First calculations - No regrouping

					H	T	U
					6	4	3
				-	1	2	1
Subtract the units, then the tens, then the hundreds.							

	H	T	U			H	T	U
	8	8	8			7	1	2
-	6	2	4		-	4	0	1

	5	6	8			7	1	5			6	4	2			2	8	8
-	3	1	5		-	5	1	2		-	2	4	2		-		6	2

Exchange - regrouping 10s

					H	T	U
						1	
Move a 'ten' across into the units column if you need to					6	~~2~~	$^{1}1$
				-	1	1	7
Subtract the units, then the tens, then the hundreds.					5	0	4

	H	T	U			H	T	U
	8	5	6			9	2	8
-	6	2	8		-	4	0	9

	2	5	6			4	5	8			3	8	3			2	6	4
-		2	9		-	1	1	9		-	2	2	7		-		3	9