

$$85 - 28 = ?$$

$$\begin{array}{r} 28 \\ + \dots \\ \hline 85 \end{array}$$

$$\begin{array}{r} 85 \\ - 28 \\ \hline \end{array}$$

Base ten blocks are used to represent the numbers: a vertical rod of 8 blocks represents the tens digit 8, and a vertical rod of 5 blocks represents the ones digit 5. The number 28 is written below it, with a vertical rod of 2 blocks representing the tens digit 2.

$$\begin{array}{r} 85 \\ - 28 \\ \hline \end{array}$$