



Power Maths calculation policy, Lower KS2

The following pages show the *Power Maths* progression in calculation (addition, subtraction, multiplication and division). The consistent use of the CPA (concrete, pictorial, abstract) approach across *Power Maths* helps children develop mastery across all the operations in an efficient and reliable way.



KEY STAGE 2

In Years 3 and 4, children develop the basis of written methods by building their skills alongside a deep understanding of place value. They should use known addition/subtraction and multiplication/division facts to calculate efficiently and accurately, rather than relying on counting. Children use place value equipment to support their understanding, but not as a substitute for thinking.



Year 3			
	Concrete Pictorial Abstract		Abstract
Year 3			

Addition			
Understanding 100s	Understand the cardinality of 100, and the link with 10 tens. Use cubes to place into groups of 10 tens.	Unitise 100 and count in steps of 100.	Represent steps of 100 on a number line and a number track and count up to 1,000 and back to 0. 0 100 200 300 600 700 500 400 200 0 0 0
Understanding place value to 1,000	Unitise 100s, 10s and 1s to build 3-digit numbers.	Use equipment to represent numbers to 1,000.	Represent the parts of numbers to 1,000 using a part-whole model. 215 $215 = 200 + 10 + 5Recognise numbers to 1,000 representedon a number line, including those betweenintervals.$
Adding 100s	Use known facts and unitising to add multiples of 100.	Use known facts and unitising to add multiples of 100.	Use known facts and unitising to add multiples of 100. Represent the addition on a number line.



	100 bricks + 100 bricks $100 loo + 100 bricks$ $3 + 2 = 5$ $3 hundreds + 2 hundreds = 5 hundreds$ $300 + 200 = 500$	3 + 4 = 7 3 + 4 = 7 3 hundreds + 4 hundreds = 7 hundreds 300 + 400 = 700	Use a part-whole model to support unitising. 3 + 2 = 5 300 + 200 = 500
3-digit number + 1s, no exchange or bridging	Use number bonds to add the 1s. Use number bonds to add the 1s. 1 + 4 = ? Now there are 4 + 4 ones in total. 4 + 4 = 8 214 + 4 = 218	Use number bonds to add the 1s. $ \begin{array}{c c} H & T & O \\ \hline $	Understand the link with counting on. 245 + 4 45 + 4 245 + 246 + 247 + 248 + 249 + 250 Use number bonds to add the 1s and understand that this is more efficient and less prone to error. 245 + 4 = ? <i>I will add the 1s.</i> 5 + 4 = 9 So, $245 + 4 = 249$
3-digit number + 1s with exchange	Understand that when the 1s sum to 10 or more, this requires an exchange of 10 ones for 1 ten.	Exchange 10 ones for 1 ten where needed. Use a place value grid to support the understanding.	Understand how to bridge by partitioning to the 1s to make the next 10.



	Children should explore this using unitised objects or physical apparatus.	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	$ \begin{array}{r} \hline 7 \\ 5 \\ $
3-digit number + 10s, no exchange	Calculate mentally by forming the number bond for the 10s.	Calculate mentally by forming the number bond for the 10s. 351 + 30 = ?	Calculate mentally by forming the number bond for the 10s. 753 + 40



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	234 + 50 There are 3 tens and 5 tens altogether. $3 + 5 = 8$ In total there are 8 tens. $234 + 50 = 284$	5 tens + 3 tens = 8 tens $351 + 30 = 381$	<i>I know that</i> 5 + 4 = 9 So, 50 + 40 = 90 753 + 40 = 793
3-digit number + 10s, with exchange	Understand the exchange of 10 tens for 1 hundred.	Add by exchanging 10 tens for 1 hundred. 184 + 20 = ? H T O B D D D D D D D D D D D D D D D D D D D	Understand how the addition relates to counting on in 10s across 100. 184 + 20 = ? <i>I can count in 10s 194 204</i> 184 + 20 = 204 Use number bonds within 20 to support efficient mental calculations. 385 + 50 There are 8 tens and 5 tens. That is 13 tens. 385 + 50 = 300 + 130 + 5 385 + 50 = 435
3-digit number + 2-digit	Use place value equipment to make and combine groups to model addition.	Use a place value grid to organise thinking and adding of 1s, then 10s.	Use the vertical column method to represent the addition. Children must



