

27) $12001 : 43 = 279.093$

$$\begin{array}{r}
 12001 \\
 - 86 \\
 \hline
 340 \\
 - 301 \\
 \hline
 391 \\
 - 387 \\
 \hline
 40 \\
 - 0 \\
 \hline
 400 \\
 - 387 \\
 \hline
 130 \\
 - 129 \\
 \hline
 1
 \end{array}$$

28) $32495 : 5 = 6499$

$$\begin{array}{r}
 32495 \\
 - 30 \\
 \hline
 24 \\
 - 20 \\
 \hline
 49 \\
 - 45 \\
 \hline
 45 \\
 - 45 \\
 \hline
 0
 \end{array}$$

29) $96583 : 45 = 2146.28$

$$\begin{array}{r}
 96583 \\
 - 90 \\
 \hline
 65 \\
 - 45 \\
 \hline
 208 \\
 - 180 \\
 \hline
 283 \\
 - 270 \\
 \hline
 130 \\
 - 90 \\
 \hline
 400 \\
 - 360 \\
 \hline
 40
 \end{array}$$

30) $238257 : 34 = 7007.55$

$$\begin{array}{r}
 238257 \\
 - 238 \\
 \hline
 02 \\
 - 0 \\
 \hline
 25 \\
 - 0 \\
 \hline
 257 \\
 - 238 \\
 \hline
 190 \\
 - 170 \\
 \hline
 200 \\
 - 170 \\
 \hline
 30
 \end{array}$$

31) $299419 : 43 = 6963.23$

$$\begin{array}{r}
 299419 \\
 - 258 \\
 \hline
 414 \\
 - 387 \\
 \hline
 271 \\
 - 258 \\
 \hline
 139 \\
 - 129 \\
 \hline
 100 \\
 - 86 \\
 \hline
 140 \\
 - 129 \\
 \hline
 11
 \end{array}$$

32) $219435 : 25 = 8777.4$

$$\begin{array}{r}
 219435 \\
 - 200 \\
 \hline
 194 \\
 - 175 \\
 \hline
 193 \\
 - 175 \\
 \hline
 185 \\
 - 175 \\
 \hline
 100 \\
 - 100 \\
 \hline
 0
 \end{array}$$