


We are going to subtract 276 from 718 using place value counters and a place value grid to help us.


First build the number 718 on a place value grid and write the calculation on a whiteboard or piece of paper.


Ask "Do we have enough ones to subtract 6 ones?"


Yes we do! Remove 6 ones from the place value grid and you will be left with

2 ones. Show this in your calculation. 8 ones subtract 6 ones is 2 ones.


Ask "Do we have enough tens to subtract 7 tens?"


No we don't! We only have one ten so we need to make an exchange. Remove 1 hundred counter from the place value grid and replace it with 10 tens.


Show the exchange in your calculation and subtract 7 tens. 11 tens subtract 7 tens is equal to 4 tens.


Ask "Do we have enough hundreds to subtract 2 hundreds?" Yes we do! Our answer is 442.

## Now Try These

$$
526-143 \quad 382-175 \quad 427-289
$$

Draw or use a place value grid and counters to help you. Remember to write down all the steps in your calculation too.

## Printouts - Place Value Counters



## Printouts - Place Value Chart

| Hundreds | Tens | Ones |
| :--- | :--- | :--- |
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