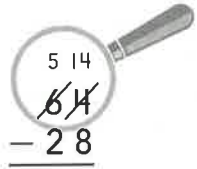
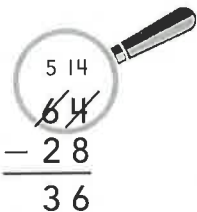


Dear Family:

In this program, children learn these two methods for 2-digit subtraction. However, children may use any method that they understand, can explain, and can do fairly quickly.

Expanded Method	Ungroup First Method
<p><b>Step 1</b> “Expand” each number to show that it is made up of tens and ones.</p> $\begin{array}{r} 64 = 60 + 4 \\ - 28 = 20 + 8 \\ \hline \end{array}$ <p><b>Step 2</b> Check to see if there are enough ones to subtract from. If not, ungroup a ten into 10 ones and add it to the existing ones.</p> $\begin{array}{r} 50 \quad 14 \\ 64 = \cancel{60} + \cancel{4} \\ - 28 = 20 + 8 \\ \hline \end{array}$ <p><b>Step 3</b> Subtract to find the answer. Children may subtract from left to right or from right to left.</p> $\begin{array}{r} 50 \quad 14 \\ 64 = \cancel{60} + \cancel{4} \\ - 28 = 20 + 8 \\ \hline 30 + 6 = 36 \end{array}$	<p><b>Step 1</b> Check to see if there are enough ones to subtract from. If not, ungroup by opening up one of the 6 tens in 64 to be 10 ones. 4 ones plus these new 10 ones make 14 ones. We draw a magnifying glass around the top number to help children focus on the regrouping.</p>  $\begin{array}{r} 5 \quad 14 \\ \cancel{6} \quad \cancel{4} \\ - 28 \\ \hline \end{array}$ <p><b>Step 2</b> Subtract to find the answer. Children may subtract from left to right or from right to left.</p>  $\begin{array}{r} 5 \quad 14 \\ \cancel{6} \quad \cancel{4} \\ - 28 \\ \hline 36 \end{array}$

In explaining any method they use, children are expected to use “tens and ones” language. This shows that they understand they are subtracting 2 tens from 5 tens (not 2 from 5) and 8 ones from 14 ones.

Please contact me if you have any questions or comments.

Sincerely,  
Your child’s teacher