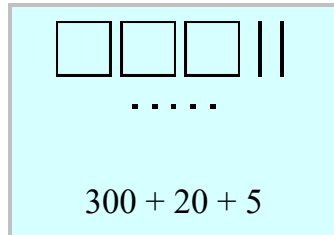# Regrouping Twice in Subtraction
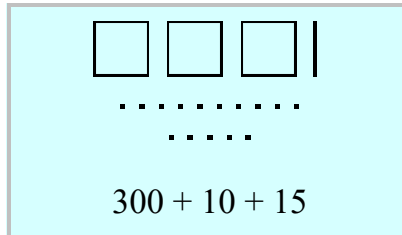
Regroup twice: 325 – 169

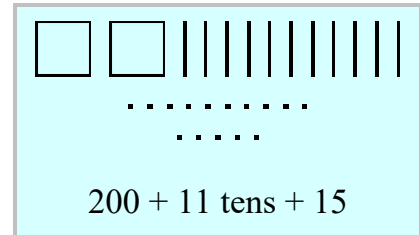There are not enough ones to subtract 9. So, break a ten into 10 ones.

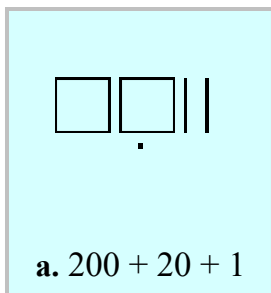Now we have 1 ten and 15 ones. You could subtract the ones (15 – 9), but you cannot subtract six tens!

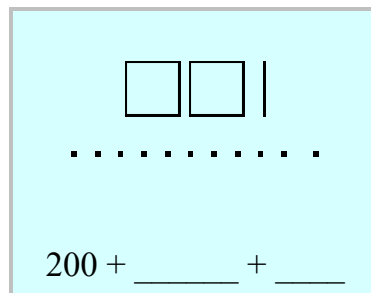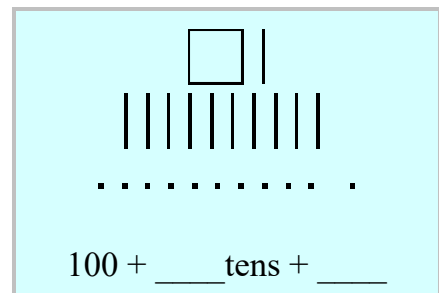So, break a hundred into 10 tens. Now you can subtract or cross out 169.

What is left? _____

$$300 + 20 + 5 \quad \rightarrow \quad 300 + 10 + 15 \quad \rightarrow \quad 200 + 11 \text{ tens} + 15$$

1. Fill in. Draw pictures to illustrate the process. You can use manipulatives instead. You need to regroup twice.
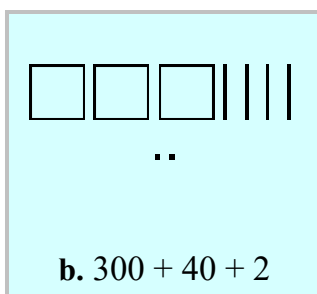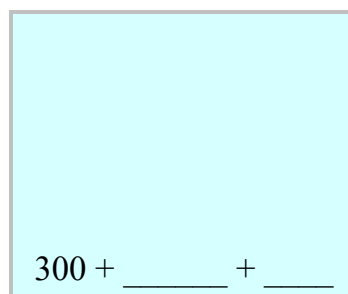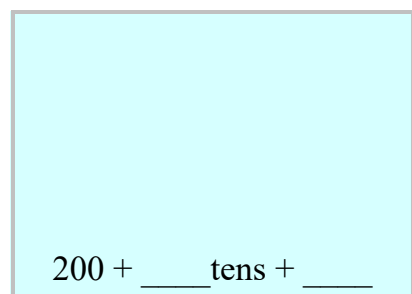

a. 200 + 20 + 1   → break a 10   200 + _____ + ____   → break a 100   100 + ____ tens + ____

Now cross out 97.

What is left? _____

b. 300 + 40 + 2   → break a 10   300 + _____ + ____   → break a 100   200 + ____ tens + ____

Now cross out 175.

What is left? _____