

**Exercise 1**

Calculate the following subtractions :

$$\begin{array}{r} 40 \\ - 31 \\ \hline \end{array}$$

$$\begin{array}{r} 33 \\ - 26 \\ \hline \end{array}$$

$$\begin{array}{r} 88 \\ - 79 \\ \hline \end{array}$$

$$\begin{array}{r} 47 \\ - 39 \\ \hline \end{array}$$

**Exercise 2**

Calculate the following subtractions :

$$\begin{array}{r} 70 \\ - 26 \\ \hline \end{array}$$

$$\begin{array}{r} 92 \\ - 69 \\ \hline \end{array}$$

$$\begin{array}{r} 71 \\ - 34 \\ \hline \end{array}$$

$$\begin{array}{r} 65 \\ - 38 \\ \hline \end{array}$$

**Exercise 3**

Calculate the following subtractions :

$$\begin{array}{r} 70 \\ - 56 \\ \hline \end{array}$$

$$\begin{array}{r} 60 \\ - 31 \\ \hline \end{array}$$

$$\begin{array}{r} 26 \\ - 17 \\ \hline \end{array}$$

$$\begin{array}{r} 32 \\ - 18 \\ \hline \end{array}$$

**Exercise 4**

Calculate the following subtractions :

$$\begin{array}{r} 82 \\ - 67 \\ \hline \end{array}$$

$$\begin{array}{r} 51 \\ - 23 \\ \hline \end{array}$$

$$\begin{array}{r} 38 \\ - 29 \\ \hline \end{array}$$

$$\begin{array}{r} 45 \\ - 27 \\ \hline \end{array}$$