

STEP 2: SUBTRACT THE TENS

hundreds	tens	ones
$\begin{array}{r} 45 \\ - 2 \\ \hline \end{array}$	$\begin{array}{r} 13 \\ - 3 \\ \hline 8 \end{array}$	$\begin{array}{r} 9 \\ 5 \end{array}$
	5	4

