Eksempel 1

$$263 - 74 = 189$$

$$\begin{array}{rrrr} & & {\scriptstyle 10} & {\scriptstyle 10} \\ & \cancel{2} & \cancel{6} & 3 \\ - & & 7 & 4 \\ \hline = & 1 & 8 & 9 \end{array}$$

$$10 + 3 - 4 = 9$$

$$10 + 5 - 7 = 8$$