

2. Regroup the tens and ones.
Then, subtract.
Show your workings.

Example

$$242 - 117 = ?$$

$$242 - 117$$

$$\begin{aligned}
 &= (2 \text{ hundreds } 4 \text{ tens } 2 \text{ ones}) \\
 &\quad - (1 \text{ hundred } 1 \text{ ten } 7 \text{ ones}) \\
 &= (2 \text{ hundreds } 3 \text{ tens } \underline{12} \text{ ones}) \\
 &\quad - (1 \text{ hundred } 1 \text{ ten } 7 \text{ ones}) \\
 &= \underline{1} \text{ hundred } \underline{2} \text{ tens} \\
 &\quad \underline{5} \text{ ones} \\
 &= \underline{125}
 \end{aligned}$$

$$\text{So, } 242 - 117 = \underline{125}.$$

Write $242 - 117$
in this way.
Then, subtract.



$$\begin{array}{r}
 661 \\
 -246 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 743 \\
 -529 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 572 \\
 -458 \\
 \hline
 \end{array}$$

3. Subtract and match.

$$\begin{array}{r} 354 \\ -235 \\ \hline 119 \end{array}$$

218

$$\begin{array}{r} 480 \\ -168 \\ \hline \end{array}$$

309

$$\begin{array}{r} 555 \\ -246 \\ \hline \end{array}$$

312

$$\begin{array}{r} 357 \\ -139 \\ \hline \end{array}$$

119