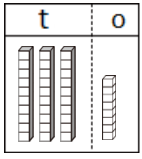
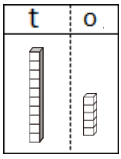
“o” means ●, “t” means ×, “h” means ○.

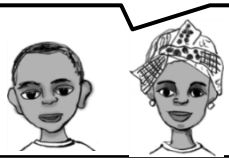
Let’s subtract big numbers.

38 − 15



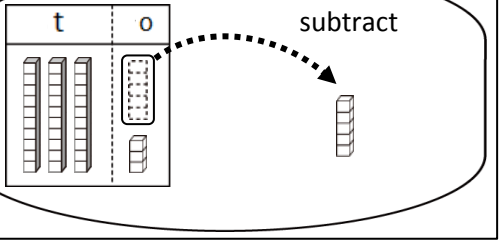


There are numbers of both “t” and “o”.



First, subtract the numbers of “o”.

38 − 15



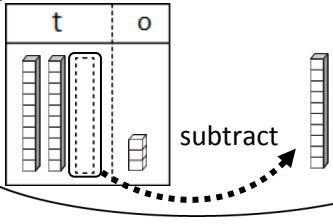
Because
8 − 5 = 3
the number of ▱ is 3.

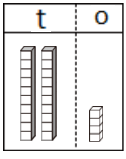
Next, subtract the numbers of “t”.

Good!

Because
3 − 1 = 2
the number of
is 2.

38 − 15 = 23

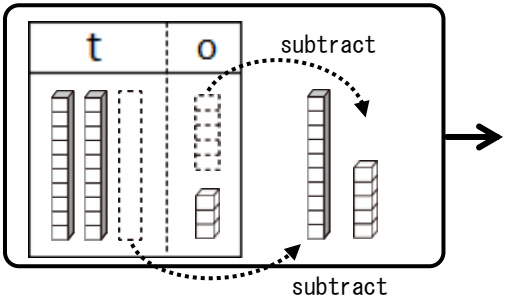




“o” means ●, “t” means ×, “h” means ○.

Example Write the answer in the □.

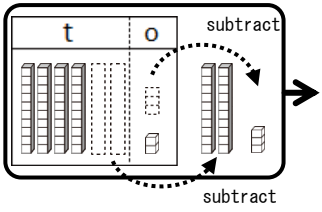
$38 - 15 =$ 23



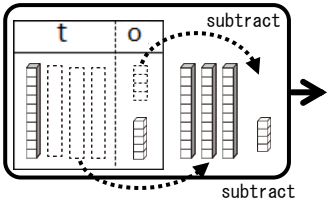
Good!

Exercise Write the answer in the □.

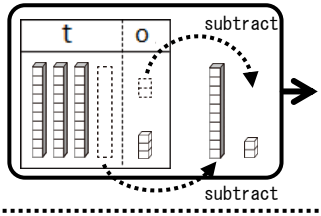
① $65 - 23 =$ □



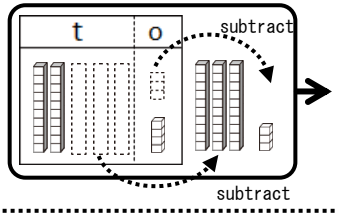
② $49 - 34 =$ □



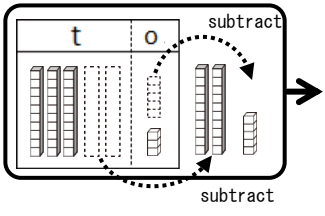
③ $45 - 12 =$ □



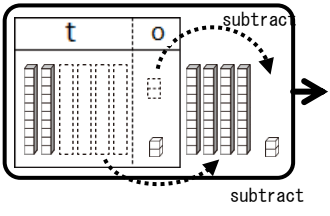
④ $57 - 33 =$ □



⑤ $58 - 25 =$ □

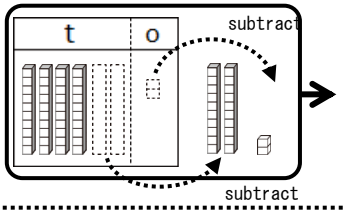


⑥ $64 - 42 =$ □

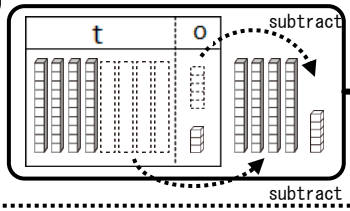


Exercise Write the answer in the ☐.

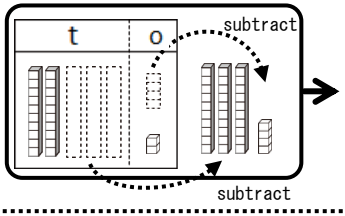
⑦ 62 − 22 = ☐



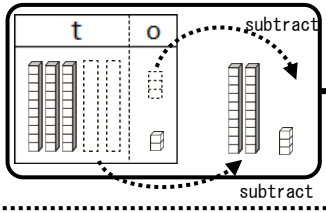
⑧ 88 − 45 = ☐



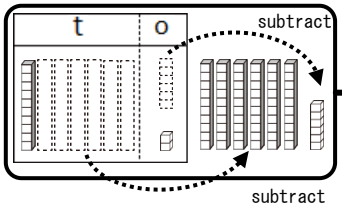
⑨ 56 − 34 = ☐



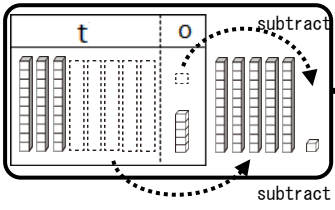
⑩ 55 − 23 = ☐



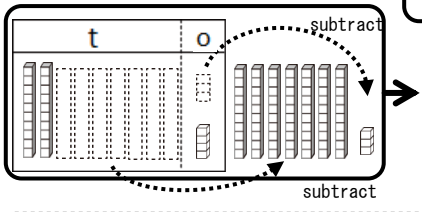
⑪ 78 − 66 = ☐



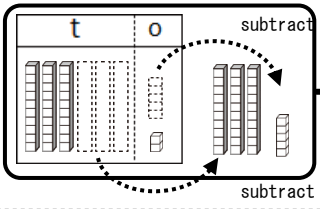
⑫ 86 −51 = ☐



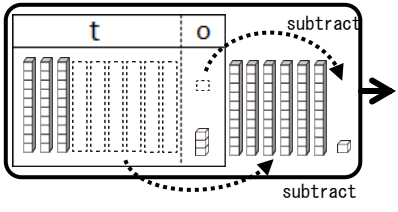
⑬ 97 − 73 = ☐



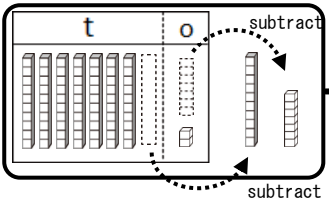
⑭ 67 − 35 = ☐



⑮ 94 − 61 = ☐



⑯ 89 − 17 = ☐

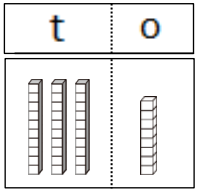


“o” means ●, “t” means ×, “h” means ○.

Let’s write the numbers vertically as we did in addition.

$38 - 15$

t	o
3	8
− 1	5

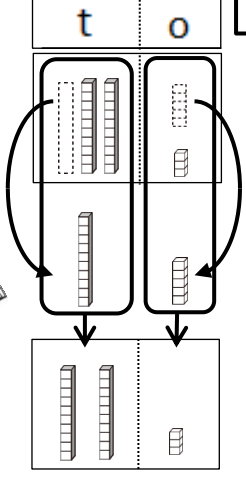


We subtract the number below from the number above.

We subtract the numbers of “t” and “o” respectively.

$38 - 15$

t	o
3	8
− 1	5
2	3



The “t” is $3 - 1$ and the “o” is $8 - 5$.

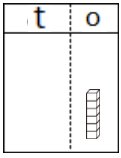
Good!

“o” means ●, “t” means ×, “h” means ○.

Let’s calculate 38 − 6 . Where should we write 6?

38 − 6

t	o
3	8
−	



6 does not have anything at the “t”.

We write 6 at the “o”.

We right subtraction align to the right as well.

38 − 6

t	o
3	8
−	6

38 − 6

t	o
3	8
−	6
	3 2

We can just subtract the number below from the number above in the same way.

Example Tick the correct answer.

46−3

4	6
− 3	
1	6

☐

4	6
−	3
4	3

✓

Good!

Exercise Tick the correct answer.

① 68−3

6	8
−	3
6	5

☐

6	8
− 3	
3	8

☐

② 35−2

3	5
− 2	
1	5

☐

3	5
−	2
3	3

☐

③ 54−20

5	4
−	2
5	2

☐

5	4
− 2	0
3	4

☐

④ 47−30

4	7
− 3	0
1	7

☐

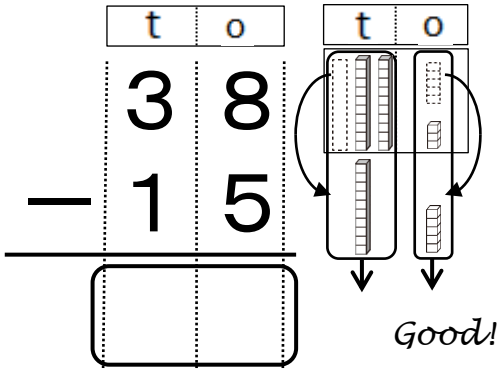
4	7
−	3
4	4

☐

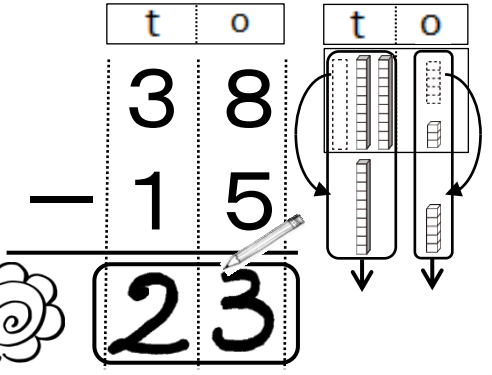
“o” means ●, “t” means ×, “h” means ○.

Example Write the answer in the □.

38−15

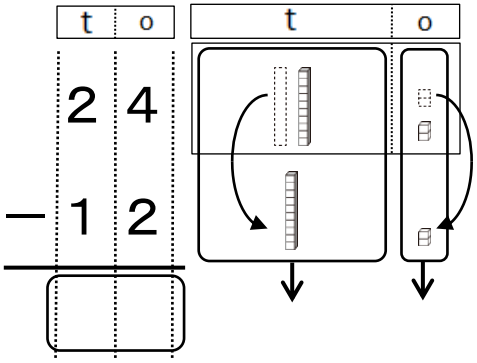


38−15

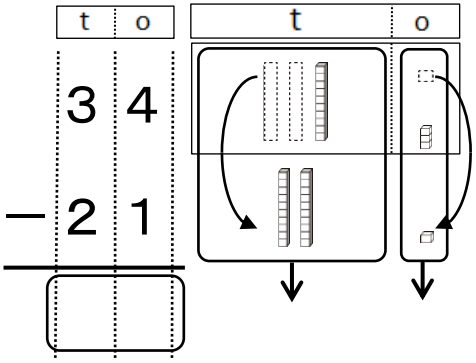


Exercise Write the answer in the □.

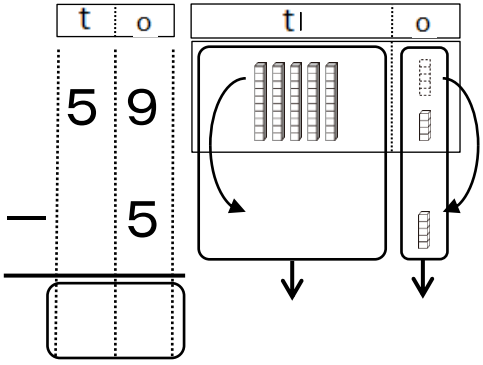
① 24−12



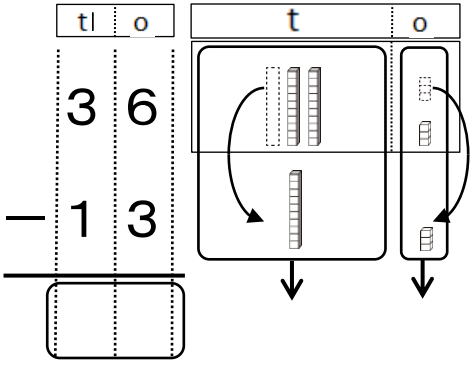
② 34−21



③ 59−5

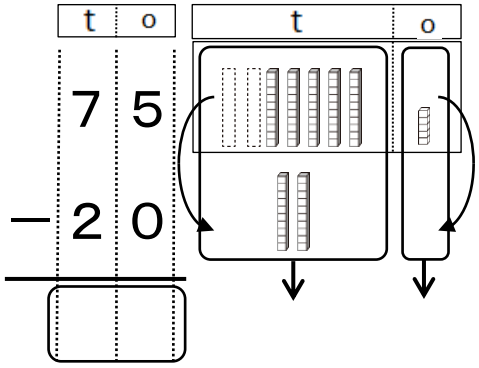


④ 36−13

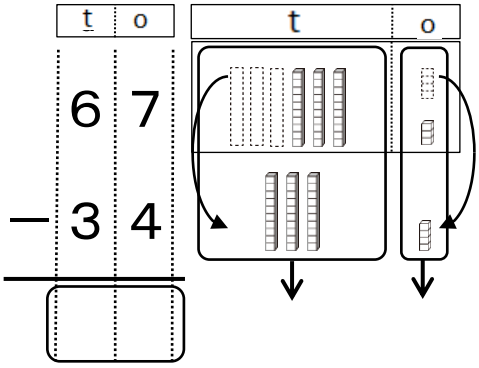


Exercise Write the answer in the □.

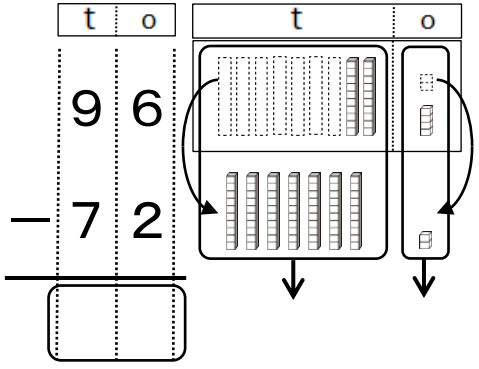
⑤ 75−20



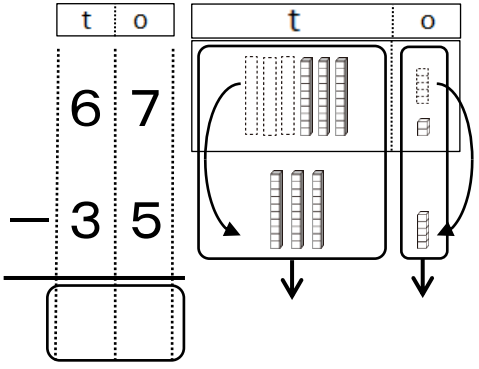
⑥ 67−34



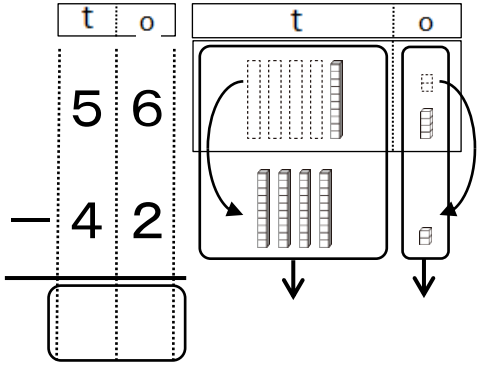
⑦ 96−72



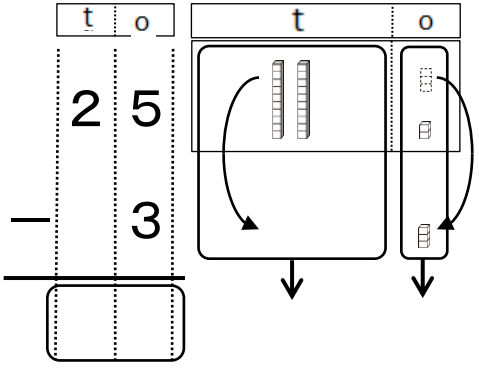
⑧ 67−35



⑨ 56−42

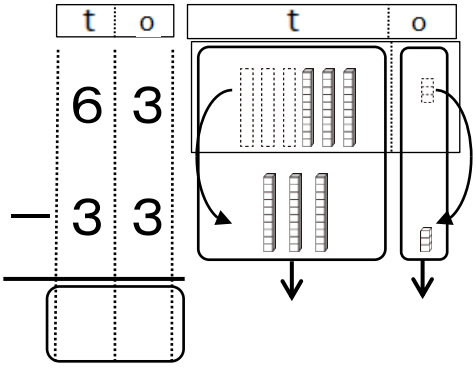


⑩ 25−3

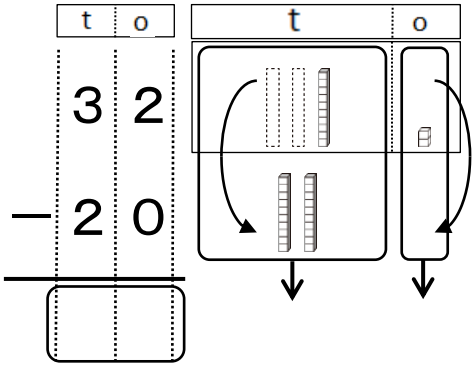


Exercise Write the answer in the □.

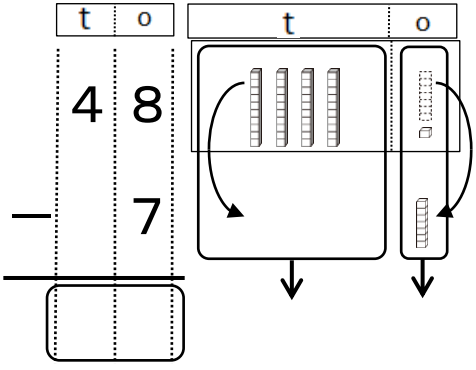
⑪ 63－33



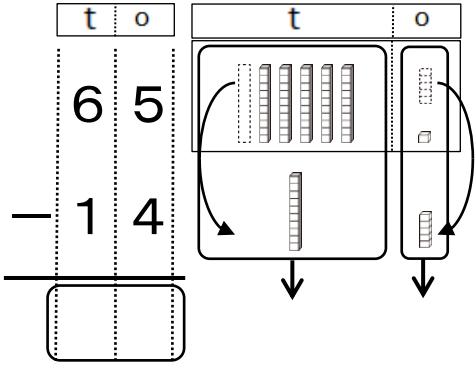
⑫ 32－20



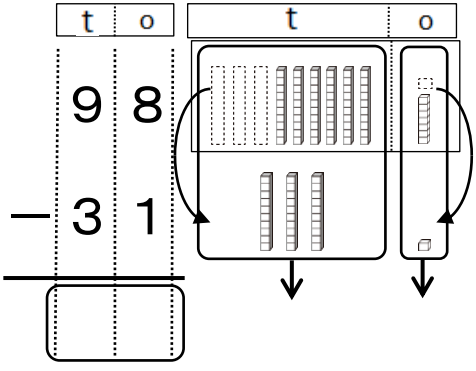
⑬ 48－7



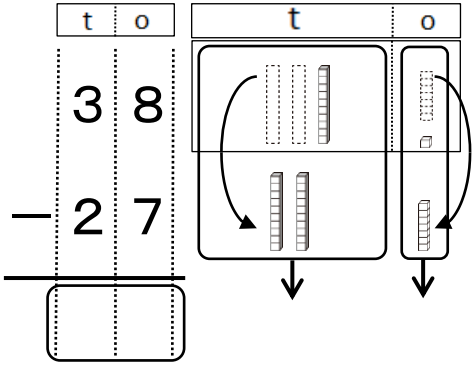
⑭ 65－14



⑮ 98－31

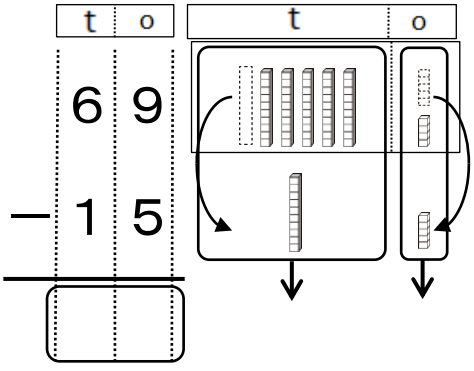


⑯ 38－27

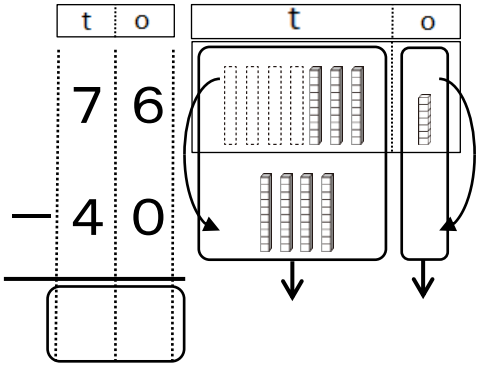


Exercise Write the answer in the □.

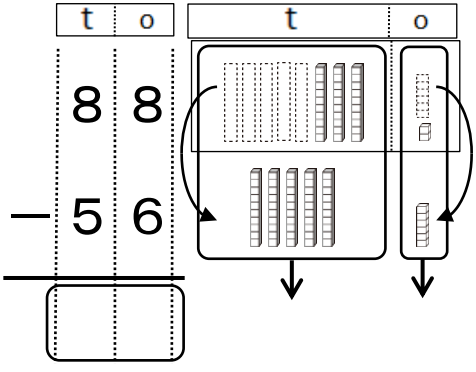
⑰ 69−15



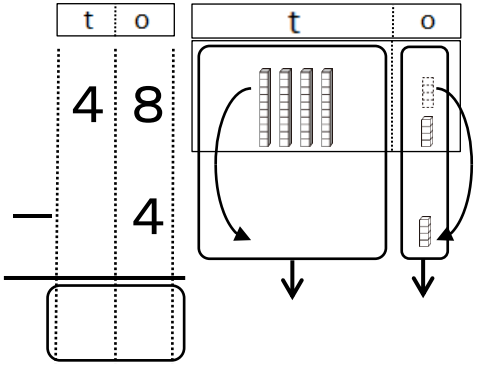
⑱ 76−40



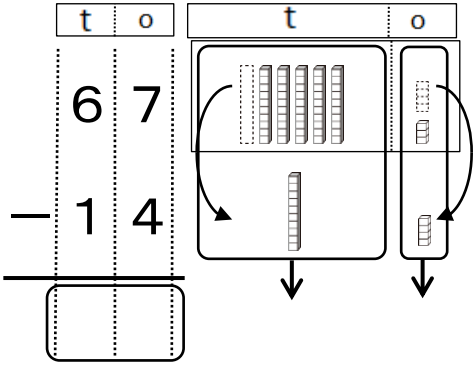
⑲ 88−56



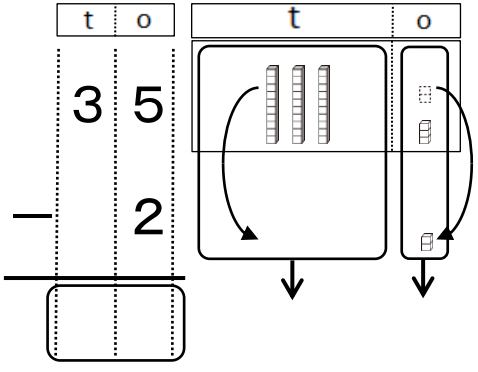
⑳ 48−4



㉑ 67−14



㉒ 35−2



“o” means ●, “t” means ×, “h” means ○.

Example Write the answer in the □.

38−15

t	o
3	8
− 1	5

38−15

t	o
3	8
− 1	5
2	3

Good!

Exercise Write the answer in the □.

① 67−25

t	o
6	7
− 2	5

② 89−34

t	o
8	9
− 3	4

③ 45−11

t	o
4	5
− 1	1

④ 73−23

t	o
7	3
− 2	3

⑤ 47−25

t	o
4	7
− 2	5

⑥ 58−30

t	o
5	8
− 3	0

⑦ 76−3

t	o
7	6
−	3

⑧ 68−52

t	o
6	8
− 5	2

Exercise Write the answer in the □.

⑨ 55−20

t	o
5	5
− 2	0

⑩ 89−46

t	o
8	9
− 4	6

⑪ 47−27

t	o
4	7
− 2	7

⑫ 69−4

t	o
6	9
−	4

⑬ 86−15

t	o
8	6
− 1	5

⑭ 68−30

t	o
6	8
− 3	0

⑮ 63−32

t	o
6	3
− 3	2

⑯ 79−27

t	o
7	9
− 2	7

⑰ 68−43

t	o
6	8
− 4	3

⑱ 96−62

t	o
9	6
− 6	2

⑲ 58−6

t	o
5	8
−	6

⑳ 99−66

t	o
9	9
− 6	6

㉑ 44−23

t	o
4	4
− 2	3

㉒ 76−45

t	o
7	6
− 4	5

㉓ 68−53

t	o
6	8
− 5	3

㉔ 59−44

t	o
5	9
− 4	4

“o” means ●, “t” means ×, “h” means ○.

Example Write the answer in the □.

38 − 15

t	o
− 1	5

t	o
3	8
− 1	5
2	3

Exercise Write the answer in the □.

① 24 − 12

t	o
− 1	2

② 34 − 21

t	o
− 2	1

③ 59 − 35

t	o
− 3	5

④ 36 − 14

t	o
− 1	4

⑤ 75 − 22

t	o
7	5
−	

⑥ 47 − 4

t	o
4	7
−	

⑦ 87 − 35

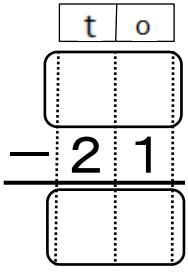
t	o
8	7
−	

⑧ 93 − 50

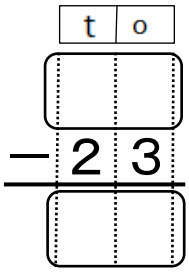
t	o
9	3
−	

Exercise Write the answer in the □.

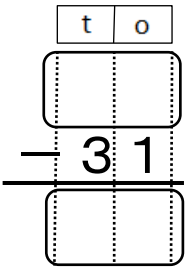
⑨ 57−21



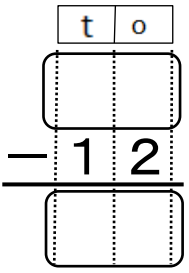
⑩ 46−23



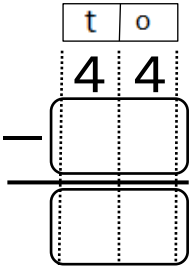
⑪ 64−31



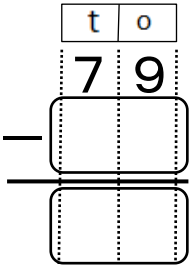
⑫ 85−12



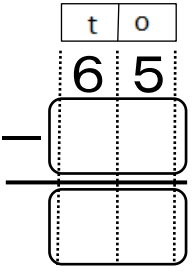
⑬ 44−22



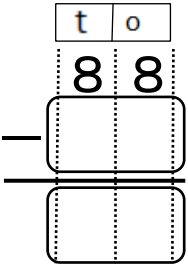
⑭ 79−30



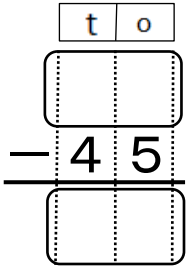
⑮ 65−53



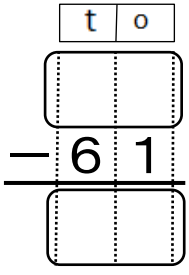
⑯ 88−7



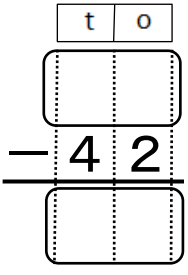
⑰ 76−45



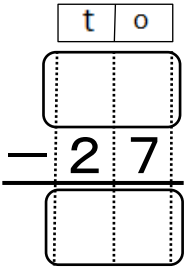
⑱ 85−61



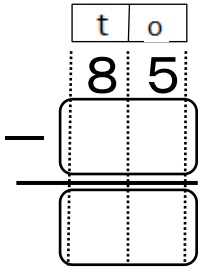
⑲ 73−42



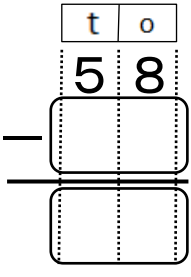
⑳ 48−27



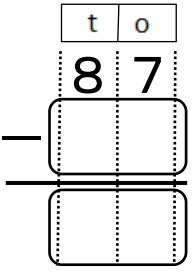
㉑ 85−60



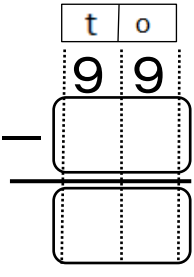
㉒ 58−25



㉓ 87−3



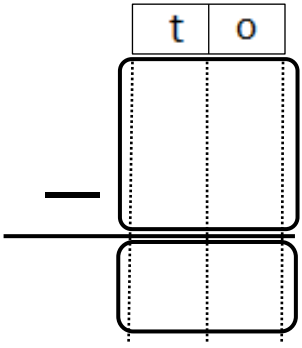
㉔ 99−47



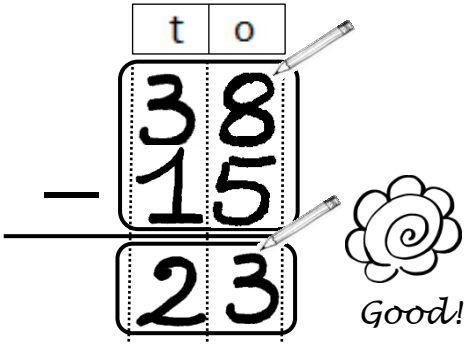
“o” means ●, “t” means ×, “h” means ○.

Example Write the answer in the □.

38−15

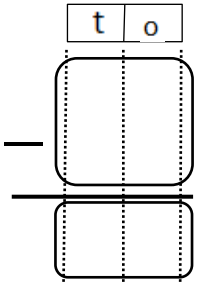


38−15

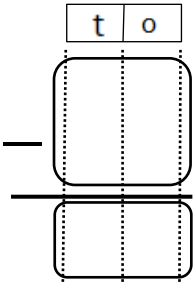


Exercise Write the answer in the □.

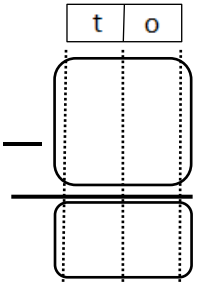
① 58−25



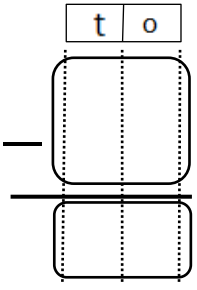
② 44−20



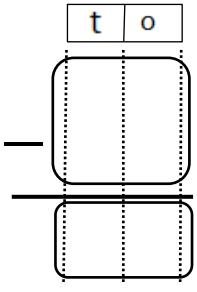
③ 38−21



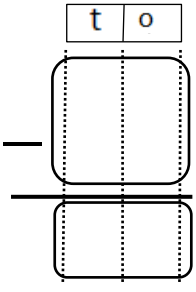
④ 85−61



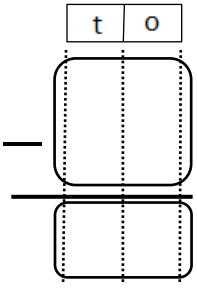
⑤ 87−34



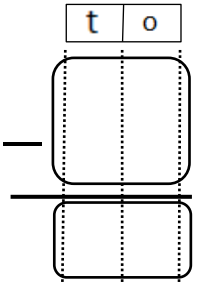
⑥ 73−42



⑦ 46−3

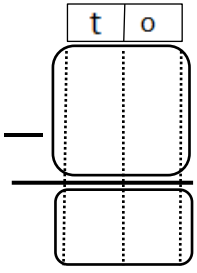


⑧ 69−44

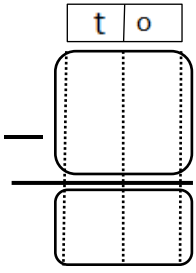


Exercise Write the answer in the □.

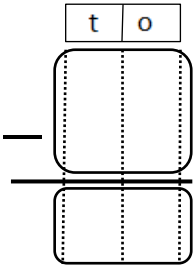
⑨ 68−15



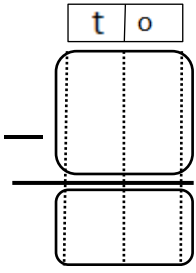
⑩ 38−27



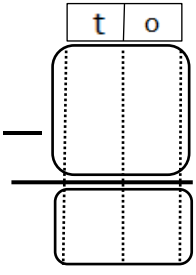
⑪ 88−5



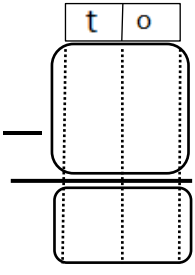
⑫ 53−40



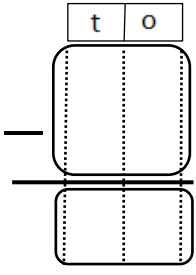
⑬ 67−14



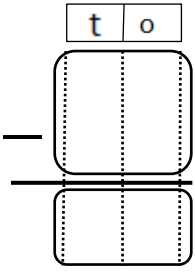
⑭ 79−27



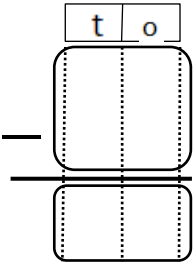
⑮ 59−35



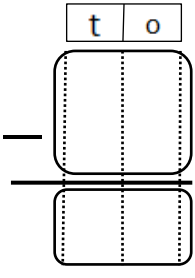
⑯ 67−43



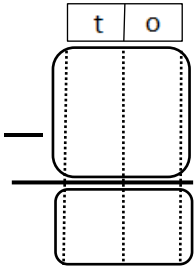
⑰ 86−40



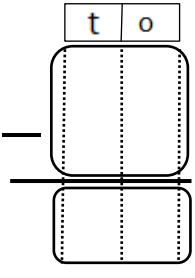
⑱ 36−14



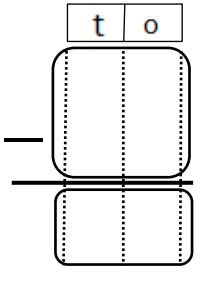
⑲ 99−47



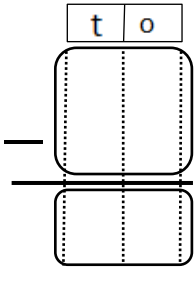
⑳ 81−51



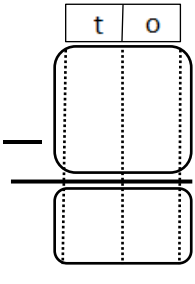
㉑ 35−21



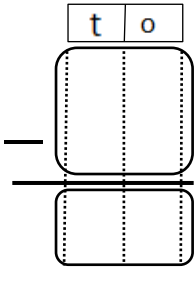
㉒ 77−6



㉓ 95−72



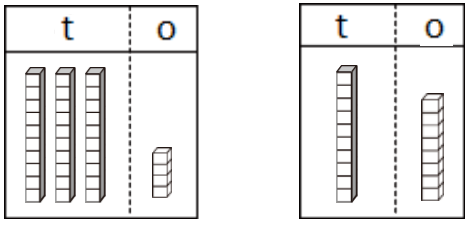
㉔ 96−62



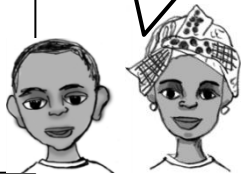
“o” means ●, “t” means ×, “h” means ○.

Let’s do a subtraction whose subtrahend is big.

34 − 18

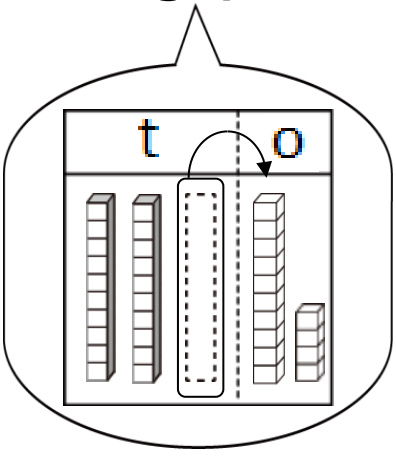


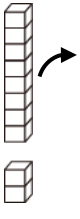
The calculation at the “o” is 4 − 8.
We can’t subtract.



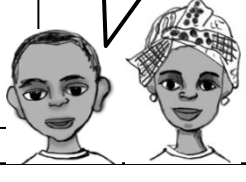
When we can’t subtract at the “o”, we borrow 10 from “t”.

34 − 18





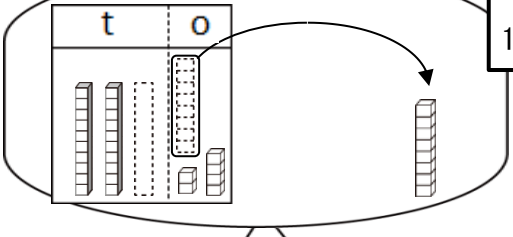
We can subtract 8 from 10 which is borrowed.



“o” means ●, “t” means ×, “h” means ○.

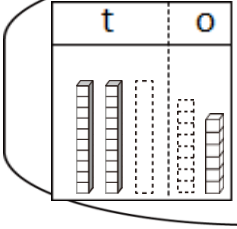
Then, subtract at the “o”.

34 − 18



We subtract 8 from the borrowed 10.

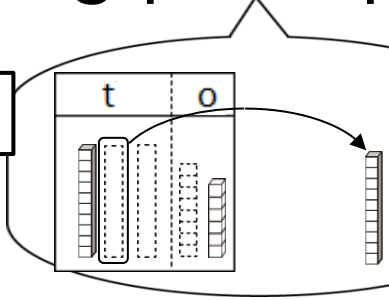
10 − 8 = 2



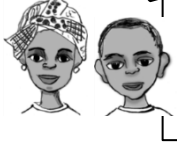
We add the remainder 2 and 4. 2 + 4 = 6

Let’s calculate at the “t”. The “t” of 34 after we borrow 10 is 20.

