# SUBTRACTION <br> GRADES 1, 2, AND 3 

This workbook provides a variety of activities designed to provide practice in place value and in subtraction with and without regrouping. Place value is the value given to the position (or place) in which a digit appears in a number. In 283, the value of 3 is 3 ones, the value of 8 is 8 tens or 80 , and the value of 2 is 2 hundreds or 200. Regrouping is a procedure used in manipulating place value systems in both addition and subtraction. We use 10 ones to form one set of ten, or we use one set of ten to form 10 ones. We can also regroup 10 tens as one hundred. Additional information on regrouping is also included.

The material included in this workbook correlates with the curriculum in most basic mathematics texts. The pages are presented in a suggested order, but may be used in any order which best meets a child's needs.

Parents who wish their children to have practice in mathematics skills will find the book as helpful as classroom teachers will find it. The exercises are presented so that a child can work with a minimum of supervision.

Answers are included in a four-page leaflet at the end of the book. This leaflet can be easily removed.

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