and 326AB4C are both multiples of 3.
What are the possible values of C?

If a number is divisible by 3 then its digits add up to a multiple of 3.

So we have

$$\Rightarrow A + B = 3N - 1 \quad \textcircled{1}$$

and

we have

$$(3N-1) + C = 3M$$

$$=$$
  $C = 3(M+N)+($ 

=> C = 1, 4 or 7