



Subtraction with two regroupings

Subtract. Regroup in two columns.

1.	$\begin{array}{r} 421 \\ - 359 \\ \hline 62 \end{array}$	2.	$\begin{array}{r} 971 \\ - 889 \\ \hline 82 \end{array}$	3.	$\begin{array}{r} 277 \\ - 189 \\ \hline 88 \end{array}$	4.	$\begin{array}{r} 560 \\ - 171 \\ \hline 389 \end{array}$	5.	$\begin{array}{r} 240 \\ - 189 \\ \hline 51 \end{array}$
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6.	$\begin{array}{r} 585 \\ - 497 \\ \hline 88 \end{array}$	7.	$\begin{array}{r} 556 \\ - 469 \\ \hline 87 \end{array}$	8.	$\begin{array}{r} 355 \\ - 169 \\ \hline 186 \end{array}$	9.	$\begin{array}{r} 558 \\ - 399 \\ \hline 159 \end{array}$	10.	$\begin{array}{r} 246 \\ - 189 \\ \hline 57 \end{array}$
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11.	$\begin{array}{r} 467 \\ - 278 \\ \hline 189 \end{array}$	12.	$\begin{array}{r} 477 \\ - 398 \\ \hline 79 \end{array}$	13.	$\begin{array}{r} 952 \\ - 194 \\ \hline 758 \end{array}$	14.	$\begin{array}{r} 548 \\ - 199 \\ \hline 349 \end{array}$	15.	$\begin{array}{r} 865 \\ - 599 \\ \hline 266 \end{array}$
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16.	$\begin{array}{r} 618 \\ - 589 \\ \hline 29 \end{array}$	17.	$\begin{array}{r} 515 \\ - 497 \\ \hline 18 \end{array}$	18.	$\begin{array}{r} 865 \\ - 486 \\ \hline 379 \end{array}$	19.	$\begin{array}{r} 712 \\ - 457 \\ \hline 255 \end{array}$	20.	$\begin{array}{r} 451 \\ - 163 \\ \hline 288 \end{array}$
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