

$$\begin{array}{r} 32 \\ \times 23 \\ \hline \end{array}$$
$$\begin{array}{r} 32 \\ 213 \\ \hline \end{array}$$
$$\begin{array}{r} 32 \\ 160 \\ \hline 48 \end{array}$$
$$\begin{array}{r} 32 \\ 24 \\ \hline 52 \end{array}$$

44
88

$$\begin{array}{r} 80 \\ - 40 \\ \hline 40 \end{array}$$

$$\begin{array}{r}
 40 \\
 151 \\
 \hline
 91
 \end{array}
 \quad
 \begin{array}{r}
 40 \\
 126 \\
 \hline
 66
 \end{array}
 \quad
 \begin{array}{r}
 40 \\
 151 \\
 \hline
 121
 \end{array}
 \quad
 \begin{array}{r}
 40 \\
 191 \\
 \hline
 40
 \end{array}
 \quad
 \begin{array}{r}
 40 \\
 118 \\
 \hline
 58
 \end{array}
 \quad
 \begin{array}{r}
 40 \\
 151 \\
 \hline
 81
 \end{array}
 \quad
 \begin{array}{r}
 40 \\
 1 \\
 \hline
 1
 \end{array}$$

FF
PP