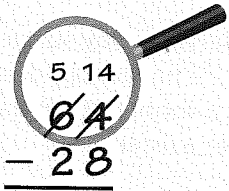
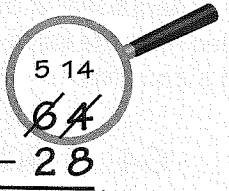


Dear Family:

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> $\begin{array}{r} \phantom{6}4 = \overset{50}{\cancel{60}} + \overset{14}{\cancel{4}} \\ - 28 = 20 + 8 \\ \hline \end{array}$ <p><b>Step 3</b> Subtract to find the answer. Children may subtract from left to right or from right to left.</p> $\begin{array}{r} \phantom{6}4 = \overset{50}{\cancel{60}} + \overset{14}{\cancel{4}} \\ - 28 = 20 + 8 \\ \hline 30 + 6 = 36 \end{array}$	<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>  $\begin{array}{r} \overset{5}{\text{5}} \overset{14}{\text{14}} \\ \cancel{64} \\ - 28 \\ \hline \end{array}$ <p><b>Step 2</b> Subtract to find the answer. Children may subtract from left to right or from right to left.</p>  $\begin{array}{r} \overset{5}{\text{5}} \overset{14}{\text{14}} \\ \cancel{64} \\ - 28 \\ \hline 36 \end{array}$

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 call if you have any questions or comments.

Sincerely,  
Your child's teacher



Unit 4 includes the Common Core Standards for Mathematical Content for Operations and Algebraic Thinking, 2.OA.1, 2.OA.2; Number and Operations in Base Ten, 2.NBT.4, 2.NBT.5, 2.NBT.6, 2.NBT.7, 2.NBT.8, 2.NBT.9; Measurement and Data, 2.MD.8; and all Mathematical Practices.