

# PLACE VALUE AND SUBTRACTION WITH REGROUPING

## PURPOSE

This Mathsheets practises place value. It can also be used for subtraction involving regrouping.

## PREPARATION

You need 20 pennies, 20 dimes, 20 loonies (Canadian one-dollar coins) and a pencil. You also need to tape the two pages together so that the columns are continuous.

## PROCEDURE

Place one penny in the lower right-hand corner of the B side, and continue adding pennies until 9 is reached. Explain that there is no room for the tenth penny, and that ten pennies are the same as one dime. Remove all of the pennies and replace them with a dime at the bottom of the Tens column. Continue the process with dimes and then loonies. From time to time, record the totals in pencil at the bottom of the columns. When you reach 9 loonies, help your child to understand that adding another loonie forces you to move one column to the left and that ten loonies is the same as 1000 pennies or \$10.00.

This Mathsheets can also be used for teaching regrouping in subtraction problems. Place some coins in both the A and B boxes, ensuring that the number of pennies and dimes in A is smaller than those in B. Have your child practise regrouping the coins to make it possible to subtract B from A. After your child has subtracted using coins, give him or her practice on the same problem using pencil and paper.

This Mathsheets should be practised over and over until your child has mastered the concept. Periodic revisits are also recommended, as new learning is easily forgotten.

	Hundreds (Loonies)	Tens (Dimes)	Ones (Pennies)		Hundreds (Loonies)	Tens (Dimes)	Ones (Pennies)
	9	9	9		9	9	9
	8	8	8		8	8	8

	7	7	7		7	7	7
	6	6	6		6	6	6
	5	5	5		5	5	5
	4	4	4		4	4	4
	3	3	3		3	3	3
	2	2	2		2	2	2
	1	1	1		1	1	1
A				B			

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