4	$\frac{16}{3}(-)\frac{20}{7}$ or $(5)\frac{7}{21}(-)(2)\frac{18}{21}$		3	M1	for correct improper fractions or fractional part of numbers written correctly over a common denominator (no need for minus sign)
	$\frac{112}{21}-\frac{60}{21}$ or $5\frac{7}{21}-2\frac{18}{21}=3-\frac{11}{21}$ oe or $5\frac{7}{21}-2\frac{18}{21}=4\frac{28}{21}-2\frac{18}{21}$			M1	for correct fractions with a common denominator with minus sign or mixed numbers to the stage shown
	$\frac{112}{21}-\frac{60}{21}=\frac{52}{21}=2\frac{10}{21}$ oe or $3-\frac{11}{21}=2\frac{10}{21}$ or $5\frac{7}{21}-2\frac{18}{21}=4\frac{28}{21}-2\frac{18}{21}=2\frac{10}{21}$	Shown		A1	Dep on M2 for a correct answer from fully correct working If all 3 fractions turned into improper fractions on the first line $\frac{16}{3}-\frac{20}{7}=\frac{52}{21}$ then the student **clearly** needs to show that the LHS $=\frac{52}{21}$
					Total 3 marks