

Season's Greetings!

Can you solve using ONLY mental math? (++) ++)

$$\text{Mitten} + \text{Penguin} = 45$$

$$\text{Mitten} + \text{Mug} = 30$$

$$4 \times \text{Mug} = \text{Penguin}$$

$$\text{Penguin} + \text{Mitten} \div \text{Mug} = \underline{\hspace{2cm}}$$