

1. 1 tens to each person.
2. 1 tens leftover.
3. 1 leftover tens into 10 ones.
4. now have 13 ones.
5. 2 ones to each person.
6. 3 ones left over.
7. 3 one into 30 tenths.
8. Now have 35 tenths.
9. 7 tenths to each person.
10. 0 tenth left over
11. 0 leftover tenth into 0 hundredths.
12. now have 5 hundredth
13. hundredths to each person.

$$\begin{array}{r}
 12.71 \\
 5 \overline{) 63.55} \\
 \underline{50} \\
 13 \\
 \underline{10} \\
 35 \\
 \underline{35} \\
 05 \\
 \underline{05} \\
 0
 \end{array}$$