

Step 1: adjust the hundreds

3 - 7 does not give a positive answer so an adjustment needs to be made.

Try to adjust 10 from the tens to the units.

There are no tens to adjust, so look at the hundreds.

Adjust 100 to 10 tens.

This makes the hundreds one (100) less and makes the tens 10 more.

Cross out the 6 hundreds and make it 5 hundreds.

$$\begin{array}{r}
 \text{t} \quad \text{u} \\
 603 \\
 - 47 \\
 \hline
 \end{array}$$

Put the extra 100 in the tens, making the 0 tens into 10 tens.

$$\begin{array}{r}
 \text{t} \quad \text{u} \\
 \overset{5}{\cancel{6}} \overset{1}{0} 3 \\
 - 47 \\
 \hline
 \end{array}$$

Step 2: adjust the tens

Make the 10 tens one less (9) and adjust 10 to the units.

This makes 9 tens and 13 units.

$$\begin{array}{r}
 \text{t} \quad \text{u} \\
 \overset{5}{\cancel{6}} \overset{1}{\cancel{0}} \overset{1}{1} 3 \\
 - 47 \\
 \hline
 \end{array}$$

Step 3: subtract in the usual way.

$$13 - 7 = 6$$

$$9 \text{ (tens)} - 4 \text{ (tens)} = 5 \text{ (tens)}$$

Don't forget to put the 5(hundreds) in the hundreds column.

$$\begin{array}{r}
 \text{t} \quad \text{u} \\
 \overset{5}{\cancel{6}} \overset{1}{\cancel{0}} \overset{1}{1} 3 \\
 - 47 \\
 \hline
 556
 \end{array}$$

Remember only 'decompose' when necessary!

1. h t u

$$\begin{array}{r} 402 \\ - 26 \\ \hline \end{array}$$

2. h t u

$$\begin{array}{r} 303 \\ - 58 \\ \hline \end{array}$$

3. h t u

$$\begin{array}{r} 204 \\ - 25 \\ \hline \end{array}$$

4. h t u

$$\begin{array}{r} 602 \\ - 34 \\ \hline \end{array}$$

5. h t u

$$\begin{array}{r} 507 \\ - 39 \\ \hline \end{array}$$

6. h t u

$$\begin{array}{r} 204 \\ - 26 \\ \hline \end{array}$$

7. h t u

$$\begin{array}{r} 808 \\ - 49 \\ \hline \end{array}$$

8. h t u

$$\begin{array}{r} 703 \\ - 58 \\ \hline \end{array}$$

9. h t u

$$\begin{array}{r} 601 \\ - 37 \\ \hline \end{array}$$

Answers

1. 376

2. 245

3. 179

4. 568

5. 468

6. 178

7. 759

8. 645

9. 564