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: $826 \div 6$

<table>
<thead>
<tr>
<th>Easy Facts for 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2 \times 6 = 12$</td>
</tr>
<tr>
<td>$3 \times 6 = 18$</td>
</tr>
<tr>
<td>$5 \times 6 = 30$</td>
</tr>
<tr>
<td>$10 \times 6 = 60$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>$\underline{100 \times 6}$</th>
<th>$\underline{30 \times 6}$</th>
<th>$\underline{7 \times 6}$</th>
</tr>
</thead>
<tbody>
<tr>
<td>$-600$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$-226$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$-180$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$-46$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$-42$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$4$</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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