

$$\begin{array}{r}
 3 \text{ } 16 \\
 \cancel{40} \rightarrow 3 \text{ tens,} \\
 16 \text{ ones} \\
 - 28 \\
 \hline
 18
 \end{array}$$

$$\begin{array}{r}
 134 \\
 - 82 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 251 \\
 - 195 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 94 \\
 - 75 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 237 \\
 - 149 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 1000 \\
 - 2 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 81 \\
 - 66 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 300 \\
 - 9 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 1032 \\
 - 68 \\
 \hline
 \end{array}$$