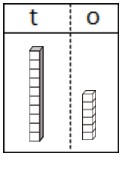
34 − 18 = 16



“t” becomes 2 − 1 .



Good!



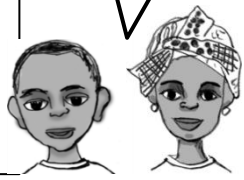
“o” means ●, “t” means ×, “h” means ○.

Let’s calculate 34 − 18 by vertical method subtraction.

$$34-18$$

t	o
3	4
− 1	8

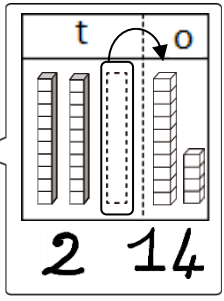
We have to borrow 10 from the “t”, because we can’t subtract 4 − 8 of “o”.



We borrow 10 from “t”, so cross out the 3 of 34 and write 2 above.
The number of “o” increases by 10, cross out 4 of 34 and write 14 above.

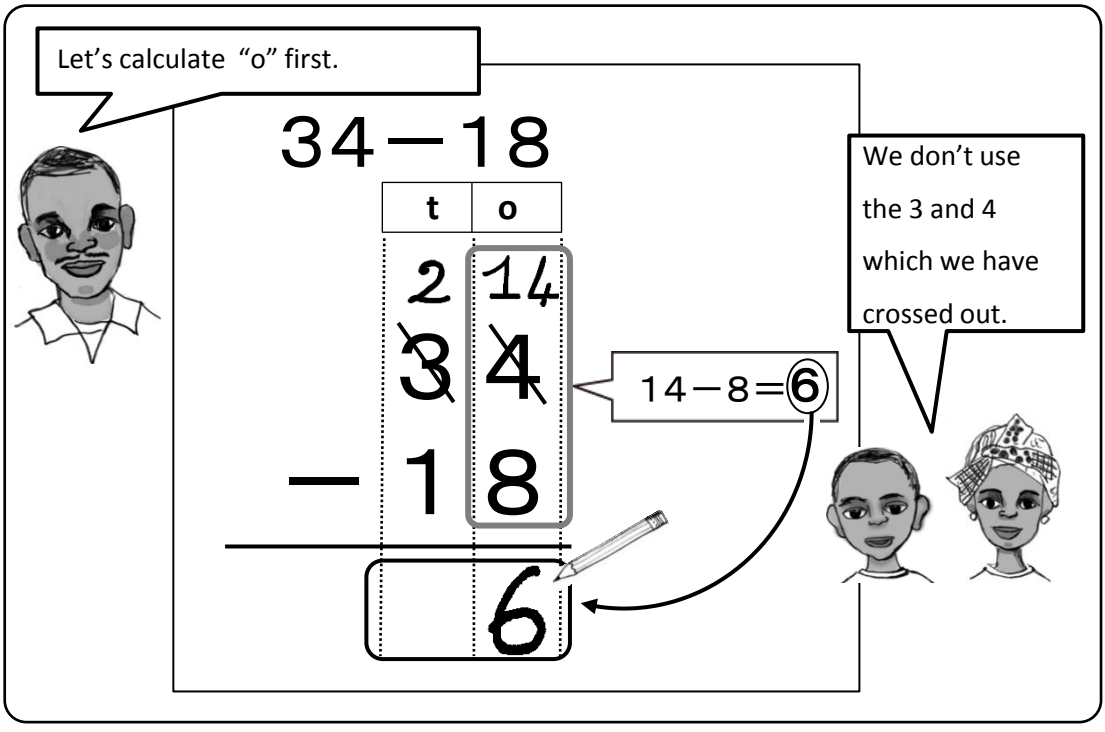
$$34-18$$

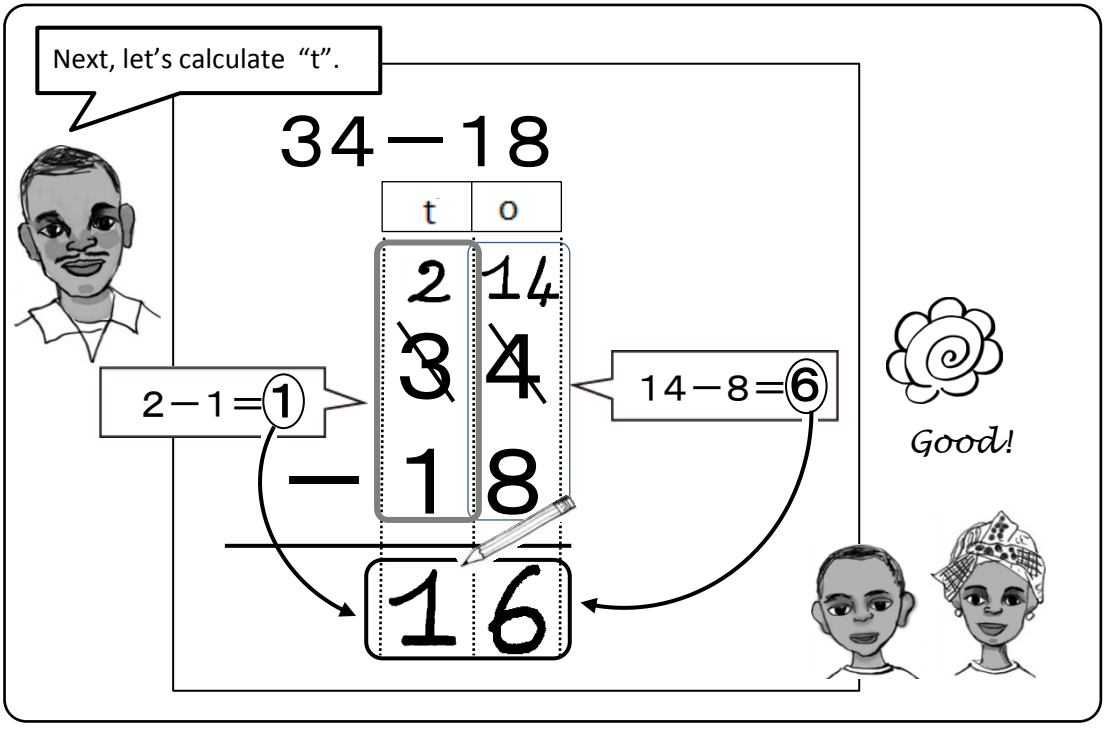
t	o
2	14
~~3~~	~~4~~
− 1	8



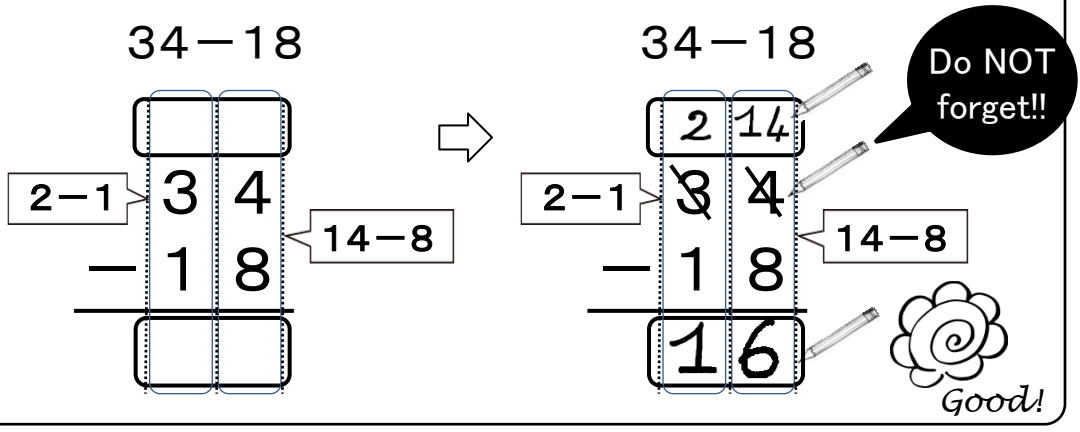
The line which we use to cross out 3 and the number above 3 means that 3 has changed to 2.

“o” means ●, “t” means ×, “h” means ○.



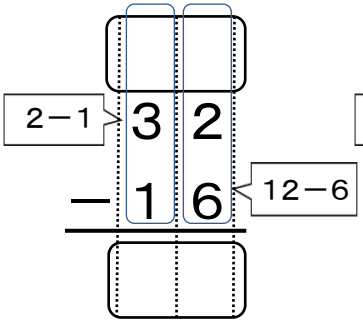


Example Write the answer in the □.
Cross out the number when it changes.

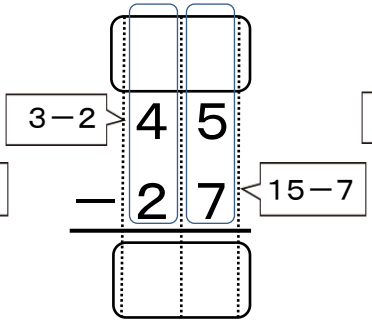


Exercise Write the answer in the □.
Cross out the number when it changes.

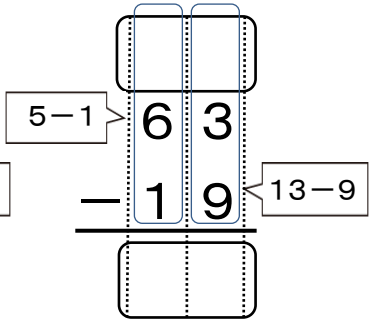
① 32−16



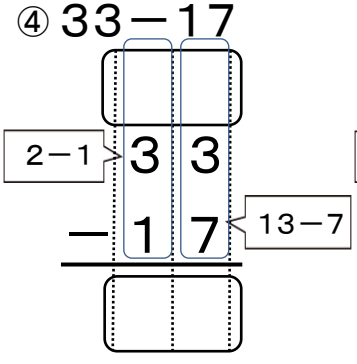
② 45−27



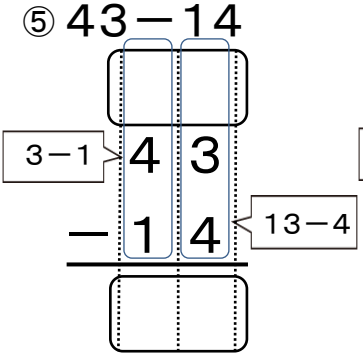
③ 63−19



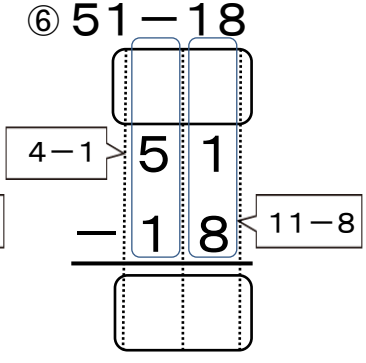
④ 33−17



⑤ 43−14

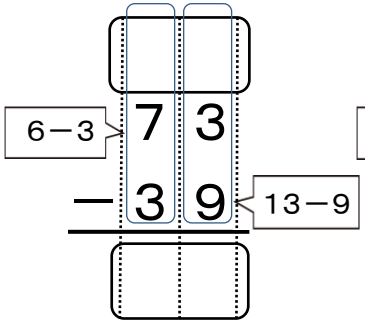


⑥ 51−18

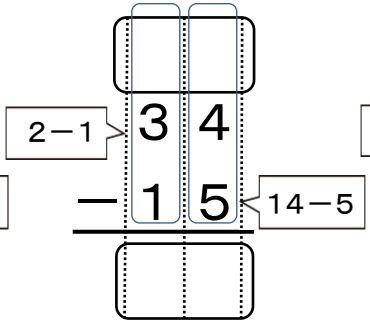


Exercise Write the answer in the □.
Cross out the number when it changes.

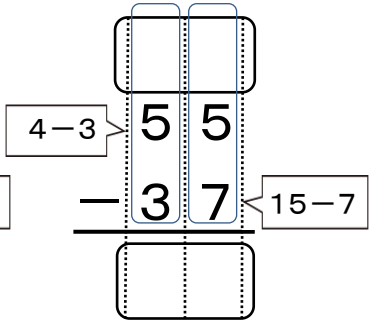
⑦ 73−39



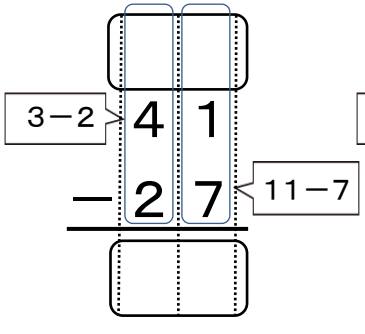
⑧ 34−15



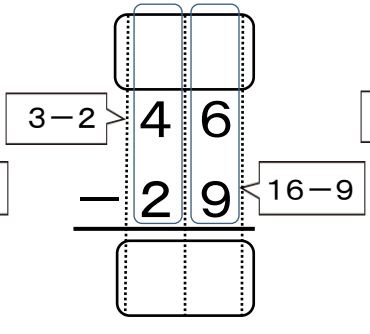
⑨ 55−37



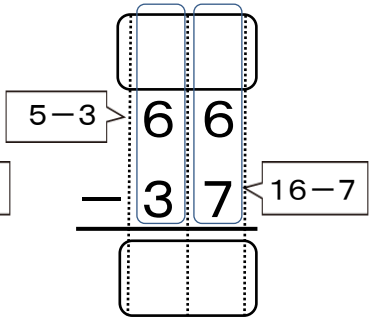
⑩ 41−27



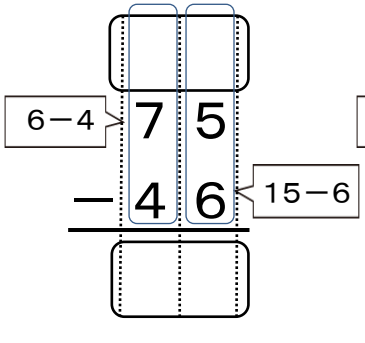
⑪ 46−29



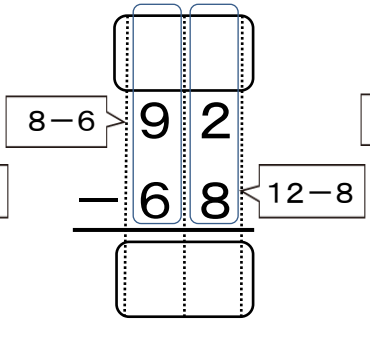
⑫ 66−37



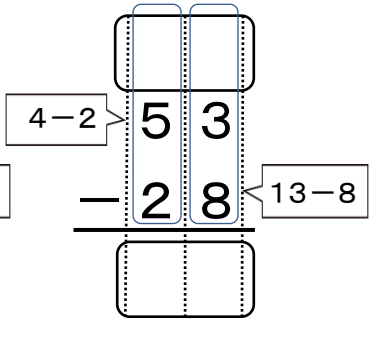
⑬ 75−46



⑭ 92−68

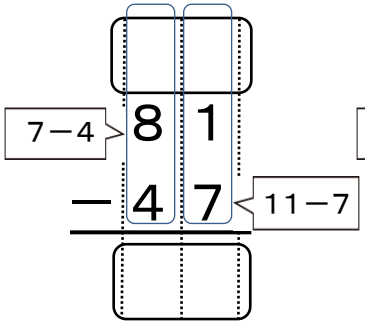


⑮ 53−28

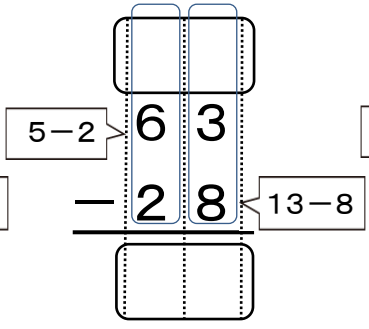


Exercise Write the answer in the □.
Cross out the number when it changes.

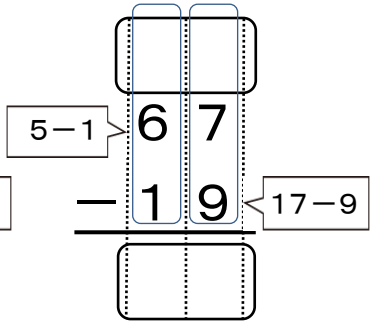
⑯ 81−47



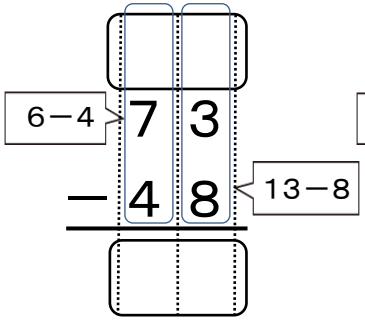
⑰ 63−28



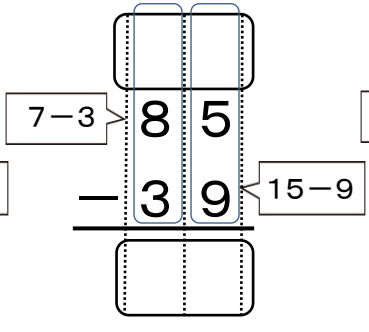
⑱ 67−19



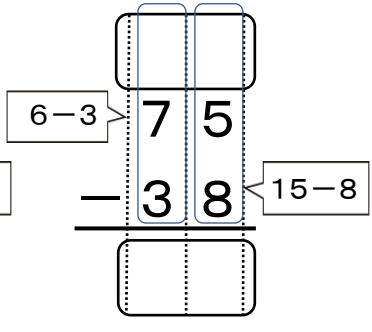
⑲ 73−48



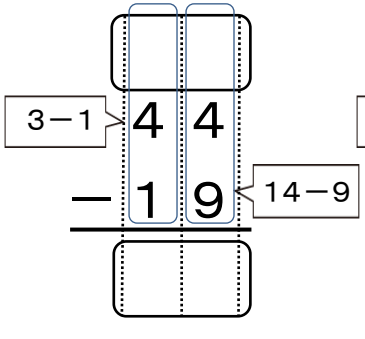
⑳ 85−39



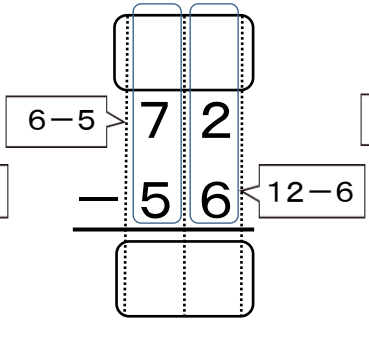
㉑ 75−38



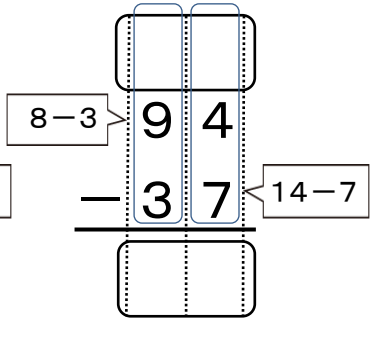
㉒ 44−19



㉓ 72−56

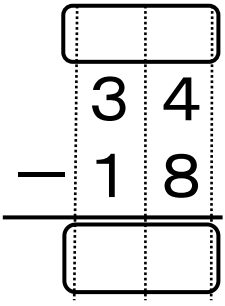


㉔ 94−37

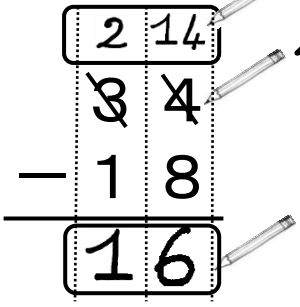


Example Write the answer in the □.
Cross out the number when it changes.

34−18

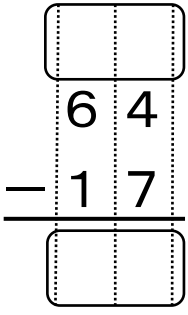


34−18

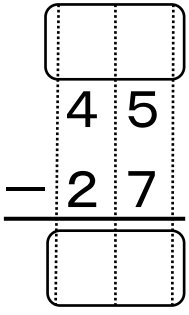


Exercise Write the answer in the □.
Cross out the number when it changes.

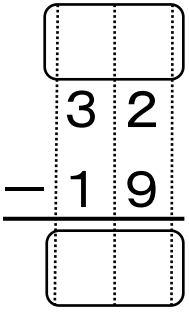
① 64−17



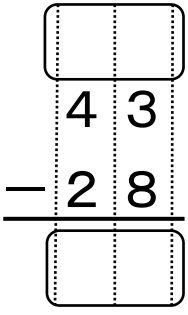
② 45−27



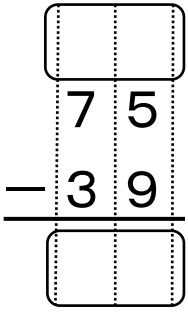
③ 32−19



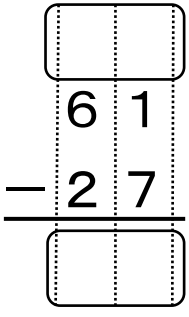
④ 43−28



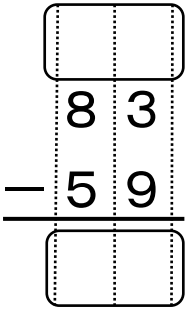
⑤ 75−39



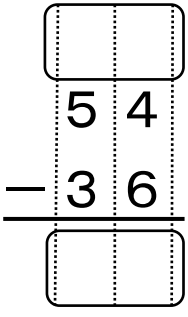
⑥ 61−27



⑦ 83−59



⑧ 54−36



Exercise Write the answer in the □.
Cross out the number when it changes.

⑨ 66−49

6	6
−4	9
17	

⑩ 57−38

5	7
−3	8
19	

⑪ 65−36

6	5
−3	6
29	

⑫ 45−29

4	5
−2	9
16	

⑬ 75−47

7	5
−4	7

⑭ 83−55

8	3
−5	5

⑮ 67−18

6	7
−1	8

⑯ 34−19

3	4
−1	9

⑰ 52−29

5	2
−2	9

⑱ 64−17

6	4
−1	7

⑲ 45−28

4	5
−2	8

⑳ 44−27

4	4
−2	7

Example Solve. Cross out the number when it changes.

34−18

	3	4
−	1	8

⇨

34−18

	2	14
	~~3~~	~~4~~
−	1	8
	1	6

Do NOT forget!!

Good!

Exercise Solve. Cross out the number when it changes.

① 54−17

	5	4
−	1	7

② 45−16

	4	5
−	1	6

③ 36−19

	3	6
−	1	9

④ 63−24

	6	3
−	2	4

⑤ 52−38

	5	2
−	3	8

⑥ 38−19

	3	8
−	1	9

⑦ 73−29

	7	3
−	2	9

⑧ 85−36

	8	5
−	3	6

Exercise Write the answer in the □.
Cross out the number when it changes.

⑨ 55−28

	5	5
−	2	8

⑩ 66−17

	6	6
−	1	7

⑪ 46−18

	4	6
−	1	8

⑫ 75−49

	7	5
−	4	9

⑬ 64−48

	6	4
−	4	8

⑭ 72−44

	7	2
−	4	4

⑮ 91−56

	9	1
−	5	6

⑯ 54−37

	5	4
−	3	7

⑰ 53−28

	5	3
−	2	8

⑱ 65−27

	6	5
−	2	7

⑲ 73−48

	7	3
−	4	8

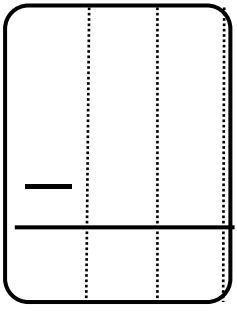
⑳ 65−39

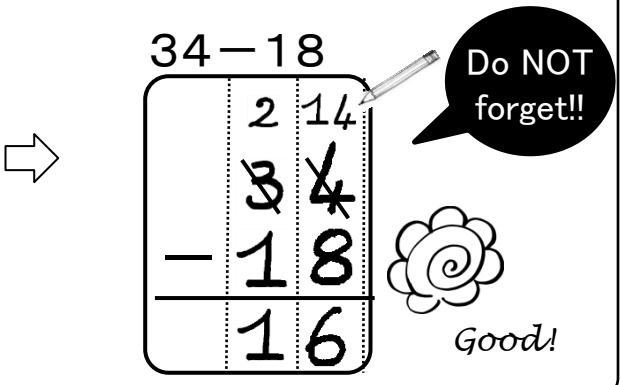
	6	5
−	3	9

“o” means ●, “t” means ×, “h” means ○.

Example Write the answer in the □.
Cross out the number when it changes.

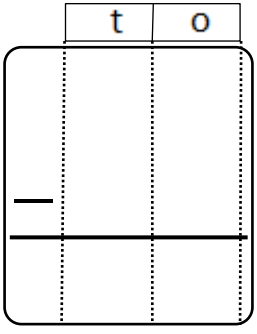
34−18



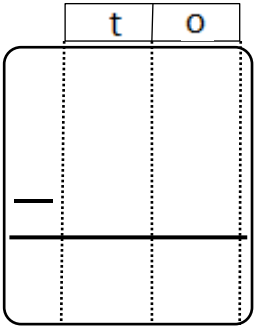


Exercise Write the answer in the □.
Cross out the number when it changes.

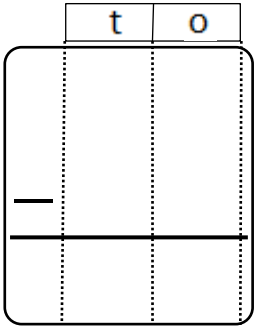
① 32−16



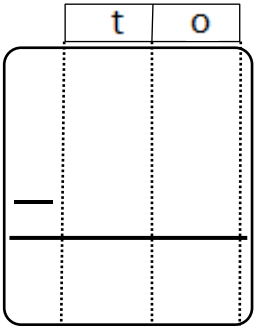
② 45−28



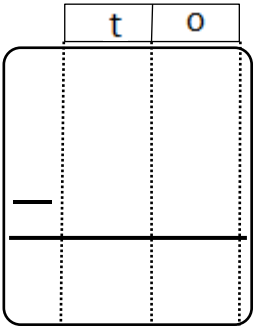
③ 62−26



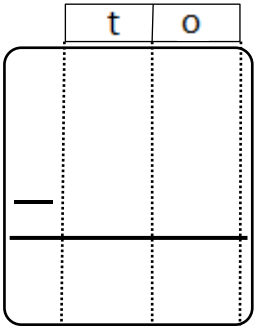
④ 41−16



⑤ 53−24

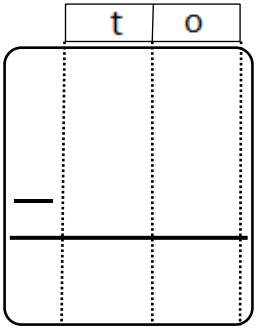


⑥ 45−27

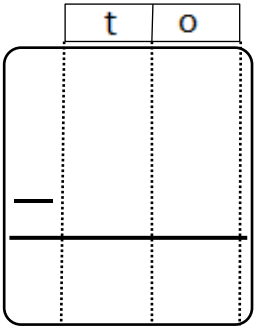


Exercise Write the answer in the □.
Cross out the number when it changes.

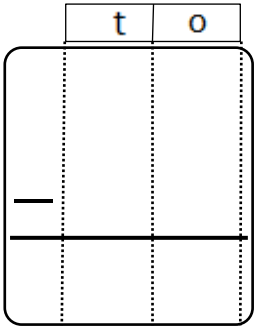
⑦ 67－19



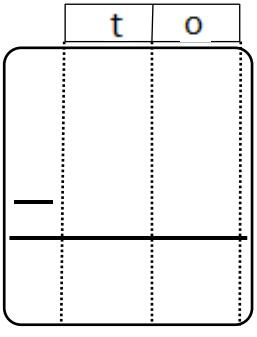
⑧ 56－38



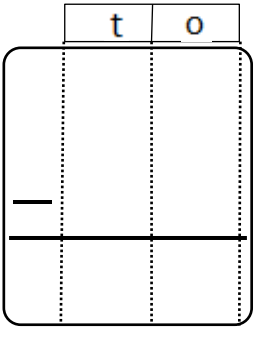
⑨ 74－48



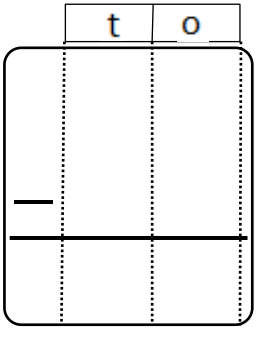
⑩ 61－15



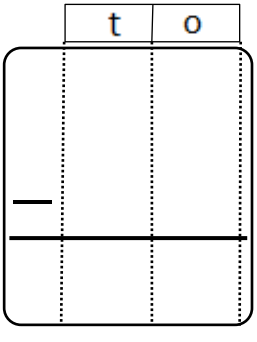
⑪ 85－38



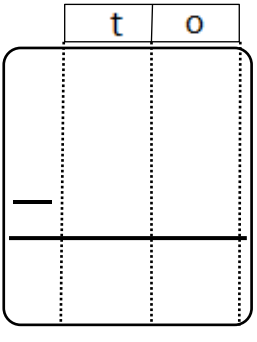
⑫ 65－47



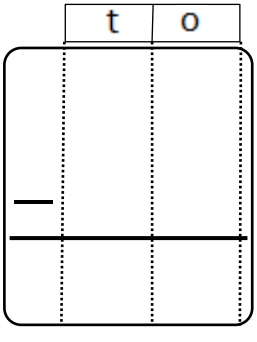
⑬ 54－28



⑭ 82－55

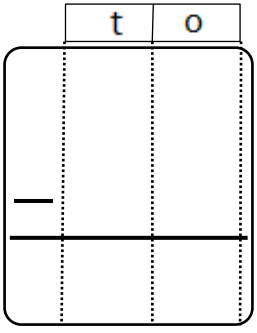


⑮ 72－23

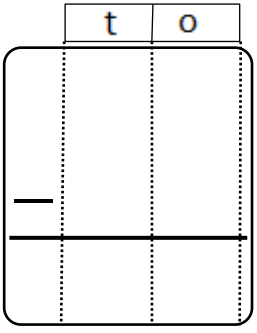


Exercise Write the answer in the □.
Cross out the number when it changes.

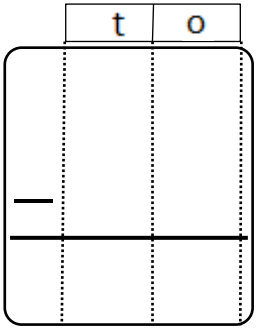
⑯ 54－38



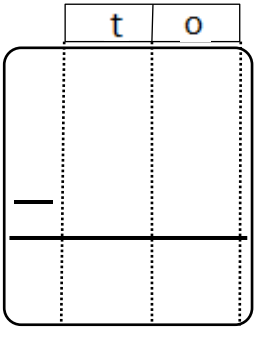
⑰ 67－48



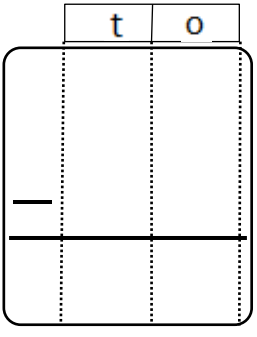
⑱ 34－17



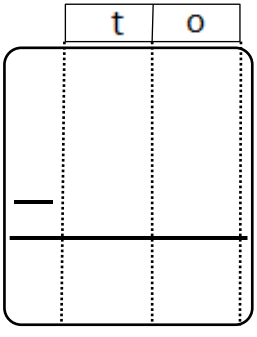
⑲ 53－29



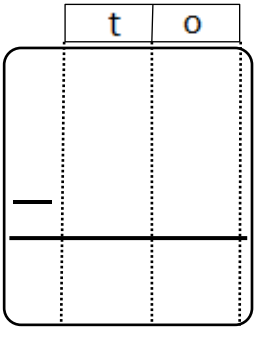
⑳ 84－16



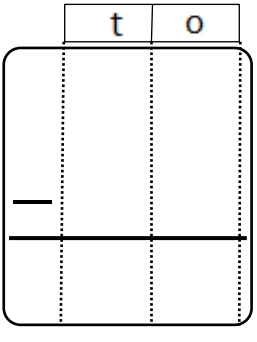
㉑ 71－44



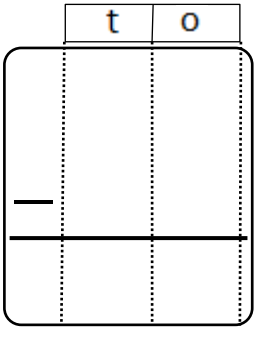
㉒ 45－27



㉓ 63－27



㉔ 92－34



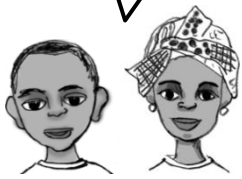
“o” means ●, “t” means ×, “h” means ○.

Let’s solve 42 − 35.

42 − 35

t	o
4	2
− 3	5

We borrow 10 from the “t” because we can’t subtract 2 − 5.



42 − 35

t	o
3	12
~~4~~	~~2~~
− 3	5
0	7

3 − 3 = 0

12 − 5 = 7

The number of “t” became 0.

This means 42 − 35 = 7.

Good!

“o” means ●, “t” means ×, “h” means ○.

Let’s solve 34 − 6.

34 − 6

t	o
3	4
−	6

We borrow 10 from the “t” because we can’t subtract 4 − 6.

34 − 6

t	o
2	14
~~3~~	~~4~~
−	6
2	8

2 − 0 = 2

14 − 6 = 8

The subtrahend, 6, is the number of “o”.

The “u” does not have subtrahend, so 2 − 0 = 2.

Good!

Example Tick the correct answer.

74−5

	7	4
−	5	
	24	

	6	14
	~~7~~	~~4~~
−		5
	69	

✓

Good!

Exercise Tick the correct answer.

① 83−6

	~~8~~ 7	~~3~~ 13
−		6
	77	

	8	3
−	6	
	23	

② 61−3

	6	1
−	3	
	31	

	~~6~~ 5	~~1~~ 11
−		3
	58	

③ 51−49

	5	1
−	4	9
	1	8

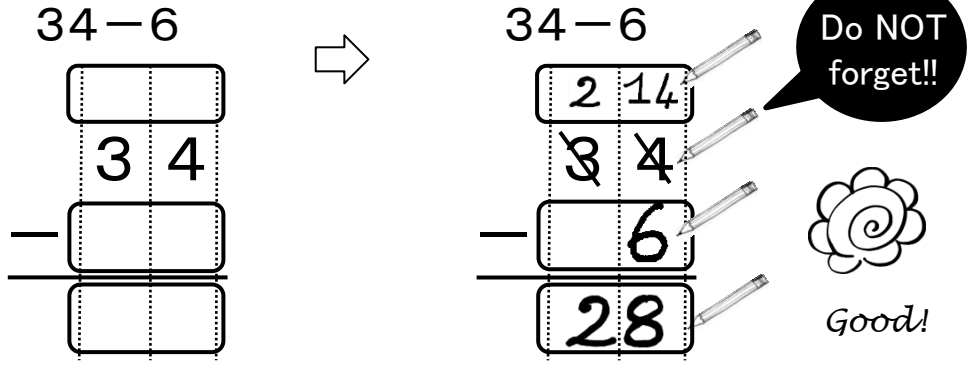
	~~5~~ 4	~~1~~ 11
−	4	9
		2

④ 94−88

	~~9~~ 8	~~4~~ 14
−	8	8
		6

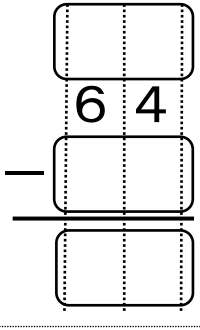
	9	~~4~~ 14
−	8	8
	1	6

Example Write the answer in the □.
Cross out the number when it changes.

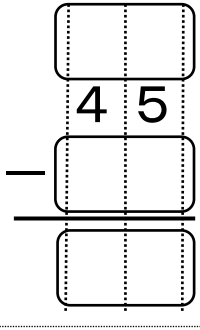


Exercise Write the answer in the □.
Cross out the number when it changes.

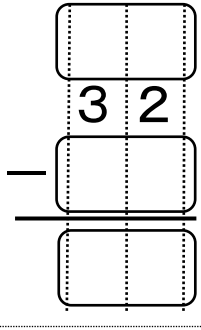
① 64−7



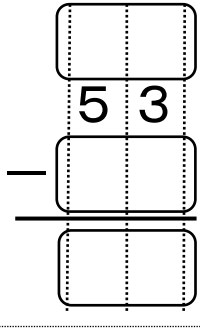
② 45−8



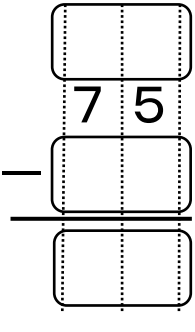
③ 32−9



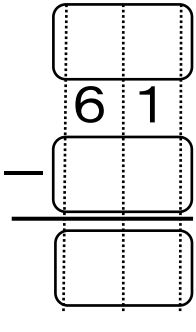
④ 53−6



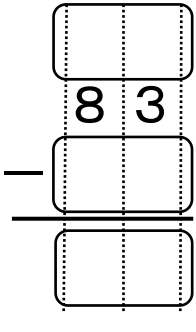
⑤ 75−9



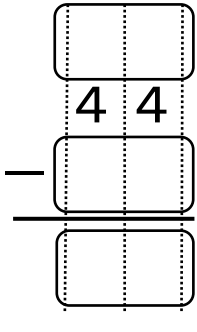
⑥ 61−7



⑦ 83−9



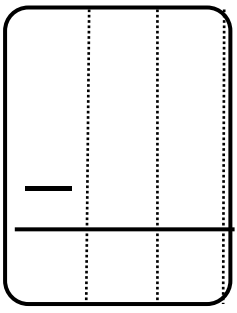
⑧ 44−6



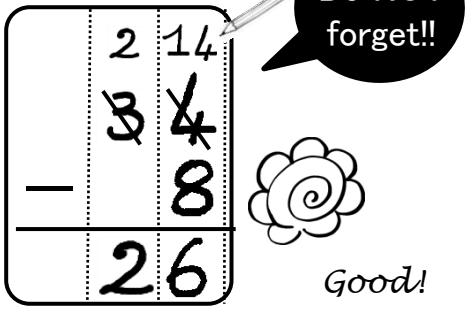
“o” means ●, “t” means ×, “h” means ○.

