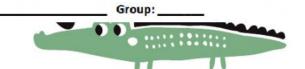


Name:

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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:	2 16 3 6	2 16 3 6
	30	30
	- 9	- 9
	7	27

22	16	1 4	24
- 5	- 7	- 5	- 6