





Long Division			
CONCRETE	PICTORAL	ABSTRACT	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Children to represent the counters, pictorially and record the subtractions beneath.	5tep one- exchange 2 thousand for 20 hundreds so we now have 25 hundreds.	
Exchange 2 thousand for 20 hundreds.		5tep two- How many groups of 12 can I make with 25 12 2544 hundreds? The 24 shows the hundreds we have grouped. The one is how many hundreds we have left.	Yr4-6
12 2544 12 are in 25  24 hundreds? 2 groups.  Circle them.  We have grouped 24 hundreds so can take them off and we are left with one.		Exchange the one hundred for 10 tens. How many groups of 12 can I make with 14 tens? The 14 shows how many tens I have, the 12 is how many I	
Exchange the one hundred for ten tens so now we have 14		grouped and the 2 is how many tens I have left.	
groups of 12 are in 14? 1 remainder 2.		12 2544 Exchange the 2 tens for 20 ones. The 24 is how many ones  I have grouped and the 0 is	
Exchange the two tens for twenty ones so now we have 24 ones. How many groups of 12 are in 24? 2			