



Dear Family,

Your child is now learning how to subtract 3-digit numbers. The most important part is understanding and being able to explain a method. Children may use any method that they understand, can explain, and can perform fairly quickly.

Expanded Method

Step 1	Step 2
$432 = 400 + 30 + 2$	$300 + 120 + 12$
$- 273 = - 200 + 70 + 3$	$400 + \cancel{30} + \cancel{2}$
<hr/>	$- 200 + 70 + 3$
	Step 3 $\left\{ \begin{array}{l} 100 + 50 + 9 \\ = 159 \end{array} \right.$

Step 1 "Expand" each number to show that it is made up of hundreds, tens, and ones.

Step 2 Check to see if there are enough ones to subtract from. If not, ungroup a ten into 10 ones and add it to the existing ones. Check to see if there are enough tens to subtract from. If not, ungroup a hundred into 10 tens and add it to the existing tens. Children may also ungroup from the left.

Step 3 Subtract to find the answer. Children may subtract from left to right or right to left.

Ungroup First Method

31212
~~432~~
 $- 273$

Ungroup from the right.

31212
~~432~~
 $- 273$

159

Subtract.

Step 1 Check to see if there are enough ones and tens to subtract from. Ungroup where needed.

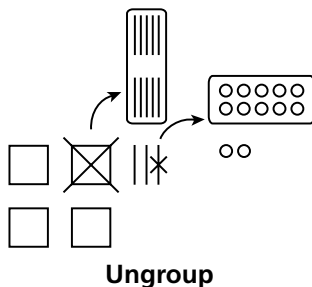
Look inside 432. Ungroup 432 and rename it as 3 hundreds, 12 tens, and 12 ones.

Ungroup from the left:

31212
~~432~~
 $- 273$

159

Step 2 Subtract to find the answer. Children may subtract from the left or from the right.



In explaining any method they use, children are expected to use "hundreds, tens, and ones" language to show that they understand place value.

Please call if you have questions or comments.

*Sincerely,
Your child's teacher*