Example Solve. Cross out the number when it changes.

34−8

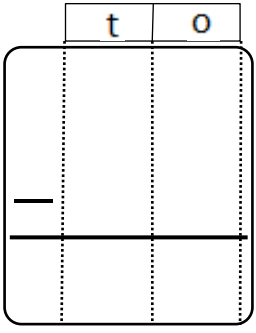


34−8

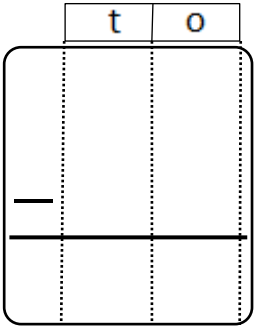


Exercise Solve. Cross out the number when it changes.

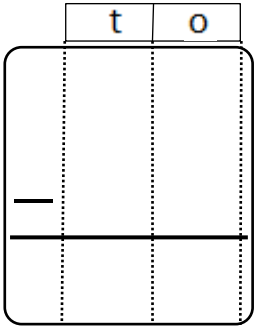
① 32−6



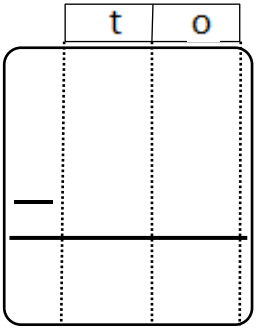
② 45−8



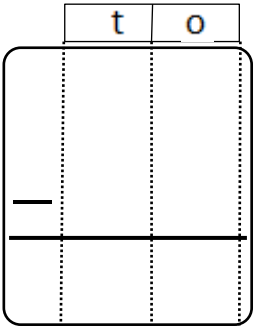
③ 63−6



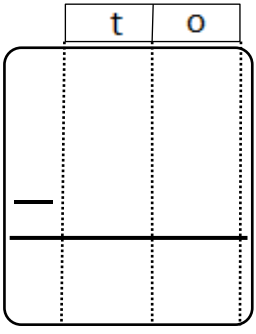
④ 41−36



⑤ 53−44

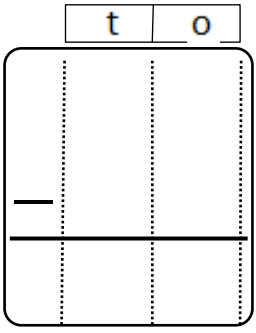


⑥ 45−37

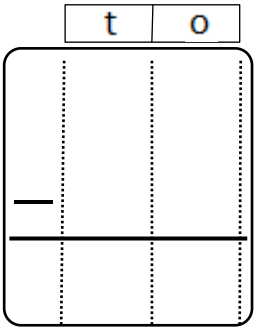


Exercise Write the answer in the ☐.
Cross out the number when it changes.

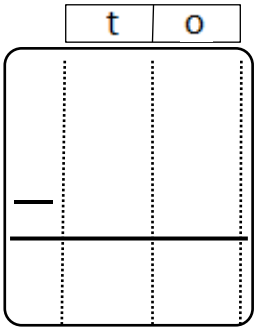
⑦ 67−9



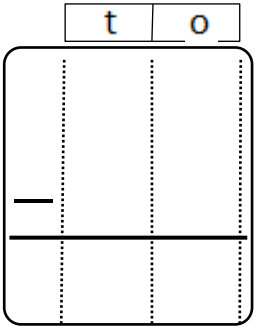
⑧ 56−8



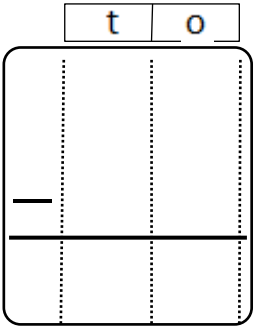
⑨ 74−7



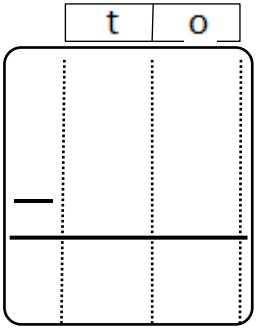
⑩ 61−55



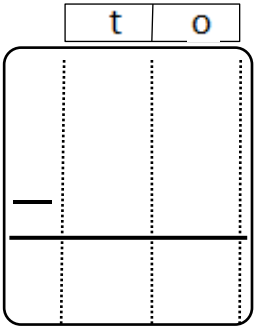
⑪ 82−75



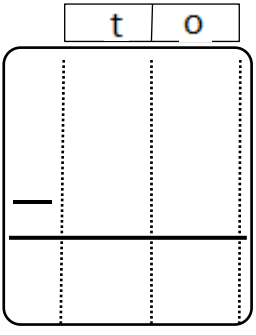
⑫ 65−57



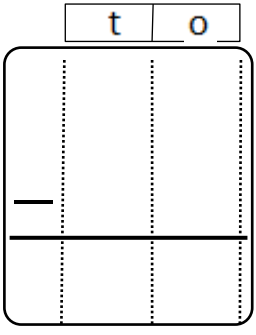
⑬ 54−48



⑭ 67−59



⑮ 72−63



“o” means ●, “t” means ×, “h” means ○.

Let’s solve 60 − 42.

$$60-42$$

t	o
6	0
− 4	2

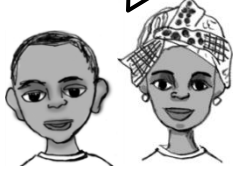
60 does not have number at the “0”.

$$60-42$$

t	o
~~6~~ 5	~~0~~ 10
− 4	2
1	8

Good!

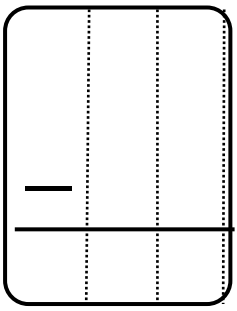
When the “o” is 0, we can borrow 10 from the “t” and calculate in the same way.

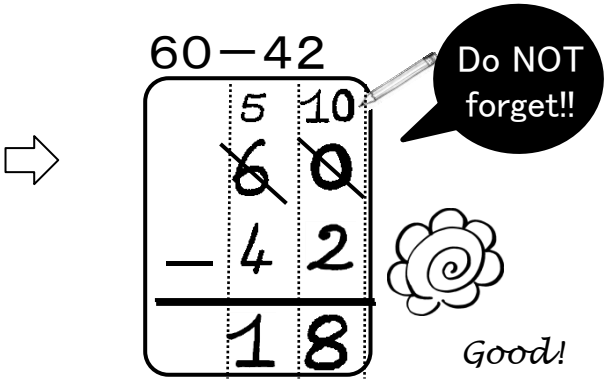


“o” means ●, “t” means ×, “h” means ○.

Example Write the answer in the □.
Cross out the number when it changes.

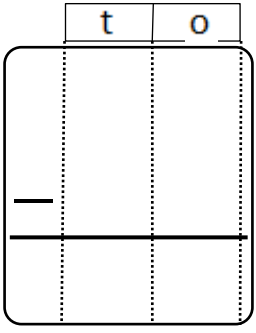
60−42



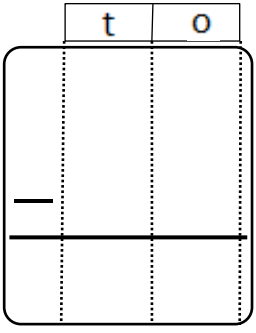


Exercise Write the answer in the □.
Cross out the number when it changes.

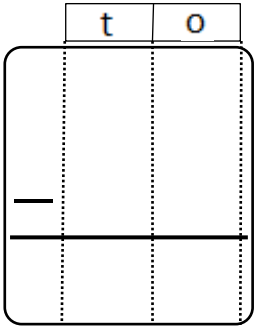
① 50−48



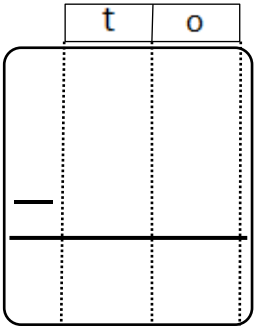
② 70−22



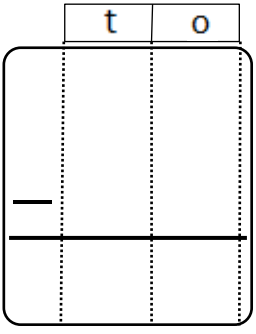
③ 60−37



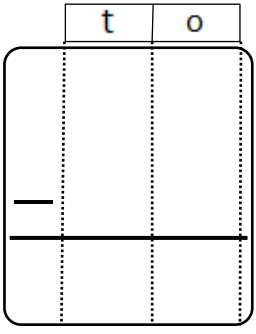
④ 30−2



⑤ 90−6

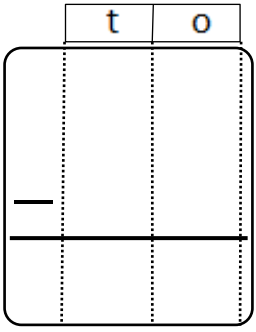


⑥ 40−5

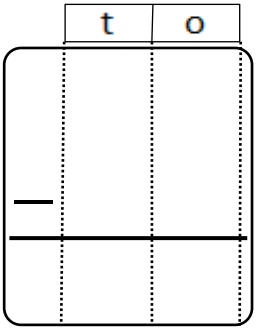


Exercise Write the answer in the □.
Cross out the number when it changes.

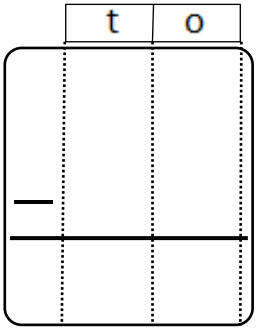
⑦ 30−19



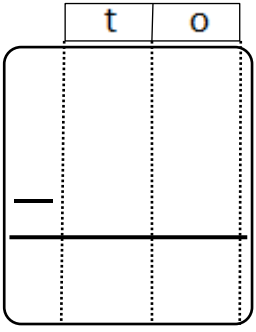
⑧ 70−27



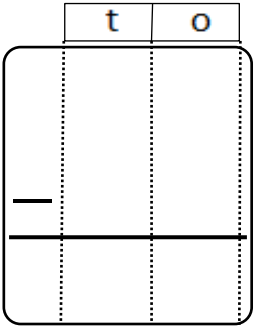
⑨ 60−36



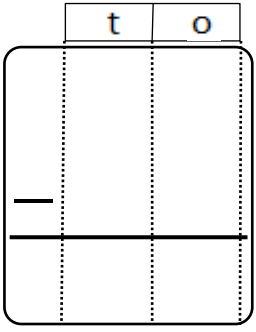
⑩ 50−9



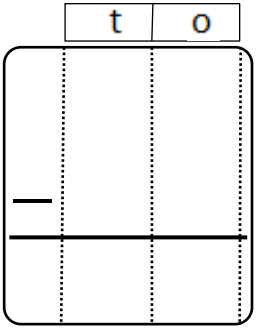
⑪ 60−4



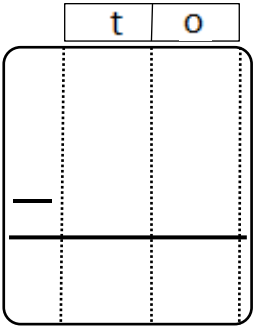
⑫ 80−2



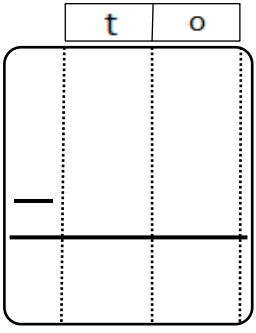
⑬ 70−18



⑭ 50−5

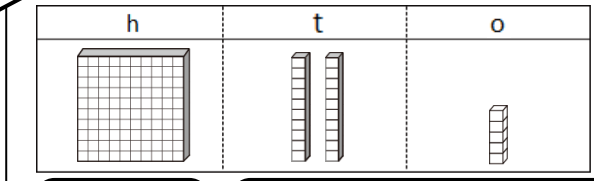


⑮ 70−44



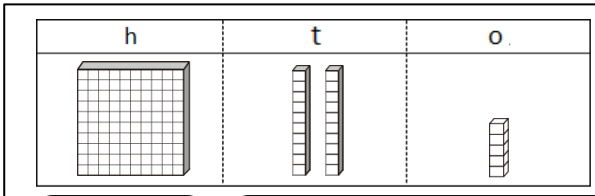
"o" means ●, "t" means ×, "h" means ○.

Let's write how to read the number.



There are 1 , 2 and 5 .

Good!



125 is made of 100 and 25.

125

One hundred twenty five

We read the numbers from 101 to 199 as 100 and something.

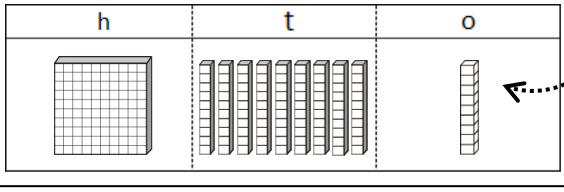
125	One hundred twenty five
145	One hundred fifty five
165	One hundred sixty five
185	One hundred sixty five
195	One hundred ninety five
199	One hundred ninety nine

We know how to read the numbers from 101 to 199 if we knowhow to read from 0 to 100.

“o” means ● , “t” means × , “h” means ○ .

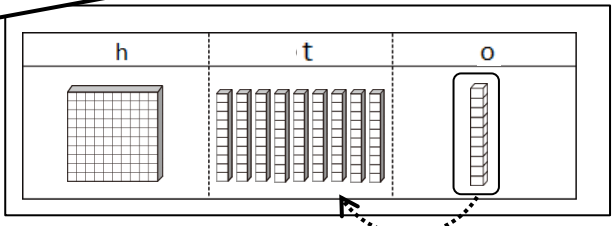
Let’s look at how to write a number which is one more than 199.

199



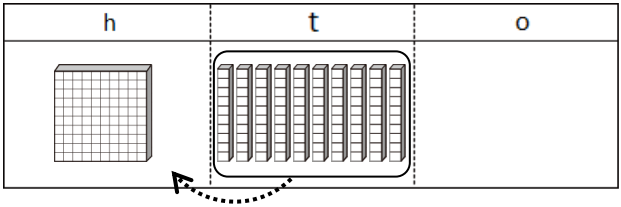
The number of “o” increases by one.

The number of “t” becomes 10, so the number of “t” is 10.



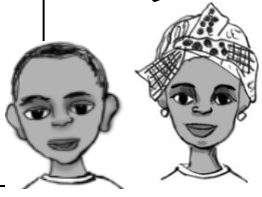
The number of at “t” increases by 1.

The number of at “t” becomes 10 and carry to the “h”.



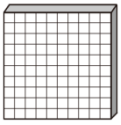
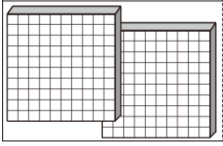
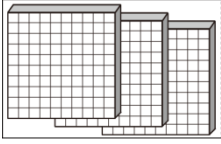
200 is a number which has two at the “h”.

2 0 0

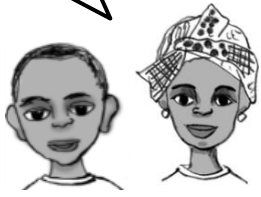


“o” means ● , “t” means × , “h” means ○ .

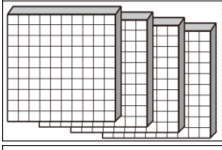
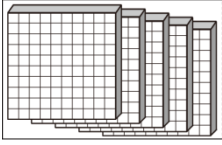
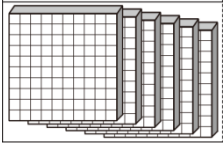
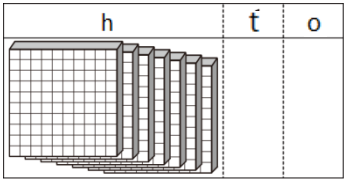
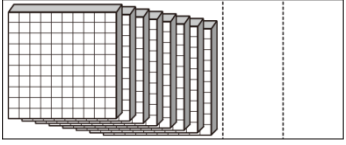
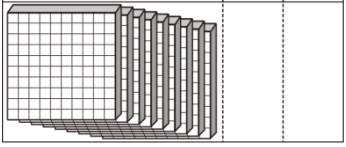
Let’s look at numbers when the number of  at “h” increases by one.

c	d	u	
			100
h	t	o	
			200
h	t	o	
			300

The number of “h” increases by one.



The number of “h” is up to 9.

h	t	o	
			400
h	t	o	
			500
h	t	o	
			600
h	t	o	
			700
h	t	o	
			800
h	t	o	
			900

Let's read 200.

200

Two hundred

Two hundred

We read 201 as 200 and 1.

Two hundred one

201

200 1

Two hundred one

We read in the same way as 101.

The numbers from 202 also increases by one.

Two hundred two

202

200 2

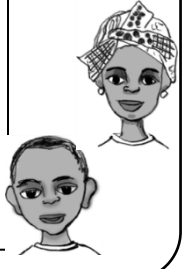
Two hundred two

Two hundred three

203

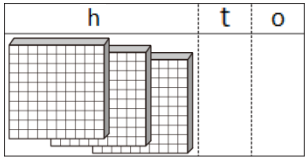
200 3

Two hundred three

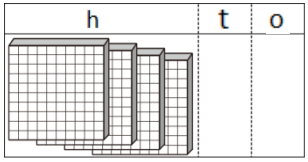


"o" means ●, "t" means ×, "h" means ○.

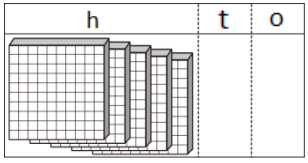
Let's read the number from 300 to 900.



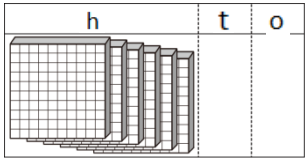
300 Three hundred



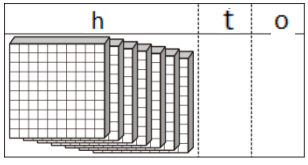
400 Four hundred



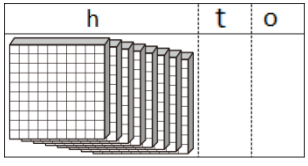
500 Five hundred



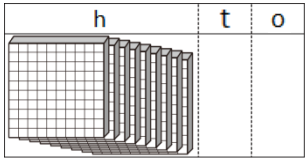
600 Six hundred



700 Seven hundred



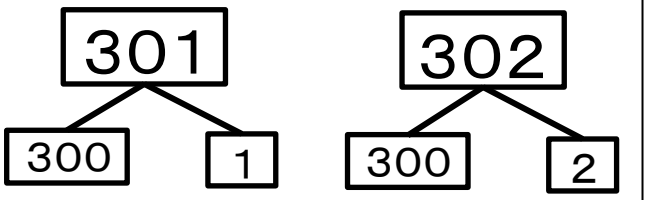
800 Eight hundred



900 Nine hundred

The numbers from 301 also increases by one.

Three hundred one *Three hundred two*



Three hundred one *Three hundred two*

The numbers from 101 and 201 also increased by one.

Let's look at numbers which ends with '1' from 999.

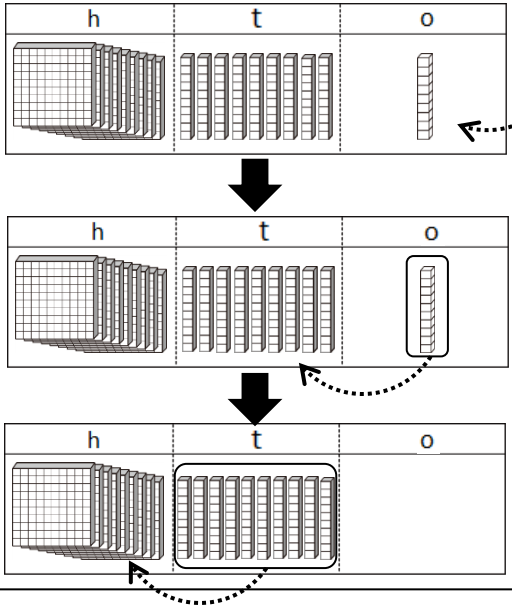
We read some hundreds and one same as we read 101 like 100 and 1 or 900 like 900 and 1.

1	*one*
101	*One hundred one*
201	*Two hundred one*
301	*Three hundred one*
401	*Four hundred one*
501	*Five hundred one*
601	*Six hundred one*
701	*Seven hundred one*
801	*Eight hundred one*
901	*Nine hundred one*

“o” means ●, “t” means ×, “h” means ○.

Let’s look at how to write the number more than 999.

999

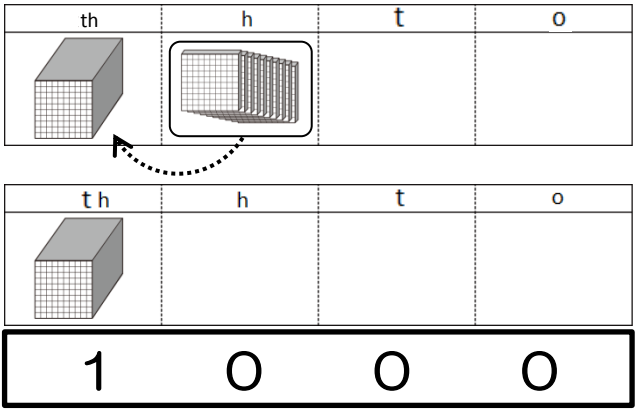


The number of ▭ at o increases by one in 999. So move ▭s to t

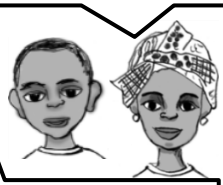
The number of ▯ at o increases by one. So We move them to t.

th

The number of ▦ below h becomes 10, so we make a new place of th.



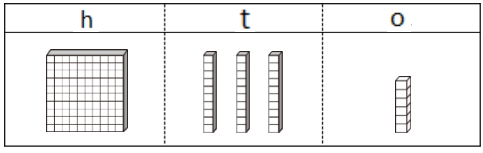
1000 is a number which has ▦ below th. There is 0 below h, t and o.

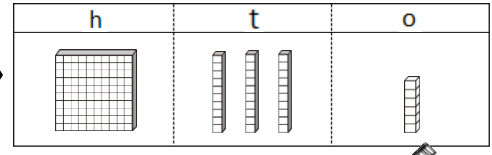


We read 1000 as ‘thousand’ and call new place ‘th’ as the thousand digit.

“o” means ● , “t” means × , “h” means ○ .

Example Count the  and write the number in ☐.

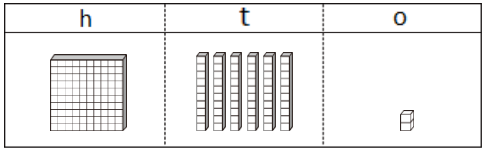


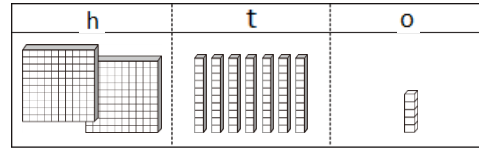


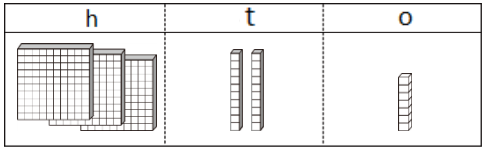
136

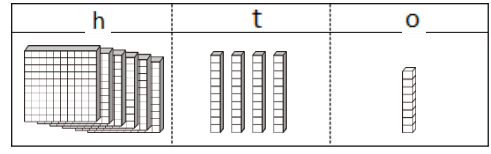
Good!

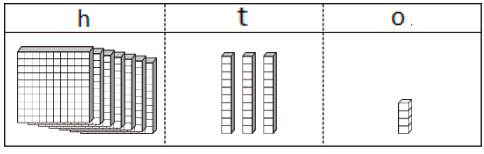
Exercise Count the  and write the number in ☐.

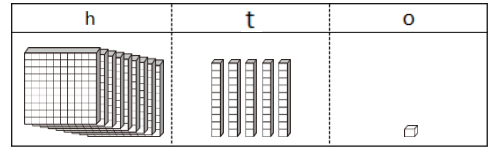
① 

② 

③ 

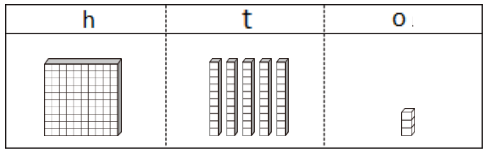
④ 

⑤ 

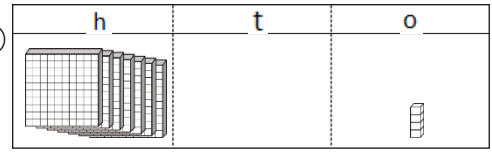
⑥ 

Exercise Write the answer in the ☐.

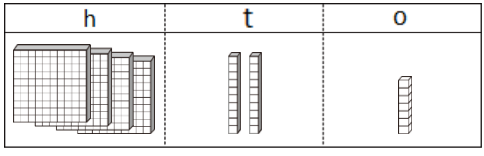
⑦



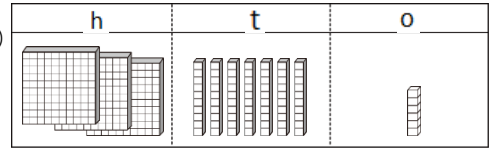
⑧



⑨



⑩



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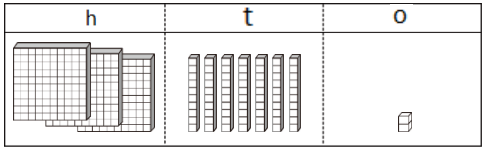
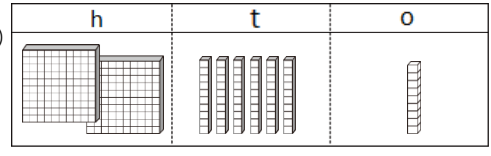
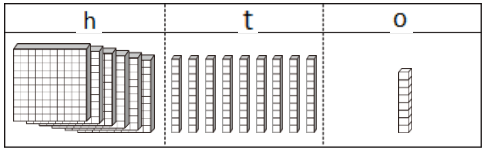


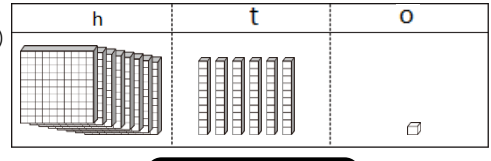
⑫



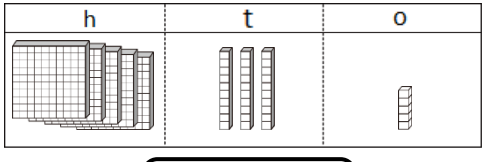
⑬



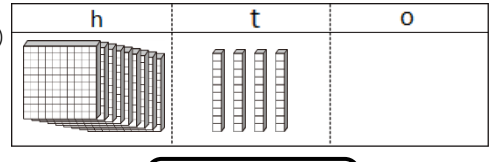
⑭



⑮

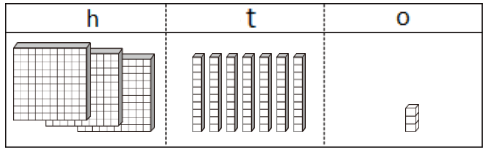


⑯

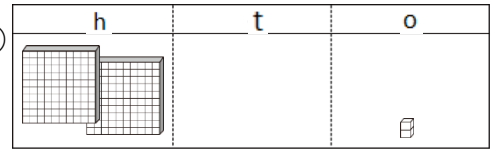


Exercise Write the answer in the ☐ .

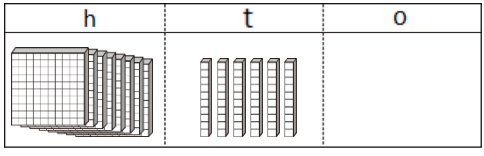
⑰



⑱



⑲



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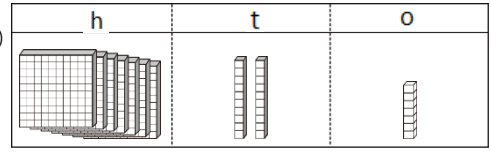

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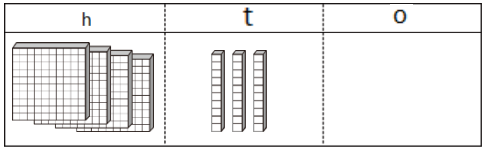

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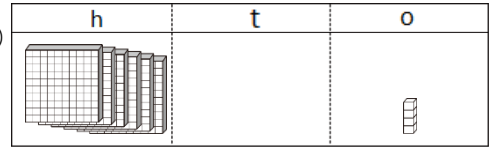
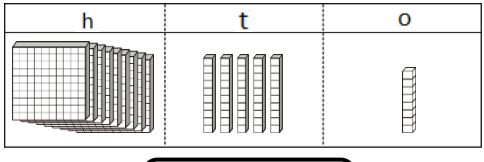
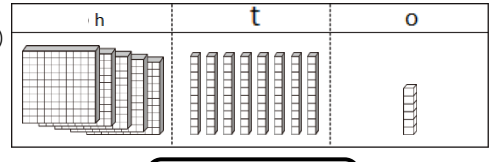


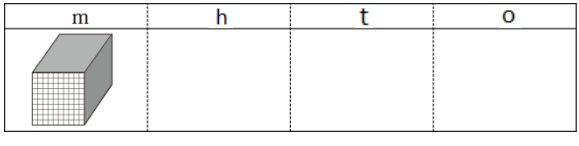
㉓



㉔



㉕



Example Write how to read the numbers in ☐.

100	One hundred
101	One hundred one

Good!

Exercise Write how to read the numbers in ☐.

200	
201	
402	
603	
304	
535	
876	
927	
368	
439	

Exercise Write how to read the numbers in ☐ .

410	
381	
642	
533	
794	
975	
266	
427	
818	
959	
1000	

Let me introduce signs that show which number is greater.

$71 > 66$

71 is **greater** than 66.

$66 < 71$

66 is **less** than 71.

The number on the open side is greater.

Let's write $>$ or $<$ to show which is greater.

$34 \square 25$

$18 \square 56$

We compare 34 and 25 and 18 and 56, and decide the signs.

Good!

$34 > 25$

$18 < 56$

34 is greater than 25 and 18 is less than 56.

Example Write the sign of > or < in the □.

34 □ 25 ⇨ 34 > 25

Exercise Write the sign of > or < in the □.

Good!

① 75 □ 49　② 65 □ 56

③ 91 □ 88　④ 74 □ 69

⑤ 103 □ 98　⑥ 117 □ 123

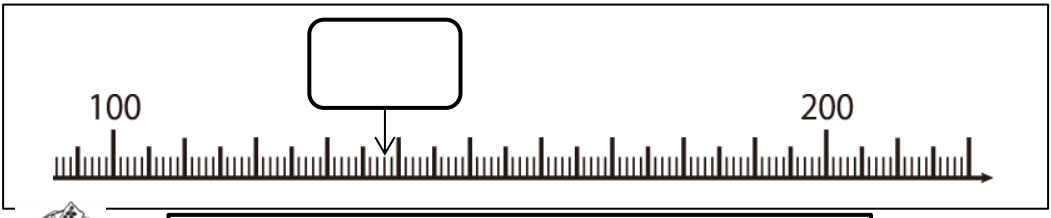
⑦ 196 □ 205　⑧ 321 □ 285

⑨ 298 □ 601　⑩ 473 □ 563

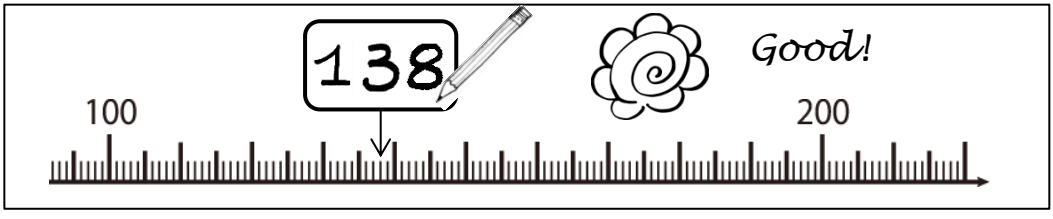
⑪ 798 □ 789　⑫ 889 □ 892

⑬ 555 □ 499　⑭ 758 □ 692

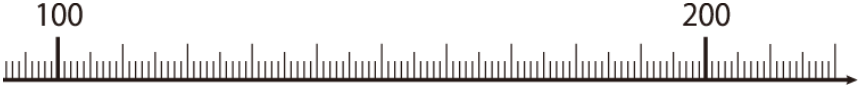
What is the number indicated by ↓ ?
Fill in the missing number.



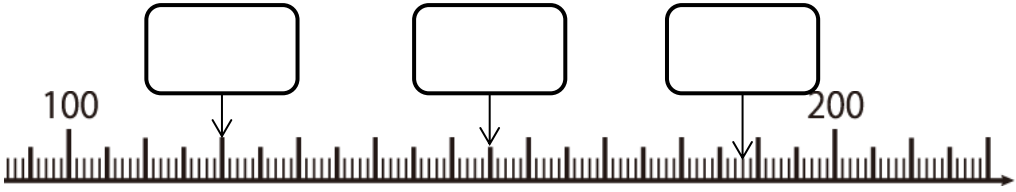
There are 100 units between 100 and 200.
So, 1 unit means 1.



We sometimes change the length of vertical lines, so that we can easily find out the numbers we want.
In this number line, the vertical line which shows 100 and 200 are the longest.

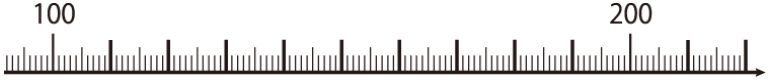


What is the number indicated by ↓ ?
Fill in the missing number.

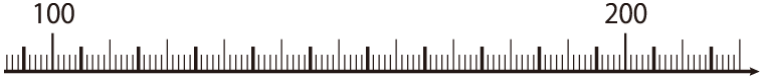


We can find out by checking the length of vertical lines.

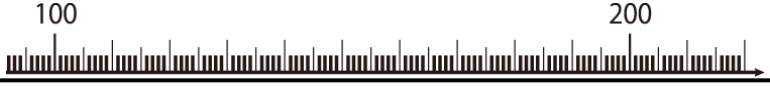
In this number line, the second longest line are there every 10 units, which means 110, 120, 130, 140, 150, 160, 170, 180, 190, 210, 220.

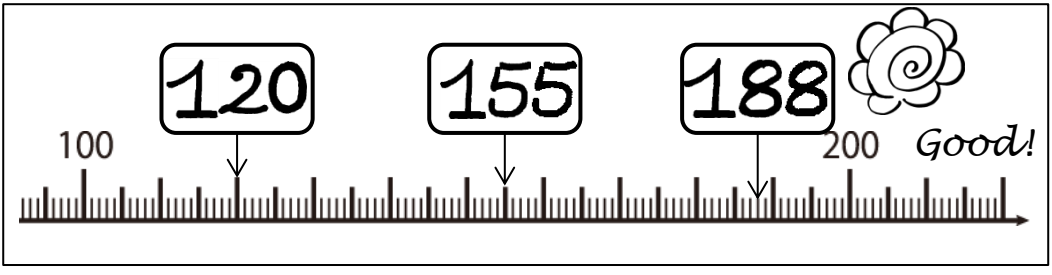


The third longest lines are there every 5 units, which means 105, 115, 125, 135, 145, 155, 165, 175, 185, 195, 205, 215.

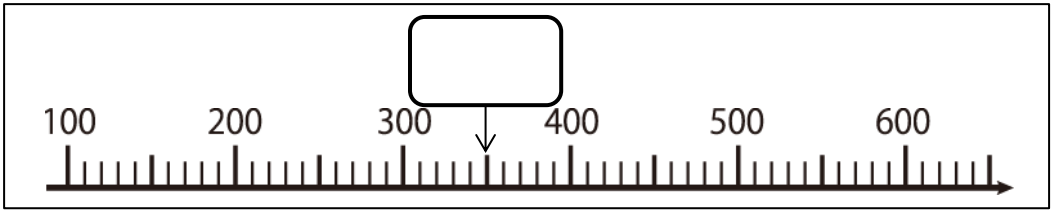


The shortest lines are there every 1 unit.

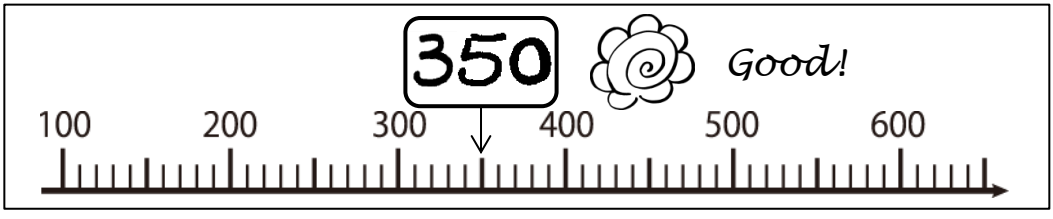




What is the number indicated by ↓ ?
Fill in the missing number.

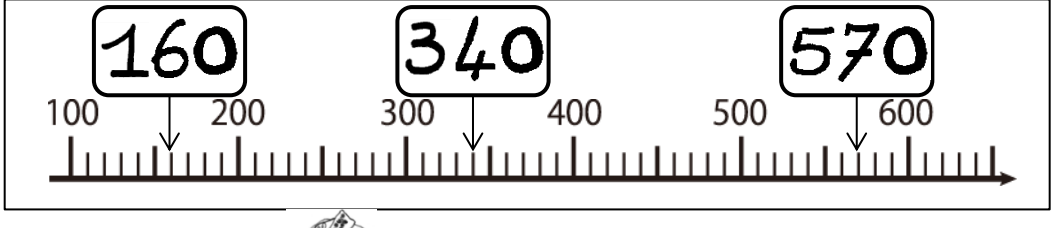


There are 10 units between 100 and 200.
So, 1 unit means 10.



