

$$\begin{array}{|c|} \hline 28 \\ \hline 7 \\ \hline \end{array} - \begin{array}{|c|} \hline 14 \\ \hline 7 \\ \hline} = \begin{array}{|c|} \hline \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline 7 \\ \hline 7 \\ \hline \end{array} \begin{array}{|c|} \hline 14 \\ \hline 7 \\ \hline} \begin{array}{|c|} \hline 24 \\ \hline 7 \\ \hline} \begin{array}{|c|} \hline 17 \\ \hline 7 \\ \hline}$$

$$\begin{array}{|c|} \hline \\ \hline \end{array} + \begin{array}{|c|} \hline 13 \\ \hline 24 \\ \hline} = \begin{array}{|c|} \hline 67 \\ \hline 24 \\ \hline}$$

$$\begin{array}{|c|} \hline 87 \\ \hline 24 \\ \hline \end{array} \begin{array}{|c|} \hline 45 \\ \hline 24 \\ \hline} \begin{array}{|c|} \hline 76 \\ \hline 24 \\ \hline} \begin{array}{|c|} \hline 54 \\ \hline 24 \\ \hline}$$

$$\begin{array}{|c|} \hline 5 \\ \hline 5 \\ \hline \end{array} - \begin{array}{|c|} \hline 5 \\ \hline 5 \\ \hline} = \begin{array}{|c|} \hline \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline 1 \\ \hline 5 \\ \hline \end{array} \begin{array}{|c|} \hline 0 \\ \hline 5 \\ \hline} \begin{array}{|c|} \hline 5 \\ \hline 5 \\ \hline} \begin{array}{|c|} \hline 2 \\ \hline 5 \\ \hline}$$

$$\begin{array}{|c|} \hline 5 \\ \hline 2 \\ \hline \end{array} - \begin{array}{|c|} \hline 5 \\ \hline 2 \\ \hline} = \begin{array}{|c|} \hline \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline 1 \\ \hline 2 \\ \hline \end{array} \begin{array}{|c|} \hline 0 \\ \hline 2 \\ \hline} \begin{array}{|c|} \hline 5 \\ \hline 2 \\ \hline} \begin{array}{|c|} \hline 2 \\ \hline 2 \\ \hline}$$