$$
\begin{aligned}
& \text { 23. } \begin{array}{l}
\frac{12 x^{4}-20 x^{3}+9 x^{2}+35 \div 3}{3 x-5} \div 3 \\
\frac{4 x^{4}-\frac{20}{3} x^{3}+0 x^{2}+3 x+\frac{35}{3}}{x-\frac{5}{3}} \\
\frac{3}{3} \begin{array}{llll}
4 & -\frac{20}{3} & 0 & 3 \\
\downarrow & \frac{30}{3} & 0 & 0 \\
4 & 0 & 0 & 3
\end{array} \frac{\frac{35}{3}}{\frac{15}{3}} \\
4 x^{3}+3+\frac{\frac{50}{3}}{3 x-5}
\end{array}+\frac{\frac{50}{3}}{x-\frac{5}{3}} \times 3
\end{aligned}
$$

21. $\left(3 x^{4}+4 x^{3}-32 x^{2}-5 x-20\right)$
$\begin{array}{llllll}-4 & 3 & 4 & -32 & -5 & -20\end{array}$

$$
\begin{array}{cccc|}
\begin{array}{l}
\downarrow \\
-12 \\
3
\end{array} & 32 & 0 & 20 \\
\hline-8 & 0 & -5 & 0 \\
3 x^{3}-8 x^{2}-5 &
\end{array}
$$

4. $\left(\frac{4 x^{1}-3 y^{2}}{x y^{-5}}\right)^{-2}=\frac{4-2\left[x^{6}\right] y^{-4}}{x^{-2} y^{10}}=4^{-2} x^{8} y^{-14}$

$$
\begin{aligned}
& =\frac{x^{8}}{4^{2} y^{111}} \\
& =\frac{x^{8}}{16 y^{111}}
\end{aligned}
$$

22. $\left(8 x^{4}-4 x^{3}-4 x^{2}+x+4\right) \div(2 x+1)$

$$
\begin{aligned}
& \frac{8 x^{4}}{2 x}=4 x^{3} \\
& -\frac{4 x^{3}}{2 x}=-2 x^{2} \\
& \frac{-2 x^{2}}{2 x}=-x \\
& \frac{2 x}{2 x}=1
\end{aligned}
$$

(5b) $\left(2 x y^{3}\right)\left(-3 x^{-1} y^{-3}\right)$

$$
3^{-2} x=\frac{x}{9}
$$

11. 

$$
\begin{aligned}
& (w-4)-\left(6+3 w^{2}-4 u\right) \\
& w-4-6-3 w^{2}+44 \\
& w-10-3 w^{2}+44
\end{aligned}
$$

20

$$
\begin{aligned}
& m+3 \frac{m^{2}-7}{m+3 m^{2}-7 m-21} \\
& \frac{(-)-7 m m^{3}+3 m^{2}}{0 m^{2}-7 \cdot m-21} \\
& \frac{(-1)}{m}
\end{aligned} \quad \begin{aligned}
& \frac{-7 m}{m}=-7
\end{aligned}
$$

