

Y2 - prior to short column method

$$\begin{array}{r} 47 \\ - 23 \\ \hline \end{array} \quad \begin{array}{r} 40 + 7 \\ -20 + 3 \\ \hline 20 + 4 = 24 \end{array}$$

$$\begin{array}{r} 85 = 70 + 15 \\ -68 = 60 + 8 \\ \hline 10 + 7 = 17 \end{array}$$

Y3 - prior to short written method

$$457 - 226 = 231$$

$$\begin{array}{r} 400 + 50 + 7 \\ 200 + 20 + 6 \\ \hline 200 + 30 + 1 \\ \hline = 231 \end{array}$$

$$534 - 265 = 269$$

$$\begin{array}{r} \overset{400}{\cancel{500}} + \overset{120}{\cancel{30}} + \overset{14}{\cancel{4}} \\ 200 + 60 + 5 \\ \hline \overset{200}{\cancel{200}} + \overset{60}{\cancel{60}} + \overset{9}{\cancel{4}} = 269 \end{array}$$

Y4,5,6 to continue with this method if necessary