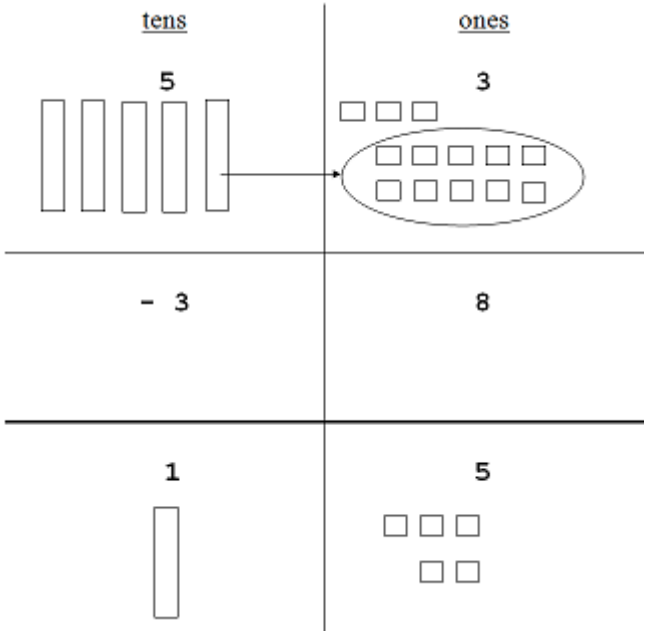
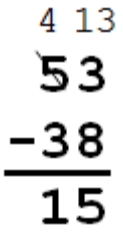
Objects (Concrete manipulatives)	Pictures (Graphic representations)	Symbols (Symbolic representations)
Start with a subtraction problem that does not involve regrouping. Allow the child to talk about it and possibly solve it with mental math. *There are 47 children on the playground. 24 go home. How many are left on the playground.* Write the problem horizontally as 47 – 24 = ____ so students see the symbols. Then move to a problem that involves regrouping. Ask them to try to solve it using mental math first. *There are 53 children on the playground. 38 go home. How many are left on the playground.* Let children use counters, preferably unifix cubes in stacks of 10 and some 1s.	Draw exactly what they did with the unifix cubes.  	Write in symbols exactly what they did in the drawing.