3. A man sold two town lots for $900 each; on the one he gained $\frac{1}{5}$ of the cost, and on the other he lost $\frac{1}{5}$ of the cost. Find his entire loss on the sale of the two lots.

4. What must be added to 91473 to make it exactly contain 65, 91, 117 and 156?

5. By selling tea at 76 cents a lb. a merchant loses $\frac{4\frac{1}{2}}{8}$ of the cost. Find cost of 18 pounds.

6. A man gave $\frac{1}{4}$ of his money to A, $\frac{1}{3}$ to B, $\frac{3}{10}$ to C, and the remainder to D; B received $72 less than D. How much did each receive?

7. Byron's money equals $\frac{7}{8}$ of $6300, and Byron's is $23\frac{1}{3}$ times Norman's; how much money has Norman?

8. Divide $8\frac{1}{5}$ into two parts, such that one shall be greater than the other by $\frac{3}{10}$.

9. A, B and C start on a trip, each with $60 in his pocket, and agree to divide their expenses equally. When they return A has $31.50, B $29.64, and C $10.86. How much should A and B pay to C to settle their accounts?

10. A can do a piece of work in 9 days, and B can do it in 15 days; in what time can they together do a work 8 times as great?

11. A farmer sold $\frac{2}{3}$ of his sheep to A, $\frac{1}{7}$ of the remainder to B, and $\frac{2}{3}$ of what he then had to C; he had left 40 sheep. How many sheep had he at first?

12. What is the least number that must be taken from $214\frac{1}{3}$ so that the remainder may exactly contain $17\frac{1}{3}$?