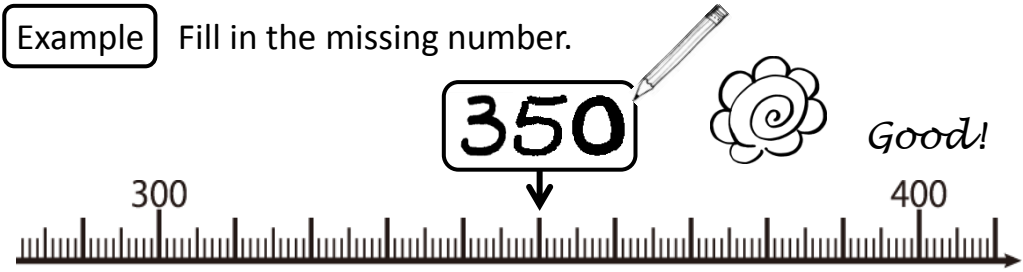
↓ indicates the second longest line.
This line shows 50 units.

The shortest lines show 10 units.



There is no line which shows 1 unit.

Example Fill in the missing number.



Exercise Fill in the missing number.

① 300 ☐ 400

② ☐ 400 500

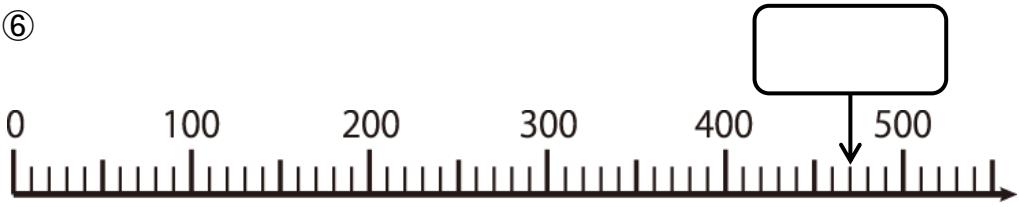
③ ☐ 600 700

④ ☐ ☐ 800 900

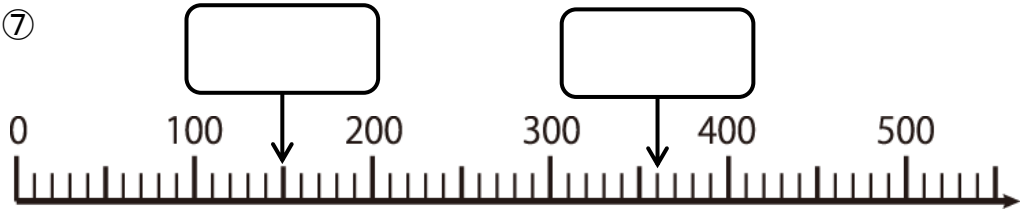
⑤ ☐ ☐ 200 300

Exercise Fill in the missing number.

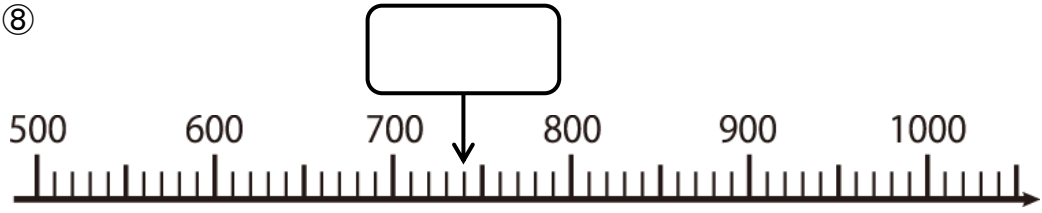
⑥



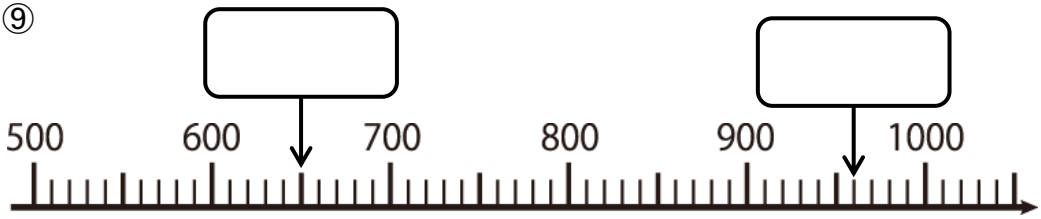
⑦



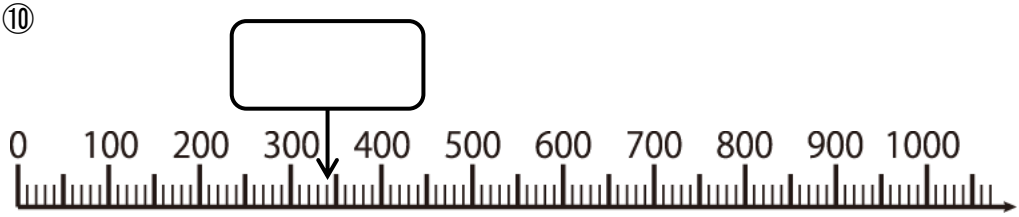
⑧



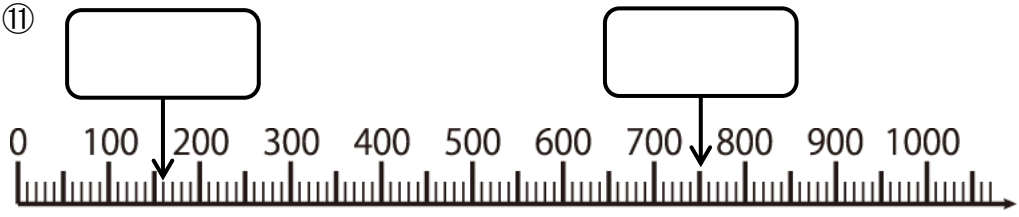
⑨



⑩

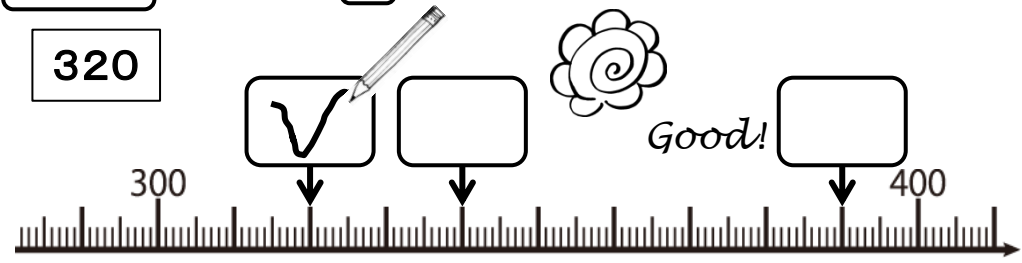


⑪



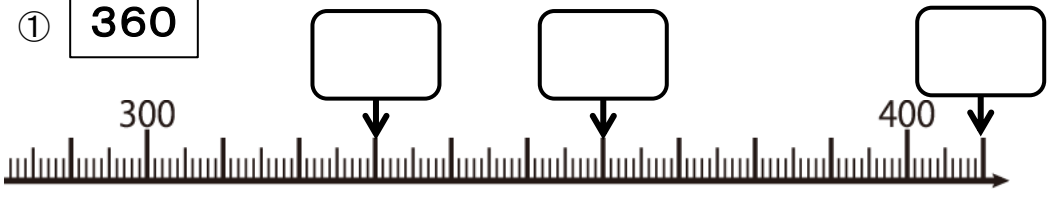
Example Tick in the ☐ which indicates the number.

320

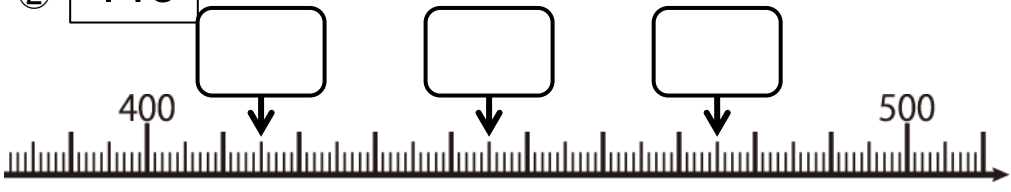


Exercise Tick in the ☐ which indicates the number.

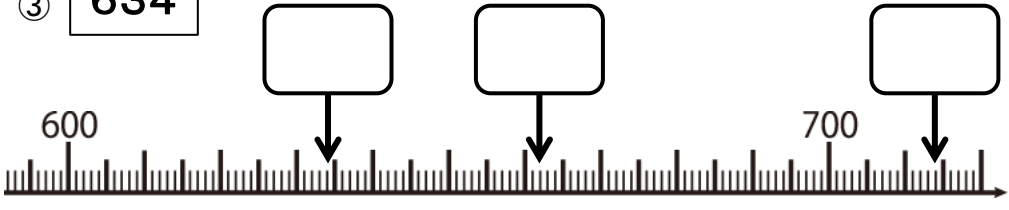
① 360



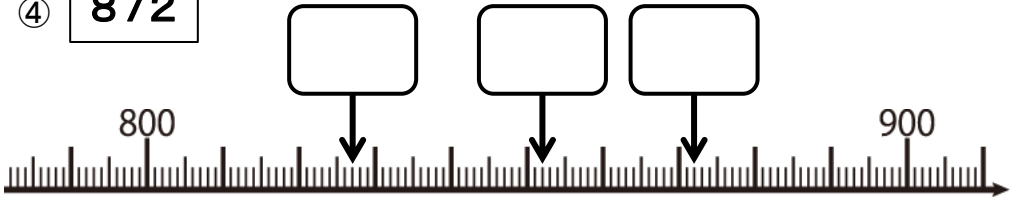
② 445



③ 634



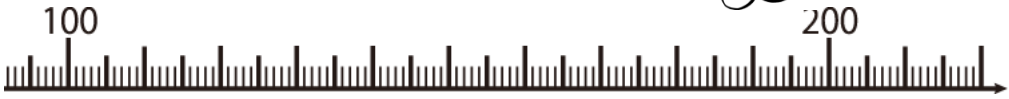
④ 872



Example Write the answer in the ☐. If you don't know the answer, think it using number line.

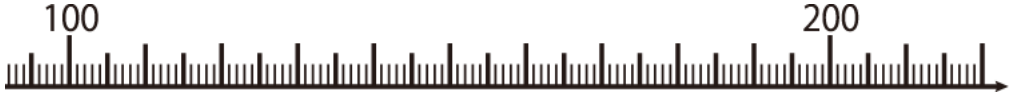
1) 200 is 20 more than 180.

Good!



Exercise Write the answer in the ☐.

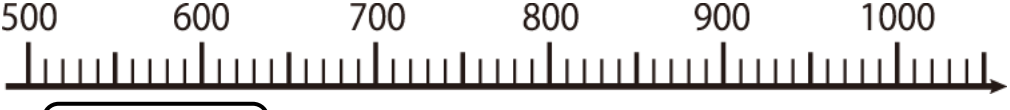
① ☐ is 70 more than 120.



② ☐ is 40 more than 356.

③ ☐ is 600 more than 250.

④ ☐ is 300 more than 570.

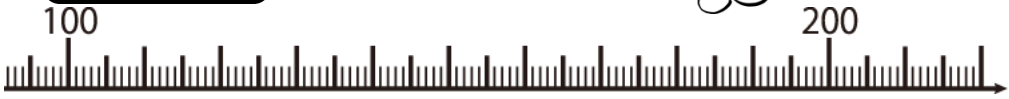


⑤ ☐ is 70 more than 823.

Example Write the answer in the ☐. If you don't know the answer, think it using number line.

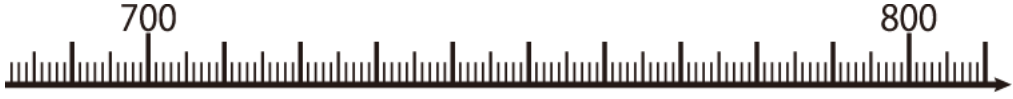
160 is 20 less than 180.

Good!



Exercise Write the answer in the ☐.

① ☐ is 40 less than 750.

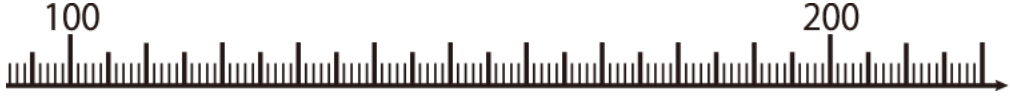


② ☐ is 70 less than 395.

③ ☐ is 500 less than 850.

④ ☐ is 200 less than 420.

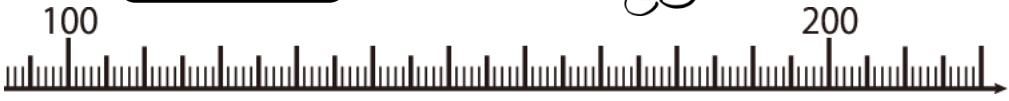
⑤ ☐ is 80 less than 198.



Example Write the answer in the ☐. If you don't know the answer, think it using number line.

150 is 40 more than 110.

Good!



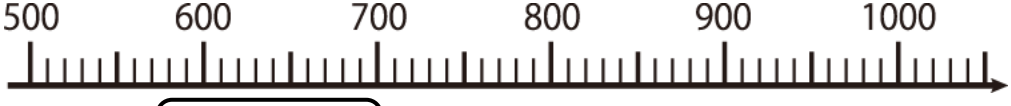
Exercise Write the answer in the ☐.

① 570 is ☐ more than 490.

② 250 is ☐ more than 180.

③ 880 is ☐ more than 480.

④ 950 is ☐ more than 630.

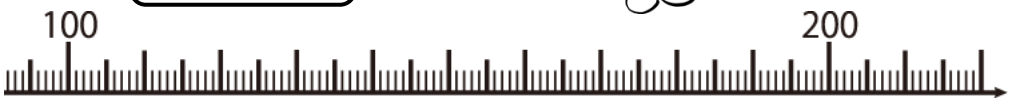


⑤ 782 is ☐ more than 712.

Example Write the answer in the ☐. If you don't know the answer, think it using number line.

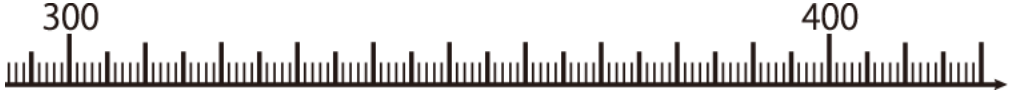
110 is 40 less than 150.

Good!



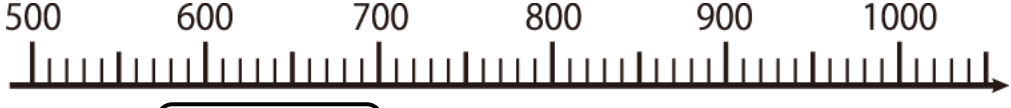
Exercise Write the answer in the ☐.

① 310 is ☐ less than 360.



② 220 is ☐ less than 430.

③ 630 is ☐ less than 770.

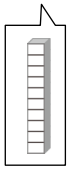


④ 160 is ☐ less than 910.

⑤ 718 is ☐ less than 788.

Example Write the answer in the ☐.

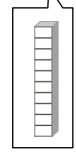
① The number which is made of 23 10 is 230



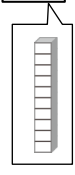
Good!

Exercise Write the answer in the ☐.

① The number which is made of 29 10 is ☐.



② The number which is made of 51 10 is ☐.



③ The number which is made of 82 10 is ☐.

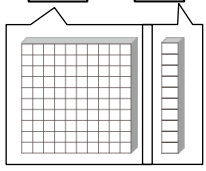
④ The number which is made of 44 10 is ☐.

⑤ The number which is made of 75 10 is ☐.

⑥ The number which is made of 98 10 is ☐.

Example Write the answer in the ☐.

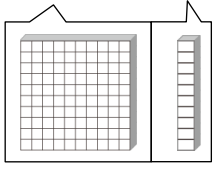
The number which is made of 1 100 , 3 10 and 5 1 is 135



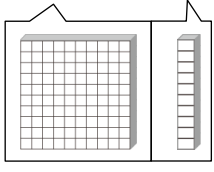
Good!

Exercise Write the answer in the ☐ .

① The number which is made of 3 100 , 8 10 and 2 1 is ☐ .



② The number which is made of 8 100 , 2 10 and 4 1 is ☐ .



③ The number which is made of 5 100 , 8 10 and 3 1 is ☐ .

④ The number which is made of 6 100 , 4 10 and 8 1 is ☐ .

⑤ The number which is made of 4 100 , 3 10 and 0 1 is ☐ .

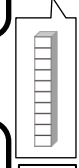
⑥ The number which is made of 2 100 , 0 10 and 2 1 is ☐ .

Example Write the answer in the □.

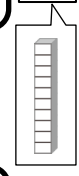
The number which is made of 18 10 is 180

Exercise Write the answer in the □.

① The number which is made of □ 10 is 260.



② The number which is made of □ 10 is 410.



③ The number which is made of □ 10 is 750.

④ The number which is made of □ 10 is 660.

⑤ The number which is made of □ 10 is 820.

⑥ The number which is made of □ 10 is 1000.

Example Write the answer in the □.

The number which is made of 6 100 , 5 10

and 4 1 is 654.

Good!

Exercise Write the answer in the □.

① The number which is made of □ 100 , □ 10

and □ 1 is 162.

② The number which is made of □ 100 , □ 10

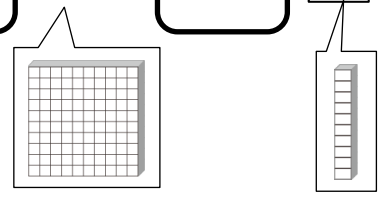
and □ 1 is 487.

③ The number which is made of □ 100 , □ 10

and □ 1 is 762.

Exercise Write the answer in the ☐.

④ The number which is made of ☐ 100 , ☐ 10 and ☐ 1 is 833.



⑤ The number which is made of ☐ 100 , ☐ 10 and ☐ 1 is 352.

⑥ The number which is made of ☐ 100 , ☐ 10 and ☐ 1 is 961.

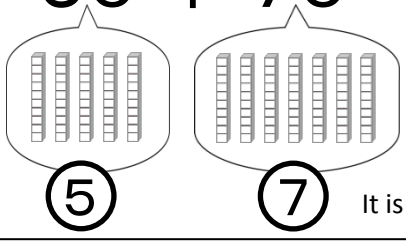
⑦ The number which is made of ☐ 100 , ☐ 10 and ☐ 1 is 250.

⑧ The number which is made of ☐ 100 , ☐ 10 and ☐ 1 is 408.

Let's add numbers which are 0 at the "o".

How many sets do each number have?

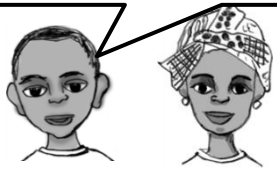
$$50 + 70$$



It is 12 sets of 10.

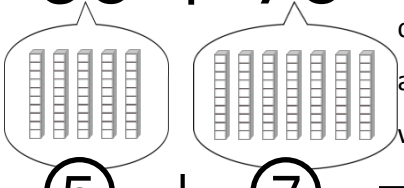
50 consists of 5 sets of 10.

70 consists of 7 sets of 10.



If we add the sets of 10, How many sets of 10 are there?

$$50 + 70$$



5 + 7 is the same calculation as we add 50 + 70 without 0.

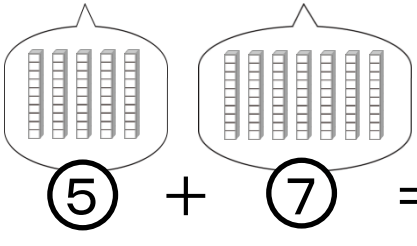
$$5 + 7 = 12$$

It is 12 sets of 10.

Sets of 10

It is easy to calculate if we think them as sets of 10.

$$50 + 70 = 120$$



$$5 + 7 = 12$$

5 + 7 is the same calculation as we add 50 + 70 without 0.

Good!

Sets of 10

Example Write the answer in the □.

$50 + 70 = 120$

There are 5 + 7 sets of 10.

Good!

Exercise Write the answer in the □.

① $80+40=$ □

There are 8 + 4 sets of 10

② $40+60=$ □

There are 4 + 6 sets of 10

③ $50+90=$ □

There are 5 + 9 sets of 10

④ $60+60=$ □

There are 6 + 6 sets of 10

⑤ $60+80=$ □

There are 6 + 8 sets of 10

⑥ $90+60=$ □

There are 9 + 6 sets of 10

⑦ $70+40=$ □

There are 7 + 4 sets of 10

⑧ $70+70=$ □

There are 7 + 7 sets of 10

⑨ $90+20=$ □

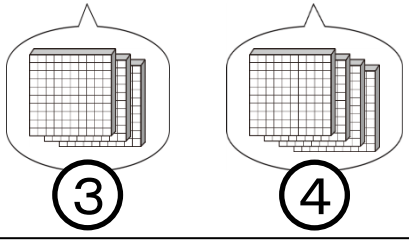
There are 9 + 2 sets of 10

⑩ $80+50=$ □

There are 8 + 5 sets of 10

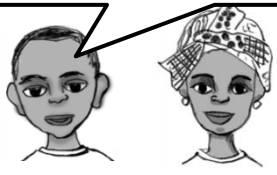
Let's add numbers which are 0 at the "t" and "o". How many sets do each number have?

$300 + 400$



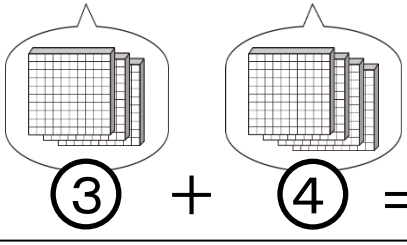
300 consists of 3 sets of 100.

400 consists of 4 sets of 100.



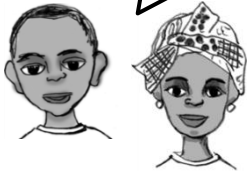
If we add the sets of 100, How many sets of 100 are there?

$300 + 400$



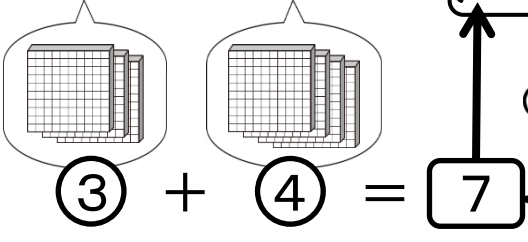
Sets of 100

It is 7 sets of 100.



It is easy to calculate if we think them as sets of 100.

$300 + 400 = 700$



Sets of 100

3 + 4 is the same calculation as we add 300 + 400 without 00.

Good!

Example Write the answer in the □.

$300 + 400 = 700$

There are 3 + 4 sets of 100.

Good!

Exercise Write the answer in the □.

① $400 + 200 =$ □

There are 4 + 2 sets of 100

② $500 + 300 =$ □

There are 5 + 3 sets of 100

③ $100 + 500 =$ □

There are 1 + 5 sets of 100

④ $500 + 500 =$ □

There are 5 + 5 sets of 100

⑤ $800 + 200 =$ □

There are 8 + 2 sets of 100

⑥ $700 + 100 =$ □

There are 7 + 1 sets of 100

⑦ $600 + 200 =$ □

There are 6 + 2 sets of 100

⑧ $900 + 100 =$ □

There are 9 + 1 sets of 100

⑨ $300 + 500 =$ □

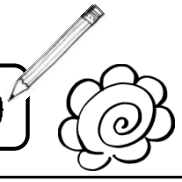
There are 3 + 5 sets of 100

⑩ $400 + 300 =$ □

There are 4 + 3 sets of 100

Example Write the answer in the □.

$50 + 70 = 120$



Good!

Exercise Write the answer in the □.

① $50+80=$ □

② $30+70=$ □

③ $60+50=$ □

④ $70+70=$ □

⑤ $40+70=$ □

⑥ $60+80=$ □

⑦ $90+60=$ □

⑧ $40+80=$ □

⑨ $200+600=$ □

⑩ $300+500=$ □

⑪ $400+200=$ □

⑫ $600+100=$ □

⑬ $500+500=$ □

⑭ $200+400=$ □

⑮ $700+200=$ □

⑯ $300+300=$ □

Let's add numbers which are 0 at the "o".

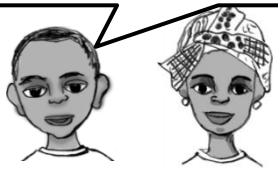
How many sets of 10 do each number have?

$$350 + 20$$

35 sets of 10 | 2 sets of 10

350 consists of 35 sets of 10.

20 consists of 2 sets of 10.



If we add the sets of 10, How many sets of 10 are there?

$$350 + 20$$

35 sets of 10 | 2 sets of 10

$$35 + 2 = 37$$

Sets of 10

We add 50 from 350 and 20 without 0.

It is easy to calculate if we think them as sets of 10.

$$350 + 20 = 370$$

35 sets of 10 | 2 sets of 10

$$35 + 2 = 37$$

Sets of 10

35 + 2 is the same calculation as we add 350 + 20 without 0.

Good!

Example Write the answer in the □.

$350 + 20 = 370$

35 sets of 10

2 sets of 10

Good!

Exercise Write the answer in the □.

① $430 + 50 =$ □

43 sets of 10

5 sets of 10

② $240 + 30 =$ □

24 sets of 10

3 sets of 10

③ $520 + 60 =$ □

52 sets of 10

6 sets of 10

④ $10 + 260 =$ □

1 sets of 10

26 sets of 10

⑤ $340 + 40 =$ □

34 sets of 10

4 sets of 10

⑥ $400 + 70 =$ □

40 sets of 10

7 sets of 10

⑦ $20 + 670 =$ □

2 sets of 10

67 sets of 10

⑧ $80 + 900 =$ □

8 sets of 10

90 sets of 10

⑨ $310 + 70 =$ □

31 sets of 10

7 sets of 10

⑩ $50 + 630 =$ □

5 sets of 10

63 sets of 10

Example Write the answer in the □.

$350 + 20 = 370$

Good!

Exercise Write the answer in the □.

① $350+40=$ □

② $230+50=$ □

③ $660+20=$ □

④ $470+10=$ □

⑤ $40+350=$ □

⑥ $60+220=$ □

⑦ $900+60=$ □

⑧ $400+80=$ □

⑨ $20+600=$ □

⑩ $30+500=$ □

⑪ $430+20=$ □

⑫ $670+20=$ □

⑬ $500+50=$ □

⑭ $20+400=$ □

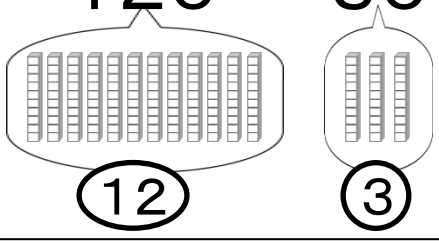
⑮ $700+80=$ □

⑯ $90+300=$ □

Let's subtract numbers which are 0 at the "o".

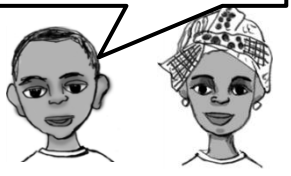
How many sets of 10 do each number have?

120 − 30



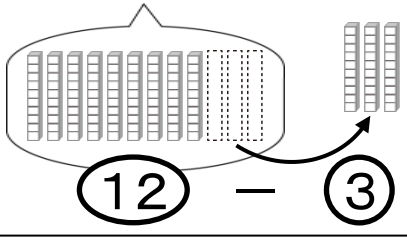
120 consists of 12 sets of 10.

30 consists of 3 sets of 10.

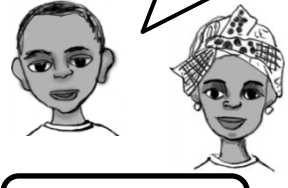


If we subtract the sets of 10, How many sets of 10 are there?

120 − 30



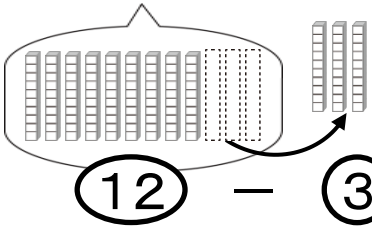
It is 9 sets of 10.



Sets of 10

It is easy to calculate if we think them as sets of 10.

120 − 30 = 90



12 – 3 is the same calculation as we subtract 120 – 30 without 0.

Good!

Sets of 10

Example Write the answer in the □.

$120 - 30 = 90$

There are 12 – 3 sets of 10.

Good!

Exercise Write the answer in the □.

① $140 - 80 =$ □

There are 14 - 8 sets of 10

② $130 - 60 =$ □

There are 13 – 6 sets of 10

③ $150 - 90 =$ □

There are 15 – 9 sets of 10

④ $160 - 70 =$ □

There are 16 – 7 sets of 10

⑤ $170 - 80 =$ □

There are 17 – 8 sets of 10

⑥ $180 - 90 =$ □

There are 18 – 9 sets of 10

⑦ $120 - 70 =$ □

There are 12 – 7 sets of 10

⑧ $110 - 20 =$ □

There are 11 – 2 sets of 10

⑨ $130 - 90 =$ □

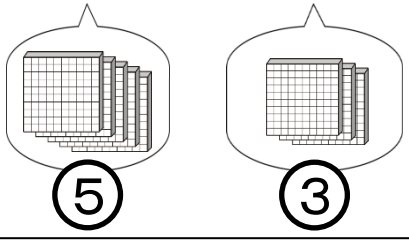
There are 13 - 9 sets of 10

⑩ $140 - 50 =$ □

There are 14 – 5 sets of 10

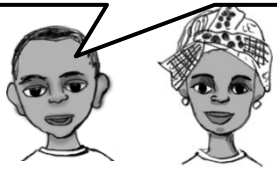
Let's subtract numbers which are 0 at the "t" and "o". How many sets do each number have?

$$500 - 300$$



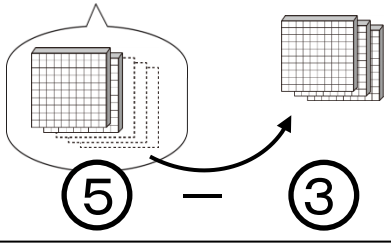
500 consists of 5 sets of 100.

300 consists of 3 sets of 100.



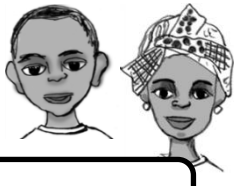
If we subtract the sets of 100, How many sets of 100 are there?

$$500 - 300$$



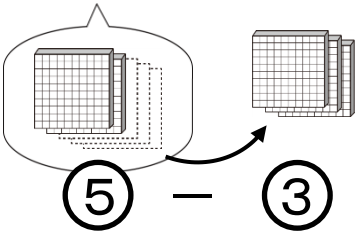
Sets of 100

It is 2 sets of 100.



It is easy to calculate if we think them as sets of 100.

$$500 - 300 = 200$$



Sets of 100

5 – 3 is the same calculation as we add 500 – 300 without 00.

Good!

Example Write the answer in the ☐.

$500 - 300 = 200$

There are 12 – 3 sets of 10.

Good!

Exercise Write the answer in the ☐.

① $400 - 200 =$ ☐

There are 4 - 2 sets of 100

② $500 - 300 =$ ☐

There are 5 - 3 sets of 100

③ $800 - 500 =$ ☐

There are 8 - 5 sets of 100

④ $700 - 400 =$ ☐

There are 7 - 4 sets of 100

⑤ $600 - 200 =$ ☐

There are 6 - 2 sets of 100

⑥ $900 - 700 =$ ☐

There are 9 - 7 sets of 100

⑦ $1000 - 200 =$ ☐

There are 10 - 2 sets of 100

⑧ $900 - 500 =$ ☐

There are 9 - 5 sets of 100

⑨ $1000 - 700 =$ ☐

There are 10 - 7 sets of 100

⑩ $800 - 600 =$ ☐

There are 8 - 6 sets of 100

Example Write the answer in the □.

120 − 30 = 90 Good!

Exercise Write the answer in the □.

① 150−80= ② 130−70=

③ 120−50= ④ 110−60=

⑤ 140−90= ⑥ 120−40=

⑦ 130−40= ⑧ 160−80=

⑨ 700−600= ⑩ 800−500=

⑪ 400−200= ⑫ 600−100=

⑬ 1000−200= ⑭ 700−400=

⑮ 1000−800= ⑯ 900−700=

Let's subtract numbers which are 0 at the "o".

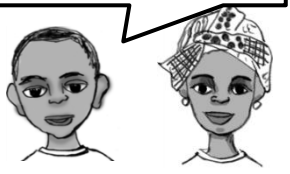
How many sets of 10 do each number have?

$$360 - 40$$

36 sets of 10 — 4 sets of 10

360 consists of 36 sets of 10.

40 consists of 4 sets of 10.



If we subtract the sets of 10, How many sets of 10 are there?

$$360 - 40$$

36 sets of 10 — 4 sets of 10

$$36 - 4 = 32$$

Sets of 10

We subtract 4 from 6.

It is easy to calculate if we think them as sets of 10.

$$360 - 40 = 320$$

36 sets of 10 — 4 sets of 10

$$36 - 4 = 32$$

Sets of 10

36 – 4 is the same calculation as we subtract 360 - 40 without 0.

Good!

Example Write the answer in the □.

$360 - 40 = 320$

36 sets of 10

4 sets of 10

Good!

Exercise Write the answer in the □.

① $460 - 50 =$ □

46 sets of 10

5 sets of 10

② $240 - 30 =$ □

24 sets of 10

3 sets of 10

③ $570 - 60 =$ □

57 sets of 10

6 sets of 10

④ $280 - 60 =$ □

28 sets of 10

6 sets of 10

⑤ $340 - 40 =$ □

34 sets of 10

4 sets of 10

⑥ $470 - 70 =$ □

47 sets of 10

7 sets of 10

⑦ $670 - 20 =$ □

67 sets of 10

2 sets of 10

⑧ $980 - 80 =$ □

98 sets of 10

8 sets of 10

⑨ $390 - 70 =$ □

39 sets of 10

7 sets of 10

⑩ $550 - 30 =$ □

55 sets of 10

3 sets of 10

Example Write the answer in the □.

360 − 40 = 320  Good!

Exercise Write the answer in the □.

① 280−60= □　② 390−50= □

③ 660−20= □　④ 470−10= □

⑤ 670−40= □　⑥ 160−20= □

⑦ 980−60= □　⑧ 490−80= □

⑨ 270−60= □　⑩ 360−50= □

⑪ 430−20= □　⑫ 670−20= □

⑬ 660−60= □　⑭ 440−40= □

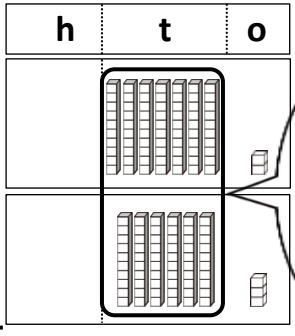
⑮ 770−60= □　⑯ 990−90= □

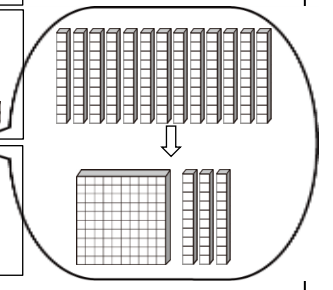
"o" means ●, "t" means ×, "h" means ○.

Let's add numbers whose sum of the "t" is more than 9. First, we add the numbers of "o". 2 + 3 = 5. How about the sum of "t"?

$72+63$

h	t	o
	7	2
+	6	3



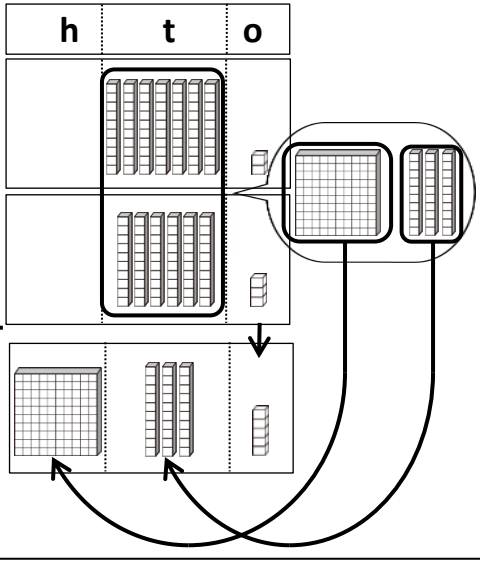


7 + 6 = 13

13 of the "t" means that there are 13 sets of 10 which is equal to 130. Carry 100 to the "h".

$72+63$

h	t	o
	7	2
+	6	3



"o" is 5 by 2+3.
"t" is 3 of 13. So, the answer is 135.

“o” means ●, “t” means ×, “h” means ○.

Let’s solve by vertical addition.

$72+63$

h	t	o
	7	2
+	6	3
		5

2+3=5

The addition of “t” is 2+3=5.

Next, calculate the “t”.

$72+63$

h	t	o
	7	2
+	6	3
1	3	5

7+6=13

2+3= 5

We get 7+6=13 by adding at the “t”.

We write the 1 of 13 at the “h”.

Example Solve.

72＋63

	7	2
＋	6	3

72＋63

	7	2
＋	6	3
1	3	5

Good!

Exercise Solve.

① 85＋54

	8	5
＋	5	4

② 62＋83

	6	2
＋	8	3

③ 84＋71

	8	4
＋	7	1

④ 12＋95

	1	2
＋	9	5

⑤ 53＋72

	5	3
＋	7	2

⑥ 94＋35

	9	4
＋	3	5

⑦ 51＋81

	5	1
＋	8	1

⑧ 97＋40

	9	7
＋	4	0

Exercise Solve.

⑨ 73＋95

	7	3
＋	9	5

⑩ 53＋63

	5	3
＋	6	3

⑪ 91＋65

	9	1
＋	6	5

⑫ 75＋41

	7	5
＋	4	1

⑬ 86＋31

	8	6
＋	3	1

⑭ 76＋42

	7	6
＋	4	2

⑮ 24＋84

	2	4
＋	8	4

⑯ 92＋73

	9	2
＋	7	3

⑰ 37＋82

	3	7
＋	8	2

⑱ 36＋92

	3	6
＋	9	2

⑲ 82＋86

	8	2
＋	8	6

⑳ 73＋52

	7	3
＋	5	2

㉑ 33＋95

	3	3
＋	9	5

㉒ 95＋23

	9	5
＋	2	3

㉓ 63＋75

	6	3
＋	7	5

㉔ 34＋72

	3	4
＋	7	2

Example Solve. Make sure to write "+".

