**A remainder in any of the place values**

|  |  |  |
| --- | --- | --- |
| **1. Divide.** | **2. Multiply & subtract.** | **3. Drop down the next digit.** |
|

|  |  |  |
| --- | --- | --- |
|  |  | h  t  o |
|  |  | 1   |
| 2  | ) | 2 7 8  |

 Two goes into 2 one time, or 2 hundreds ÷ 2 = 1 hundred. |

|  |  |  |
| --- | --- | --- |
|  |  | h  t  o |
|  |  | 1   |
| 2  | ) | 2 7 8  |
|  | -  | 2 |
|  |  | 0 |

Multiply 1 × 2 = 2, write that 2 under the two, and subtract to find the remainder of zero. |

|  |  |  |
| --- | --- | --- |
|  |  | h  t  o |
|  |  | 1 8 |
| 2  | ) | 2 7 8  |
|  | -  | 2 ↓ |
|  |  | 0 7 |

Next, drop down the 7 of the tens next to the zero. |
| **Divide.** | **Multiply & subtract.** | **Drop down the next digit.** |
|

|  |  |  |
| --- | --- | --- |
|  |  | h  t  o |
|  |  | 1 3 |
| 2  | ) | 2 7 8  |
|  | -  | 2 |
|  |  | 0 7 |

 Divide 2 into 7. Place 3 into the quotient. |

|  |  |  |
| --- | --- | --- |
|  |  | h  t  o |
|  |  | 1 3 |
| 2  | ) | 2 7 8  |
|  | -  | 2 |
|  |  | 0 7 |
|  | -  |    6 |
|  |  | 1     |

Multiply 3 × 2 = 6, write that 6 under the 7, and subtract to find the remainder of 1 ten. |

|  |  |  |
| --- | --- | --- |
|  |  | h  t  o |
|  |  | 1 3 |
| 2  | ) | 2 7 8  |
|  | -  | 2 |
|  |  | 0 7 |
|  | -  |    6 |
|  |  | 1 8 |

Next, drop down the 8 of the ones next to the 1 leftover ten. |
| **1. Divide.** | **2. Multiply & subtract.** | **3. Drop down the next digit.** |
|

|  |  |  |
| --- | --- | --- |
|  |  | h  t  o |
|  |  | 1 3 9 |
| 2  | ) | 2 7 8  |
|  | -  | 2 |
|  |  | 0 7 |
|  | -  |    6 |
|  |  | 1 8 |

 Divide 2 into 18. Place 9 into the quotient. |

|  |  |  |
| --- | --- | --- |
|  |  | h  t  o |
|  |  | 1 3 9 |
| 2  | ) | 2 7 8  |
|  | -  | 2 |
|  |  | 0 7 |
|  | -  |    6 |
|  |  | 1 8 |
|   |   |  - 1 8 |
|   |   | 0 |

Multiply 9 × 2 = 18, write that 18 under the 18, and subtract to find the remainder of zero. |

|  |  |  |
| --- | --- | --- |
|  |  | h  t  o |
|  |  | 1 3 9 |
| 2  | ) | 2 7 8  |
|  | -  | 2 |
|  |  | 0 7 |
|  | -  |    6 |
|  |  | 1 8 |
|   |   |  - 1 8 |
|   |   | 0 |

There are no more digits to drop down. The quotient is 139. |