

## 2nd Class

Remember the rule to always start with the ~~the~~ units first.

Examples of subtraction with renaming

① T U  
5 6 17  
- 5 9  
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0 8

① 7 take away 9 - I cannot do so go to the tens and take out a block of 10 and bring it over to the units.

② Now you have 17 units on the units side.

③ ~~17~~ Complete your sum -  
 $17 - 9 = 8$

④ Go to the tens and complete your sum.  $5 - 5 = 0$

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② T U  
3 4 10  
- 2 9  
-----  
1 1

① Zero take away 9 you cannot do. Go to the tens and take out a block of tens and bring it over to the units.

② You now have 10 units

③  $10 - 9 = 1$

④ Go to the tens  
 $3 - 2 = 1$