number			understand how this relates to place value at each stage of the calculation.
3-digit number + 2-digit number, exchange	Use place value equipment to model addition and understand where exchange is required.	Represent the required exchange on a place value grid using equipment. 275 + 16 = ?	Use a column method with exchange. Children must understand how the method relates to place value at each stage of the calculation.
exchange required	Use place value counters to represent 154 + 72. Use this to decide if any exchange is required. There are 5 tens and 7 tens. That is 12 tens so I will exchange.	HT <td< th=""><th>calculation. $\frac{H T O}{275} + \frac{16}{10} + \frac{10}{10} + \frac{100}{275} + \frac{116}{10} + \frac{100}{275} + \frac{116}{291} + \frac{100}{10} + \frac{100}{10}$</th></td<>	calculation. $ \frac{H T O}{275} + \frac{16}{10} + \frac{10}{10} + \frac{100}{275} + \frac{116}{10} + \frac{100}{275} + \frac{116}{291} + \frac{100}{10} + \frac{100}{10}$
3-digit number	Use place value equipment to make a	Children should be encouraged at every stage to select methods that are accurate and efficient. Represent the place value grid with	Use a column method to solve efficiently,
J-aigit number	Use place value equipment to make a	Inchresent the place value ghu with	



+ 3-digit number, no exchange	representation of a calculation. This may or may not be structured in a place value grid. 326 + 541 is represented as: $H \xrightarrow{T} O$ 326 54	equipment to model the stages of column addition.	using known bonds. Children must understand how this relates to place value at every stage of the calculation.
3-digit number + 3-digit number, exchange required	Use place value equipment to enact the exchange required. H T 0 Image: There are 13 ones. I will exchange 10 ones for 1 ten.	Model the stages of column addition using place value equipment on a place value grid.	Use column addition, ensuring understanding of place value at every stage of the calculation. $\frac{H T O}{1 2 6}$ $+ \frac{2 1 7}{-3 4 3}$ $\frac{H T O}{-1 2 6}$ $+ \frac{2 1 7}{-3 4 3}$ $\frac{H T O}{-1 2 6}$ $+ \frac{2 1 7}{-3 4 3}$ $\frac{126 + 217 = 343}{-1}$ $\frac{126 + 217 = 343}{-1}$ Note: Children should also study examples where exchange is required in more than one column, for example $185 + 318 = ?$



Representing addition problems, and selecting appropriate methods	Encourage children to use their own drawings and choices of place value equipment to represent problems with one or more steps. These representations will help them to select appropriate methods.	Children understand and create bar models to represent addition problems. 275 + 99 = ? 374 275 = 99 = 374 275 + 99 = 374	Use representations to support choices of appropriate methods. 275 qq <i>I will add 100, then subtract 1 to find the solution.</i> 128 + 105 + 83 = ? <i>I need to add three numbers.</i> 128 + 105 = 233 233 128 + 105 = 83 316 316
Year 3 Subtraction			233 83
Subtracting 100s	Use known facts and unitising to subtract multiples of 100. 100 bricks bricks bricks bricks 5 - 2 = 3 500 - 200 = 300	Use known facts and unitising to subtract multiples of 100. 4 - 2 = 2 $400 - 200 = 200$	Understand the link with counting back in 100s. 100 100 200 300 400 $500400 - 200 = 200Use known facts and unitising as efficientand accurate methods.I know that 7 - 4 = 3. Therefore, I know that700 - 400 = 300$.



3-digit number − 1s, no exchange	Use number bonds to subtract the 1s. Use number bonds to subtract the 1s. 214 - 3 = ? 1000000000000000000000000000000000000	Use number bonds to subtract the 1s. $\begin{array}{c c} H & T & O \\ \hline 0 & & & \\ \hline 0 & & & \\ \hline 3 & I & q \\ \hline 3 & I & q \\ \hline 0 & & & \\ \hline 0$	Understand the link with counting back using a number line. Use known number bonds to calculate mentally. 476 - 4 = ? 476 - 4 = ? 6 - 4 = 2 476 - 4 = 472
3-digit number − 1s, exchange or bridging required	214 - 3 = 211 Understand why an exchange is necessary by exploring why 1 ten must be exchanged. Use place value equipment.	319 - 4 = 315 Represent the required exchange on a place value grid. $151 - 6 = ?$ $H T O$ $H T O$ $H T O$ $Represent the required exchange on a place value grid.$	Calculate mentally by using known bonds. 151 - 6 = ? 151 - 1 - 5 = 145

3-digit number − 10s, no exchange	Subtract the 10s using known bonds. 381 - 10 = ?	Subtract the 10s using known bonds. $\begin{array}{c c} H & T & O \\ \hline $	Use known bonds to subtract the 10s mentally. 372 - 50 = ? 70 - 50 = 20 So, 372 - 50 = 322
	8 tens with 1 removed is 7 tens. 381 – 10 = 371		
3-digit number − 10s, exchange or bridging required	Use equipment to understand the exchange of 1 hundred for 10 tens.	Represent the exchange on a place value grid using equipment. 210 - 20 = ?	Understand the link with counting back on a number line. Use flexible partitioning to support the calculation. 235 - 60 = ? 235 - 60 = ? 235 = 100 + 130 + 5 235 - 60 = 100 + 70 + 5 = 175



