






5. Subtraction with renaming tens & hundreds

$$\begin{array}{r} \text{H T U} \\ 842 \\ - 599 \\ \hline \end{array}$$

Steps






(i) Place Diennes Apparatus on Place Value Board

H	T	U
		
		

(ii) 2 Units take away 9, I cannot do.
I must increase my units

(iii) I go to the Tens, take away 1 Ten
and rename it 10 Units.

(iv) I now have 8 Hundreds, 3 Tens and
12 Units

H	T	U
		
		

$$12 \text{ Units take away } 9 = 3$$