

23)  $227.88 : 4 = 56.97$

$$\begin{array}{r} 227.88 \\ - 20 \\ \hline 27 \\ - 24 \\ \hline 38 \\ - 36 \\ \hline 28 \\ - 28 \\ \hline 0 \end{array}$$

24)  $3817.2 : 6 = 636.2$

$$\begin{array}{r} 3817.2 \\ - 36 \\ \hline 21 \\ - 18 \\ \hline 37 \\ - 36 \\ \hline 12 \\ - 12 \\ \hline 0 \end{array}$$

25)  $586.32 : 6 = 97.72$

$$\begin{array}{r} 586.32 \\ - 54 \\ \hline 46 \\ - 42 \\ \hline 43 \\ - 42 \\ \hline 12 \\ - 12 \\ \hline 0 \end{array}$$

26)  $3402.9 : 9 = 378.1$

$$\begin{array}{r} 3402.9 \\ - 27 \\ \hline 70 \\ - 63 \\ \hline 72 \\ - 72 \\ \hline 09 \\ - 9 \\ \hline 0 \end{array}$$

27)  $270.68 : 4 = 67.67$

$$\begin{array}{r} 270.68 \\ - 24 \\ \hline 30 \\ - 28 \\ \hline 26 \\ - 24 \\ \hline 28 \\ - 28 \\ \hline 0 \end{array}$$

28)  $5991.3 : 7 = 855.9$

$$\begin{array}{r} 5991.3 \\ - 56 \\ \hline 39 \\ - 35 \\ \hline 41 \\ - 35 \\ \hline 63 \\ - 63 \\ \hline 0 \end{array}$$

29)  $3401.6 : 8 = 425.2$

$$\begin{array}{r} 3401.6 \\ - 32 \\ \hline 20 \\ - 16 \\ \hline 41 \\ - 40 \\ \hline 16 \\ - 16 \\ \hline 0 \end{array}$$

30)  $1915.2 : 7 = 273.6$

$$\begin{array}{r} 1915.2 \\ - 14 \\ \hline 51 \\ - 49 \\ \hline 25 \\ - 21 \\ \hline 42 \\ - 42 \\ \hline 0 \end{array}$$

31)  $199.98 : 3 = 66.66$

$$\begin{array}{r} 199.98 \\ - 18 \\ \hline 19 \\ - 18 \\ \hline 19 \\ - 18 \\ \hline 18 \\ - 18 \\ \hline 0 \end{array}$$

32)  $273.6 : 4 = 68.4$

$$\begin{array}{r} 273.6 \\ - 24 \\ \hline 33 \\ - 32 \\ \hline 16 \\ - 16 \\ \hline 0 \end{array}$$