1) A – E and H
B – F and I
C – D and G

2) a)

	1	1	7	2
3	3	5	$^{2}1$	6

1172kg flour

b)

	0	9	0	7
5	4	$^{4}5$	3	$^{3}5$

907ml milk

c)

	1	3	0	2
7	9	$^{2}1$	1	$^{1}4$

1302kg sugar

d)

	1	1	5	1
6	6	9	$^{3}0$	6

1151ml cream

1) Fernando has not regrouped correctly. When he did 2 (thousands) divided by 8, he should have regrouped the two thousands for 20 hundreds and written 24 hundreds. The same error has occurred with the remaining hundreds being regrouped for tens. The correct working and answer is as follows:

		3	1	2
8	2	$^{2}4$	9	$^{1}6$

2) Daniel is correct. 1540 ÷ 5 = 308 308 ÷ 7 = 44

1)

		9	1	3
5	4	5	6	5

	2	5	2	7
3	7	5	8	1

2)

	2	3	1	6
4	9	2	6	4