1. Read the problem aloud.
2. Can you estimate what the answer might be?
3. Circle the bigger number in the units column.
4. Ask your child : can you take 9 away from 2 ? No.
5. Your child could say the rhyme:

    More on top no need to stop!

    More on the floor get ten more.

    Numbers the same 0 s the game.
6. Take over a ten. Cross out my 5, take over a 10 . I'm left with 4 tens.
7. Now begin the same again

$$\begin{array}{c} \text{T} \quad \text{u} \\ 4\overset{1}{\cancel{5}}2 \\ -\ \underline{1\ 9} \end{array}$$

∘ O O

9 from 12 is 3

1 from 4 is 3