

$$\begin{array}{r} 67 \\ -28 \\ \hline \end{array} \quad \begin{array}{r} 69 \\ -30 \\ \hline \end{array}$$

$$\begin{array}{r} 43 \\ -15 \\ \hline \end{array} \quad \begin{array}{r} 48 \\ -20 \\ \hline \end{array}$$

$$\begin{array}{r} 87 \\ -40 \\ \hline \end{array} \quad \begin{array}{r} 86 \\ -39 \\ \hline \end{array}$$

Which problem in each pair is easier? Why?

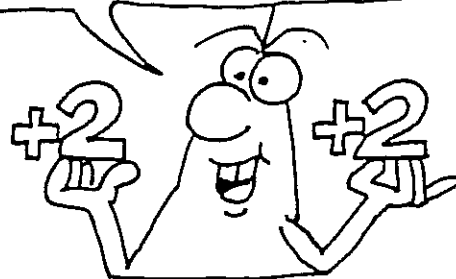
$$\begin{array}{r} 55 \\ -28 \\ \hline \end{array}$$

"Making tens" can help you subtract in your head.

Adding 2 to 28 makes 30. That's easier to subtract. Then I'll adjust 55, too, to balance.

$$\begin{array}{r} 55 + 2 \rightarrow 57 \\ -28 + 2 \rightarrow -30 \\ \hline 27 \end{array}$$

Remember: Adding the same amount to both numbers leaves the difference unchanged!



TRY THESE IN YOUR HEAD.  
Make tens and balance.



1.  $\begin{array}{r} 83 \\ -28 \\ \hline \end{array}$

3.  $\begin{array}{r} 72 \\ -45 \\ \hline \end{array}$

5.  $70 - 23$

8.  $82 - 37$

6.  $65 - 48$

9.  $75 - 27$

2.  $\begin{array}{r} 54 \\ -39 \\ \hline \end{array}$

4.  $\begin{array}{r} 81 \\ -54 \\ \hline \end{array}$

7.  $90 - 36$

10.  $93 - 39$