

Count up from the smaller number to the larger number. **EXAMPLE**  $525 - 58 = ?$

Write the smaller number.

$$\begin{array}{r} 58 \\ + \textcircled{2} \\ \hline 60 \end{array}$$

Count up to the larger number circling each number added.

$$\begin{array}{r} \textcircled{+40} \\ 100 \\ + \textcircled{400} \\ \hline 500 \\ + \textcircled{25} \\ \hline 525 \end{array}$$

Add the numbers that are circled.

$$2 + 40 + 400 + 25 = 467$$

$$\mathbf{525 - 58 = 467}$$