



Penguin subtraction: Borrowing

Find the difference. You may need to borrow. Show your work!

$$\begin{array}{r} 78 \\ - 50 \\ \hline \end{array}$$

$$\begin{array}{r} 65 \\ - 12 \\ \hline \end{array}$$

$$\begin{array}{r} 71 \\ - 66 \\ \hline \end{array}$$

$$\begin{array}{r} 98 \\ - 90 \\ \hline \end{array}$$

$$\begin{array}{r} 71 \\ - 64 \\ \hline \end{array}$$

$$\begin{array}{r} 40 \\ - 31 \\ \hline \end{array}$$

$$\begin{array}{r} 52 \\ - 29 \\ \hline \end{array}$$

$$\begin{array}{r} 50 \\ - 22 \\ \hline \end{array}$$

$$\begin{array}{r} 82 \\ - 28 \\ \hline \end{array}$$

$$\begin{array}{r} 68 \\ - 57 \\ \hline \end{array}$$

$$\begin{array}{r} 73 \\ - 56 \\ \hline \end{array}$$

$$\begin{array}{r} 62 \\ - 47 \\ \hline \end{array}$$