72＋63

h	t	o
＋		

72＋63

h	t	o
	7	2
＋	6	3
1	3	5

Do NOT forget!!

Good!

Exercise Solve. Make sure to write "+".

① 35＋94

h	t	o
＋		

② 74＋91

h	t	o
＋		

③ 42＋75

h	t	o
＋		

④ 81＋22

h	t	o
＋		

⑤ 77＋60

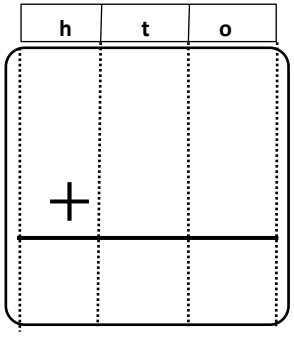
h	t	o
＋		

⑥ 95＋52

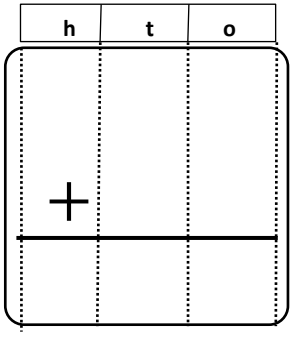
h	t	o
＋		

Example Solve. Make sure to write “+”.

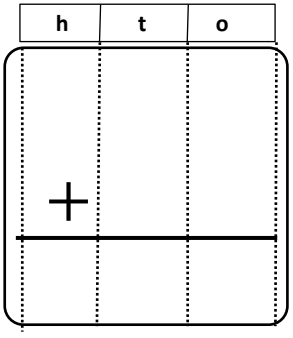
⑦ 37＋71



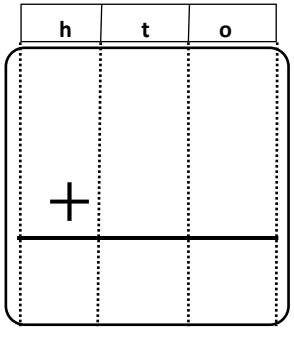
⑧ 55＋81



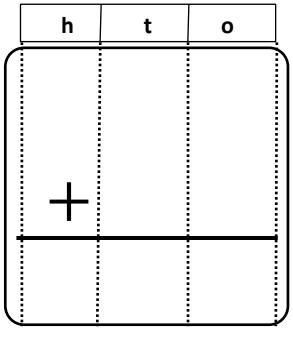
⑨ 60＋63



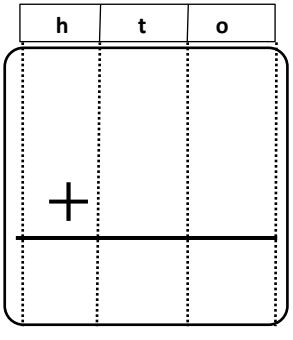
⑩ 64＋41



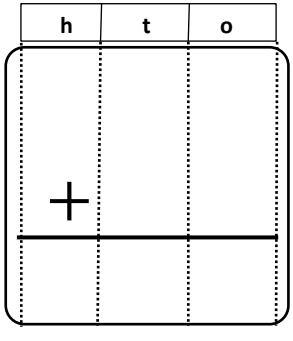
⑪ 76＋32



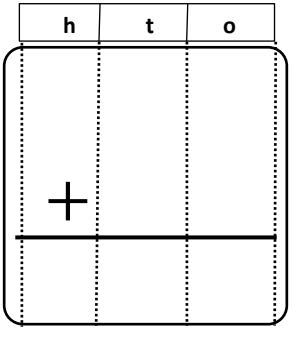
⑫ 25＋92



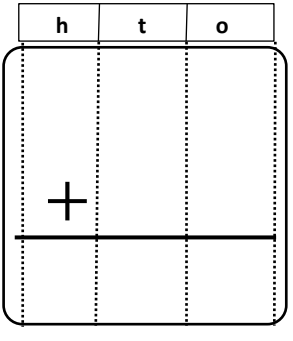
⑬ 81＋58



⑭ 93＋55



⑮ 70＋89



Example Solve. Make sure to write "+" and the horizontal line.

72+63

c	d	u

72+63

c	d	u
	7	2
+	6	3
1	3	5

Do NOT forget!!

Good!

Exercise Solve. Make sure to write "+" and the horizontal line.

① 82+63

h	t	o
+		

② 49+80

h	t	o
+		

③ 54+85

h	t	o
+		

④ 36+82

h	t	o
+		

⑤ 92+37

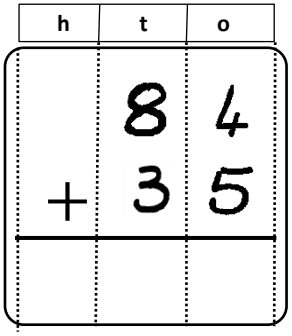
h	t	o
+		

⑥ 83+44

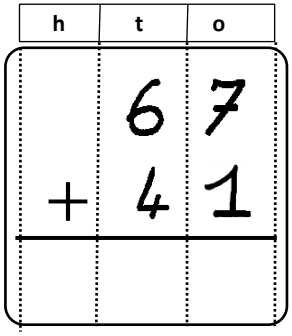
h	t	o
+		

Exercise Solve. Make sure to write “+” and the horizontal line.

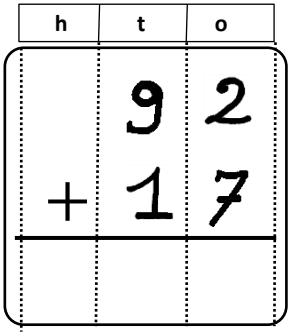
⑦ 84＋35



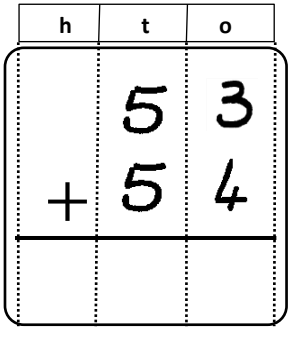
⑧ 67＋41



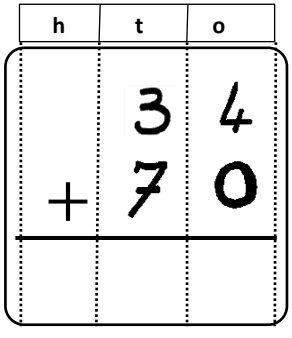
⑨ 92＋17



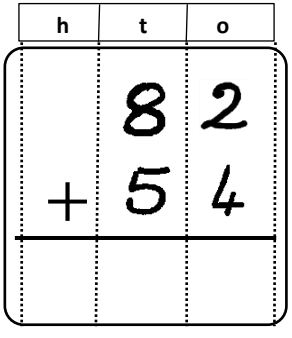
⑩ 53＋54



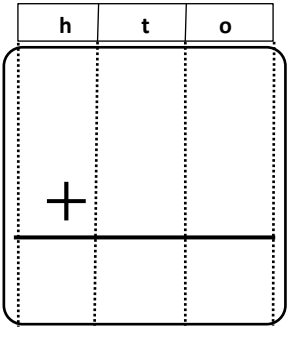
⑪ 34＋70



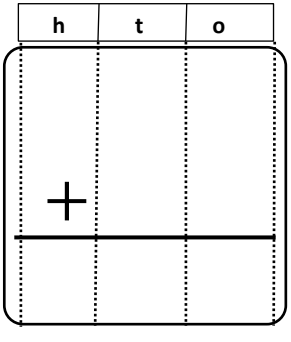
⑫ 82＋54



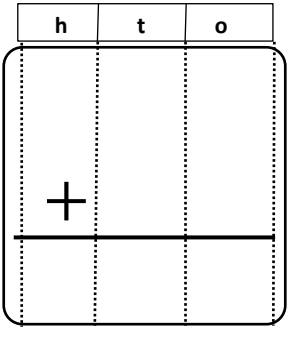
⑬ 91＋27



⑭ 62＋55



⑮ 28＋90



“o” means ●, “t” means ×, “h” means ○.

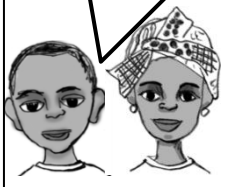
Solve.

$84+39$

h	t	o
	1	
	8	4
+	3	9
		3

$4+9=13$

We write 1 of 13 at top of the ‘’t’’ and 3 of 13 at answer place of the ‘’o’’ .



Next, calculate the “t” and ‘’o’’.

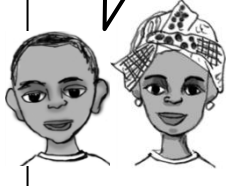
$84+39$

h	t	o
	1	
	8	4
+	3	9
1	2	3

$1+8+3=12$

$4+9=13$

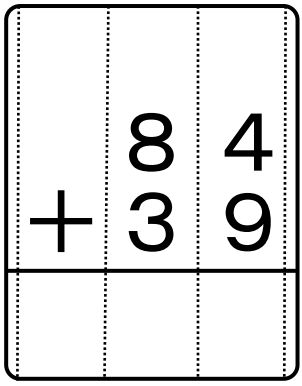
We write 1 of 10 at the ‘’h’’ and 0 of 10 at the ‘’t’’.



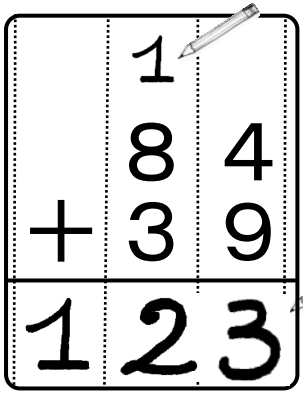
Good!

Example Solve.

84+39

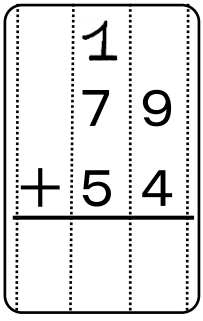


84+39

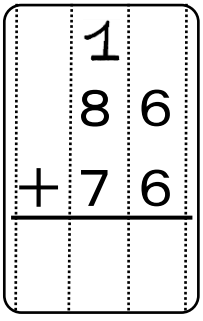


Exercise Solve.

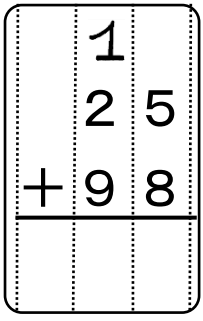
① 79+54



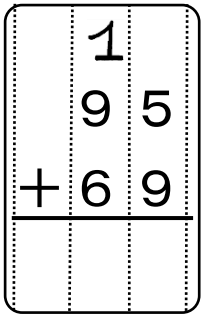
② 86+76



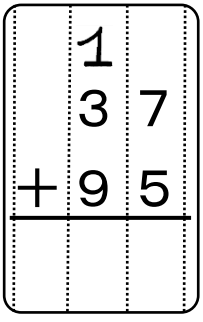
③ 25+98



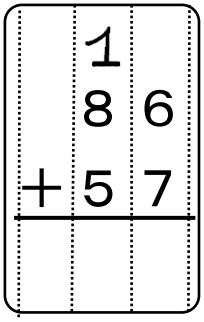
④ 95+69



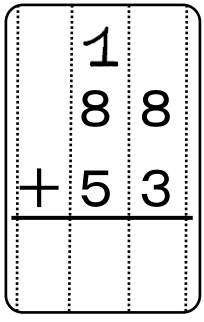
⑤ 37+95



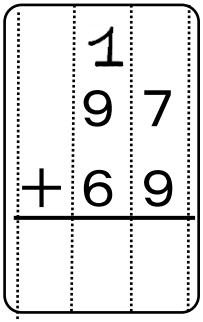
⑥ 86+57



⑦ 88+53

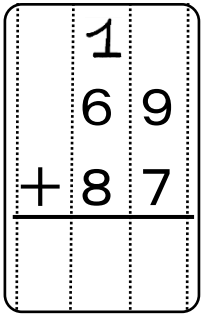


⑧ 97+69

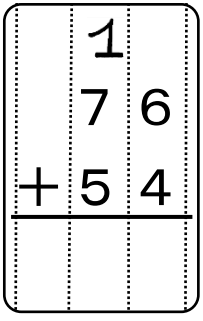


Exercise Solve.

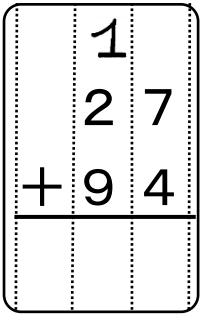
⑨ 69+87



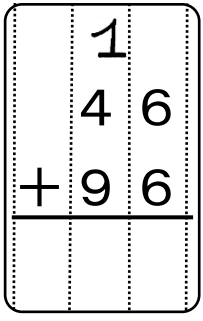
⑩ 76+54



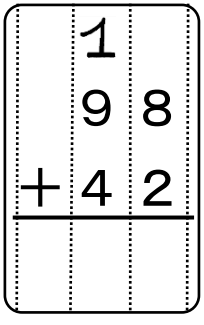
⑪ 27+94



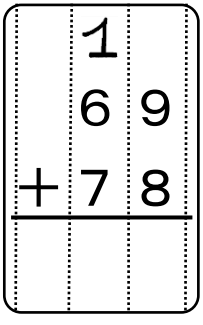
⑫ 46+96



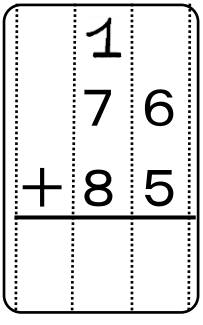
⑬ 98+42



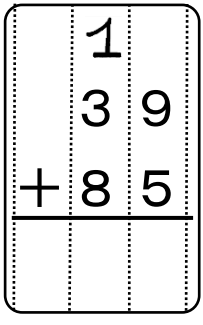
⑭ 69+78



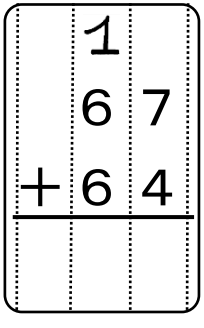
⑮ 76+85



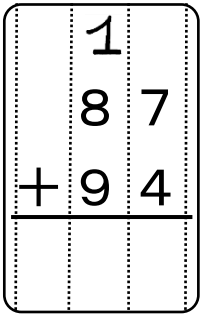
⑯ 39+85



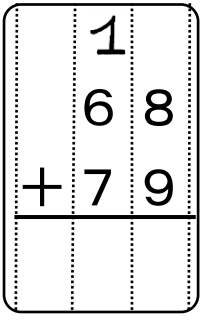
⑰ 67+64



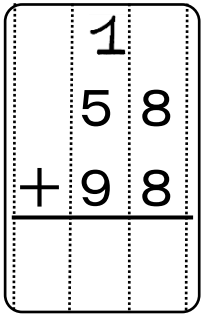
⑱ 87+94



⑲ 68+79



⑳ 58+98



"o" means ●, "t" means ×, "h" means ○.

Example Solve. Make sure to write "+".

84＋39

h	t	o
＋		

84＋39

h	t	o
	1	
	8	4
＋	3	9
1	2	3

Do NOT forget!!

Good!

Exercise Solve. Make sure to write "+".

① 56＋89

h	t	o
＋		

② 67＋85

h	t	o
＋		

③ 38＋98

h	t	o
＋		

④ 48＋75

h	t	o
＋		

⑤ 94＋77

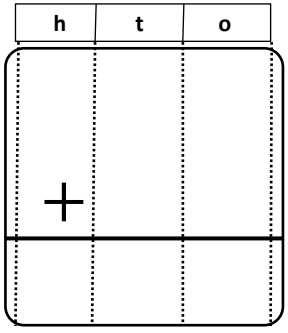
h	t	o
＋		

⑥ 52＋79

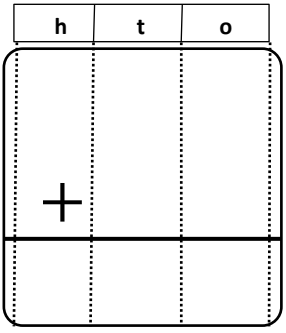
h	t	o
＋		

Exercise Solve. Make sure to write “+”.

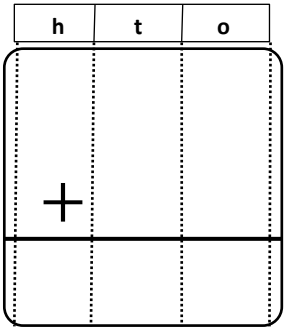
⑦ 16＋97



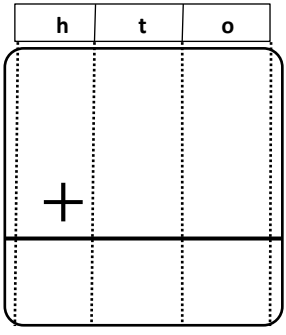
⑧ 46＋98



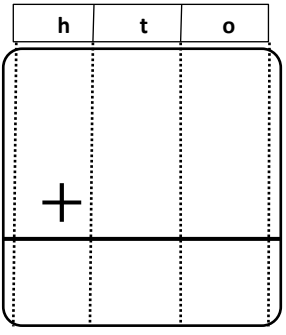
⑨ 46＋84



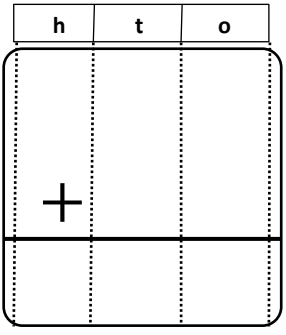
⑩ 61＋59



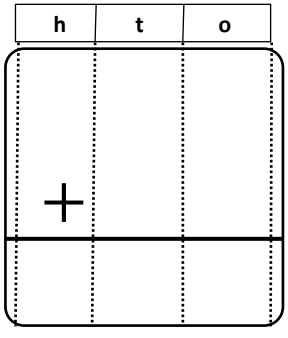
⑪ 78＋35



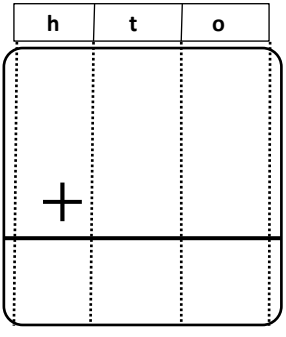
⑫ 85＋47



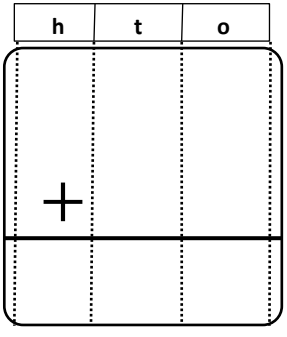
⑬ 34＋98



⑭ 77＋55



⑮ 59＋63



"o" means ●, "t" means ×, "h" means ○.

Example Solve. Make sure to write "+".

84＋39

h	t	o

84＋39

h	t	o
	1	
	8	4
＋	3	9
1	2	3

Do NOT forget!!

Good!

Exercise Solve. Make sure to write "+".

① 47＋75

h	t	o
＋		

② 37＋86

h	t	o
＋		

③ 75＋68

h	t	o
＋		

④ 28＋95

h	t	o
＋		

⑤ 66＋84

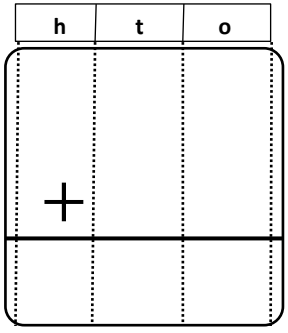
h	t	o
＋		

⑥ 63＋59

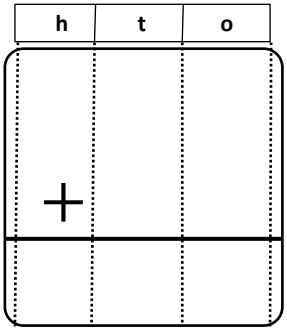
h	t	o
＋		

Exercise Solve. Make sure to write “+”.

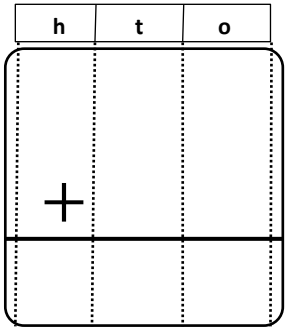
⑦ 84＋38



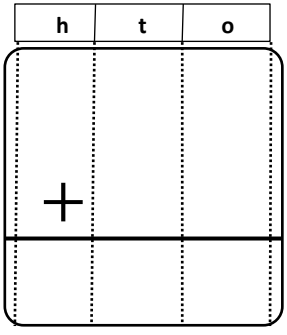
⑧ 87＋48



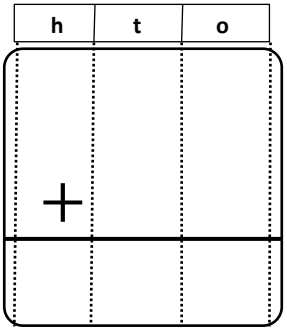
⑨ 34＋87



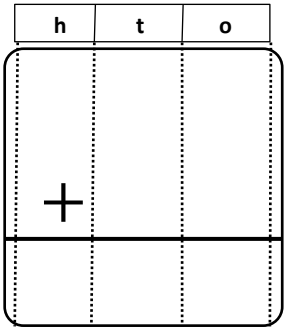
⑩ 73＋59



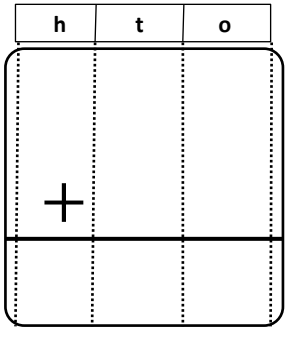
⑪ 34＋97



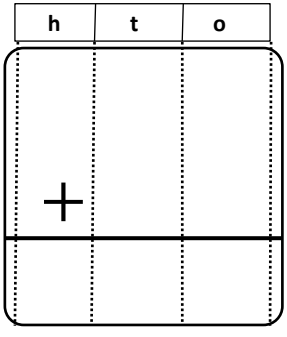
⑫ 68＋54



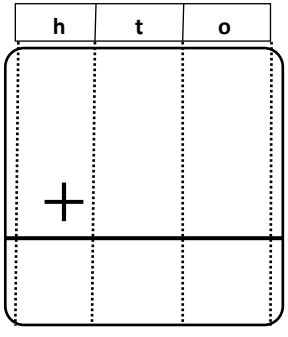
⑬ 47＋77



⑭ 68＋67



⑮ 77＋36



“o” means ●, “t” means ×, “h” means ○.

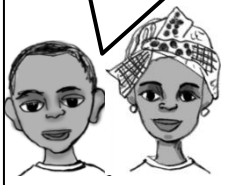
Solve.

$74+29$

h	t	o
	1	
	7	4
+	2	9
		3

4+9=①③

We write 1 of 13 at top of the ‘‘t’’ and 3 of 13 at answer place of the ‘‘o’’ .



Next, calculate the ‘‘t’’.

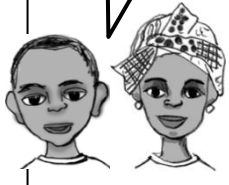
$74+29$

h	t	o
	1	
	7	4
+	2	9
1	0	3

1+7+2=①⓪

4+9= 13

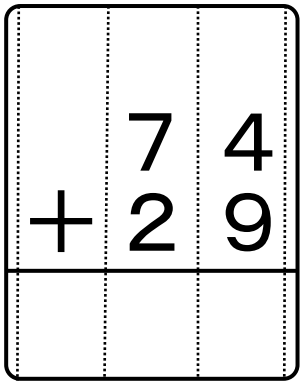
We write 1 of 10 at the ‘‘h’’ and 0 of 10 at the ‘‘t’’.



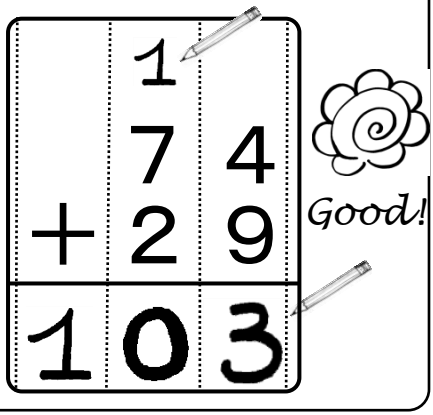
Good!

Example Solve.

74＋29

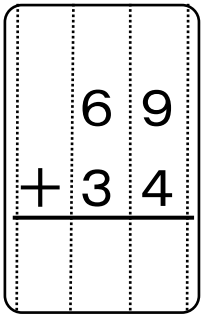


74＋29

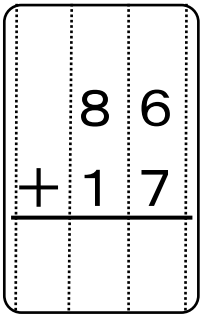


Exercise Solve

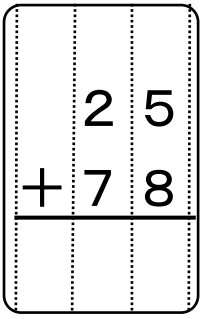
① 69＋34



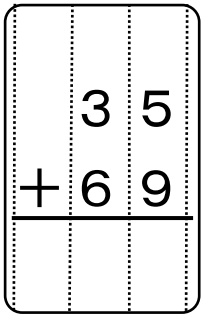
② 86＋17



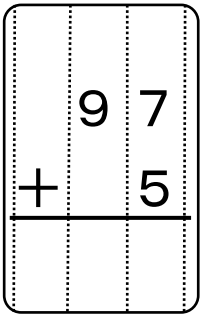
③ 25＋78



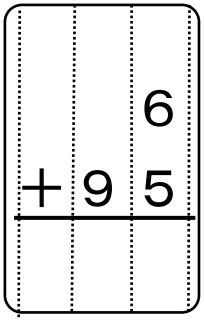
④ 35＋69



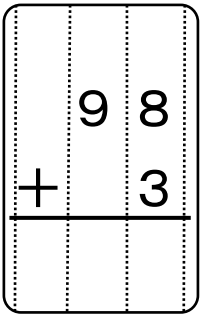
⑤ 97＋5



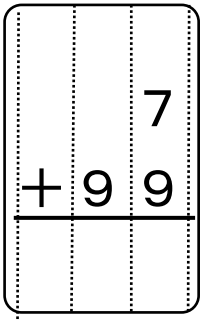
⑥ 6＋95



⑦ 98＋3



⑧ 7＋99



Exercise Solve.

⑨ 69＋37

	6	9
＋	3	7

⑩ 96＋6

	9	6
＋		6

⑪ 27＋74

	2	7
＋	7	4

⑫ 6＋98

		6
＋	9	8

⑬ 58＋43

	5	8
＋	4	3

⑭ 9＋98

		9
＋	9	8

⑮ 16＋85

	1	6
＋	8	5

⑯ 95＋9

	9	5
＋		9

⑰ 67＋34

	6	7
＋	3	4

⑱ 87＋14

	8	7
＋	1	4

⑲ 28＋79

	2	8
＋	7	9

⑳ 58＋48

	5	8
＋	4	8

Example Solve. Make sure to write “+”.

74＋29

h	t	o
＋		

74＋29

h	t	o
	1	
	7	4
＋	2	9
1	0	3

Do NOT forget!!

Exercise Solve. Make sure to write “+”.

① 69＋35

h	t	o
＋		

② 17＋85

h	t	o
＋		

③ 38＋68

h	t	o
＋		

④ 48＋55

h	t	o
＋		

⑤ 94＋7

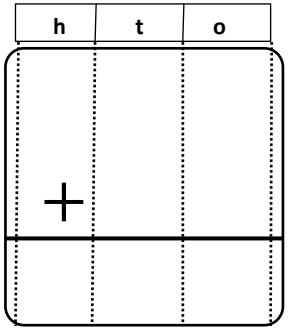
h	t	o
＋		

⑥ 5＋99

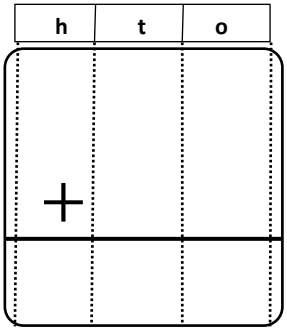
h	t	o
＋		

Exercise Solve. Make sure to write “+”.

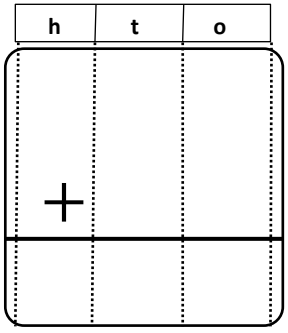
⑦ 16＋87



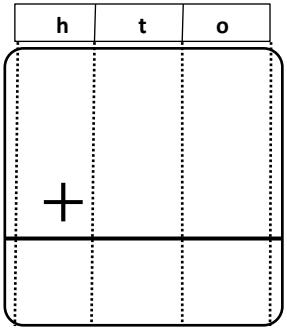
⑧ 46＋58



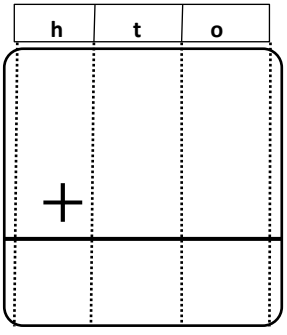
⑨ 36＋67



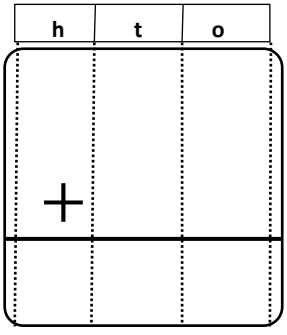
⑩ 95＋7



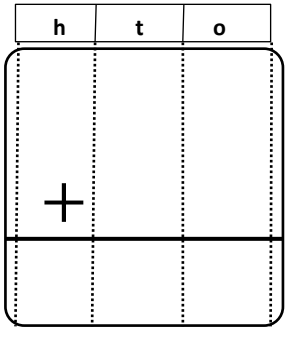
⑪ 98＋5



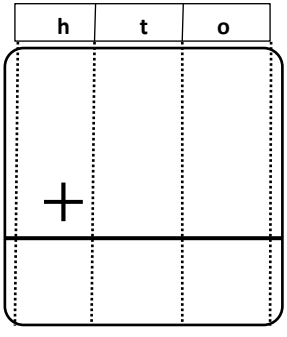
⑫ 96＋7



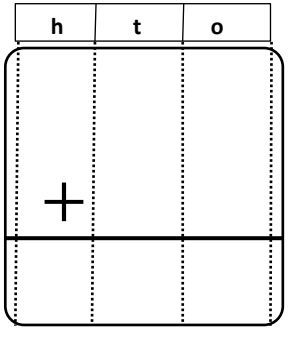
⑬ 4＋98



⑭ 7＋95



⑮ 9＋93



“o” means ●, “t” means ×, “h” means ○.

Example Solve. Make sure to write “+”.

74＋29

h	t	o

74＋29

h	t	o
	1	
	7	4
＋	2	9
1	0	3

Do NOT forget!!

Exercise Solve. Make sure to write “+”.

① 85＋17

h	t	o
＋		

② 25＋78

h	t	o
＋		

③ 66＋37

h	t	o
＋		

④ 46＋59

h	t	o
＋		

⑤ 7＋98

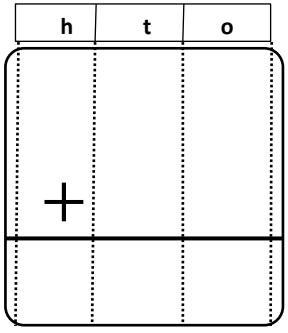
h	t	o
＋		

⑥ 95＋6

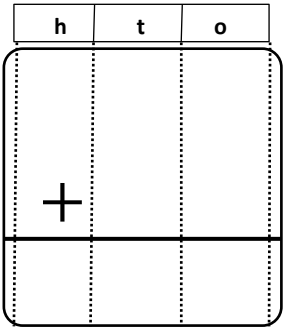
h	t	o
＋		

Exercise Solve. Make sure to write “+”.

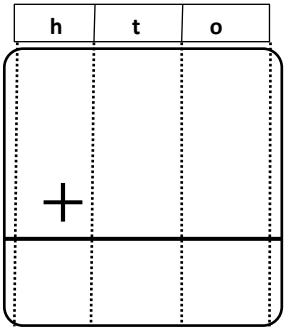
⑦ 84＋18



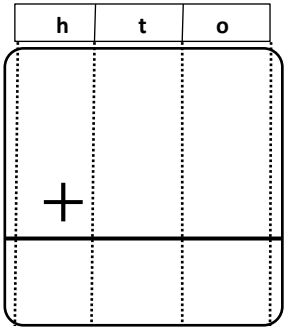
⑧ 57＋48



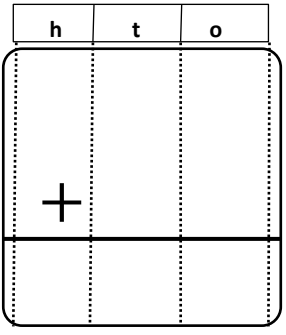
⑨ 34＋67



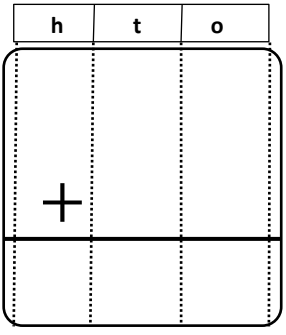
⑩ 4＋99



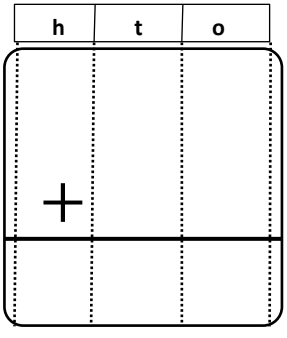
⑪ 94＋9



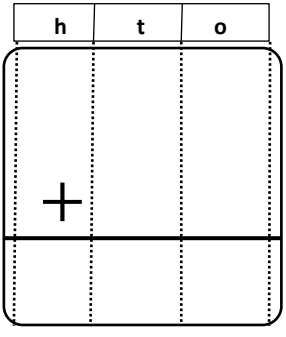
⑫ 8＋94



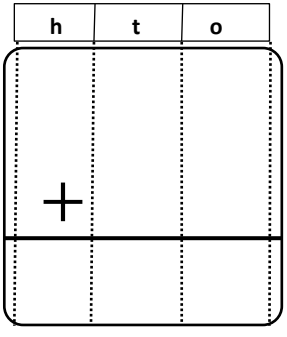
⑬ 27＋75



⑭ 68＋37



⑮ 67＋36



"o" means ●, "t" means ×, "h" means ○.

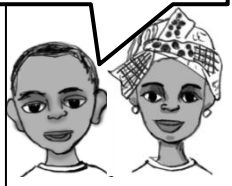
Solve.

$274+9$

h	t	o
	1	
2	7	4
+		9
		3

4+9=13

We write 1 of 13 at top of "t" and 3 of 13 at answer place of "o".



Solve the calculation at "t" and "o".

$274+9$

h	t	o
	1	
2	7	4
+		9
2	8	3

1+7=8

4+9= 13

We write 1+ 7 = 8 at "t" and same number '2' at "h".

Good!

"o" means ●, "t" means ×, "h" means ○.

Solve.

$427+38$

h	t	o
	1	
4	2	7
+	3	8
		5

$7+8=15$

We write 1 of 15 at top of "t" and 5 of 15 at answer place of "o".

Next, calculate the ''t'' and ''o'' .

$427+38$

h	t	o
	1	
4	2	7
+	3	8
4	6	5

$1+2+3=6$

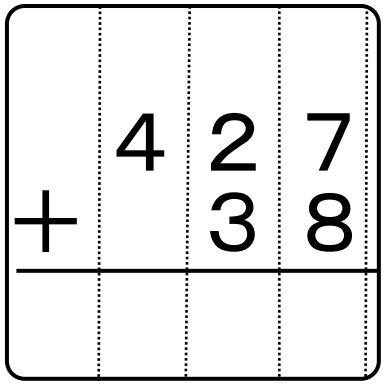
$7+8=15$

We get 1+2+3=6 by adding at the "t" and write 4 at the ''h''.

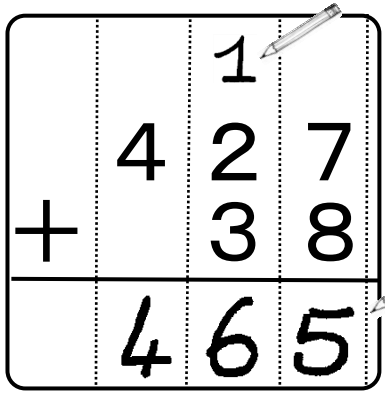
Good!

Example Solve.

427＋38

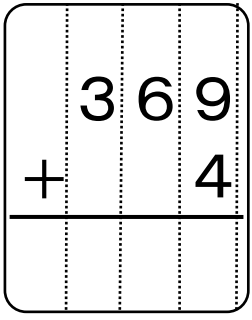


427＋38

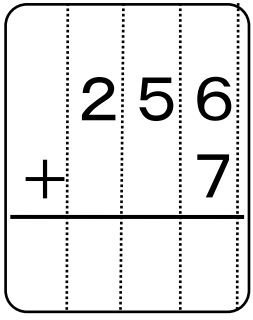


Exercise Solve.

