

Long Division

- D** divide
M multiply
S subtract
B bring down

Working through long division

$$\begin{array}{r}
 265 \\
 3 \overline{)795} \\
 \underline{6} \\
 19 \\
 \underline{18} \\
 15 \\
 \underline{15} \\
 0
 \end{array}$$

Step 1 D	$7 \div 3 = 2$ Record the 2 above the line in the hundreds column (above the 7)
Step 2 M	$3 \times 2 = 6$ Record the 6 below the 7
Step 3 S	$7 - 6 = 1$ Record the 1 below the 6
Step 4 B	Bring down the next number 9
Step 5 D	Repeat step 1 $19 \div 3 = 6$ Record the 6 above the line in the tens column (above the 9)
Step 6 M	$3 \times 6 = 18$ Record the 18 below the 19
Step 7 S	$19 - 18 = 1$ Record the 1 below the 18
Step 8 B	Bring down the next number 5
Step 9 D	Repeat step 1 $15 \div 3 = 5$ Record the 5 above the line in the ones column (above the 5)
Step 10 M	$3 \times 5 = 15$ Record the 15 below the 15
Step 11 S	$15 - 15 = 0$