Step 1: Write a list of easy facts for the divisor.
Step 2: Subtract from the dividend an easy multiple of the divisor (e.g. 100x, 10x, 5x, 2x). Record the partial quotient in a column to the right of the problem.
Step 3: Repeat until the dividend has been reduced to zero or the remainder is less than the divisor.
Step 4: Add the partial quotients to find the quotient.

Example: $826 \div 6$

Easy Facts for 6	
$2 \times 6 = 12$	$20 \times 6 = 120$
$3 \times 6 = 18$	$30 \times 6 = 180$
$5 \times 6 = 30$	$50 \times 6 = 300$
$10 \times 6 = 60$	$100 \times 6 = 600$

```
       137 r4
  6) 826
    -600        100  x 6
     226
    -180         30  x 6
      46
    - 42          7  x 6
       4
```

Final Answer
137.66

$137\frac{4}{6} \rightarrow 4 \div 6 = 0.66$