3-digit number − up to 3-digit number	Use place value equipment to explore the effect of splitting a whole into two parts, and understand the link with taking away.	Represent the calculation on a place value grid.	Use column subtraction to calculate accurately and efficiently. $\frac{H T O}{q q q}$ $-\frac{3 5 2}{7}$ $\frac{H T O}{q q q}$ $-\frac{3 5 2}{4 7}$ $\frac{H T O}{q q q}$ $-\frac{3 5 2}{6 4 7}$
3-digit number – up to 3-digit number, exchange required	Use equipment to enact the exchange of 1 hundred for 10 tens, and 1 ten for 10 ones.	Model the required exchange on a place value grid. 175 - 38 = ? I need to subtract 8 ones, so I will exchange a ten for 10 ones. H T O H T O H T O H T O KXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Use column subtraction to work accurately and efficiently. $\frac{H T O}{1 \frac{6}{1} \frac{5}{5}} = \frac{3 8}{\frac{1}{3} \frac{7}{7}}$ $\frac{-3 8}{175 - 38 = 137}$ If the subtraction is a 3-digit number subtract a 2-digit number, children should understand how the recording relates to the place value, and so how to line up the digits correctly. Children should also understand how to exchange in calculations where there is a zero in the 10s column. $\frac{H T O}{\frac{5 0 6}{2} - \frac{3 2 8}{2}}$

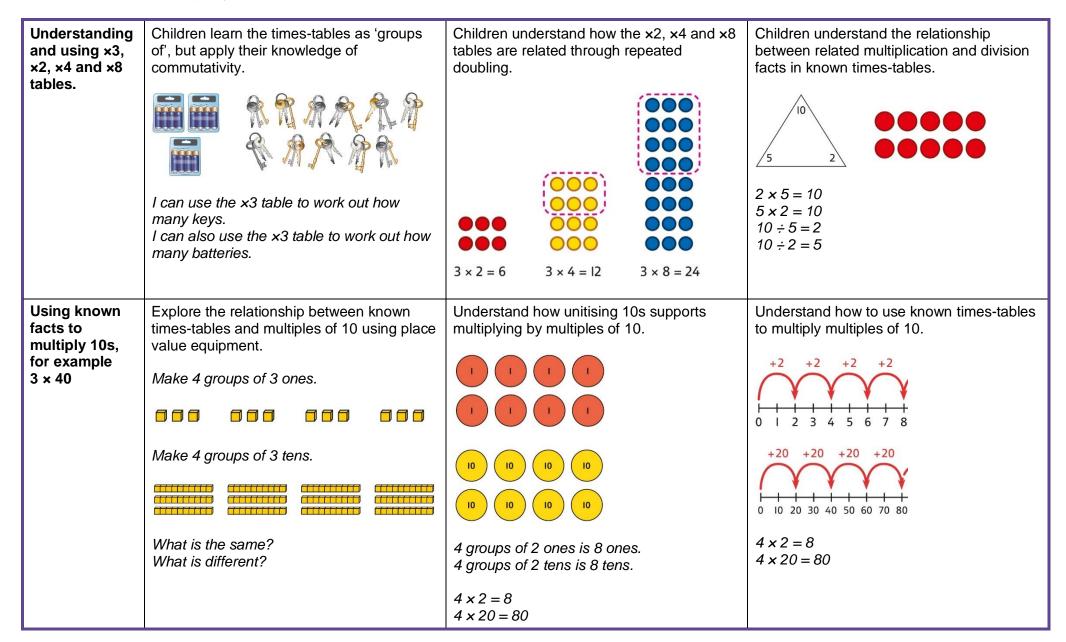


Representing subtraction problems		Use bar models to represent subtractions. 'Find the difference' is represented as two bars for comparison. Team A 454 Team B 128 ? Bar models can also be used to show that a part must be taken away from the whole.	Children use alternative representations to check calculations and choose efficient methods. Children use inverse operations to check additions and subtractions. The part-whole model supports understanding. <i>I have completed this subtraction.</i> 525 - 270 = 255 <i>I will check using addition.</i> 525 - 270 = 255 <i>I will check using addition.</i> 525 - 270 = 255 <i>I will check using addition.</i>
Year 3 Multiplication			
Understanding equal grouping and repeated addition	Children continue to build understanding of equal groups and the relationship with repeated addition. They recognise both examples and non-	Children recognise that arrays demonstrate commutativity.	Children understand the link between repeated addition and multiplication.
	examples using objects.	This is 3 groups of 4. This is 4 groups of 3.	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$



