Sense Out of Nonsense.
A presentation of the complex numbers may be made using ordinary matrix theory. Instead of contending with the pseudo-definition $i=\sqrt{-1}$ for the imaginary number which appears in virtually all elementary textbooks, one can use a subclass of square matrices of order two and the usual rules for matrices to obtain an easily understood foundation for the imaginary $i$ and the complex number field. In this setting, computations for complex numbers correspond to standard computations for matrices. Division by the complex number $a+b i$ also corresponds to multiplying by the inverse of the matrix that represents $a+b i$. The advantage of this approach is that it eliminates the need for defining $i$ in terms of something that does not exist (i.e. $\sqrt{-1}$ ) and then assuming the algebraic rules necessary for computations. Handouts will be available that also include a similar presentation for the quaternions using matrices of order four. (Received August 23, 2005)

