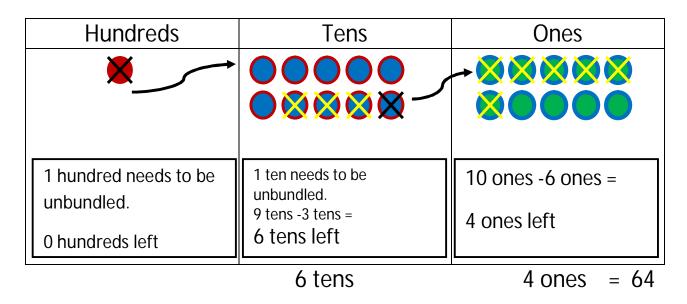
Hundreds	Tens	Ones	
			100

Step 1: Draw place value disks to represent the minuend.



Step 2: Subtract the subtrahend by crossing off disks from the correct place value column.

^{*}Make sure you can subtract each place. If not, unbundle (decompose).

^{*}In the example above, there are not enough tens or ones to subtract. So the one hundred will need to unbundled into ten tens. Then one ten will need to be unbundled into ten ones.

The black x's represent disks that had to be unbundled. The yellow x's represent disks that were subtracted after unbundling.

Step 3: Once necessary disks are unbundled, subtract by crossing off the appropriate number of disks in each place value column.

Step 4: Count up how many disks are left in each place value column and write your answer.