



A daily worksheet of subtracting two numbers, each less than 100. Borrowing required

$\begin{array}{r} 88 \\ - 59 \\ \hline \end{array}$	$\begin{array}{r} 97 \\ - 48 \\ \hline \end{array}$	$\begin{array}{r} 61 \\ - 52 \\ \hline \end{array}$	$\begin{array}{r} 34 \\ - 29 \\ \hline \end{array}$	$\begin{array}{r} 28 \\ - 9 \\ \hline \end{array}$
$\begin{array}{r} 88 \\ - 18 \\ \hline \end{array}$	$\begin{array}{r} 54 \\ - 15 \\ \hline \end{array}$	$\begin{array}{r} 60 \\ - 50 \\ \hline \end{array}$	$\begin{array}{r} 70 \\ - 60 \\ \hline \end{array}$	$\begin{array}{r} 40 \\ - 5 \\ \hline \end{array}$
$\begin{array}{r} 42 \\ - 14 \\ \hline \end{array}$	$\begin{array}{r} 57 \\ - 18 \\ \hline \end{array}$	$\begin{array}{r} 76 \\ - 37 \\ \hline \end{array}$	$\begin{array}{r} 44 \\ - 35 \\ \hline \end{array}$	$\begin{array}{r} 23 \\ - 17 \\ \hline \end{array}$
$\begin{array}{r} 74 \\ - 5 \\ \hline \end{array}$	$\begin{array}{r} 13 \\ - 5 \\ \hline \end{array}$	$\begin{array}{r} 20 \\ - 2 \\ \hline \end{array}$	$\begin{array}{r} 38 \\ - 8 \\ \hline \end{array}$	$\begin{array}{r} 53 \\ - 37 \\ \hline \end{array}$