Subtracting Across Zeros

400 – 234

$$\begin{array}{r} {\scriptstyle 3\ \ 9\ \ 10} \\ \cancel{4}\ \cancel{0}\ \cancel{0} \\ -\ 2\ 3\ 4 \\ \hline 1\ 6\ 6 \end{array}$$

1. **No ones or tens to trade**
   Go to the **hundreds**

2. **Regroup**
   400 = 3 hundreds, **9 tens**, **10 ones**

3. **Subtract each place**
   10 – 4 = 6, 9 – 3 = 6, 3 – 2 = 1 → **166**