

3. Regroup the numbers into tens and ones.  
Then, subtract.

**Example**



$$12 - 5 = \underline{7} \quad \underline{10} - \underline{5} = \underline{5}$$



$$15 - 6 = \underline{9} \quad \underline{10} - \underline{6} = \underline{4}$$



$$13 - 8 = \underline{5} \quad \underline{10} - \underline{8} = \underline{2}$$



$$17 - 8 = \underline{9} \quad \underline{10} - \underline{8} = \underline{2}$$



$$12 - 6 = \underline{6} \quad \underline{10} - \underline{6} = \underline{4}$$



$$18 - 9 = \underline{9} \quad \underline{10} - \underline{9} = \underline{1}$$