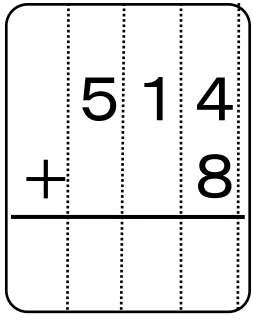
① 369＋4



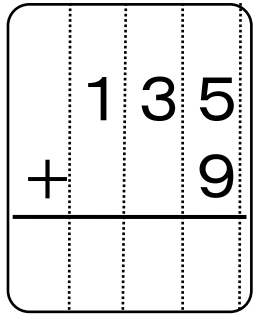
② 256＋7



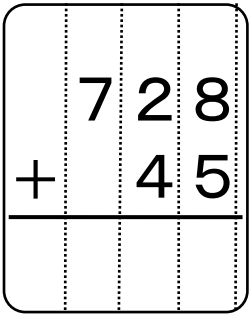
③ 514＋8



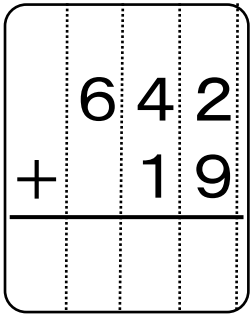
④ 135＋9



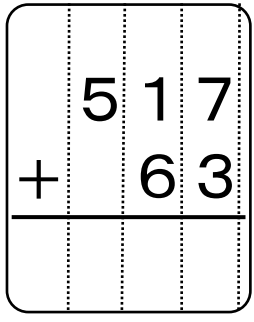
⑤ 728＋45



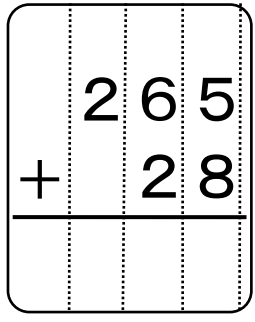
⑥ 642＋19



⑦ 517＋63

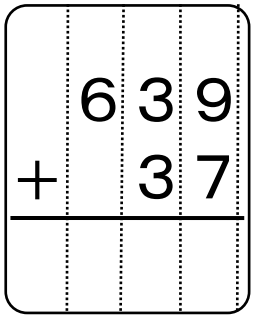


⑧ 265＋28

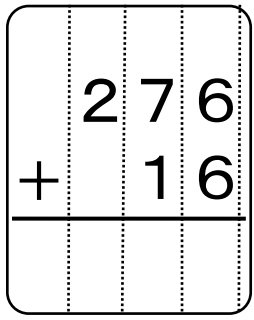


Exercise Solve.

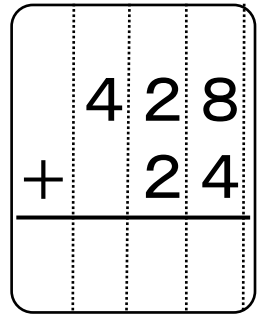
⑨ 639＋37



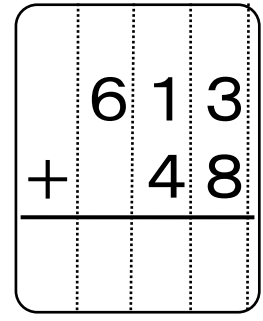
⑩ 276＋16



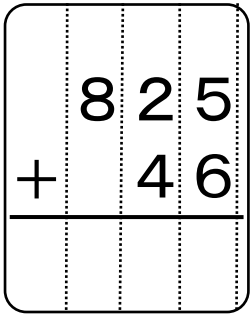
⑪ 428＋24



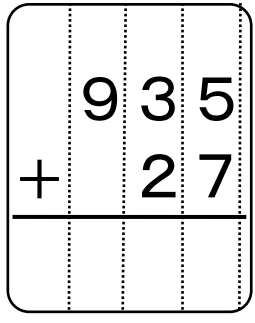
⑫ 613＋48



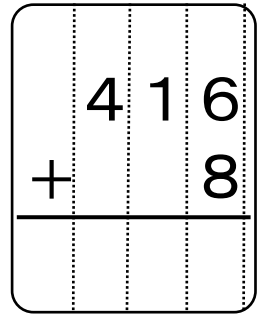
⑬ 825＋46



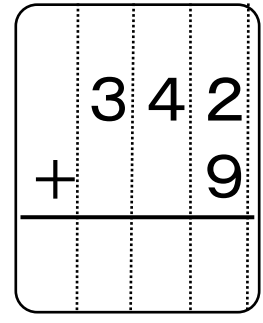
⑭ 935＋27



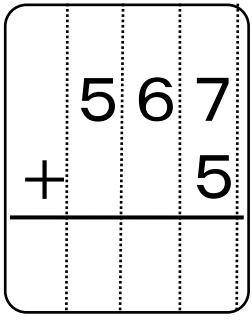
⑮ 416＋8



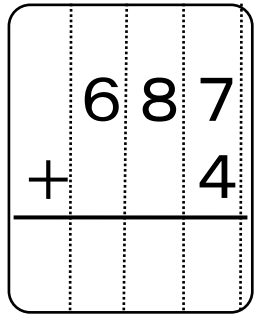
⑯ 342＋9



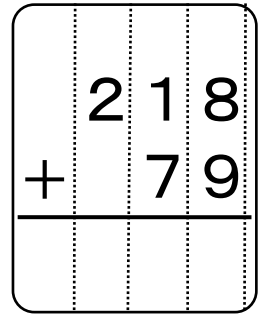
⑰ 567＋5



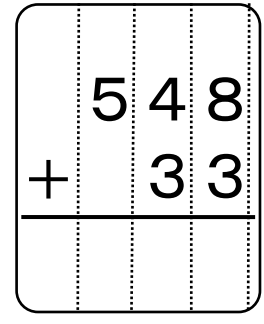
⑱ 687＋4



⑲ 218＋79



⑳ 548＋33



“o” means ●, “t” means ×, “h” means ○.

Example Solve. Make sure to write “+”.

274＋9

h	t	o
＋		

Do NOT forget!!

274＋9

h	t	o
	1	
2	7	4
＋		9
2	8	3

Exercise Solve. Make sure to write “+”.

① 436＋7

h	t	o
＋		

②568＋9

h	t	o
＋		

③ 385＋6

h	t	o
＋		

④ 719＋44

h	t	o
＋		

⑤167＋19

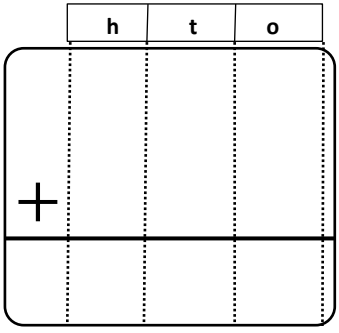
h	t	o
＋		

⑥ 637＋28

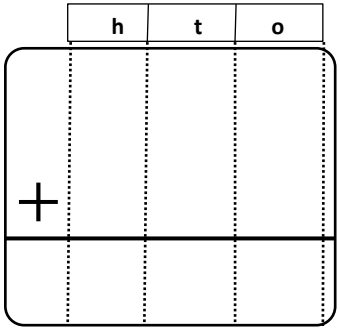
h	t	o
＋		

Exercise Solve. Make sure to write “+”.

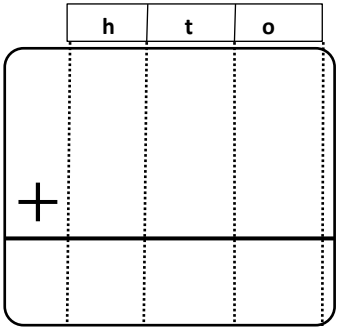
⑦ 867＋4



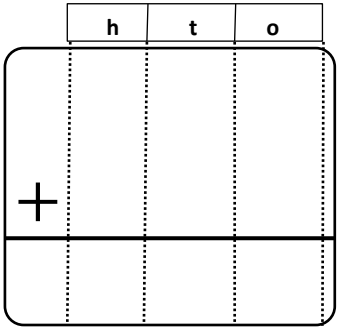
⑧ 132＋9



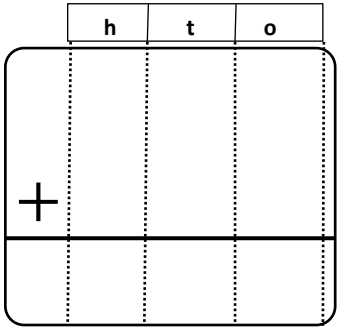
⑨ 463＋8



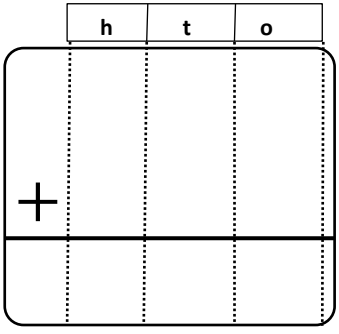
⑩ 518＋46



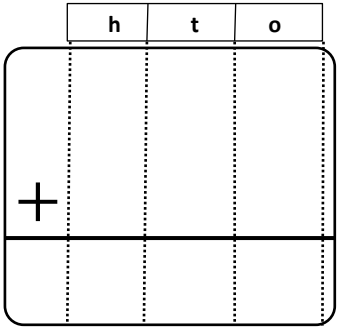
⑪ 743＋29



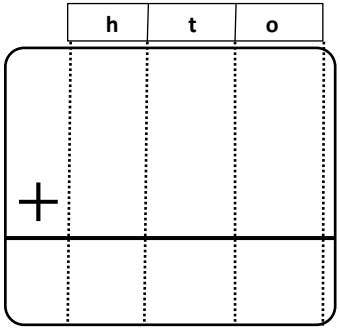
⑫ 627＋54



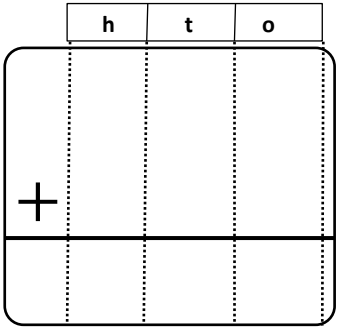
⑬ 926＋58



⑭ 439＋22



⑮ 857＋19



"o" means ●, "t" means ×, "h" means ○.

Example Solve. Make sure to write "+" and the horizontal line.

274+9

h	t	o

274+9

h	t	o
	1	
2	7	4
+		9
	2	8	3

Do NOT forget!!

Good!

Exercise Solve. Make sure to write "+" and the horizontal line.

① 315+6

h	t	o

②256+7

h	t	o

③ 582+9

c	d	u

④ 326+28

h	t	o

⑤715+38

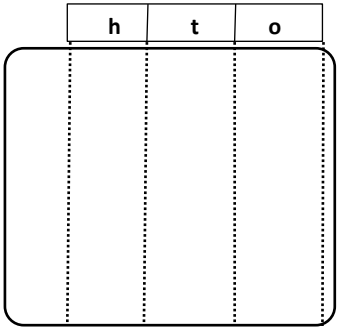
h	t	o

⑥ 258+25

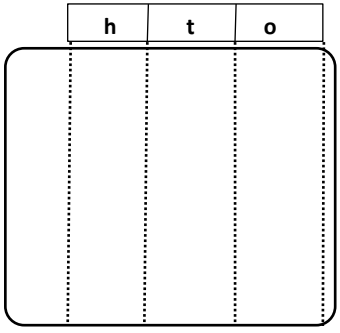
h	t	o

Exercise Solve. Make sure to write “+” and the horizontal line.

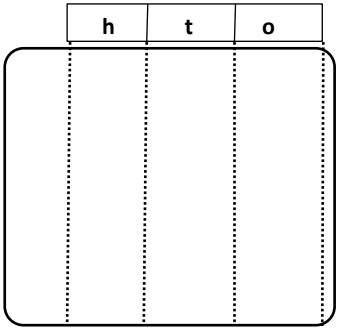
⑦ 246＋34



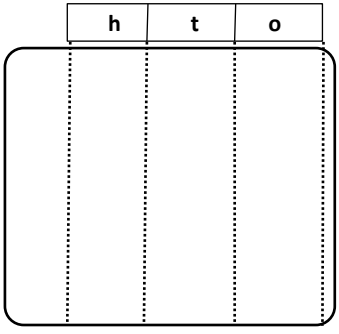
⑧ 747＋36



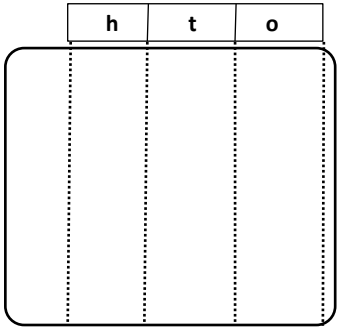
⑨ 156＋17



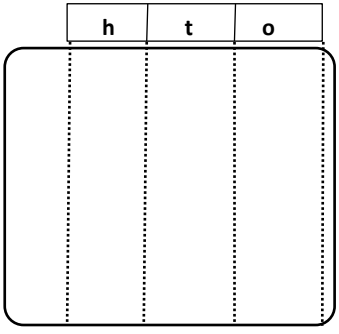
⑩ 524＋7



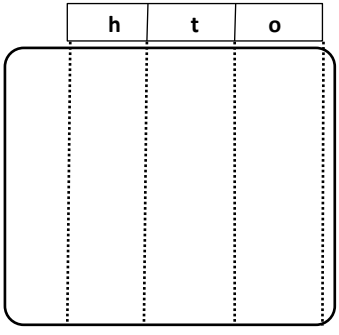
⑪ 374＋8



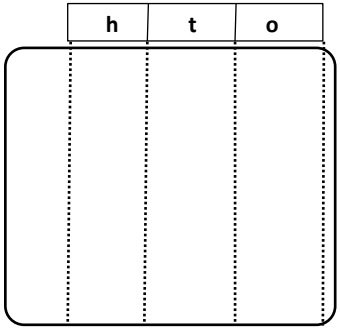
⑫ 268＋9



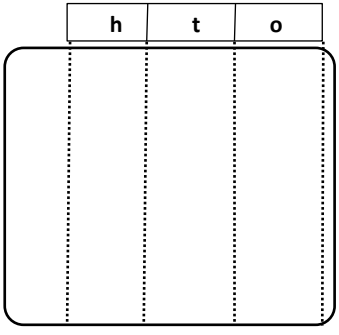
⑬ 327＋5



⑭ 468＋4



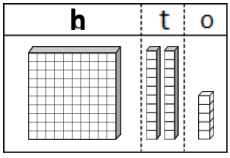
⑮ 567＋6

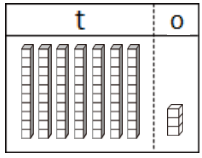


“o” means ●, “t” means ×, “h” means ○.

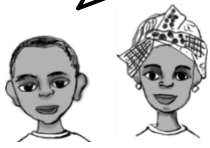
Let’s subtract big numbers at the ‘’t’’.

125 − 73



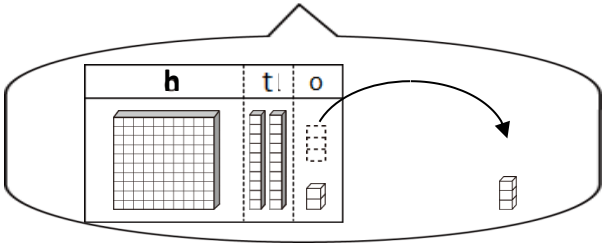


The calculation at the “t” is 2 − 7.
We can’t subtract.



First, we calculate at the ‘’o’’.

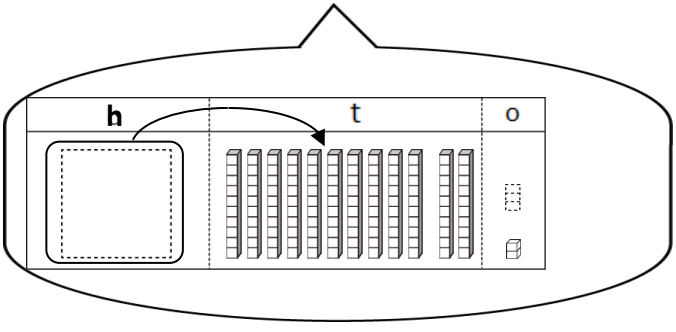
125 − 73

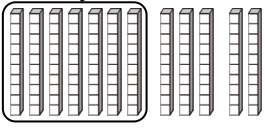


The calculation at the “o” is 5 − 3 = 2.

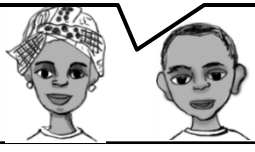
When we can’t subtract at the “t”, we borrow 100 from “h”.

125 − 73





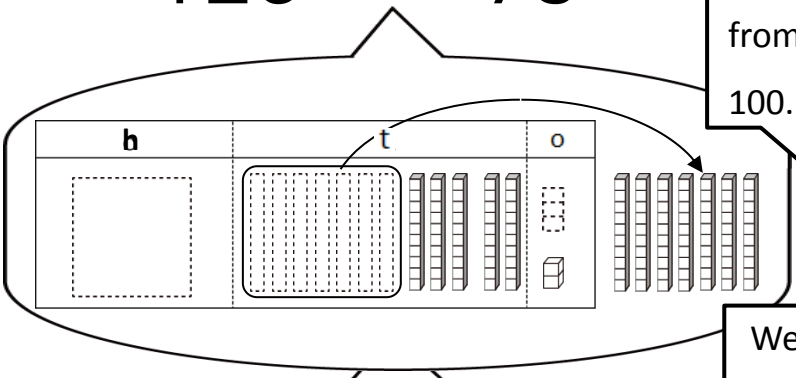
We can subtract 70 from 100 which is borrowed.



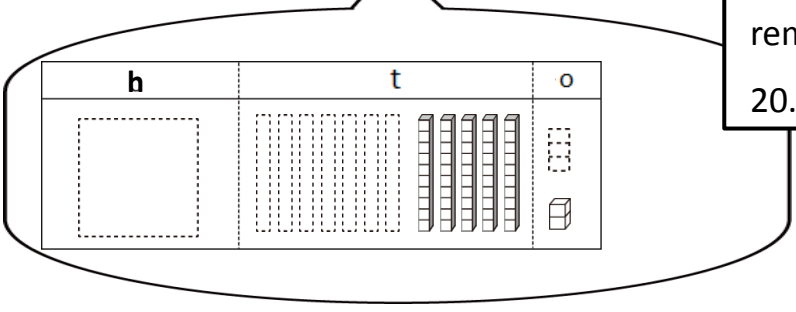
"o" means ●, "t" means ×, "h" means ○.

Let's calculate at the ''t''

125 − 73



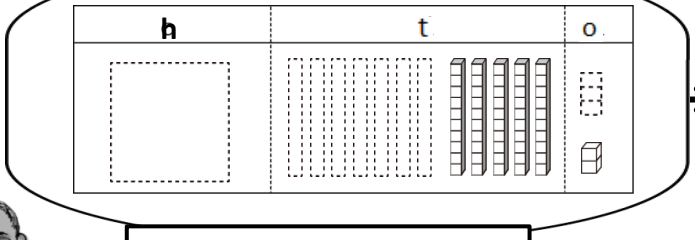
We subtract 70 from the borrowed 100.



We add the remainder 30 and 20. 20+30=50.

125 − 73 = 52

Good!



"h" becomes 1 - 1 = 0.

“o” means ●, “t” means ×, “h” means ○.

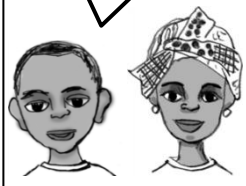
Let’s calculate 125−73 by vertical method subtraction.

125−73

h	t	o
1	2	5
−	7	3
		2

5−3=2

First, we calculate at the ‘‘o’’.



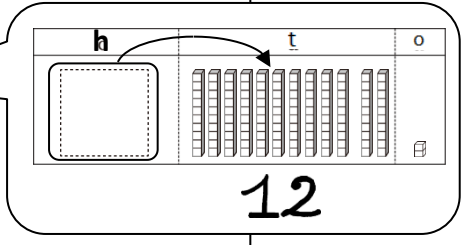
When we can’t subtract at the “t”, we borrow 100 from “h”.

Do not forget the line which we use to cross out the number at ‘the ’h’’ and ‘‘t’’.

125−73

h	t	o
1	12 2	5
−	7	3
	5	2

12−7=5



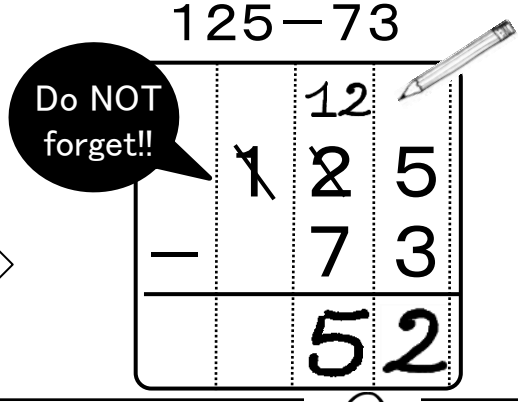
The “t” becomes 12−7 = 5.

Example Solve.
Cross out the number when it changes.

125−73

	1	2	5
−		7	3

125−73



Exercise Solve.
Cross out the number when it changes.

① 139−64

	1	3	9
−		6	4

② 145−83

	1	4	5
−		8	3

③ 124−41

	1	2	4
−		4	1

④ 136−50

	1	3	6
−		5	0

⑤ 117−46

	1	1	7
−		4	6

⑥ 168−74

	1	6	8
−		7	4

⑦ 179−98

	1	7	9
−		9	8

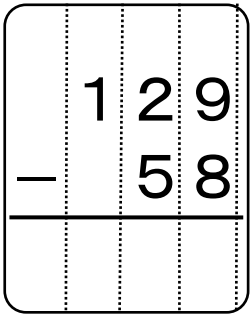
⑧ 148−82

	1	4	8
−		8	2

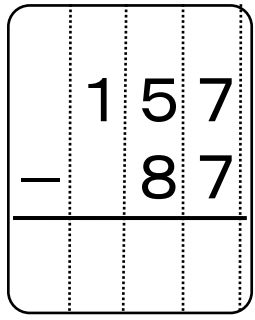
Exercise Solve.

Cross out the number when it changes.

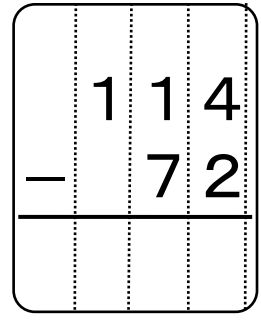
⑨ 129−58



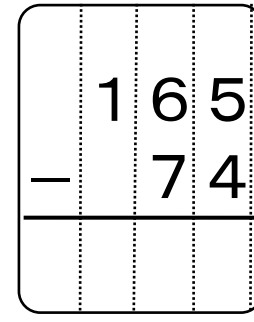
⑩ 157−87



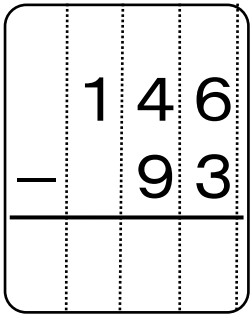
⑪ 114−72



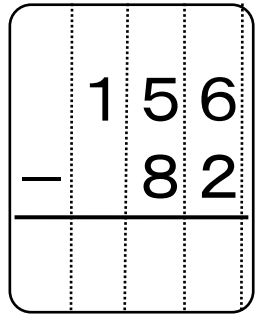
⑫ 165−74



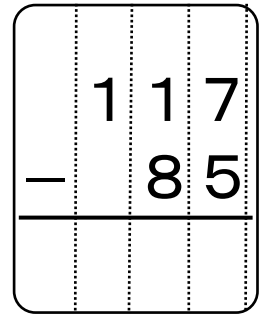
⑬ 146−93



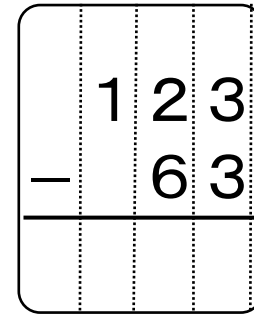
⑭ 156−82



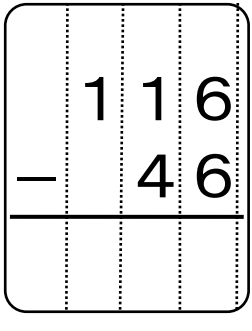
⑮ 117−85



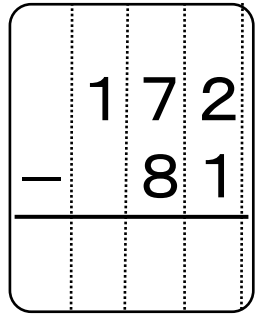
⑯ 123−63



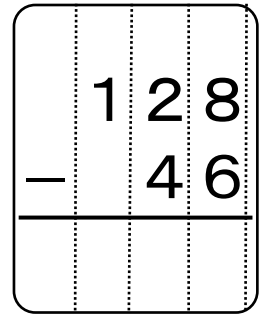
⑰ 116−46



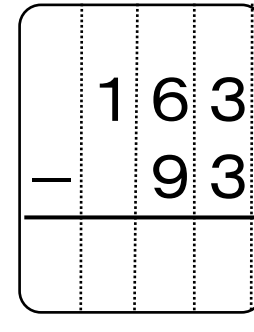
⑱ 172−81



⑲ 128−46



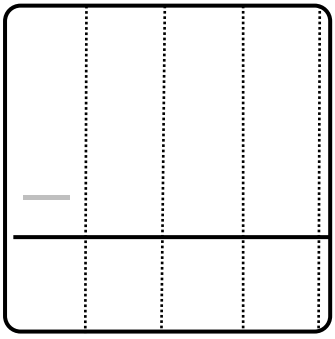
⑳ 163−92



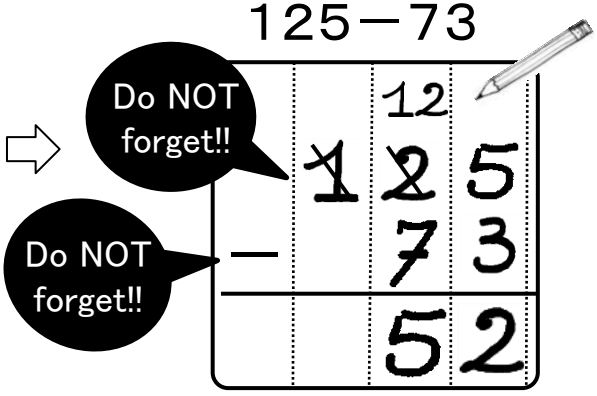
"o" means ●, "t" means ×, "h" means ○.

Example Solve. Make sure to write "—"
Cross out the number when it changes.

125−73



125−73



Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

① 136−72

h	t	o

② 168−71

h	t	o

③ 185−93

h	t	o

④ 119−44

h	t	o

⑤ 127−35

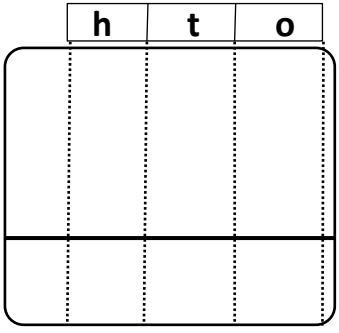
h	t	o

⑥ 137−67

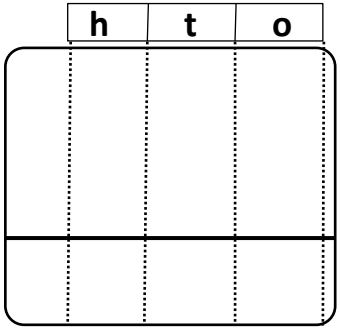
h	t	o

Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

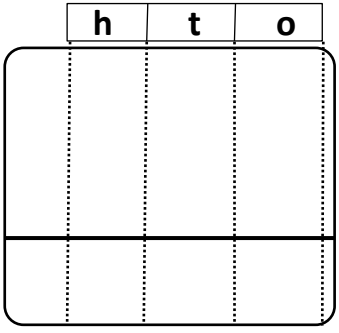
⑦ 167−84



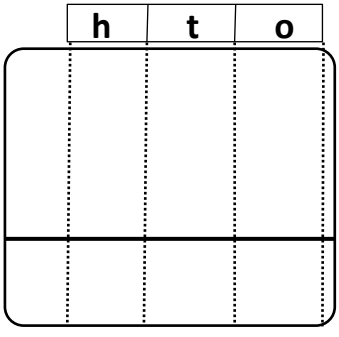
⑧ 132−90



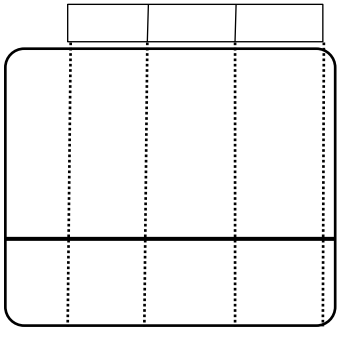
⑨ 163−82



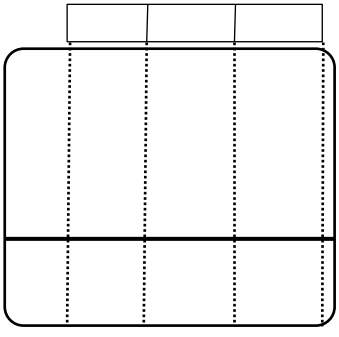
⑩ 118−46



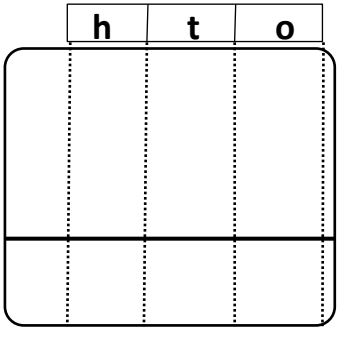
⑪ 146−75



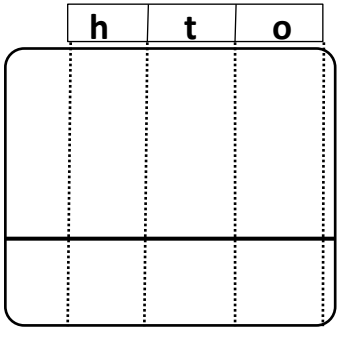
⑫ 127−54



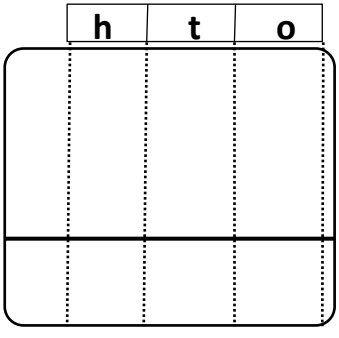
⑬ 126−44



⑭ 139−52

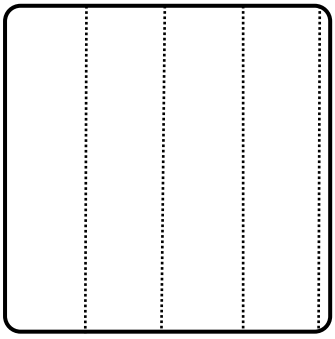


⑮ 159−79

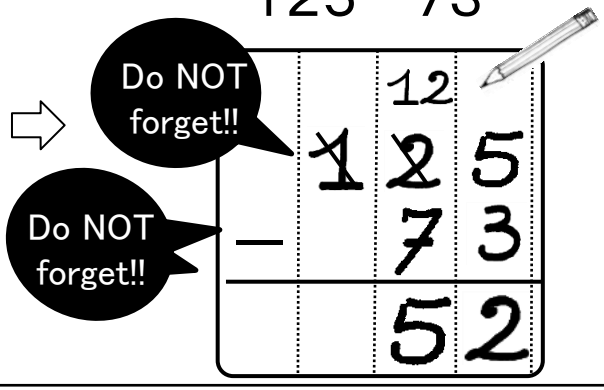


Example Solve. Make sure to write "—"
Cross out the number when it changes.

125−73



125−73



Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

① 115−64

h	t	o

②156−72

h	t	o

③ 182−91

h	t	o

④ 126−65

h	t	o

⑤137−93

h	t	o

⑥ 158−85

h	t	o

Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

⑦ 146−64

h	t	o

⑧ 117−73

h	t	o

⑨ 186−92

h	t	o

⑩ 124−71

h	t	o

⑪ 154−80

h	t	o

⑫ 125−43

h	t	o

⑬ 138−56

h	t	o

⑭ 145−70

h	t	o

⑮ 167−86

h	t	o

“o” means ●, “t” means ×, “h” means ○.

Let’s calculate. The number which subtracted at the ‘‘o’’ and ‘‘t’’ are bigger.

153−69

h	t	o
	4	13
1	5	3
−	6	9
		4

We can’t subtract 9 from 3 at the ‘‘o’’. So we borrow from 10 at the ‘‘t’’ and calculate.

13−9=4

The number at the ‘‘t’’ become 4. We can’t subtract 6 from 4, so borrow 100 from the ‘‘h’’ and calculate.

153−69

h	t	o
	14	13
1	5	3
−	6	9
	8	4

We write 1 at the top of ‘‘t’’ next to 4. It’s become 14.

14−6=8

We borrowed 2 times in the one subtraction.

Example Solve.
Cross out the number when it changes.

153−69

	1	5	3
−		6	9

153−69

Do NOT forget!!

	1	14	13
	~~1~~	~~5~~	~~3~~
−		6	9
		8	4

Exercise Solve.
Cross out the number when it changes.

Good!

① 132−76

	1	3	2
−		7	6

② 145−87

	1	4	5
−		8	7

③ 114−46

	1	1	4
−		4	6

④ 136−49

	1	3	6
−		4	9

⑤ 117−48

	1	1	7
−		4	8

⑥ 168−79

	1	6	8
−		7	9

⑦ 175−98

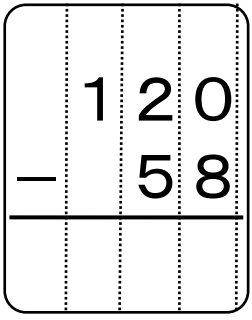
	1	7	5
−		9	8

⑧ 141−82

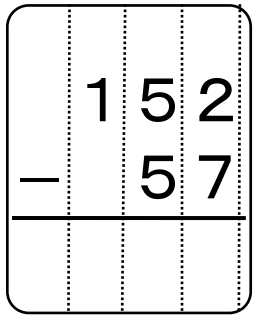
	1	4	1
−		8	2

Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

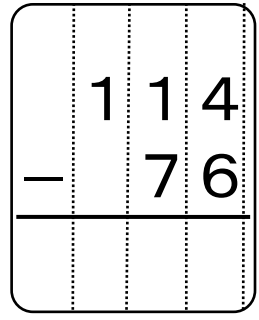
⑨ 120−58



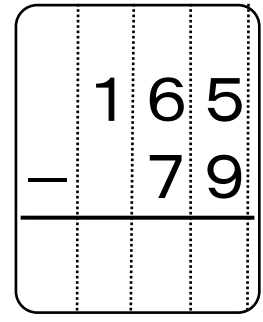
⑩ 152−57



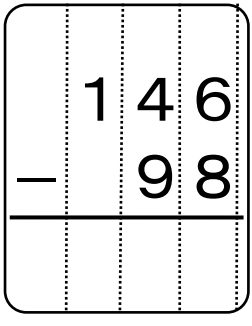
⑪ 114−76



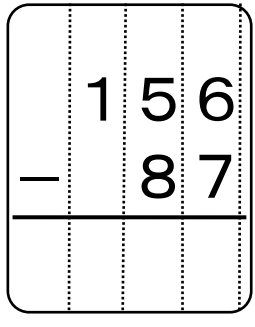
⑫ 165−79



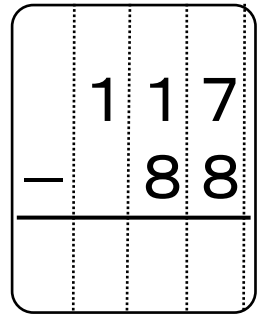
⑬ 146−98



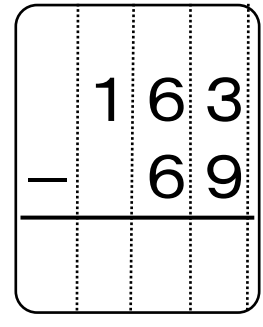
⑭ 156−87



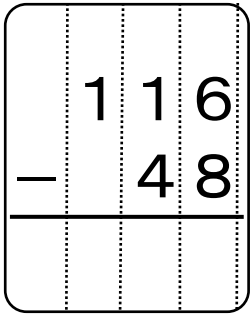
⑮ 117−88



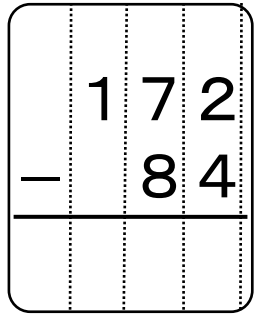
⑯ 163−69



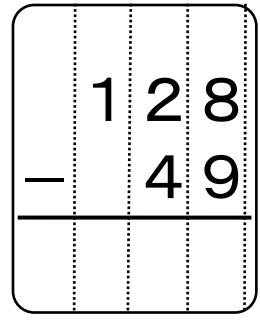
⑰ 116−48



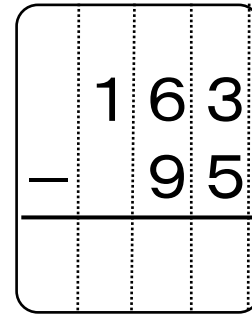
⑱ 172−84



⑲ 128−49



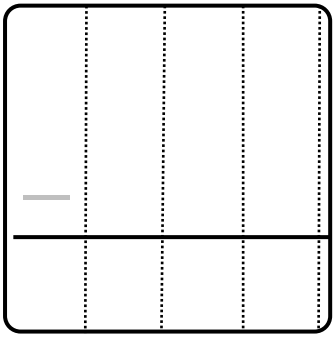
⑳ 163−95



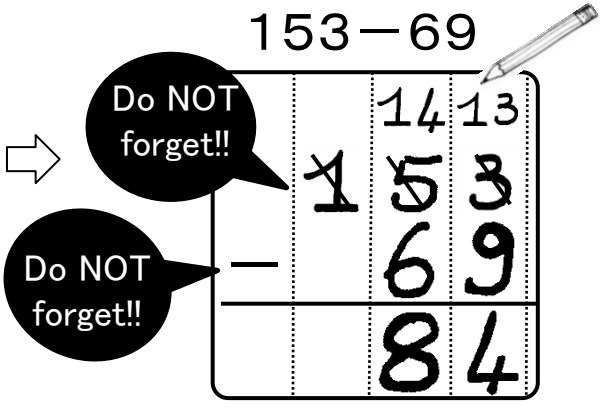
"o" means ●, "t" means ×, "h" means ○.

Example Solve. Make sure to write "—"
Cross out the number when it changes.

