$34 - 17 = 17$

Step 1: draw the largest number in tens and ones

Step 2: Now look at the number we are subtracting. We have 7 ones to take away but only 4 ones in our large number. We need to 'crack' open a ten and 'borrow' them.

Step 3: Now we can take away our 7 ones.

Step 4: Now take away our 1 ten.

Step 4: Finally, count how many tens and ones you have left to find your answer. We have 1 tens and 7 ones left so our answer is 17.