The Theory of Computation
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Solution Manual
Chapter 5, Additional Problem 5.5

Given some infinite recursive (and hence also r.e.) set S, let V be a non-recursive r.e. subset of S (which must exist by the result of Additional Problem 5.4). Now consider $S - V$: we claim that it is non-r.e. If it were r.e., then we could decide V (a contradiction, since V is non-recursive) as follows: given an arbitrary element x, first ask whether it belongs to S; if it does not, answer "no"; if it does, then start enumerating V and $S - V$; since x must be in one of the two sets, it will eventually appear on one of the two lists and we can answer appropriately.