

25.75  
27.4E

$$\begin{array}{r}
 17.75 \\
 45.75 \\
 \hline
 57.25 \\
 0.75 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 17 \\
 40 \\
 \hline
 57
 \end{array}$$