Eksempel 1

$$263 - 74 =$$

$$
\begin{array}{r}
\overset{10}{2}\,\overset{10}{6}\,3 \\
-\quad 7\;4 \\
\hline
=\quad 8\;9
\end{array}
$$

$10 + 3 - 4 = 9$

$10 + 5 - 7 = 8$