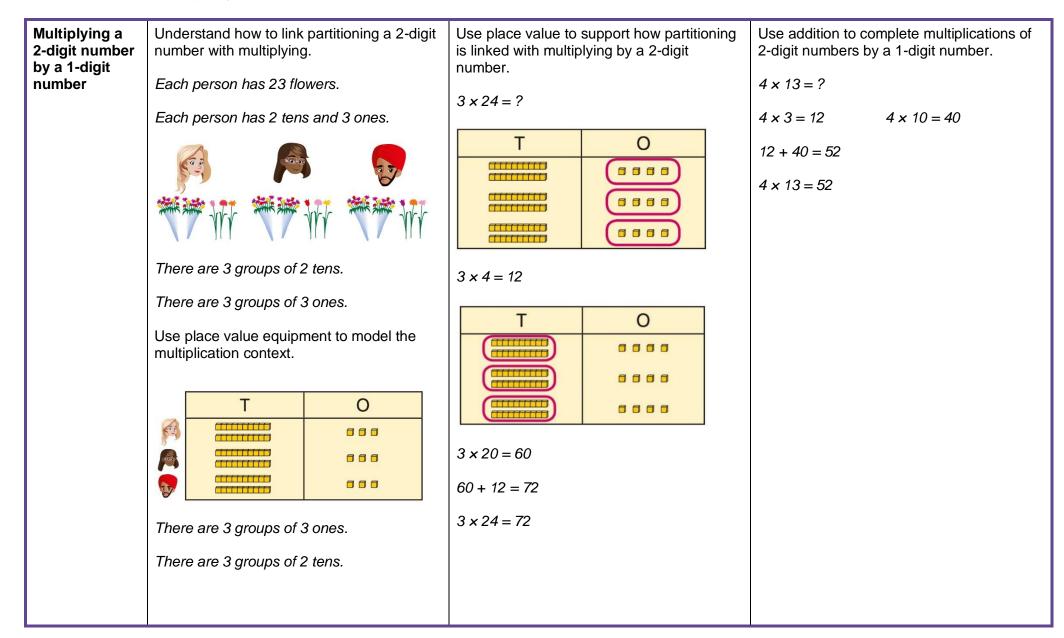
	Children recognise that arrays can be used to model commutative multiplications.		A bar model may represent multiplications as equal groups. $ \begin{array}{c c} 24\\ \hline 4 & 4 & 4 & 4 \\ \hline 6 \times 4 = 24 \end{array} $
Using commutativity to support understanding of the times- tables	Understand how to use times-tables facts flexibly. i = i = i = i = i = i = i = i = i = i =	Understand how times-table facts relate to commutativity. $6 \times 4 = 24$ $4 \times 6 = 24$	Understand how times-table facts relate to commutativity. I need to work out 4 groups of 7. I know that $7 \times 4 = 28$ so, I know that 4 groups of $7 = 28$ and 7 groups of $4 = 28$.





