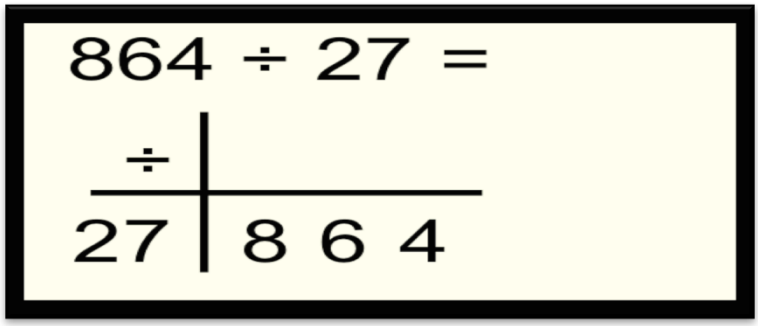
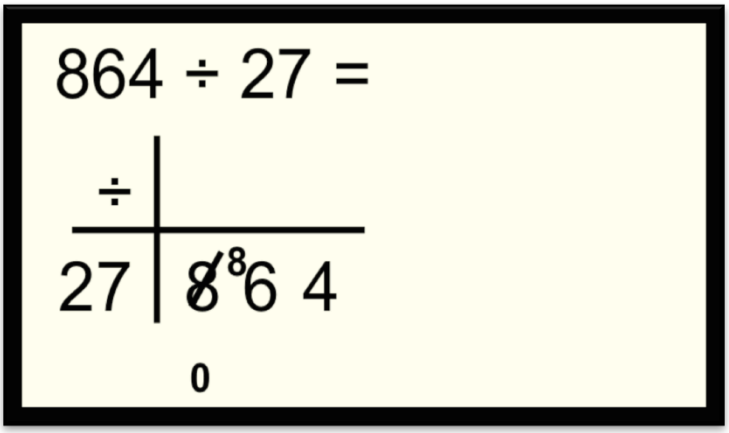
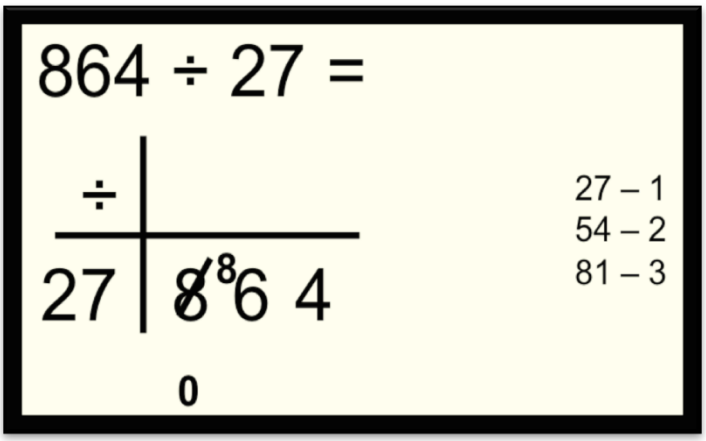


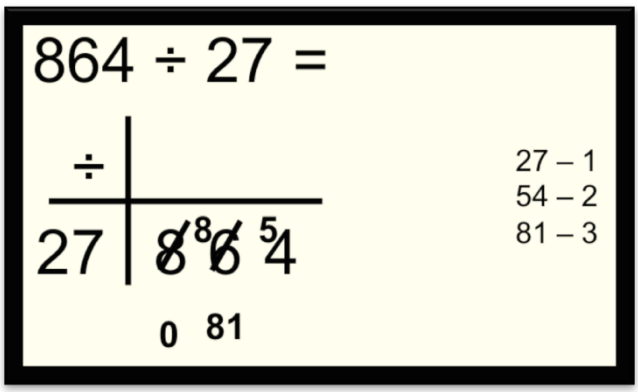
Step 1:
Write out the sum using the short division method



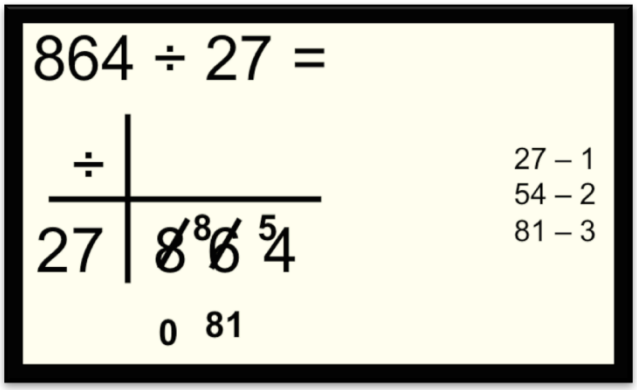
Step 2:
Ask the question
'Does **'27'** like **'8'**?'
…
No, **'27'** doesn't like **'8.'**
Replace with **0** underneath **8.**
Place **8** next to the **6.**



Step 3:
Begin to jot down the **27** timetables.



Step 4:
Ask the question
'Does **'27'** like **'86'**?'
…
No, **'27'** doesn't like **'86.'**
The nearest multiple of **27** it likes is 8**1.**
Replace with **81** underneath **86.**
The difference between **86** and **81** is **5.**
Place **5** next to the **4.**



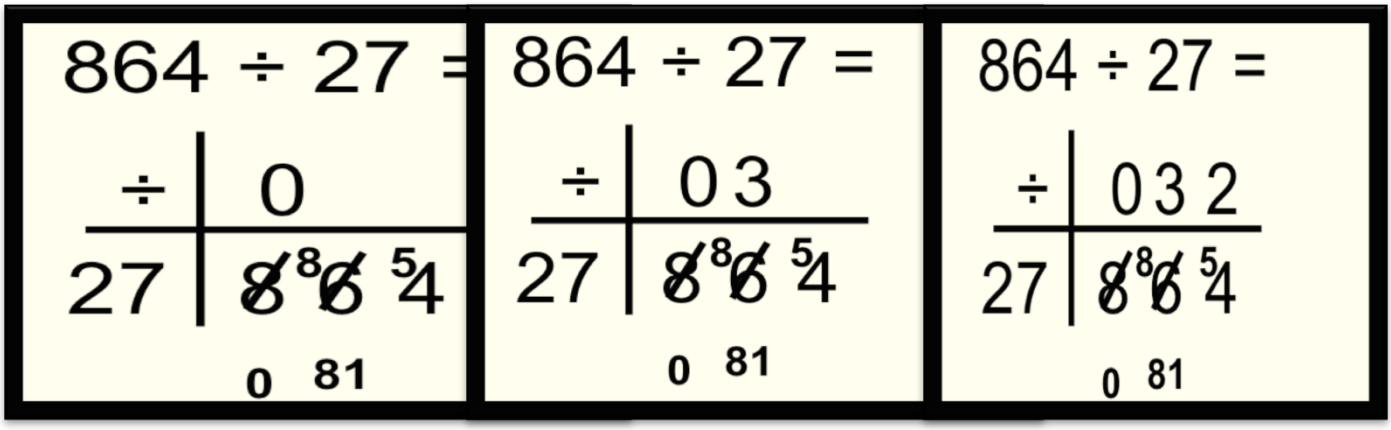
Step 5:

Ask the question

'Does **'27'** like **'54'**?'

…

Yes, it does as it's a multiple of **27**.



Step 6:

27 goes into **0 … 0** time

27 goes into **81 … 3** times

27 goes into **54 … 2** times