20	20×40=800	20×8=160
6	6×40=24	

$$\begin{array}{r} 256 \\ -\ 124 \\ \hline \end{array} \qquad \begin{array}{r} 785 \\ -\ 143 \\ \hline \end{array}$$

$$\begin{array}{r} 836 \\ +\ 111 \\ \hline \end{array} \qquad \begin{array}{r} 612 \\ +\ 121 \\ \hline \end{array}$$

LIVEWORKSHEETS