



Dear Family,

Your child is now learning about subtraction. A common subtraction mistake is subtracting in the wrong direction. Children may think that they always subtract the smaller digit from the larger digit, but this is not true. To help children avoid this mistake, the *Math Expressions* program encourages children to “fix” numbers first and then subtract.

$$\begin{array}{r} 634 \\ - 158 \\ \hline 524 \end{array}$$

When one or more digits in the top number are smaller than the corresponding digits in the bottom number, fix the numbers by “ungrouping.” For example, $634 - 158$ is shown below:

1. We cannot subtract 8 ones from 4 ones. We get more ones by ungrouping 1 ten to make 10 ones.

2. We cannot subtract 5 tens from 2 tens. We get more tens by ungrouping 1 hundred to make 10 tens.

3. Now we can subtract:
 $5 - 1 = 4$ hundreds
 $12 - 5 = 7$ tens
 $14 - 8 = 6$ ones

We now have 14 ones and only 2 tens.

We now have 12 tens and only 5 hundreds.

$$\begin{array}{r} ^2 ^{14} \\ 6 \cancel{3} \cancel{4} \\ - 158 \\ \hline \end{array}$$

$$\begin{array}{r} ^{12} ^{14} \\ 5 \cancel{3} \cancel{4} \\ - 158 \\ \hline \end{array}$$

$$\begin{array}{r} ^{12} ^{14} \\ 5 \cancel{3} \cancel{4} \\ - 158 \\ \hline 476 \end{array}$$

In the method above, the numbers are ungrouped from right to left, but students can also ungroup from left to right. Children can choose whichever way works best for them. Once the ungrouping is completed, subtraction can also be performed either from right to left or from left to right.

Your child should also continue to practice multiplication and division skills at home.

If you have any questions or comments, please call or write me.

Sincerely,
Your child's teacher