Decimalisation of shillings and pence. - For some questions in arithmetic it is convenient to be able to decimalise shillings and pence mentally to any required number of decimal places.

Ex. $\quad 13 / 8 \frac{1}{2}=£ \cdot 6854166 \ldots$
Explanation of process.

$$
\begin{aligned}
13 / 8 \frac{1}{2} & =£ \frac{13}{20}+£ \frac{8 \frac{1}{2}}{240} . \\
& =£ \frac{65}{100}+£ \frac{8 \frac{1}{2} \times 4 \frac{1}{B}}{1000} \\
& =£ \cdot 65+£ \frac{8 \frac{1}{2} \times 4}{1000}+£ \frac{\frac{1}{6} \text { of } 8 \cdot 5}{1000} \\
& =£ \cdot 65+£ \cdot 034+£ \cdot 0014166 \ldots \\
& =£ \cdot 6854166 \ldots
\end{aligned}
$$

Thus multiplying the shillings by 5 gives hundredths of $£ 1$, and multiplying the pence by $4 \frac{1}{6}$ gives thousandths of $£ 1$.

To carry out the work mentally
(1) Multiplying $13 /$ by 5 gives $£ 65$, set down 6 in the first decimal place, and retain 5 mentally for the second place.
(2) Multiplying $8 \frac{1}{2} \mathrm{~d}$. by $\pm$ gives $£ \cdot 034$. Combining the previous 5 with the 3 in the second place, we have now $£ \cdot 68$, and we retain the 4 mentally for the third place.
(3) $\frac{1}{6}$ of $8 \cdot 5$ d. gives $£ \cdot 0014166$. Combining the previous 4 with the 1 of the third place we have finally

$$
13 / 8 \frac{1}{2}=£ \cdot 6854166 \ldots
$$

The result is evolved place by place, and the process can easily be carried out.
$E x$.

$$
\begin{aligned}
& 18 / 9 \frac{1}{4}=£ \cdot 93854166 \ldots \\
& 11 / \frac{3}{4}=£ \cdot 56145833 \ldots
\end{aligned}
$$

> A. HoLm.

