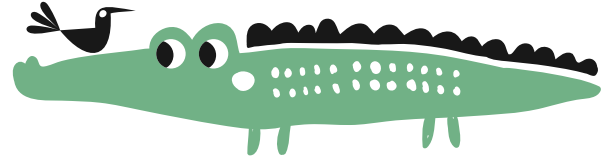


# Subtraction

## With Regrouping



Let's review subtraction with regrouping.

1. First, regroup the tens and the ones, borrowing one ten for the ones place. Then, subtract the ones.
2. Finally, subtract the tens.

**Example:**

$$\begin{array}{r} 2 \ 16 \\ 36 \\ - 9 \\ \hline 27 \end{array}$$

$\begin{array}{r} 19 \\ - 9 \\ \hline 10 \end{array}$	$\begin{array}{r} 11 \\ - 7 \\ \hline 4 \end{array}$	$\begin{array}{r} 20 \\ - 8 \\ \hline 12 \end{array}$	$\begin{array}{r} 11 \\ - 6 \\ \hline 5 \end{array}$	$\begin{array}{r} 18 \\ - 9 \\ \hline 9 \end{array}$	$\begin{array}{r} 23 \\ - 4 \\ \hline 19 \end{array}$
$\begin{array}{r} 22 \\ - 7 \\ \hline 15 \end{array}$	$\begin{array}{r} 22 \\ - 5 \\ \hline 17 \end{array}$	$\begin{array}{r} 16 \\ - 7 \\ \hline 9 \end{array}$	$\begin{array}{r} 14 \\ - 5 \\ \hline 9 \end{array}$	$\begin{array}{r} 24 \\ - 6 \\ \hline 18 \end{array}$	$\begin{array}{r} 21 \\ - 7 \\ \hline 14 \end{array}$
$\begin{array}{r} 32 \\ - 5 \\ \hline 27 \end{array}$	$\begin{array}{r} 31 \\ - 3 \\ \hline 28 \end{array}$	$\begin{array}{r} 17 \\ - 8 \\ \hline 9 \end{array}$	$\begin{array}{r} 25 \\ - 9 \\ \hline 16 \end{array}$	$\begin{array}{r} 15 \\ - 7 \\ \hline 8 \end{array}$	$\begin{array}{r} 20 \\ - 9 \\ \hline 11 \end{array}$
$\begin{array}{r} 41 \\ - 5 \\ \hline 36 \end{array}$	$\begin{array}{r} 40 \\ - 8 \\ \hline 32 \end{array}$	$\begin{array}{r} 52 \\ - 6 \\ \hline 46 \end{array}$	$\begin{array}{r} 55 \\ - 9 \\ \hline 46 \end{array}$	$\begin{array}{r} 62 \\ - 4 \\ \hline 58 \end{array}$	$\begin{array}{r} 75 \\ - 8 \\ \hline 67 \end{array}$
$\begin{array}{r} 60 \\ - 7 \\ \hline 53 \end{array}$	$\begin{array}{r} 47 \\ - 8 \\ \hline 39 \end{array}$	$\begin{array}{r} 50 \\ - 9 \\ \hline 41 \end{array}$	$\begin{array}{r} 12 \\ - 7 \\ \hline 5 \end{array}$	$\begin{array}{r} 29 \\ - 9 \\ \hline 20 \end{array}$	$\begin{array}{r} 26 \\ - 8 \\ \hline 18 \end{array}$