Subtraction with Regrouping

When subtracting all pupils, parents and teachers are requested to use the following agreed wording.

	T	U
	5	1
_	2	3

We begin with the unit side

Rule: always start at the top

1 take away 3 we cannot do	T	U
So we break up a ten from the ten's side	4	1
	5.	1
How many tens do we have now? 4	_ 2	3
How many units do we have now? 11		

Remember to (Begin with the units)

11 take away 3 What does that leave?

11 take away 3 leaves 8
(Now subtract the tens)

4 take away 2 What does that leave?

4 take away 2 leaves 2

5 1

- 2 3

2 8

We had 51 and we took away 23 Now what have we left? We have 28 left