153−69



153−69



Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

① 131−72

h	t	o

② 163−75

h	t	o

③ 182−98

h	t	o

④ 115−49

h	t	o

⑤ 120−35

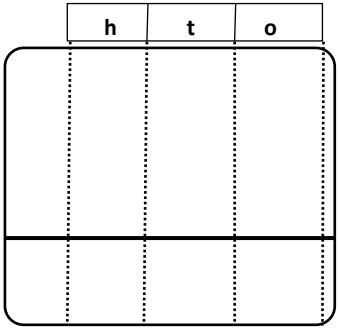
h	t	o

⑥ 134−67

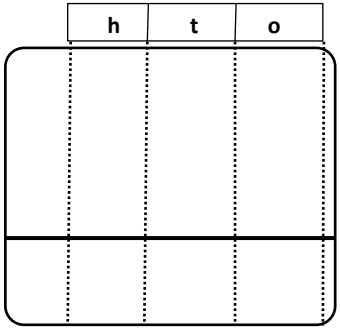
h	t	o

Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

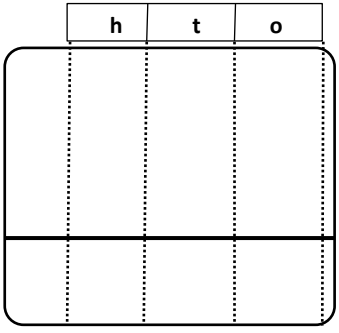
⑦ 167−88



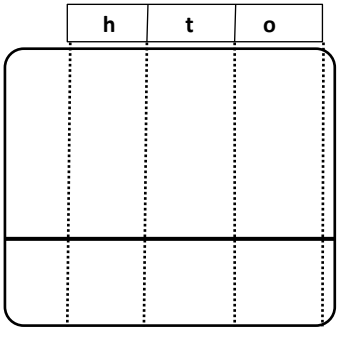
⑧ 130−94



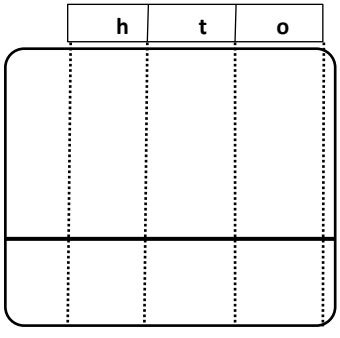
⑨ 162−83



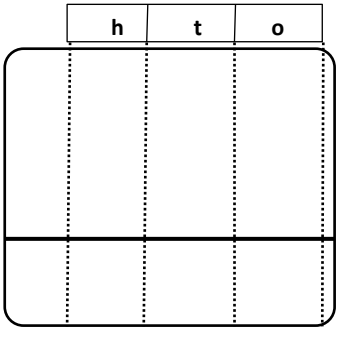
⑩ 118−49



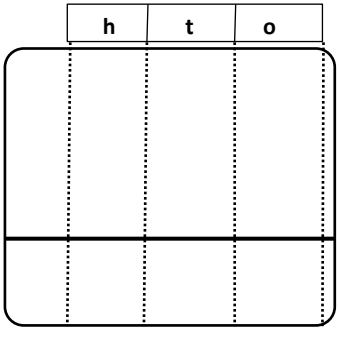
⑪ 140−75



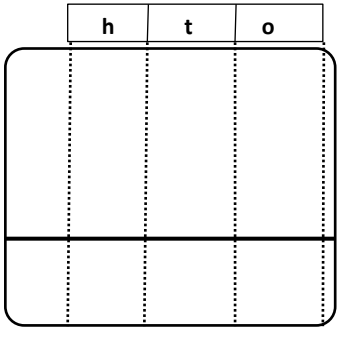
⑫ 126−57



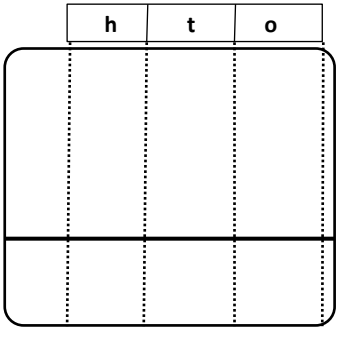
⑬ 125−48



⑭ 130−52



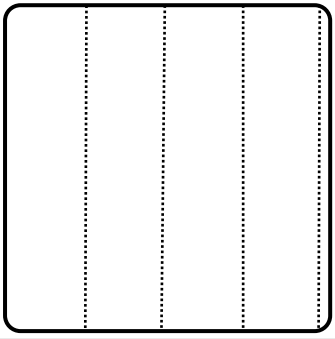
⑮ 154−79



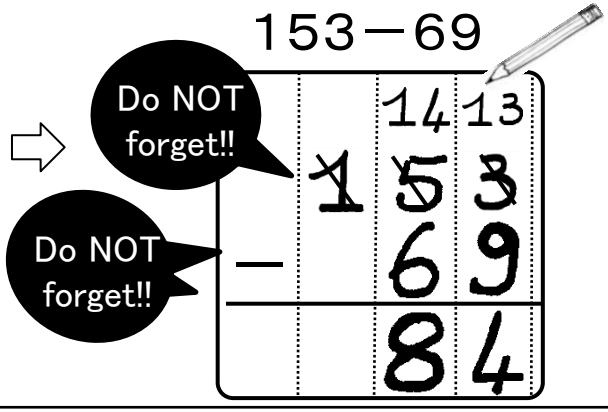
"o" means ●, "t" means ×, "h" means ○.

Example Solve. Make sure to write "—"
Cross out the number when it changes.

153−69

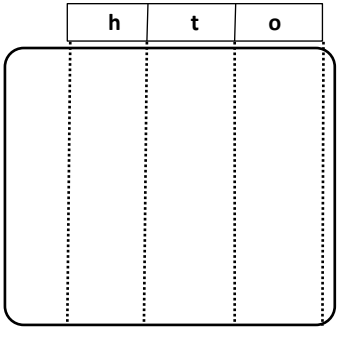


153−69

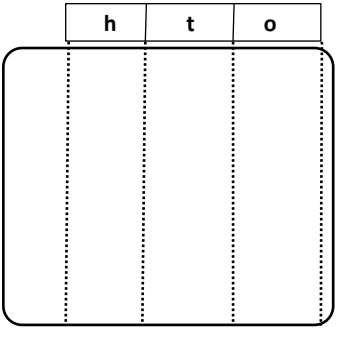


Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

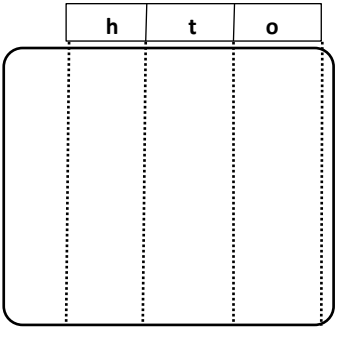
① 115−66



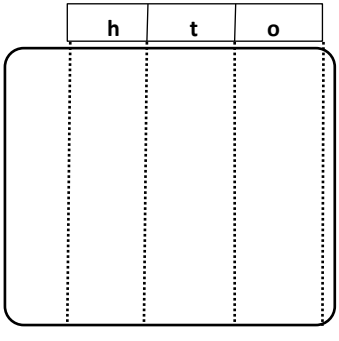
②150−72



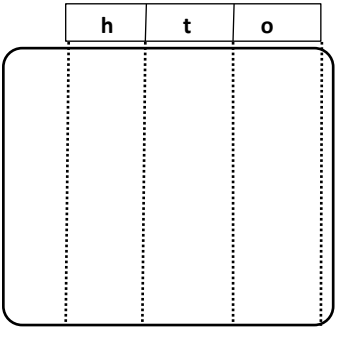
③ 182−93



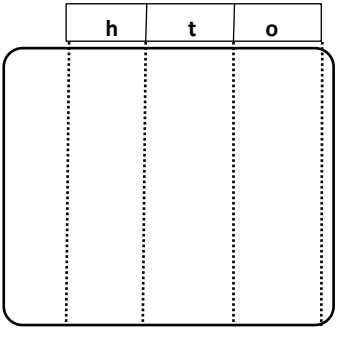
④ 126−68



⑤115−37

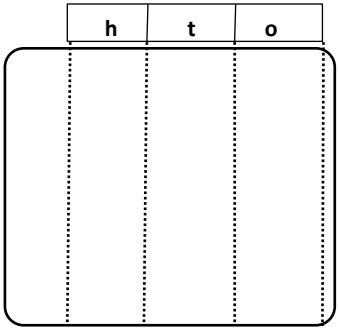


⑥ 158−89

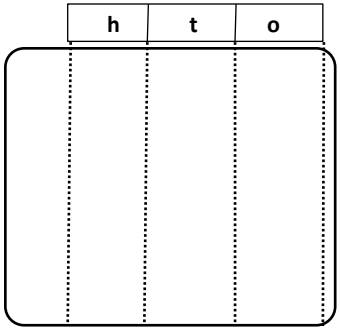


Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

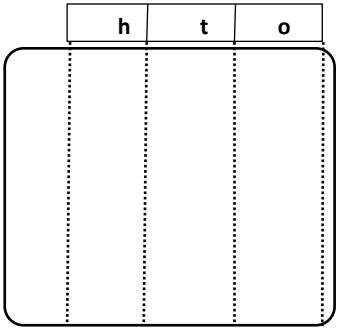
⑦ 141−94



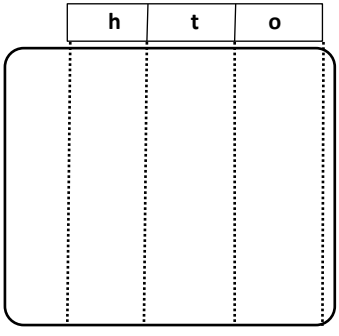
⑧ 140−73



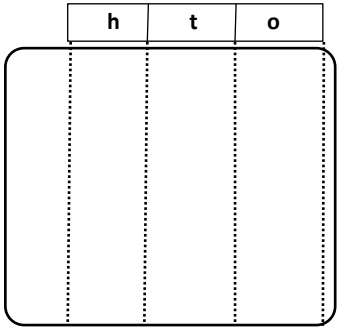
⑨ 186−97



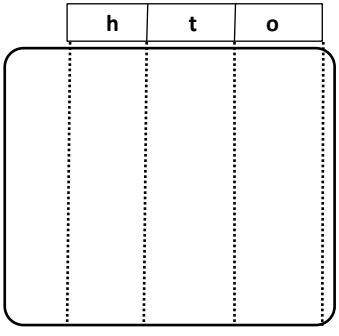
⑩ 124−75



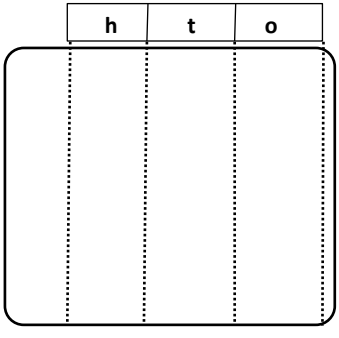
⑪ 124−87



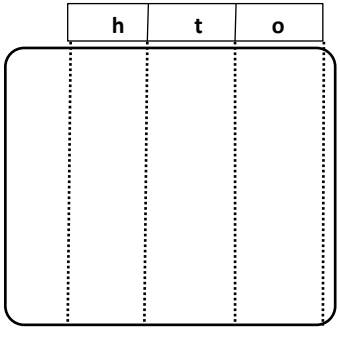
⑫ 168−99



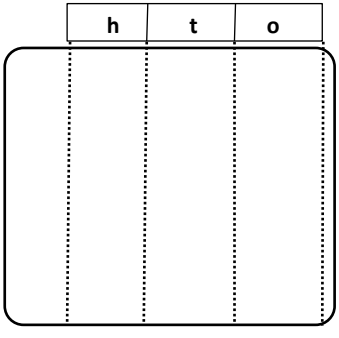
⑬ 120−56



⑭ 161−74



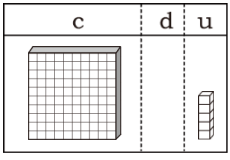
⑮ 167−78

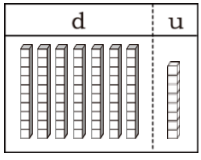


“o” means ●, “t” means ×, “h” means ○.

Let’s do subtraction which the “t” of minuend is 0.

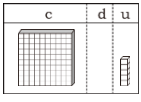
105 − 78



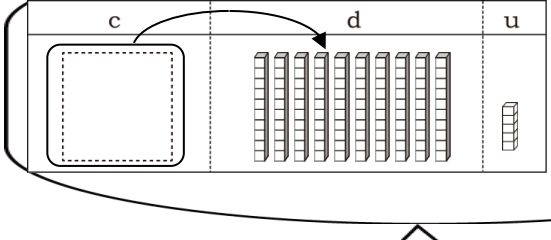


We can’t subtract because at the “o” 5-8, and at the “t” 0-7.

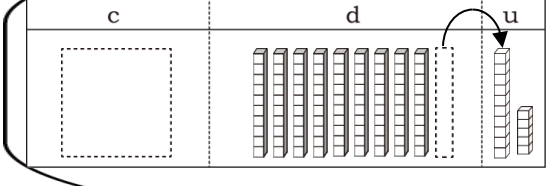
First, we calculate “o”. 105 does not have anything at the “t”, so borrow 100 from “h”.



105 − 78



Now we can borrow 10 from the “t” to “o”.

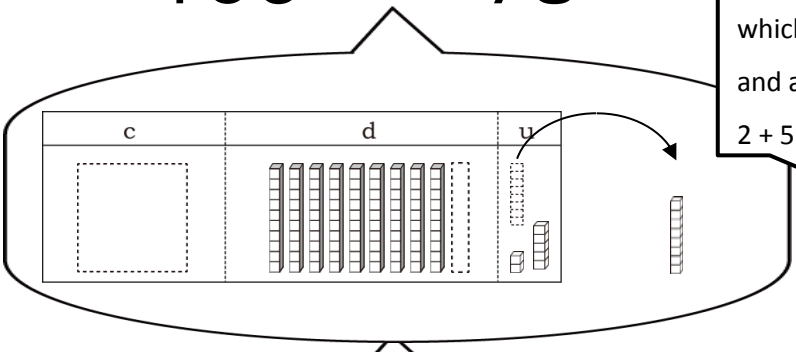


By borrowing 10, “o” becomes 15, so we can subtract 8 from 15.

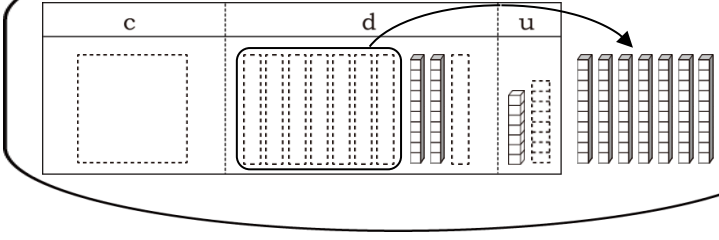
"o" means ●, "t" means ×, "h" means ○.

Next, calculate at the "o".

105 − 78



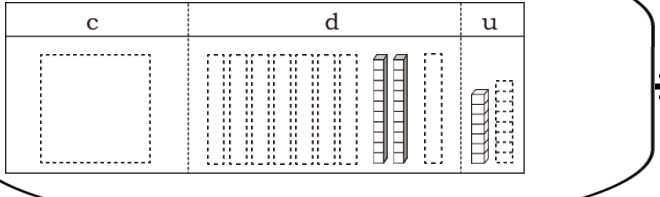
Subtract 8 from 10 which was borrowed and add the remainder.
2 + 5 = 7

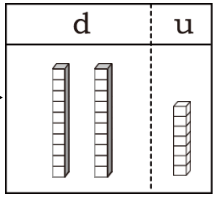


There are 9 sets of 10 at the "t". We can subtract 7 from 9.

105 − 78 = 27

Good!





There is nothing at the "h".

“o” means ●, “t” means ×, “h” means ○.

Let’s calculate 105-78 by vertical subtraction.

105−78

h	t	o
1	0	5
	7	8

105−78

h	t	o
1	~~0~~ 9	~~5~~ 15
	7	8

We can’t subtract 8 from 5 at the “o”, but because the “t” is 0, we have to borrow 100 from the “h” and get 10 at the “t”.

Then we borrow 10 from the “t”, so cross out the small 10 and write 9.

Now we have 15 at the “o” and 9 at the “t”. Let’s calculate both of them.

105−78

h	t	o
1	~~0~~ 9	~~5~~ 15
	7	8
	2	7

9−7=②

15−8=⑦

We need to borrow until we can subtract.

Good!

Example Solve.

Cross out the number when it changes.

105−78

	1	0	5
−		7	8

105−78

Do NOT forget!!

	~~1~~	~~10~~ 9	~~5~~ 15
−		7	8
		2	7

Exercise Solve.

Cross out the number when it changes.

Good!

① 102−76

	1	0	2
−		7	6

② 105−87

	1	0	5
−		8	7

③ 104−36

	1	0	4
−		3	6

④ 106−49

	1	0	6
−		4	9

⑤ 107−48

	1	0	7
−		4	8

⑥ 108−79

	1	0	8
−		7	9

⑦ 105−68

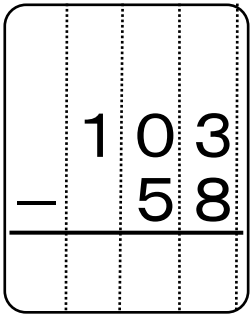
	1	0	5
−		6	8

⑧ 101−82

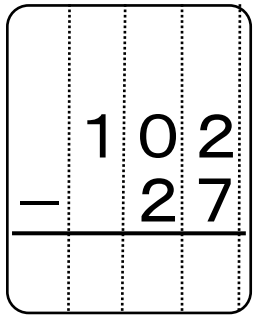
	1	0	1
−		8	2

Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

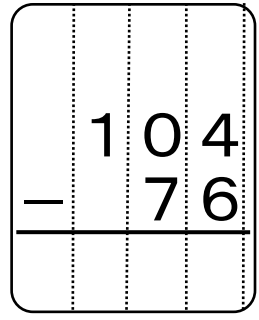
⑨ 103−58



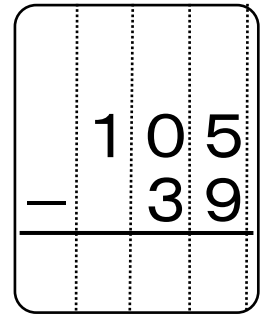
⑩ 102−27



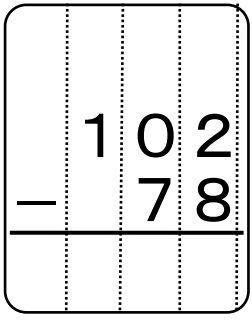
⑪ 104−76



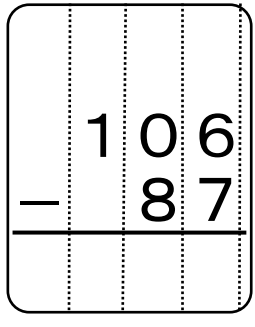
⑫ 105−39



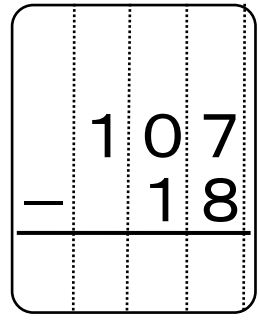
⑬ 102−78



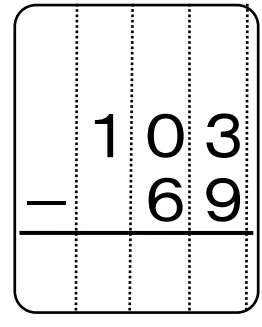
⑭ 106−87



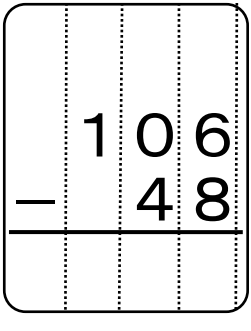
⑮ 107−18



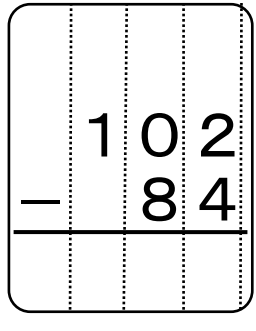
⑯ 103−69



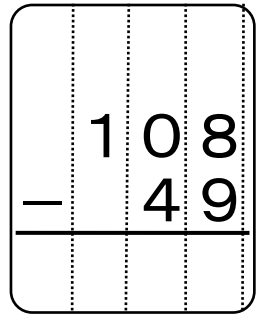
⑰ 106−48



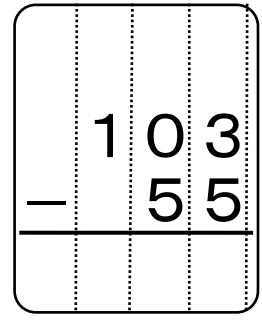
⑱ 102−84



⑲ 108−49



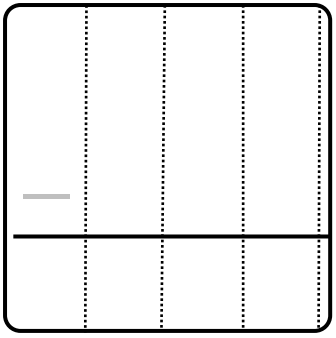
⑳ 103−55



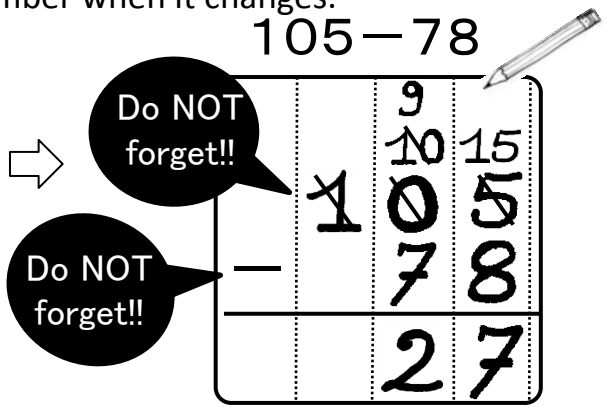
“o” means ●, “t” means ×, “h” means ○.

Example Solve. Make sure to write “—”
Cross out the number when it changes.

105−78

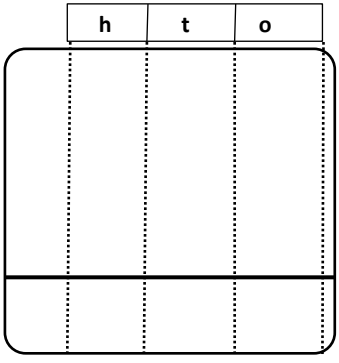


105−78

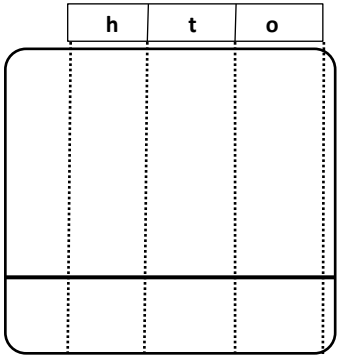


Exercise Solve. Make sure to write “—”
Cross out the number when it changes.

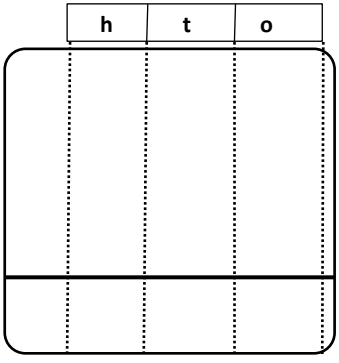
① 101−72



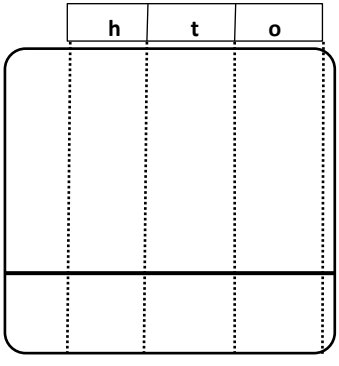
②103−75



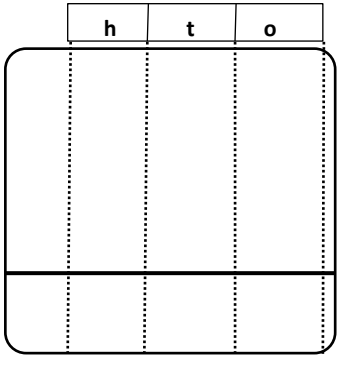
③ 102−58



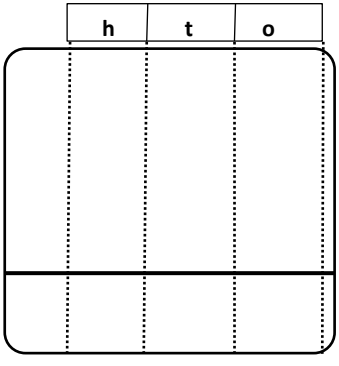
④ 105−49



⑤104−35

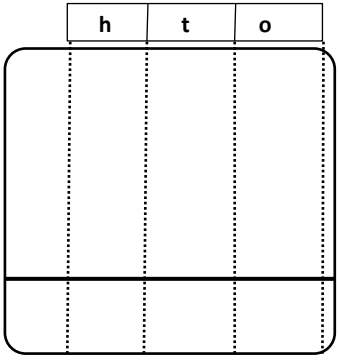


⑥ 104−67

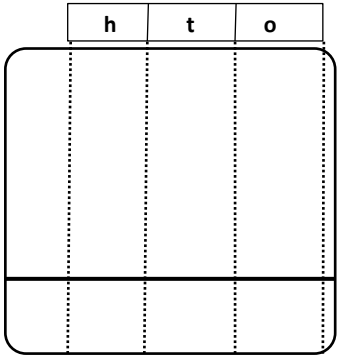


Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

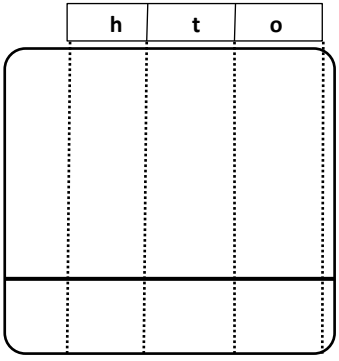
⑦ 107−88



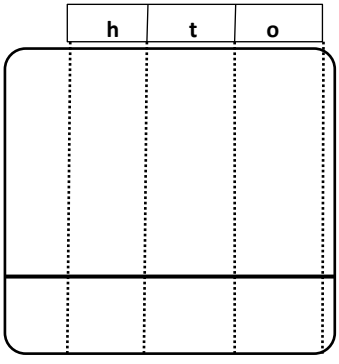
⑧ 105−68



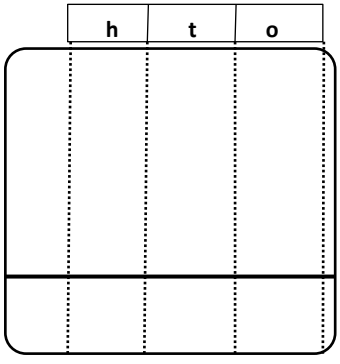
⑨ 102−83



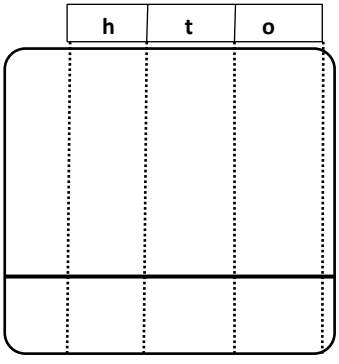
⑩ 108−49



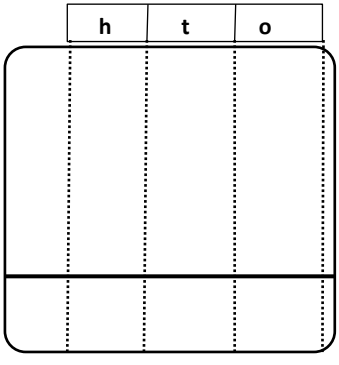
⑪ 104−75



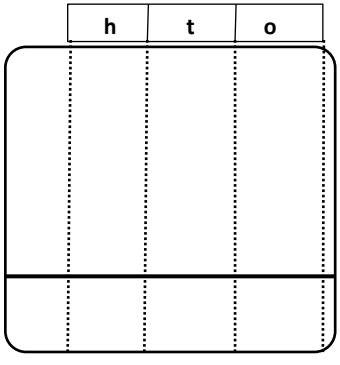
⑫ 106−57



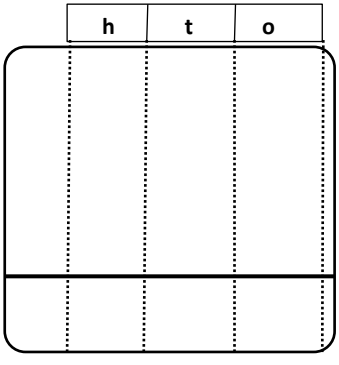
⑬ 105−48



⑭ 101−52



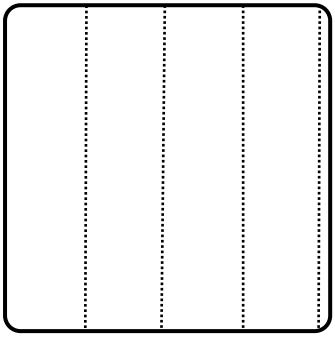
⑮ 104−79



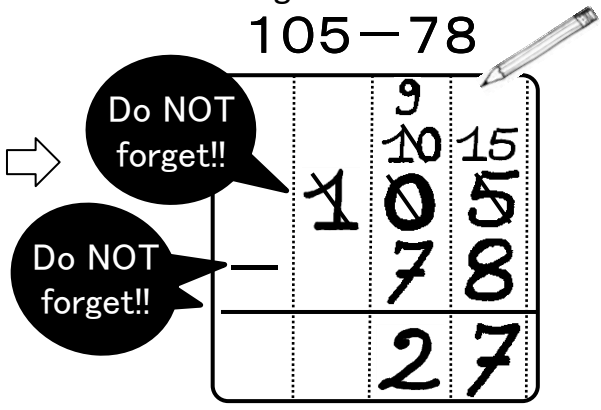
“o” means ●, “t” means ×, “h” means ○.

Example Solve. Make sure to write “—”
Cross out the number when it changes.

105−78



105−78



Exercise Solve. Make sure to write “—”
Cross out the number when it changes.

① 105−66

h	t	o

② 101−72

h	t	o

③ 102−43

h	t	o

④ 106−68

h	t	o

⑤ 105−37

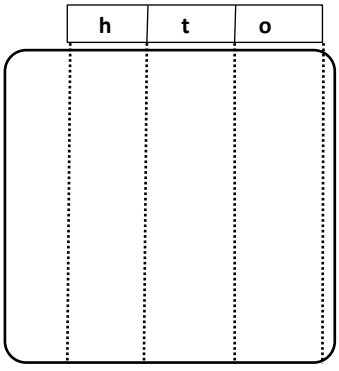
h	t	o

⑥ 108−89

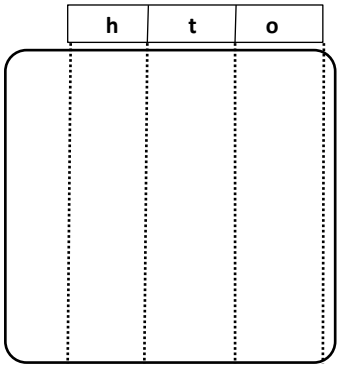
h	t	o

Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

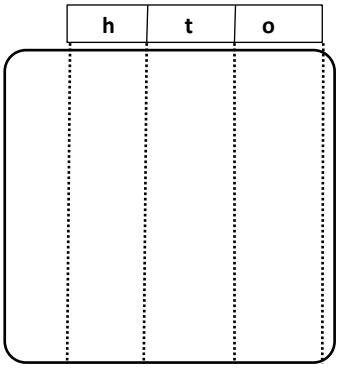
⑦ 101−24



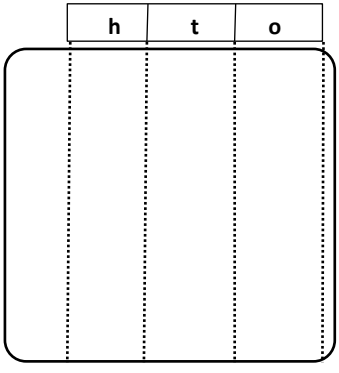
⑧ 102−73



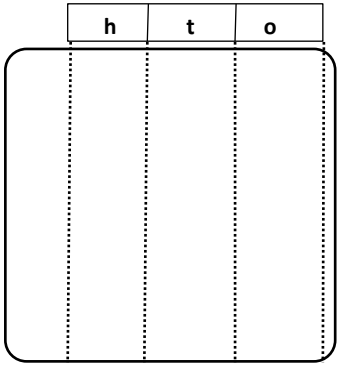
⑨ 106−47



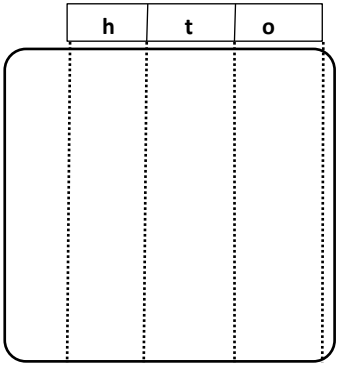
⑩ 104−75



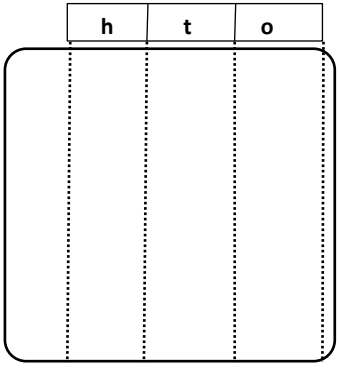
⑪ 103−87



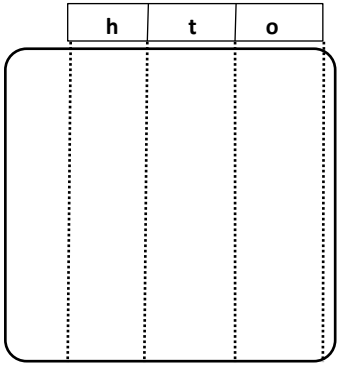
⑫ 108−69



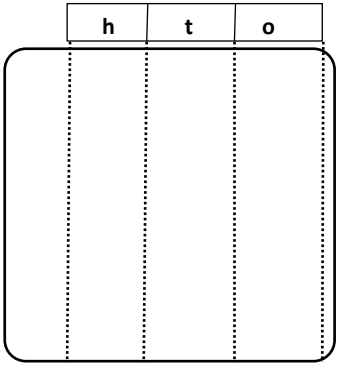
⑬ 105−56



⑭ 101−74



⑮ 107−78



Let's do subtraction which the "t" of minuend is 0.

$$103-97$$

h	t	o
	9	
	10	13
1	0	3
−	9	7

We can't subtract 7 from 3 at the "o", so borrow 100 from the "h" and borrow 10 from the "t".

We cross out 10 at the ''t'' and write 9.

Let's calculate at the ''t" and ''o''

$$103-97$$

h	t	o
	9	
	10	13
1	0	3
−	9	7
	0	6

$9-9=0$

$13-7=6$

The number of the ''t'' is $9-9=0$. This means $103-97=6$.

“o” means ●, “t” means ×, “h” means ○.

Next, let’s subtract the number at the ‘‘o’’.

$103-7$

h	t	o
1	~~10~~ 9	~~3~~ 13
−		7

We can’t subtract 7 from 3 at the “o”, so borrow 100 from the “h” and borrow 10 from the “t”.

We cross out 10 at the ‘‘t’’ and write 9.

Let’s calculate at the “t” and “o”.

$103-7$

h	t	o
1	~~10~~ 9	~~3~~ 13
−		7
	9	6

There is no subtrahend at the ‘‘t’’, so we write 9 as the answer.

$13-7=6$

Example Solve.

Cross out the number when it changes.

103−97

	1	0	3
−		9	7

103−97

Do NOT forget!!

	1	~~0~~ 9	~~3~~ 13
−		9	7
		0	6

Exercise Solve.

Cross out the number when it changes.

Good!

