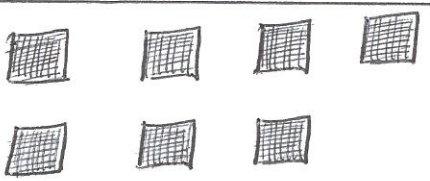
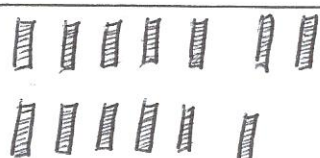



(v) 3 Tens take away 9, I cannot do.  
I must increase my Tens.

(vi) I go to the Hundreds, take away  
1 Hundred and rename it 10 Tens.

(vii) I now have 7 Hundreds and  
13 Tens.

H	T	U
		

13 Tens take away 9 = 4

7 Hundreds take away 5 = 2

(viii) Recording in copy

$$\begin{array}{r}
 \text{H} \quad \text{T} \quad \text{U} \\
 7 \quad 13 \quad 12 \\
 \cancel{7} \quad \cancel{13} \quad \cancel{12} \\
 - 5 \quad 9 \quad 9 \\
 \hline
 2 \quad 4 \quad 3
 \end{array}$$