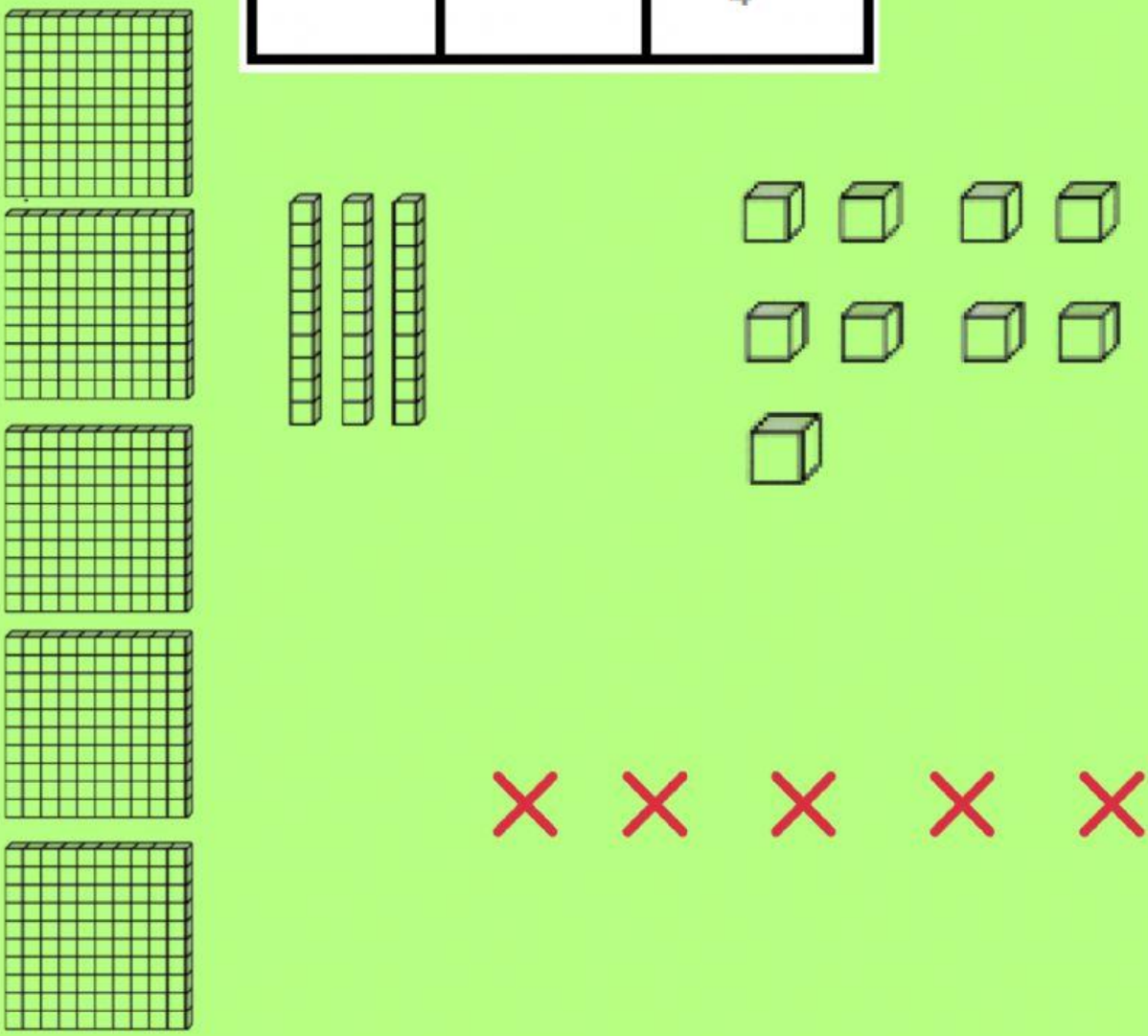
THREE DIGITS SUBTRACTION

539 - 285

STEP 1: SUBTRACT THE ONES

hundreds	tens	ones
_ 5 2	3 8	9 5
		4