

Pgno. 29

Sub is Math

Class is II, Ch is 3

- Step 2: We borrow 1 ten from 6 tens. 1 one becomes 11 ones and 6 tens becomes 5 tens.

| Tens | ones |
|--------------|--------------|
| 5 | 11 |
| 6 | 1 |
| -2 | 7 |
| | |

- Step 3: We subtract the ones.

| Tens | ones |
|--------------|--------------|
| 5 | 11 |
| 6 | 1 |
| -2 | 7 |
| | 4 |

- Step 4: Finally, we subtract the tens.

So, $61 - 27 = 34$

| Tens | ones |
|--------------|--------------|
| 5 | 11 |
| 6 | 1 |
| -2 | 7 |
| 3 | 4 |