Decode the Joke Upper and Lower Bounds

Calculate a value for each of the letters of the alphabet.

A	LB of 70 to the nearest ten	65
В	UB of 8 to the nearest integer	8.5
С	LB of 600 to the nearest hundred	550
D	UB of 14 to the nearest integer	14.5
E	UB of 120 to the nearest ten	125
F	LB of 9.3 to 1 decimal place	9.25
G	UB of 50 to 1 significant figure	55
н	LB of 3.3 to 1 decimal place	3.25
I	UB of 900 to the nearest hundred	950
J	LB of 0.5 to 1 significant figure	0.45
K	LB of 4 to 1 significant figure	3.5
L	UB of 75 to the nearest 5	77.5
M	LB of 0.87 to 2 decimal places	0.865

N	LB of 90 to 1 significant figure	85		
0	UB of 32 to 2 significant figures	32.5		
Р	UB of 70 to the nearest ten	75		
Q	UB of 6.12 to 2 decimal places	6.125		
R	UB of 18 to the nearest integer	18.5		
S	LB of 10 to 2 significant figures	9.95		
Т	LB of 4.7 to 2 significant figures	4.65		
U	LB of 8 to the nearest integer	7.5		
V	LB of 240 to the nearest ten	235		
W	UB of 4 to 1 significant figure	4.5		
X	LB of 25 to the nearest 5	22.5		
Y	UB of 9.3 to 1 decimal place	9.35		
Z	UB of 9.29 to 2 decimal places	9.295		

Now decode the joke....

4.5	3.25	65	4.65	14.5	32.5	9.35	32.5	7.5	550	65	77.5	77.5
W	Н	Α	Т	D	0	Y	0	U	С	Α	L	L

4.65	4.5	32.5	14.5	7.5	14.5	125	9.95	4.5	3.25	32.5	77.5	32.5	235
Т	W	0	D	U	D	Е	S	W	Н	0	L	0	V

125	0.865	65	4.65	3.25	9.95		65	77.5	55	125	8.5	18.5	32.5	9.95
Е	М	Α	Т	Ξ	S	?	Α	Ш	G	Е	В	R	0	S