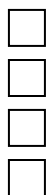


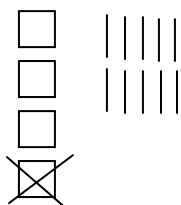
SUBTRACTION STRATEGY

“UNGROUP EVERYTHING FIRST”



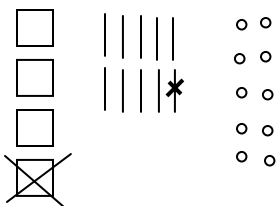
$$\begin{array}{r} 400 \\ - 264 \\ \hline \end{array}$$

1. Line up the place values.



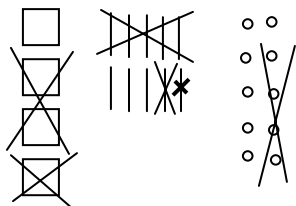
$$\begin{array}{r} 310 \\ - 264 \\ \hline \end{array}$$

2. Borrow one hundred and break it apart into ten tens.



$$\begin{array}{r} 9 \\ 310 \\ - 264 \\ \hline \end{array}$$

3. Borrow one ten and break it apart into ten ones.



$$\begin{array}{r} 9 \\ 310 \\ - 264 \\ \hline 136 \end{array}$$

4. Subtract