



Subtraction with regrouping

Subtract. Regroup when the top digit is smaller.

1.	$\begin{array}{r} 519 \\ - 227 \\ \hline 292 \end{array}$	2.	$\begin{array}{r} 973 \\ - 595 \\ \hline 378 \end{array}$	3.	$\begin{array}{r} 823 \\ - 629 \\ \hline 194 \end{array}$	4.	$\begin{array}{r} 891 \\ - 604 \\ \hline 287 \end{array}$	5.	$\begin{array}{r} 667 \\ - 186 \\ \hline 481 \end{array}$
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6.	$\begin{array}{r} 921 \\ - 360 \\ \hline 561 \end{array}$	7.	$\begin{array}{r} 546 \\ - 389 \\ \hline 157 \end{array}$	8.	$\begin{array}{r} 838 \\ - 566 \\ \hline 272 \end{array}$	9.	$\begin{array}{r} 252 \\ - 168 \\ \hline 84 \end{array}$	10.	$\begin{array}{r} 571 \\ - 390 \\ \hline 181 \end{array}$
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11.	$\begin{array}{r} 306 \\ - 207 \\ \hline 99 \end{array}$	12.	$\begin{array}{r} 801 \\ - 770 \\ \hline 31 \end{array}$	13.	$\begin{array}{r} 708 \\ - 553 \\ \hline 155 \end{array}$	14.	$\begin{array}{r} 238 \\ - 139 \\ \hline 99 \end{array}$	15.	$\begin{array}{r} 602 \\ - 562 \\ \hline 40 \end{array}$
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16.	$\begin{array}{r} 776 \\ - 368 \\ \hline 408 \end{array}$	17.	$\begin{array}{r} 363 \\ - 282 \\ \hline 81 \end{array}$	18.	$\begin{array}{r} 650 \\ - 560 \\ \hline 90 \end{array}$	19.	$\begin{array}{r} 852 \\ - 593 \\ \hline 259 \end{array}$	20.	$\begin{array}{r} 779 \\ - 684 \\ \hline 95 \end{array}$
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