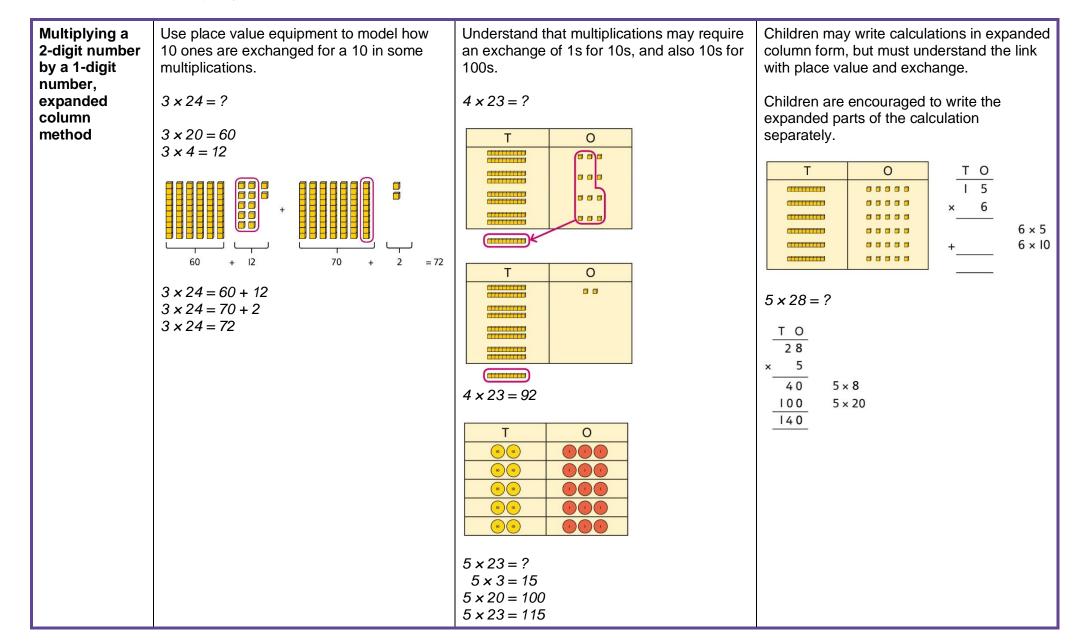
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Year 3 Division			
Using times- tables knowledge to divide	Use knowledge of known times-tables to calculate divisions. 24 divided into groups of 8. There are 3 groups of 8.	Use knowledge of known times-tables to calculate divisions. Use knowledge of known times-tables to calculate divisions. 4 + 4 = 12 48 divided into groups of 4. $4 \times 12 = 48$ $48 \div 4 = 12$	Use knowledge of known times-tables to calculate divisions. I need to work out 30 shared between 5. I know that $6 \times 5 = 30$ so I know that $30 \div 5 = 6$. A bar model may represent the relationship between sharing and grouping. 24 $4 4 4 4$ $24 \div 4 = 6$ $24 \div 4 = 6$ $24 \div 6 = 4$ Children understand how division is related to both repeated subtraction and repeated addition. 4 4 4 4 $4 4 4$



Understanding remainders	Use equipment to understand that a remainder occurs when a set of objects cannot be divided equally any further.	Use images to explain remainders.	Understand that the remainder is what cannot be shared equally from a set.
	There are 13 sticks in total.	$22 \div 5 = 4$ remainder 2	$22 \div 5 = ?$ $3 \times 5 = 15$ $4 \times 5 = 20$
	There are 3 groups of 4, with 1 remainder.		5 × 5 = 25 this is larger than 22 So, 22 ÷ 5 = 4 remainder 2
Using known facts to divide	Use place value equipment to understand how to divide by unitising.	Divide multiples of 10 by unitising.	Divide multiples of 10 by a single digit using known times-tables.
multiples of 10	Make 6 ones divided by 3.		180 ÷ 3 = ?
			180 is 18 tens.
	Now make 6 tens divided by 3.	12 tens shared into 3 equal groups.	18 divided by 3 is 6. 18 tens divided by 3 is 6 tens.
		4 tens in each group.	$18 \div 3 = 6$ $180 \div 3 = 60$
	What is the same? What is different?		
2-digit number divided by 1-digit number,	Children explore dividing 2-digit numbers by using place value equipment.	Children explore which partitions support particular divisions.	Children partition a number into 10s and 1s to divide where appropriate.
no remainders		42 40 2	
	48 ÷ 2 = ?		$60 \div 2 = 30 8 \div 2 = 4 30 + 4 = 34 68 \div 2 = 34$



	First divide the 10s.	<i>I need to partition 42 differently to divide by 3.</i>	Children partition flexibly to divide where appropriate.
	Then divide the 1s.	42 = 30 + 12 42 = 30 + 12 42 = 31 + 12 42 = 31 + 12	$42 \div 3 = ? 42 = 40 + 2$ I need to partition 42 differently to divide by 3. $42 = 30 + 12$ $30 \div 3 = 10$ $12 \div 3 = 4$ $10 + 4 = 14$ $42 \div 3 = 14$
2-digit number divided by 1-digit number, with remainders	Use place value equipment to understand the concept of remainder. Make 29 from place value equipment. Share it into 2 equal groups.	Use place value equipment to understand the concept of remainder in division. $29 \div 2 = ?$ $29 \div 2 = 14$ remainder 1	Partition to divide, understanding the remainder in context. 67 children try to make 5 equal lines. 67 = 50 + 17 $50 \div 5 = 10$ $17 \div 5 = 3$ remainder 2 $67 \div 5 = 13$ remainder 2 There are 13 children in each line and 2 children left out.