① 102−95

	1	0	2
−		9	5

② 105−97

	1	0	5
−		9	7

③ 104−96

	1	0	4
−		9	6

④ 106−99

	1	0	6
−		9	9

⑤ 107−8

	1	0	7
−			8

⑥ 108−9

	1	0	8
−			9

⑦ 105−7

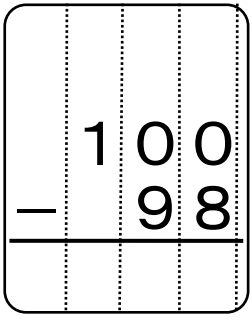
	1	0	5
−			7

⑧ 101−2

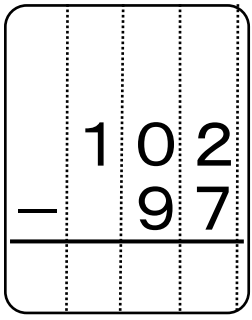
	1	0	1
−			2

Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

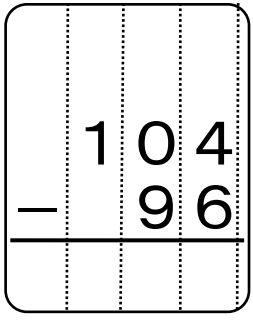
⑨ 100−98



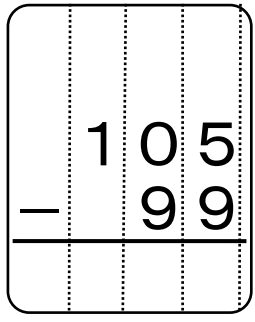
⑩ 102−97



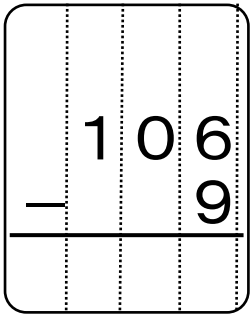
⑪ 104−96



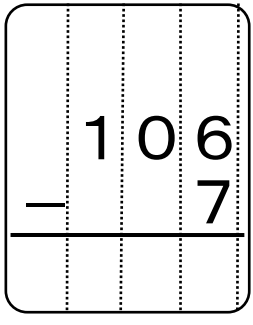
⑫ 105−99



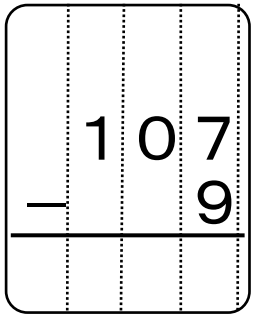
⑬ 106−9



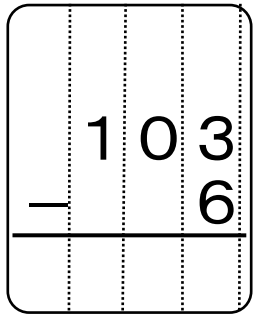
⑭ 106−7



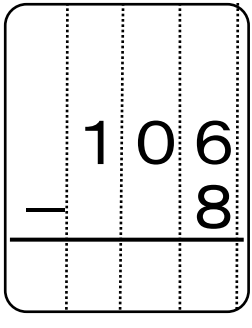
⑮ 107−9



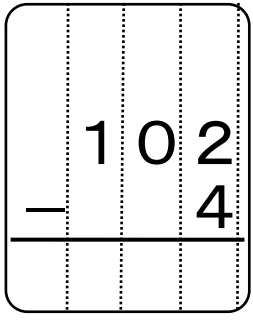
⑯ 103−6



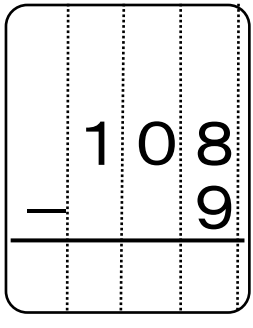
⑰ 106−8



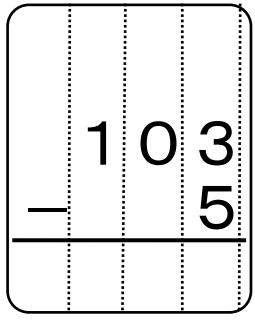
⑱ 102−4



⑲ 108−9



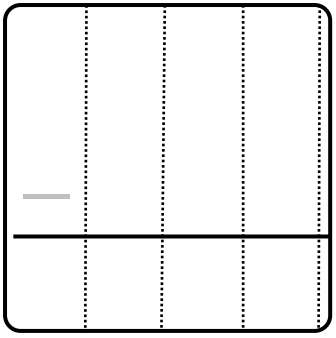
⑳ 103−5



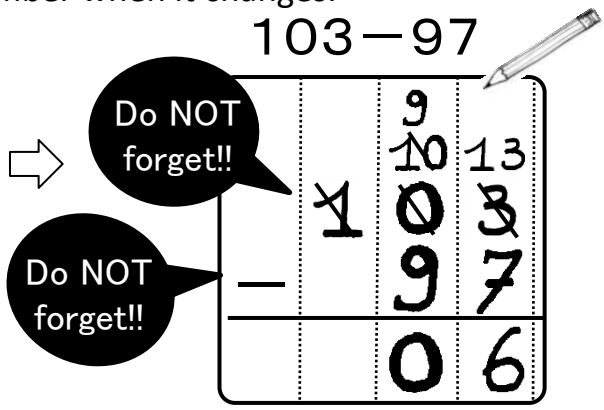
“o” means ●, “t” means ×, “h” means ○.

Example Solve. Make sure to write “−”
Cross out the number when it changes.

103−97

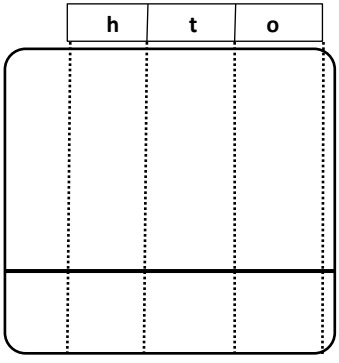


103−97

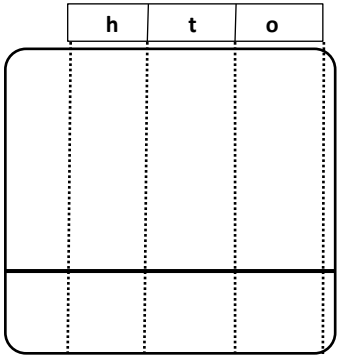


Exercise Solve. Make sure to write “−”
Cross out the number when it changes.

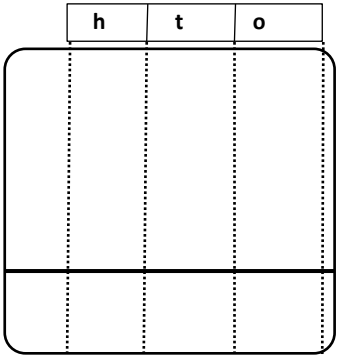
① 101−98



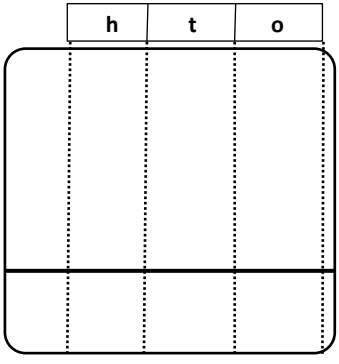
② 106−99



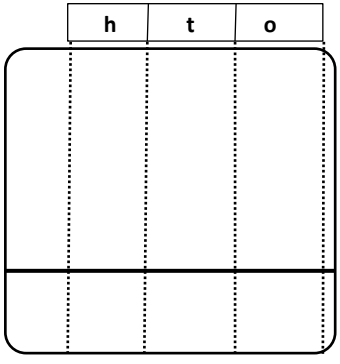
③ 102−93



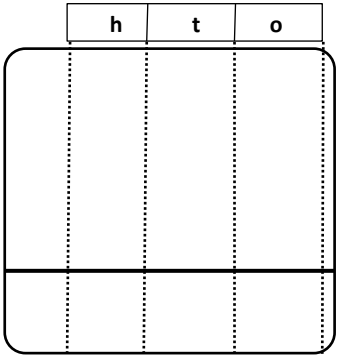
④ 108−9



⑤ 103−5

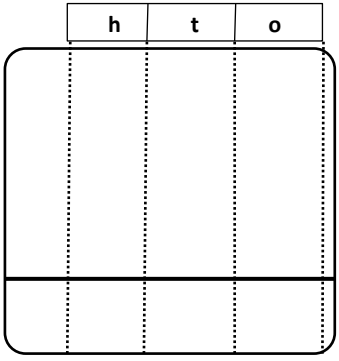


⑥ 101−2

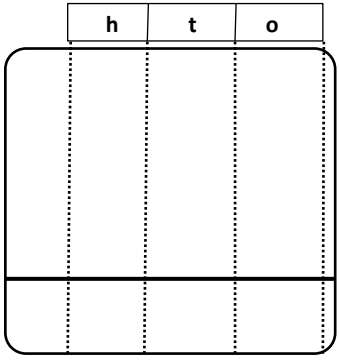


Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

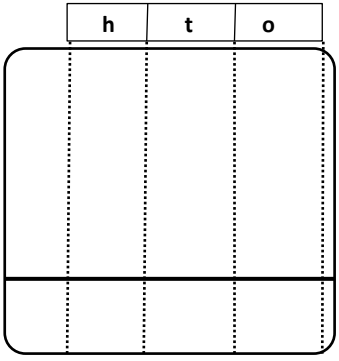
⑦ 100−99



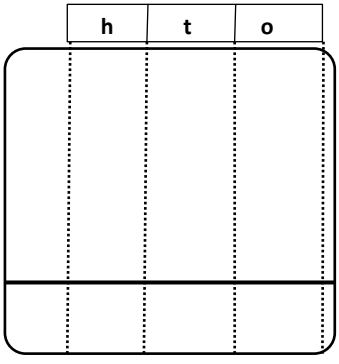
⑧ 105−98



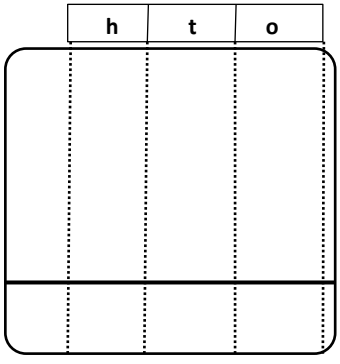
⑨ 102−95



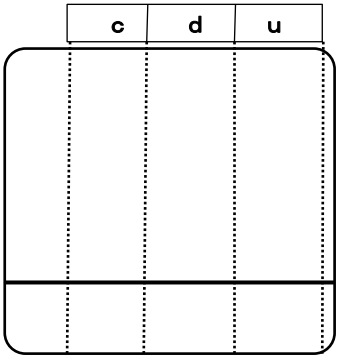
⑩ 106−7



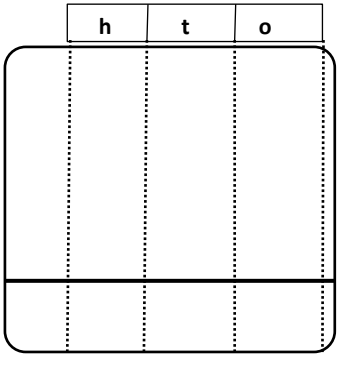
⑪ 101−6



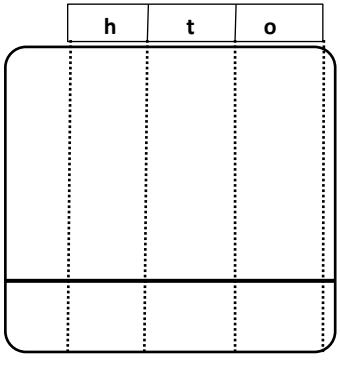
⑫ 104−7



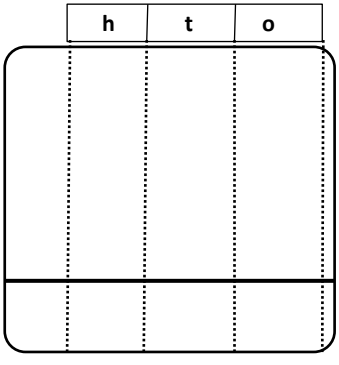
⑬ 102−97



⑭ 104−95



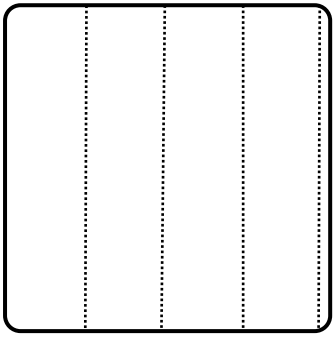
⑮ 103−96



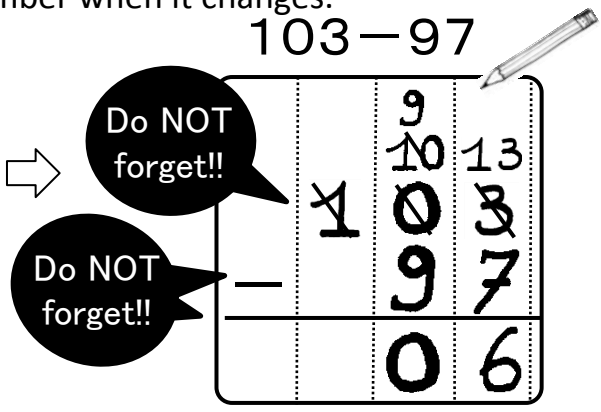
“o” means ●, “t” means ×, “h” means ○.

Example Solve. Make sure to write “—”
Cross out the number when it changes.

103−97

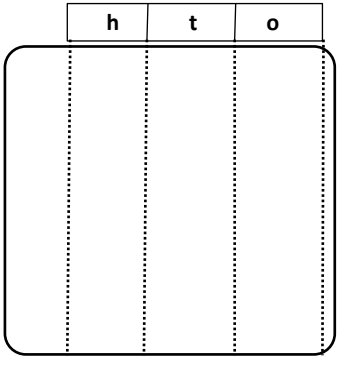


103−97

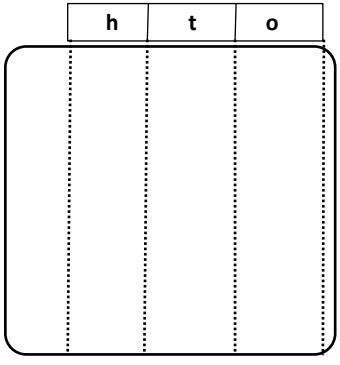


Exercise Solve. Make sure to write “—”
Cross out the number when it changes.

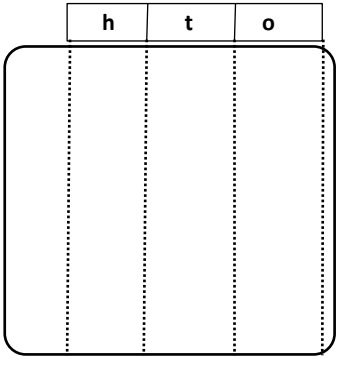
① 104−95



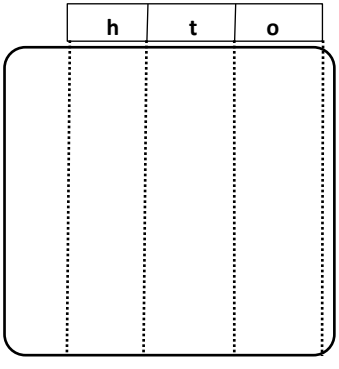
②105−9



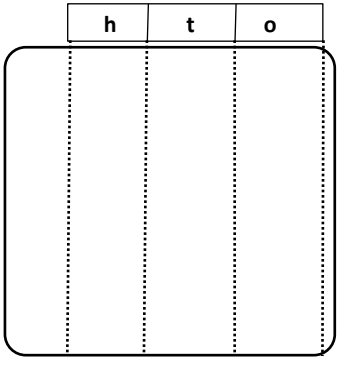
③ 102−94



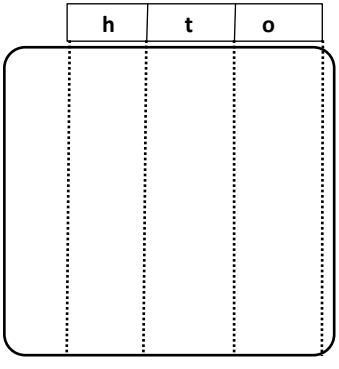
④ 101−93



⑤104−8

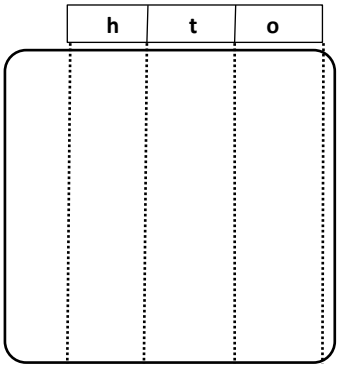


⑥ 102−7

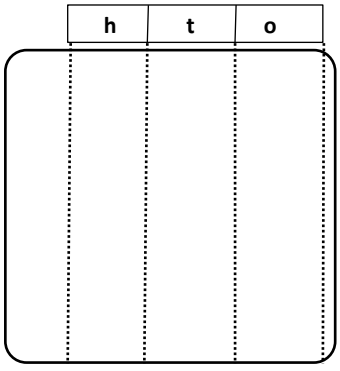


Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

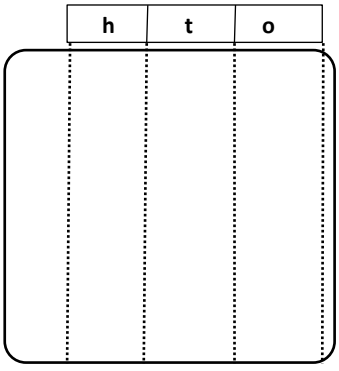
⑦ 100−95



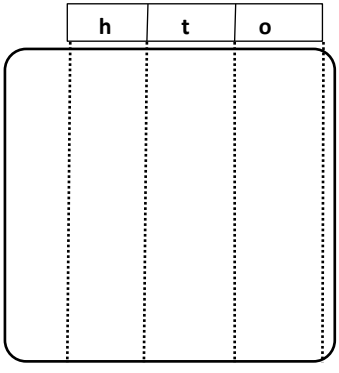
⑧ 100−91



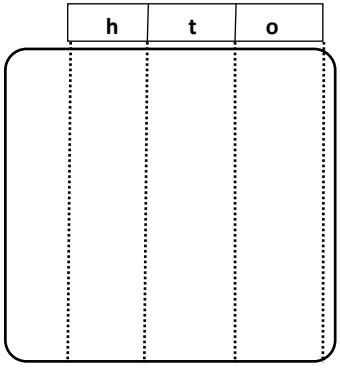
⑨ 106−98



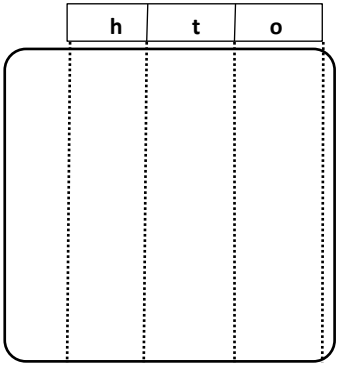
⑩ 103−6



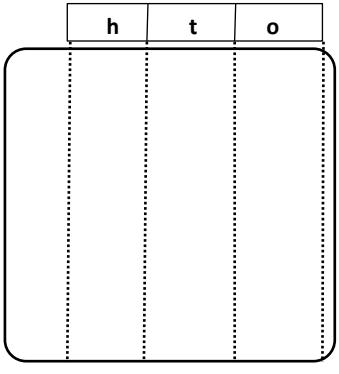
⑪ 103−8



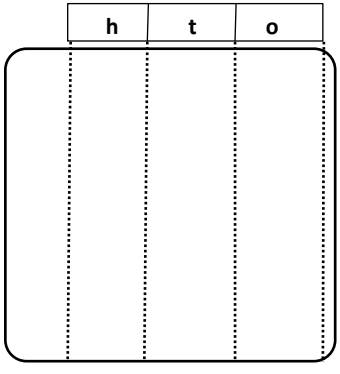
⑫ 105−7



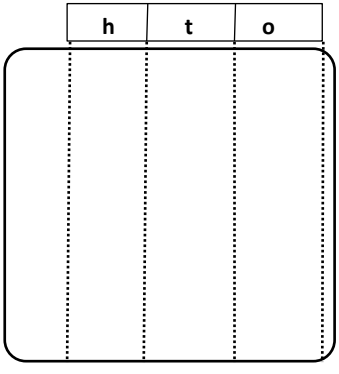
⑬ 100−3



⑭ 102−9



⑮ 104−6



"o" means ●, "t" means ×, "h" means ○.

Let's subtract big number.

263 − 9

h	t	o
2	5 (6)	13 (3)
−		9
		4

13 − 9 = 4

We can't subtract 9 from 3 at the "o", so borrow 10 from the "t".

The number at the ''t'' is 5 . The number at the ''h'' remain as 2.

263 − 9

h	t	o
2	5 (6)	13 (3)
−		9
2	5	4

We can write the number at ''h'' and ''t''. They are still 2 and 3.

"o" means ●, "t" means ×, "h" means ○.

Let's subtract big number.

$263-49$

h	t	o
2	5 6	13 3
	4	9
	1	4

$5-4=1$

$13-9=4$

We can't subtract 9 from 3 at the "o", so borrow 10 from the "t".

5-4 at the ''t''.

The number at the ''h'' is still 2.

$263-49$

h	t	o
2	5 6	13 3
	4	9
2	1	4

We can write 2 at the "h".

Example Solve.

Cross out the number when it changes.

263−9

	2	6	3
−			9

263−9

Do NOT forget!!

		5	13
	2	~~6~~	~~3~~
−			9
	2	5	4

Good!

Exercise Solve.

Cross out the number when it changes.

①364−7

	3	6	4
−			7

②545−7

	5	4	5
−			7

③632−9

	6	3	2
−			9

④443−8

	4	4	3
−			8

⑤875−39

	8	7	5
−		3	9

⑥961−27

	9	6	1
−		2	7

⑦783−59

	7	8	3
−		5	9

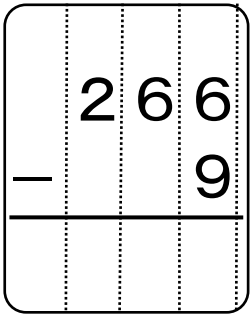
⑧254−36

	2	5	4
−		3	6

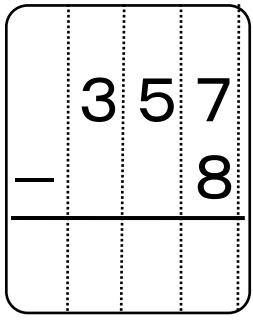
Exercise Solve.

Cross out the number when it changes.

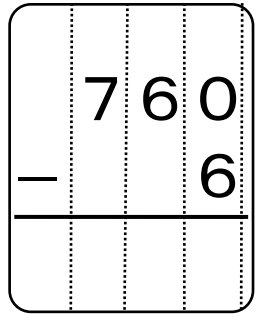
⑨266−9



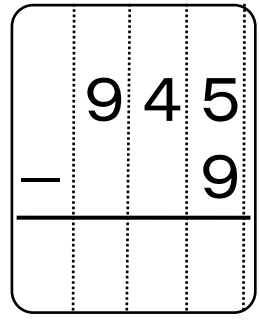
⑩357−8



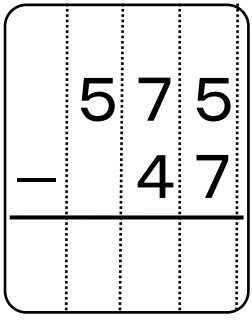
⑪760−6



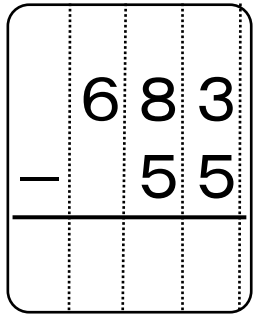
⑫945−9



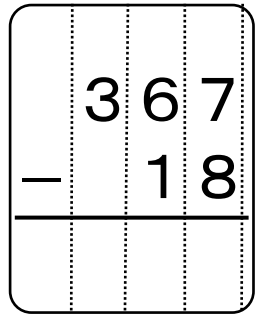
⑬575−47



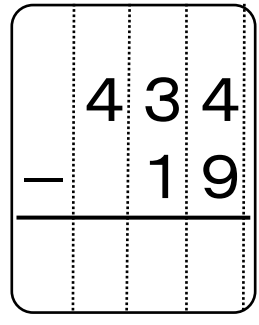
⑭683−55



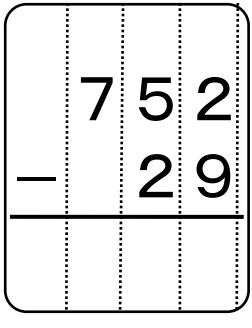
⑮367−18



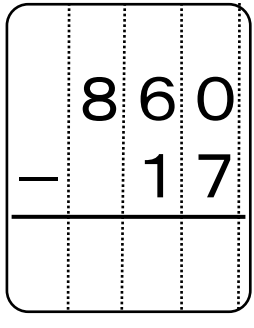
⑯434−19



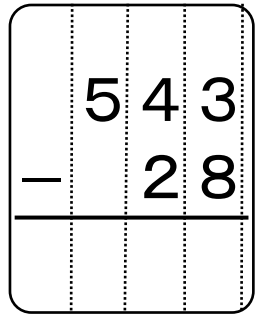
⑰752−29



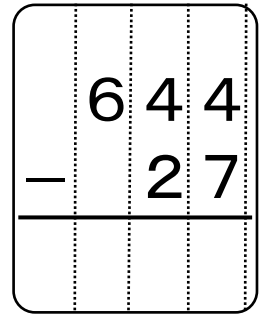
⑱860−17



⑲543−28

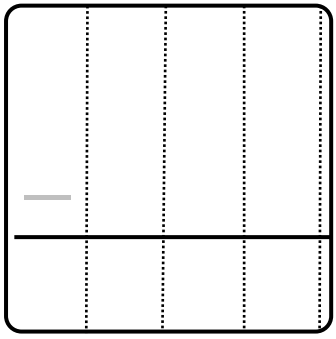


⑳644−27

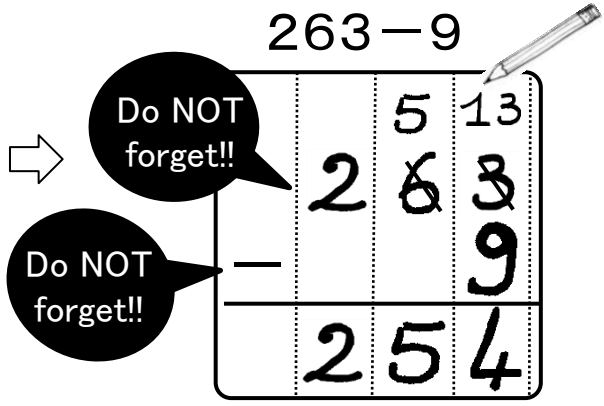


Example Solve. Make sure to write "—"
Cross out the number when it changes.

263−9

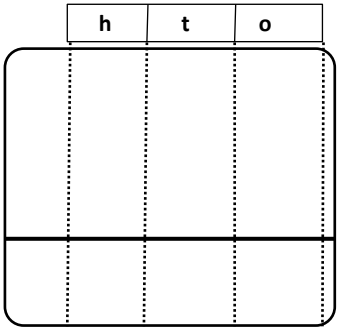


263−9

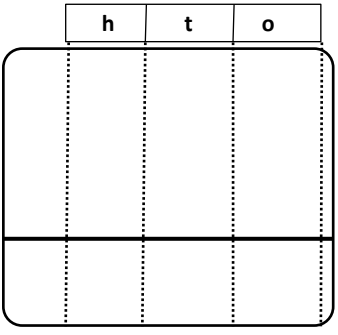


Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

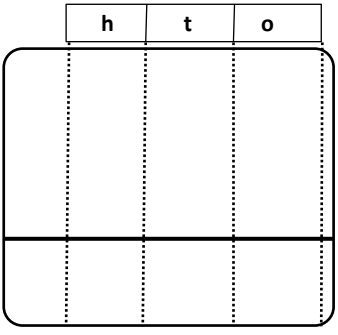
① 294−6



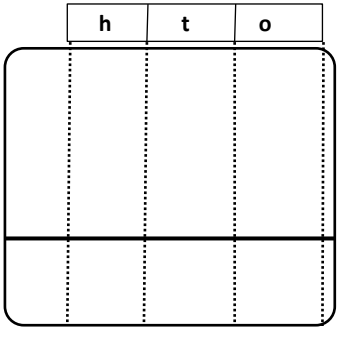
②183−5



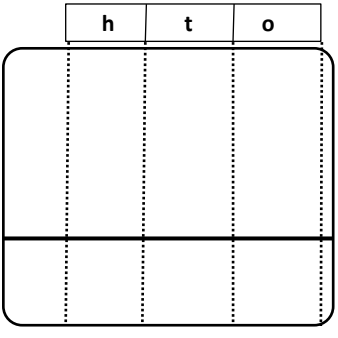
③ 425−8



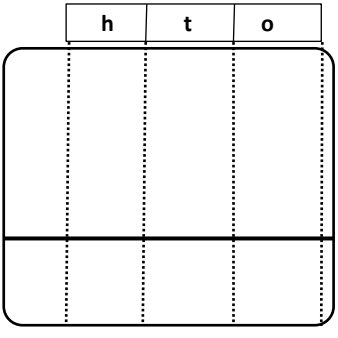
④ 654−27



⑤947−39

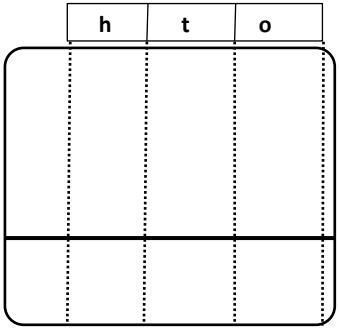


⑥ 580−43

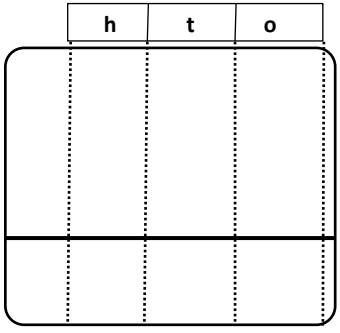


Exercise Solve. Make sure to write "—"
Cross out the number when it changes.

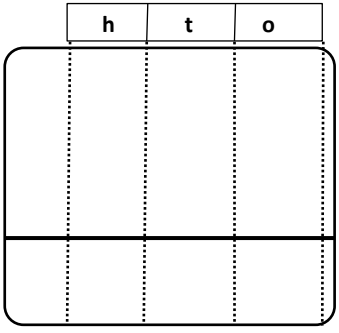
⑦ 347−29



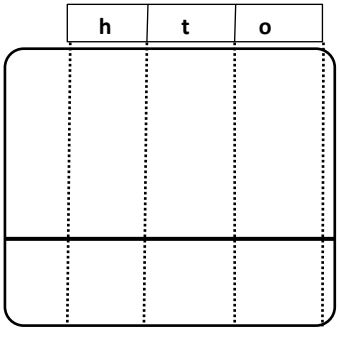
⑧ 796−67



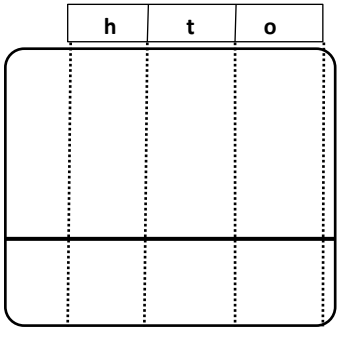
⑨ 230−18



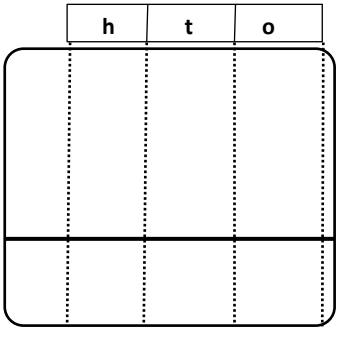
⑩ 652−8



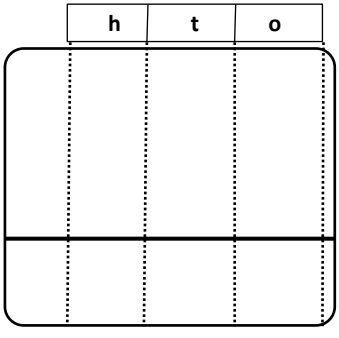
⑪ 480−7



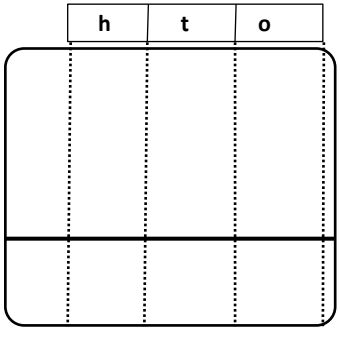
⑫ 391−5



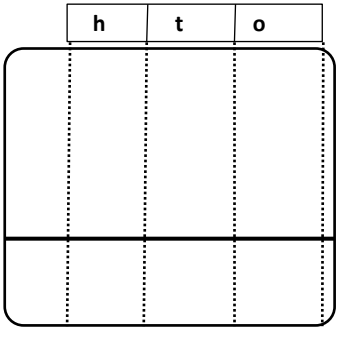
⑬ 231−19



⑭ 593−76



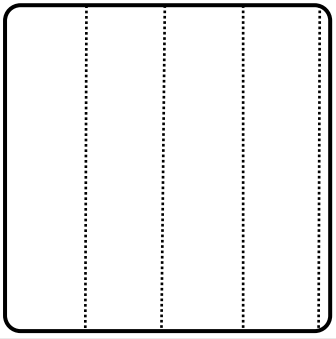
⑮ 942−29



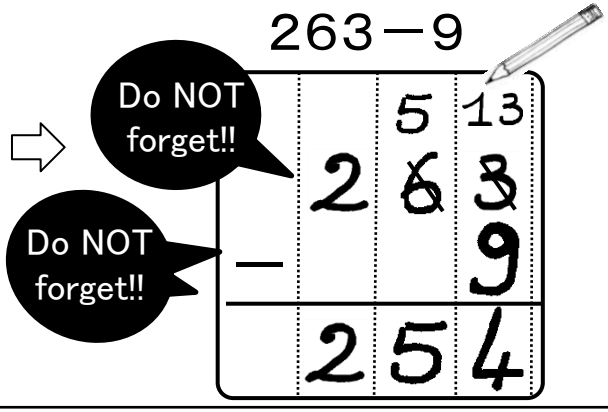
“o” means ●, “t” means ×, “h” means ○.

Example Solve. Make sure to write “－” and the horizontal line. Cross out the number when it changes.

263－9

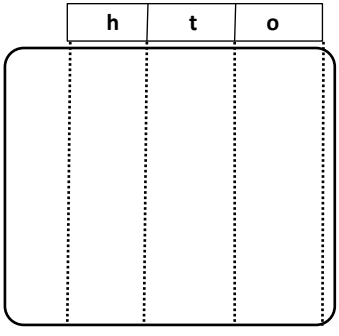


263－9

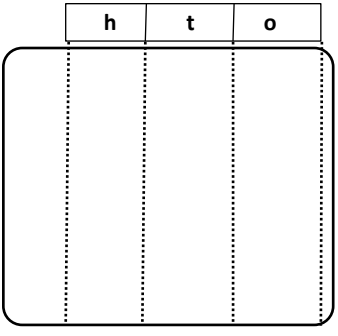


Exercise Solve. Make sure to write “－” and the horizontal line. Cross out the number when it changes.

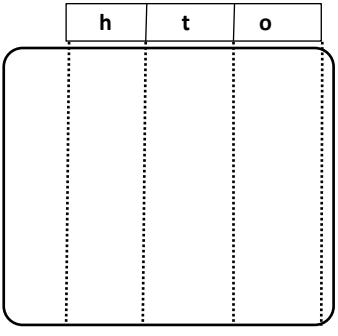
① 752－28



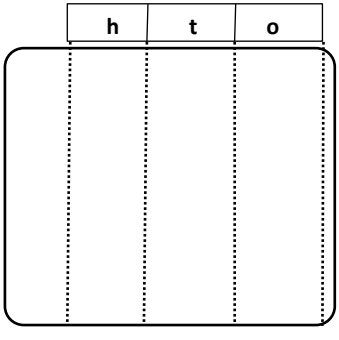
②864－47



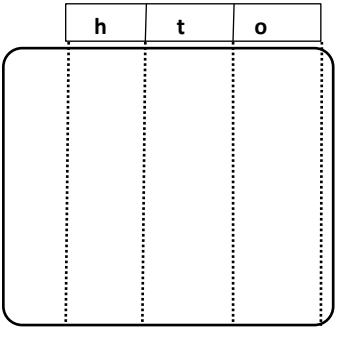
③ 456－48



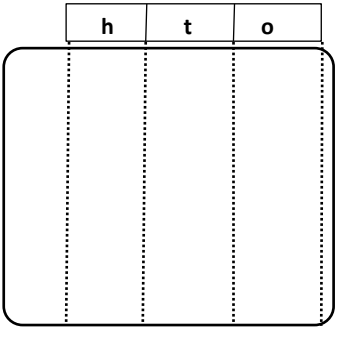
④ 362－8



⑤650－6

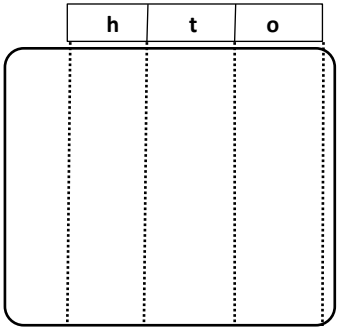


⑥ 282－5

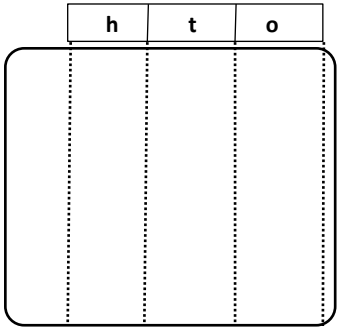


Exercise Solve. Make sure to write "—" and the horizontal line.
Cross out the number when it changes.

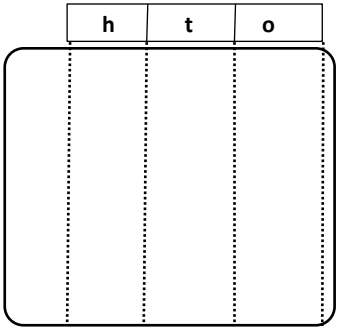
⑦ 271−34



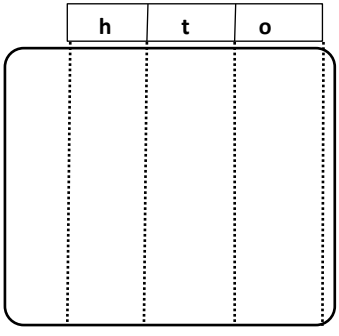
⑧ 753−36



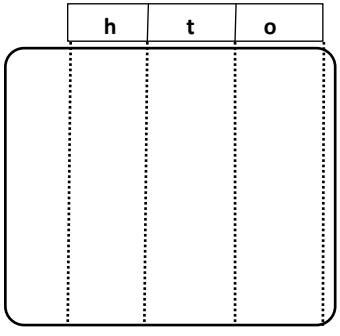
⑨ 546−27



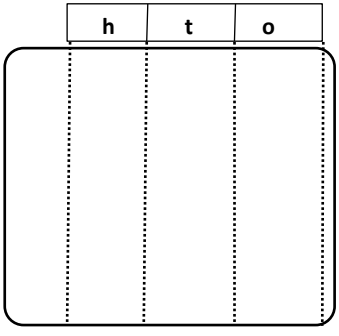
⑩ 275−8



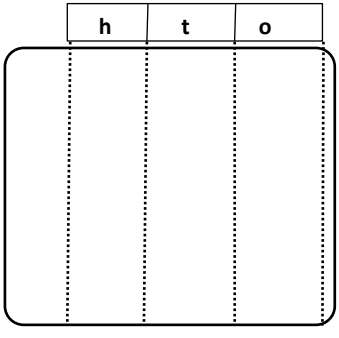
⑪ 567−9



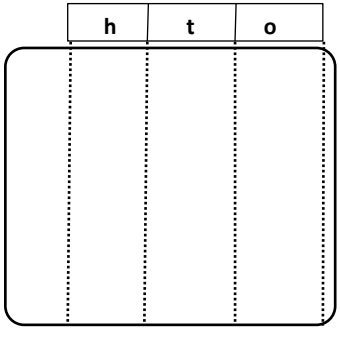
⑫ 892−5



⑬ 343−29



⑭ 362−47



⑮ 670−56