

$$32 + 15 = \boxed{47}$$

$$30 + 10 = 40 \quad (\text{tens})$$

$$2 + 5 = 7 \quad (\text{ones})$$

$$40 + 7 = 47 \quad (\text{regrouping})$$

$$56 - 33 = \boxed{23}$$

$$50 - 30 = 20 \quad (\text{tens})$$

$$6 - 3 = 3 \quad (\text{ones})$$

$$20 + 3 = 23 \quad (\text{regrouping})$$