



Subtraction with regrouping

Subtract. Regroup when the top digit is smaller.

1.	$\begin{array}{r} 245 \\ - 127 \\ \hline 118 \end{array}$	2.	$\begin{array}{r} 562 \\ - 196 \\ \hline 366 \end{array}$	3.	$\begin{array}{r} 708 \\ - 514 \\ \hline 194 \end{array}$	4.	$\begin{array}{r} 786 \\ - 493 \\ \hline 293 \end{array}$	5.	$\begin{array}{r} 450 \\ - 113 \\ \hline 337 \end{array}$
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6.	$\begin{array}{r} 475 \\ - 397 \\ \hline 78 \end{array}$	7.	$\begin{array}{r} 725 \\ - 593 \\ \hline 132 \end{array}$	8.	$\begin{array}{r} 877 \\ - 698 \\ \hline 179 \end{array}$	9.	$\begin{array}{r} 957 \\ - 699 \\ \hline 258 \end{array}$	10.	$\begin{array}{r} 942 \\ - 482 \\ \hline 460 \end{array}$
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11.	$\begin{array}{r} 648 \\ - 369 \\ \hline 279 \end{array}$	12.	$\begin{array}{r} 901 \\ - 647 \\ \hline 254 \end{array}$	13.	$\begin{array}{r} 330 \\ - 195 \\ \hline 135 \end{array}$	14.	$\begin{array}{r} 303 \\ - 171 \\ \hline 132 \end{array}$	15.	$\begin{array}{r} 235 \\ - 191 \\ \hline 44 \end{array}$
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16.	$\begin{array}{r} 201 \\ - 102 \\ \hline 99 \end{array}$	17.	$\begin{array}{r} 722 \\ - 328 \\ \hline 394 \end{array}$	18.	$\begin{array}{r} 220 \\ - 134 \\ \hline 86 \end{array}$	19.	$\begin{array}{r} 251 \\ - 196 \\ \hline 55 \end{array}$	20.	$\begin{array}{r} 248 \\ - 180 \\ \hline 68 \end{array}$
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