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$$\frac{40}{1} \left[\frac{7x}{10} \right] = \frac{5}{1} \left[\frac{3x}{8} \right] + \frac{40}{1} [13]$$

$$4(7x) = 5(3x) + 40(13)$$

$$\begin{array}{r} 28x \\ -15x \\ \hline \end{array} = \begin{array}{r} 15x \\ -15x \\ \hline \end{array} + 520$$

$$\frac{13x}{13} = \frac{520}{13}$$

$$\underline{x = 40}$$

$$\frac{40}{1} \begin{bmatrix} 7x \\ 10 \end{bmatrix} = \frac{5}{1} \begin{bmatrix} 3x \\ 8 \end{bmatrix} + \frac{40}{1} \begin{bmatrix} 13 \end{bmatrix}$$

$$4(7x) = 5(3x) + 40(13)$$

$$\begin{array}{r} 28x \\ -15x \\ \hline \end{array} = \begin{array}{r} 15x \\ -15x \\ \hline \end{array} + 520$$

$$\frac{13x}{13} = \frac{520}{13}$$

$$x = 40$$