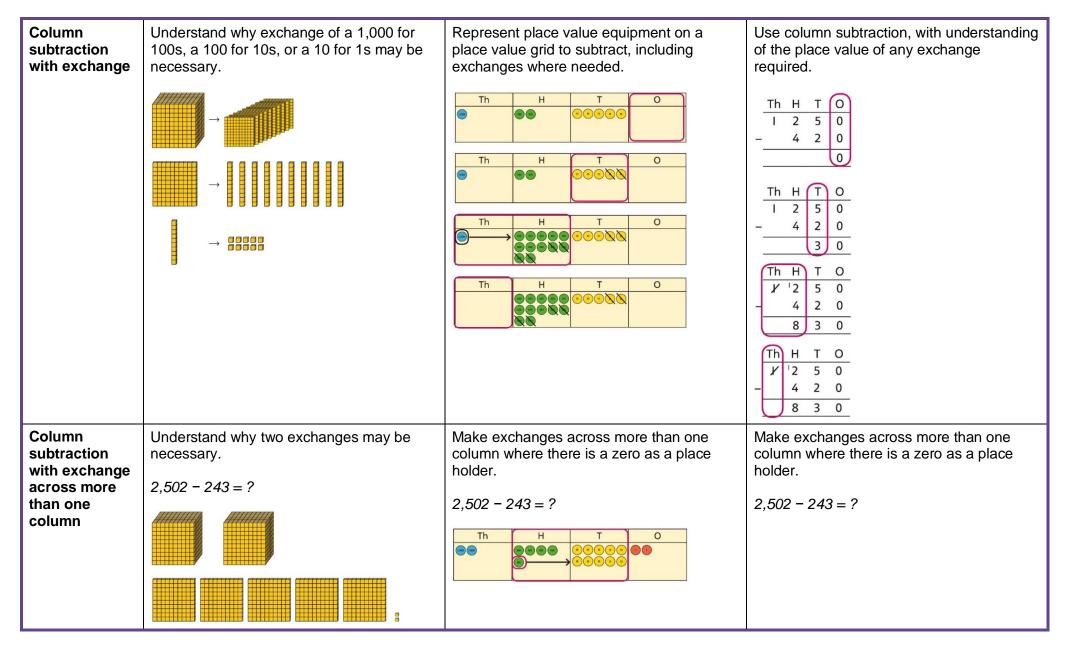
	Year 4			
	Concrete	Pictorial	Abstract	
Year 4 Addition				
Understanding numbers to 10,000	Use place value equipment to understand the place value of 4-digit numbers.	Represent numbers using place value counters once children understand the relationship between 1,000s and 100s.	Understand partitioning of 4-digit numbers, including numbers with digits of 0. 5,000 + 60 + 8 = 5,068 Understand and read 4-digit numbers on a number line.	
Choosing mental methods where appropriate	Use unitising and known facts to support mental calculations. <i>Make 1,405 from place value equipment.</i> <i>Add 2,000.</i> <i>Now add the 1,000s.</i> <i>1 thousand + 2 thousands = 3 thousands</i> <i>1,405 + 2,000 = 3,405</i>	Use unitising and known facts to support mental calculations. Th H T O O O O O O O O O O O O O O O O O O O	Use unitising and known facts to support mental calculations. 4,256 + 300 = ? 2 + 3 = 5 $200 + 300 = 5004,256 + 300 = 4,556$	



Column addition with exchange	Use place value equipment on a place value grid to organise thinking.	Use place value equipment to model required exchanges.	Use a column method to add, including exchanges.
	Ensure that children understand how the columns relate to place value and what to do if the numbers are not all 4-digit numbers.	Th H T O	Th H T O I 5 5 4 + 4 2 3 7
	Use equipment.to show 1,905 + 775.		
	Th H T O	Th H T O Image: Constraint of the state of the stat	Th H T O
			I 5 5 + 4 2 3
		Th H T O	<u> </u>
	Why have only three columns been used for the second row? Why is the Thousands box		U
	empty?		Th H T O
	Which columns will total 10 or more?		1 5 5 4
			+ 4 2 3 7 7 9 I
			1
		Include examples that exchange in more than one column.	Th H T O I 5 5 4 + 4 2 3 7 5 7 9 I I
			Include examples that exchange in more than one column.

Representing additions and checking strategies		Bar models may be used to represent additions in problem contexts, and to justify mental methods where appropriate. $\frac{Th H T 0}{7 q q}$ + $\frac{5 7 4}{\frac{1 3 7 3}{1 + 1 + 1}}$ <i>I chose to work out 574 + 800, then subtract 1.</i> $\frac{6,000}{1}$ <i>This is equivalent to 3,000 + 3,000.</i>	Use rounding and estimating on a number line to check the reasonableness of an addition. 1 + + + + + + + + + + + + + + + + + + +
Year 4 Subtraction			
Choosing mental methods where appropriate	Use place value equipment to justify mental methods.	Use place value grids to support mental methods where appropriate. Th H T O Th H T O Th H T O T,646 - 40 = 7,606	Use knowledge of place value and unitising to subtract mentally where appropriate. 3,501 – 2,000 3 thousands – 2 thousands = 1 thousand 3,501 – 2,000 = 1,501







