

Find 30% of 70. 21

$$30\% = \frac{3}{10}$$

So we can find 30%  
by dividing by 10,  
then multiplying by 3.

$$70 \div 10 = 7$$

$$7 \times 3 = 21$$

Find 40% of 90. 36

$$40\% = \frac{4}{10}$$

$$90 \div 10 = 9$$

$$9 \times 4 = 36$$