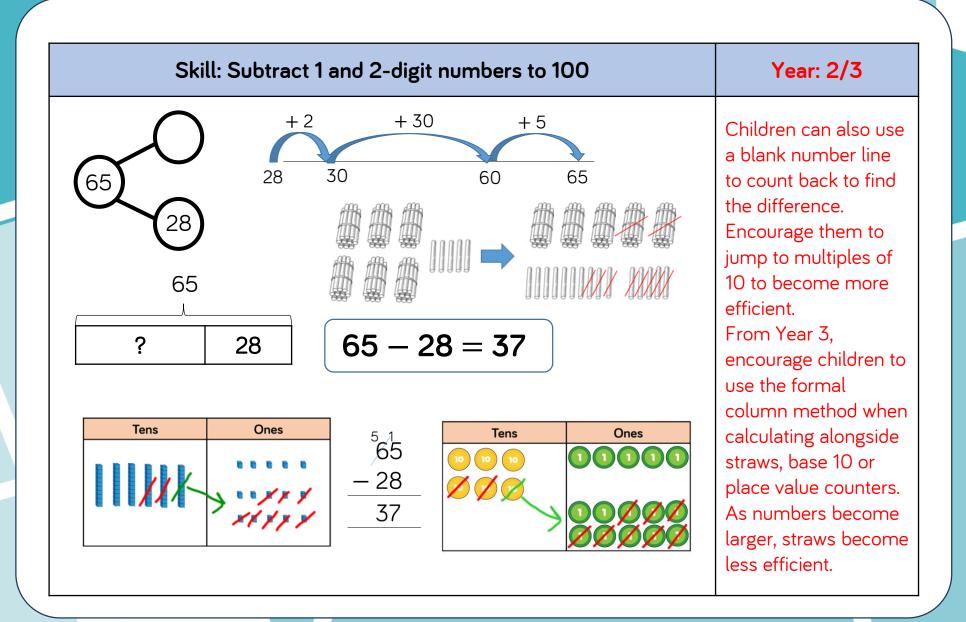
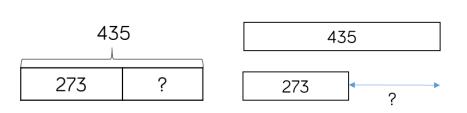
## **Subtraction**







$$435 - 273 = 262$$

Hundreds	Tens	Ones	3/135
		111	– 273
	→    { <del> </del>		262
	11/11/		

435

Hundreds	Tens	Ones
	10 10 10	00000
		Ø
(,		
9	ddddd	

## Year: 3

Base 10 and place value counters are the most effective manipulative when subtracting numbers with up to 3 digits.

Ensure children write out their calculation alongside any concrete resources so they can see the links to the written column method.

Plain counters on a place value grid can also be used to support learning.