

23) $449694 : 74 = 6076.94$

$$\begin{array}{r}
 449694 \\
 - 444 \\
 \hline
 56 \\
 - 0 \\
 \hline
 569 \\
 - 518 \\
 \hline
 514 \\
 - 444 \\
 \hline
 700 \\
 - 666 \\
 \hline
 340 \\
 - 296 \\
 \hline
 44
 \end{array}$$

24) $275942 : 53 = 5206.45$

$$\begin{array}{r}
 275942 \\
 - 265 \\
 \hline
 109 \\
 - 106 \\
 \hline
 34 \\
 - 0 \\
 \hline
 342 \\
 - 318 \\
 \hline
 240 \\
 - 212 \\
 \hline
 280 \\
 - 265 \\
 \hline
 15
 \end{array}$$

25) $115275 : 14 = 8233.92$

$$\begin{array}{r}
 115275 \\
 - 112 \\
 \hline
 32 \\
 - 28 \\
 \hline
 47 \\
 - 42 \\
 \hline
 55 \\
 - 42 \\
 \hline
 130 \\
 - 126 \\
 \hline
 40 \\
 - 28 \\
 \hline
 12
 \end{array}$$

26) $174812 : 34 = 5141.52$

$$\begin{array}{r}
 174812 \\
 - 170 \\
 \hline
 48 \\
 - 34 \\
 \hline
 141 \\
 - 136 \\
 \hline
 52 \\
 - 34 \\
 \hline
 180 \\
 - 170 \\
 \hline
 100 \\
 - 68 \\
 \hline
 32
 \end{array}$$

27) $544231 : 64 = 8503.6$

$$\begin{array}{r}
 544231 \\
 - 512 \\
 \hline
 322 \\
 - 320 \\
 \hline
 23 \\
 - 0 \\
 \hline
 231 \\
 - 192 \\
 \hline
 390 \\
 - 384 \\
 \hline
 60
 \end{array}$$

28) $507227 : 72 = 7044.81$

$$\begin{array}{r}
 507227 \\
 - 504 \\
 \hline
 32 \\
 - 0 \\
 \hline
 322 \\
 - 288 \\
 \hline
 347 \\
 - 288 \\
 \hline
 590 \\
 - 576 \\
 \hline
 140 \\
 - 72 \\
 \hline
 68
 \end{array}$$