

		Answers		
(a) Complete the calculation $67 - 40 = \dots$	(a) Complete the calculation $67 - 40 = \dots$	(a) 27	(a) Complete the calculation $67 - 40 = \dots$	(a) Complete the calculation $67 - 40 = \dots$
(b) Work out $71 - 30$ \dots	(b) Work out $71 - 30$ \dots	(b) 41	(b) Work out $71 - 30$ \dots	(b) Work out $71 - 30$ \dots
(c) Complete the calculation $68 - 40 = \dots$	(c) Complete the calculation $68 - 40 = \dots$	(c) 28	(c) Complete the calculation $68 - 40 = \dots$	(c) Complete the calculation $68 - 40 = \dots$
(d) Complete the calculation $53 - 20 = \dots$	(d) Complete the calculation $53 - 20 = \dots$	(d) 33	(d) Complete the calculation $53 - 20 = \dots$	(d) Complete the calculation $53 - 20 = \dots$
(e) Work out $35 - 10$ \dots	(e) Work out $35 - 10$ \dots	(e) 25	(e) Work out $35 - 10$ \dots	(e) Work out $35 - 10$ \dots
(f) Work out $59 - 30$ \dots	(f) Work out $59 - 30$ \dots	(f) 29	(f) Work out $59 - 30$ \dots	(f) Work out $59 - 30$ \dots
(g) Complete the calculation $78 - 20 = \dots$	(g) Complete the calculation $78 - 20 = \dots$	(g) 58	(g) Complete the calculation $78 - 20 = \dots$	(g) Complete the calculation $78 - 20 = \dots$
(h) Work out $85 - 30$ \dots	(h) Work out $85 - 30$ \dots	(h) 55	(h) Work out $85 - 30$ \dots	(h) Work out $85 - 30$ \dots