

1)  $681 : 10 = 68.1$

$$\begin{array}{r} 681 \\ - 60 \\ \hline 81 \\ - 80 \\ \hline 10 \\ - 10 \\ \hline 0 \end{array}$$

2)  $530 : 10 = 53$

$$\begin{array}{r} 530 \\ - 50 \\ \hline 30 \\ - 30 \\ \hline 0 \end{array}$$

3)  $2 : 10 = 0.2$

$$\begin{array}{r} 2 \\ - 0 \\ \hline 20 \\ - 20 \\ \hline 0 \end{array}$$

4)  $87.2 : 10 = 8.72$

$$\begin{array}{r} 87.2 \\ - 80 \\ \hline 72 \\ - 70 \\ \hline 20 \\ - 20 \\ \hline 0 \end{array}$$

5)  $240 : 10 = 24$

$$\begin{array}{r} 240 \\ - 20 \\ \hline 40 \\ - 40 \\ \hline 0 \end{array}$$

6)  $789 : 10 = 78.9$

$$\begin{array}{r} 789 \\ - 70 \\ \hline 89 \\ - 80 \\ \hline 90 \\ - 90 \\ \hline 0 \end{array}$$

7)  $7810 : 10 = 781$

$$\begin{array}{r} 7810 \\ - 70 \\ \hline 81 \\ - 80 \\ \hline 10 \\ - 10 \\ \hline 0 \end{array}$$

8)  $318 : 10 = 31.8$

$$\begin{array}{r} 318 \\ - 30 \\ \hline 18 \\ - 10 \\ \hline 80 \\ - 80 \\ \hline 0 \end{array}$$

9)  $479 : 10 = 47.9$

$$\begin{array}{r} 479 \\ - 40 \\ \hline 79 \\ - 70 \\ \hline 90 \\ - 90 \\ \hline 0 \end{array}$$

10)  $93.5 : 10 = 9.35$

$$\begin{array}{r} 93.5 \\ - 90 \\ \hline 35 \\ - 30 \\ \hline 50 \\ - 50 \\ \hline 0 \end{array}$$

11)  $2.7 : 5 = 0.54$

$$\begin{array}{r} 2.7 \\ - 25 \\ \hline 20 \\ - 20 \\ \hline 0 \end{array}$$

12)  $39.35 : 5 = 7.87$

$$\begin{array}{r} 39.35 \\ - 35 \\ \hline 43 \\ - 40 \\ \hline 35 \\ - 35 \\ \hline 0 \end{array}$$