

# Subtraction with Regrouping

Let's review subtraction with regrouping. First, regroup the tens and the ones, borrowing one ten for the ones place. Then, subtract the ones. Finally, subtract the tens. Follow the example below:



$$\begin{array}{r} \overset{2}{\cancel{3}}\overset{16}{6} \\ - 9 \\ \hline 7 \end{array}$$

$$\begin{array}{r} \overset{2}{\cancel{3}}\overset{16}{6} \\ - 9 \\ \hline 27 \end{array}$$



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