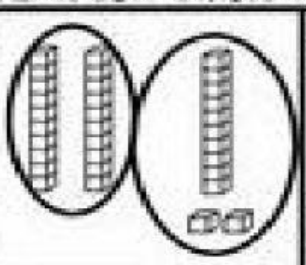
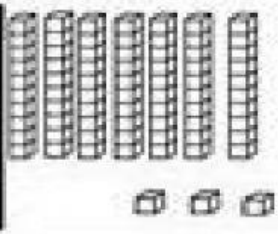
Regroup to subtract. Circle blocks to show regrouping.

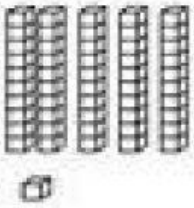
Tens	Ones
2	12
~~3~~	~~2~~
-2	6
0	6



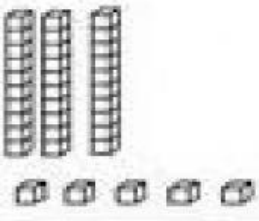
Tens	Ones
7	3
-4	8



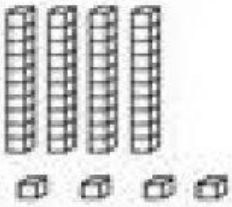
Tens	Ones
5	1
-1	7



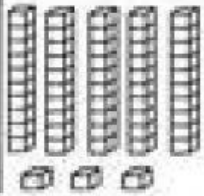
Tens	Ones
3	5
-1	9



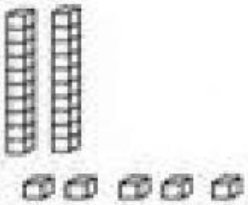
Tens	Ones
4	4
-2	6



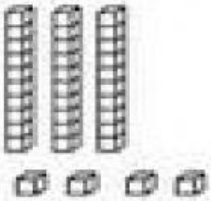
Tens	Ones
5	3
-3	6



Tens	Ones
2	5
-1	8



Tens	Ones
3	4
-2	7



LIVEWORKSHEETS