

This is the same as asking how many 4 s in 138 ?
I know that $10 \times 4=40$.
$138-40=98$
I know that $10 \times 4=40$.
$98-40=58$
I know that $10 \times 4=40$.
$58-40=18$
I know that $4 \times 4=16$.
$18-16=2$
10 sets of 4 add 10 sets of 4 add 10 sets of 4 add 4 sets of 4 equals 34 sets of 4 with 2 left over. This is the same as saying

138 $\div 4=34$ remainder 2. (34r2)

