SUBTRACTION OF TWO DIGIT NUMBERS WITH REGROUPING

```
  5  4        8  3        9  5
- 2  6      - 4  5      - 5  8
----------  ---------  ----------
```

```
  3  5        7  5        5  4
- 1  7      - 3  9      - 2  8
----------  ----------  ----------
```

```
 5  8        5  3        7  2
-2  9      - 3  7      - 2  8
----------  ---------  ----------
```

LIVEWORKSHEETS