L.I : To subtract by exchanging. S.C :

- Partition the 2 digit number
- Decide if you need to exchange
- Subtract the ones
- Subtract the tens
- Add the tens and ones
- Write the total

| 25 - 17 = | 34 - 16 = | 37 - 28 = |
|-----------|-----------|-----------|
| 35 - 26 = | 45 - 28 = | 47 - 19 = |
| 45 - 27= | 56 - 37 = | 52 - 28 = |
| 66 - 48 = | 64 - 34 = | 65 - 42 = |
| 77 - 58= | 75 - 56 = | 77 - 67 = |

Now can you think of your own subtraction number sentences where you need to exchange.