	$ \begin{array}{c} Th H T O \\ \hline 2 48 q 8 7 2 \\ - 2 4 3 \\ \end{array} $
Representing subtractions and checking strategies Use bar models to represent subtractions where a part needs to be calculated to	ed.subtractions.I calculated 1,225 - 799 = 574.I will check by adding the parts.I will check by adding the parts.I vill check by adding the parts. <td< th=""></td<>

Use unitising and place value equipment to understand how to multiply by multiples of 1, 10 and 100.	Use unitising and place value equipment to understand how to multiply by multiples of 1, 10 and 100.	Use known facts and understanding of place value and commutativity to multiply mentally.
3 groups of 4 ones is 12 ones. 3 groups of 4 tens is 12 tens. 3 groups of 4 hundreds is 12 hundreds.	$3 \times 4 = 12$ $3 \times 40 = 120$ $3 \times 400 = 1,200$	$4 \times 7 = 28$ $4 \times 70 = 280$ $40 \times 7 = 280$ $4 \times 700 = 2,800$ $400 \times 7 = 2,800$
Understand the special cases of multiplying by 1 and 0.	Represent the relationship between the x9 table and the x10 table.	Understand how times-tables relate to counting patterns. Understand links between the x3 table, x6 table and x9 table 5×6 is double 5×3
$5 \times 1 = 5 \qquad 5 \times 0 = 0$	Represent the ×11 table and ×12 tables in relation to the ×10 table.	×5 table and ×6 table <i>I know that</i> $7 \times 5 = 35$ so <i>I know that</i> $7 \times 6 = 35 + 7$. ×5 table and ×7 table $3 \times 7 = 3 \times 5 + 3 \times 2$
	$2 \times 11 = 20 + 2$ $3 \times 11 = 30 + 3$ $4 \times 11 = 40 + 4$	$3 \times 3 - 3 \times 2$ $3 \times 7 - 3 \times 7$ $\times 9 \text{ table and } \times 10 \text{ table}$ $6 \times 10 = 60$ $6 \times 9 = 60 - 6$
	understand how to multiply by multiples of 1, 10 and 100. 3 groups of 4 ones is 12 ones. 3 groups of 4 tens is 12 tens. 3 groups of 4 hundreds is 12 hundreds. Understand the special cases of multiplying by 1 and 0.	understand how to multiply by multiples of 1, 10 and 100. 3 groups of 4 ones is 12 ones. 3 groups of 4 tens is 12 tens. 3 groups of 4 hundreds is 12 hundreds. Understand the special cases of multiplying by 1 and 0. $5 \times 1 = 5$ $5 \times 0 = 0$ $2 \times 11 = 20 + 2$ $3 \times 11 = 30 + 3$ understand how to multiply by multiples of 1, 10 and 100. $3 \times 4 = 12$ $3 \times 4 = 12$ $3 \times 40 = 120$ $3 \times 400 = 1,200$ Represent the relationship between the x9 table and the x10 table. $2 \times 11 = 20 + 2$ $3 \times 11 = 30 + 3$



Understanding and using partitioning in multiplication	Make multiplications by partitioning. 4×12 is 4 groups of 10 and 4 groups of 2.	Understand how multiplication and partitioning are related through addition. Understand how multiplication and partitioning are related through addition. Understand how multiplication and $4 \times 3 = 12$ $4 \times 3 = 12$ $4 \times 5 = 20$ 12 + 20 = 32 $4 \times 8 = 32$	Use partitioning to multiply 2-digit numbers by a single digit. $18 \times 6 = ?$ $18 \times 6 = ?$ $18 \times 6 = 10 \times 6 + 8 \times 6$ $= 60 + 48$ $= 108$ $18 \times 6 = 10 \times 6 + 8 \times 6$ $= 60 + 48$ $= 108$
Column multiplication for 2- and 3-digit numbers multiplied by a single digit	Use place value equipment to make multiplications. <i>Make 4 × 136 using equipment.</i> <i>Make 4 × 136 using equipment.</i> <i>I can work out how many 1s, 10s and 100s.</i> <i>I can work out how many 1s, 10s and 100s.</i> <i>There are 4 × 6 ones</i> <i>There are 4 × 6 ones</i> <i>There are 4 × 3 tens</i> <i>There are 4 × 1 hundreds 4 hundreds</i> <i>24 + 120 + 400 = 544</i>	Use place value equipment alongside a column method for multiplication of up to 3-digit numbers by a single digit.	Use the formal column method for up to 3-digit numbers multiplied by a single digit. $3 l 2$ $\times 3$ $\frac{3 l 2}{4 3 6}$ Understand how the expanded column method is related to the formal column method and understand how any exchanges are related to place value at each stage of the calculation. $2 3$ $\frac{\times 5}{1 5} \qquad \frac{\times 5}{1 1 5}$ $\frac{2 3}{1 1 5}$



