 subtracting. Remember, when rounding to the nearest ten:

If the number in the ones place is 5 or greater, round up to the nearest ten. If the number in the ones place is 4 or less, round down to the nearest ten.
Example: $18 \Rightarrow 20$

$$
14 \Rightarrow 10
$$

Example

$$
\begin{aligned}
& 86-11=\square \\
& 61-40= \\
& 78-33= \\
& 57-51= \\
& 95-53= \\
& 76-2 \\
& 76-48= \\
& 49-27=
\end{aligned}
$$

