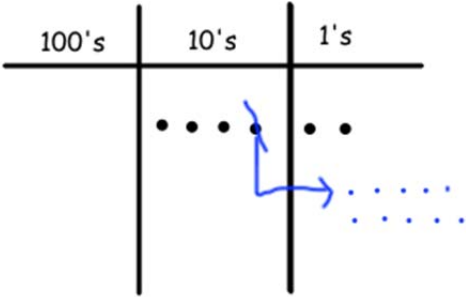
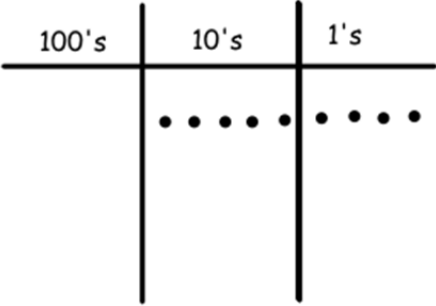
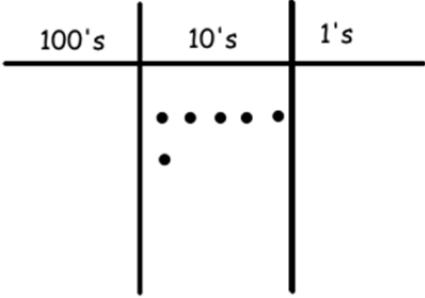


Name \_\_\_\_\_

Date \_\_\_\_\_

1. Complete the problem by subtracting vertically. Use the place value chart and chips to model each problem. Show how you change 1 ten for 10 ones when necessary. The first one has been started for you.

<p>a.</p> $42 - 26 = \underline{\hspace{2cm}}$	
<p>b.</p> $54 - 28 = \underline{\hspace{2cm}}$	
<p>c.</p> $60 - 17 = \underline{\hspace{2cm}}$	

2. Solve vertically. Draw a place value chart and chips to model each problem. Show how you change 1 ten for 10 ones when necessary.

a. $31 - 19 = \underline{\hspace{2cm}}$	b. $47 - 24 = \underline{\hspace{2cm}}$
c. $51 - 39 = \underline{\hspace{2cm}}$	d. $67 - 44 = \underline{\hspace{2cm}}$
c. $76 - 54 = \underline{\hspace{2cm}}$	d. $82 - 59 = \underline{\hspace{2cm}}$