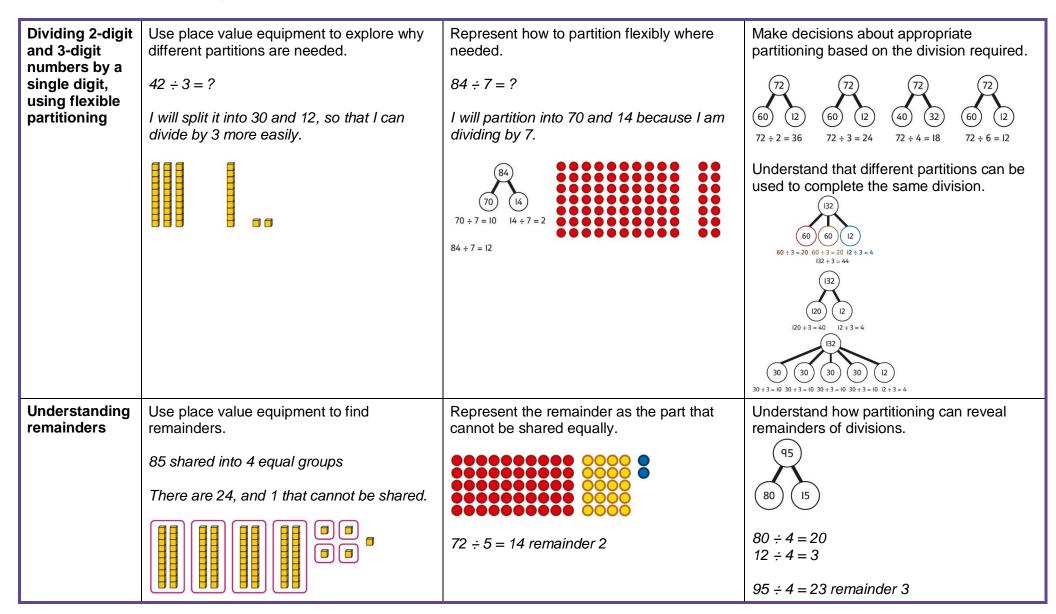
Multiplying more than two numbers	Represent situations by multiplying three numbers together.	Understand that commutativity can be used to multiply in different orders. 000000000000000000000000000000000000	Use knowledge of factors to simplify some multiplications. $24 \times 5 = 12 \times 2 \times 5$ $12 \times 2 \times 5 =$ $12 \times 10 = 120$ So, $24 \times 5 = 120$
Year 4 Division			
Understanding the relationship between multiplication and division, including times-tables	Use objects to explore families of multiplication and division facts.	Represent divisions using an array.	Understand families of related multiplication and division facts. <i>I know that</i> $5 \times 7 = 35$ so <i>I know all these facts:</i> $5 \times 7 = 35$ $7 \times 5 = 35$ $35 = 5 \times 7$ $35 = 7 \times 5$ $35 \div 5 = 7$ $35 \div 7 = 5$ $7 = 35 \div 5$ $5 = 35 \div 7$



Dividing multiples of 10 and 100 by a single digit	Use place value equipment to understand how to use unitising to divide.	Represent divisions using place value equipment. $q_{\pm 3} =$ $q_{\pm 3} =$ $q_{\pm 3} =$ $q_{0 \pm 3} =$ $q_{0 $	Use known facts to divide 10s and 100s by a single digit. $15 \div 3 = 5$ $150 \div 3 = 50$ $1500 \div 3 = 500$
Dividing 2-digit and 3-digit numbers by a single digit by partitioning into 100s, 10s and 1s	0	Partition into 100s, 10s and 1s using Base 10 equipment to divide where appropriate. $39 \div 3 = ?$ $39 \div 3 = ?$ $39 \Rightarrow 30 \pm 9$ $30 \div 3 = 10$ $9 \div 3 = 3$ $39 \div 3 = 13$	Partition into 100s, 10s and 1s using a part- whole model to divide where appropriate. $142 \div 2 = ?$ $142 \div 2 = ?$ $100 \div 2 = 0$ $40 \div 2 = 0$ $6 \div 2 = 0$ $40 \div 2 = 20$ $6 \div 2 = 3$ $50 + 20 + 3 = 73$ $142 \div 2 = 73$

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