

$$\begin{array}{r}
 17320: \\
 8660 \\
 6020 \\
 \hline
 32,000 \\
 13,640 \\
 \hline
 18,360 \\
 4980: \\
 - 4 \cancel{6} \\
 \hline
 23,7\cancel{6}^4:
 \end{array}$$

$$\begin{array}{r}
 52340: \\
 28580: \\
 \hline
 23,760
 \end{array}$$

$$\begin{array}{r}
 86: 35? \quad 9960: \\
 13640: \\
 4980: \\
 \hline
 28580:
 \end{array}$$

