

# Subtraction with Regrouping

Build the minuend  
with manipulatives.  
Putting into a story may  
be helpful.

Record the subtrahend  
with place value strips  
or post-its





Make all the trades.

Recount the minuend to show it hasn't changed.

Put in on the strip. Pick it up and take it away!

This is a variation of what's done in Singapore.

