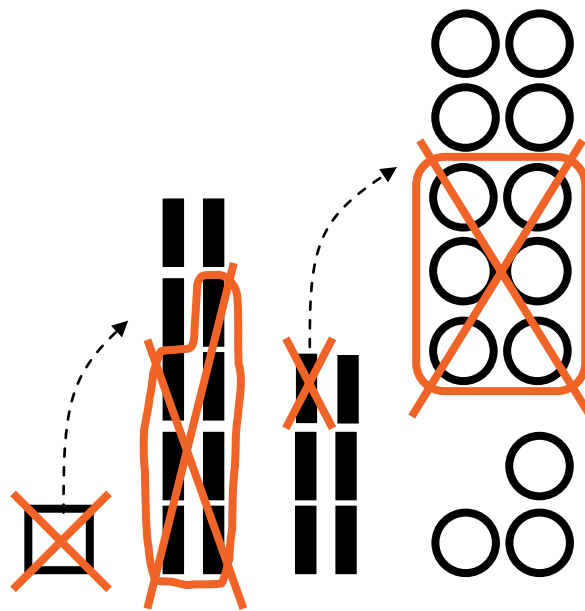


Subtraction - Regrouping Strategy

$$\begin{array}{r} 163 \\ -76 \\ \hline 87 \end{array}$$



$$\begin{array}{r} \cancel{0} \quad \cancel{5} \quad 3 \\ \cancel{1} \quad \cancel{6} \quad 3 \\ - \quad \quad \cancel{7} \quad \cancel{6} \\ \hline 8 \quad 7 \end{array}$$

3
4

- Can you take 6 away from 3? NO.
- So take the 6 away from a ten.
- This leaves you with 6's tens partner, **4**.
- Can you take 70 away from **50**? NO.
- So take the 70 away from the hundred.
- This leaves you with 70's 100's partner, **30**.
- Add what is left.