＊＊All of the following examples will require using complementary numbers． In order to fully understand the technique，it＇s best to work these examples using your abacus．＊＊

Example：102－78＝24


Step 2


Step 3


Step 1：Set 102 on rods ABC．
Step 2：Subtract 7 from tens rod B．Use the complement．Begin by subtracting 1 from hundreds rod A，then．．．．
Step 2a：Add the complementary 3 to rod $B$ leaving 32 on rods $B C$ ．
Step 3：Subtract 8 from units rod C．Use the complement again．Begin by subtracting 1 from hundreds $\operatorname{rod} \mathrm{A}$ ，then．．．．
Step 3a and the answer：Add the complementary 2 to rod C leaving the answer 24 on rods BC．

Example：146－57＝ 89


Step 1：Set 146 on rods ABC．
Step 2：Subtract 5 from tens rod B．Use the complement．Begin by subtracting 1 from hundreds rod A，then．．．．
Step 2a：Add the complementary 5 to rod B，leaving 96 on rods $A B C$ ．
Step 3：Subtract 7 from units rod C．Use the complement again．Begin by subtracting 1 from hundreds $\operatorname{rod} A$ ，then．．．．
Step 3a and the answer：Add the complement 3 to rod $C$ leaving the answer 89 on rods $A B C$ ．

Note the decimal numbers in the following example．Rod $B$ is the designated unit rod．

Step 3
Step 2
Step 2


Step 1: Designate rod $B$ as the unit rod. Set 22.3 on rods $A B C$.
Step 2: Subtract 2 from units rod $B$ leaving 20.3 on rods $A B C$.
Step 3: Subtract 8 from tenths rod C. Use the complement. Begin by subtracting 1 from units rod on B...There's a problem. Rod B is empty. There's nothing there to subtract so we have to go all the way over to rod A for help.
Step 3a: Subtract 1 from tens rod A. Add 9 to rod B, *then*
Step $\mathbf{3 b}$ and the answer: Add the complementary 2 to rod C leaving 19.5 on rods ABC.
**Something like this last example may seem a stretch at first.**
But with a little practice, solving problems of this sort soon becomes second nature.

