Question	Answer

1	a) 39
	    27
	    39 – 12 = 27
	b) 31
	    19
	    31 – 12 = 19
	Both calculations have subtracted 12. In part a) subtracting the ones digits did not go across a tens boundary, but in part b) it did.

2	a) 17 b) 26 c) 16 d) 19 e) 28 f) 58
3	Tommy 'borrows' one of the tens from the tens digit to make a number greater than 10 in the ones column, so that he can subtract 5
4	a) 17 b) 26 c) 16 d) 19 e) 28 f) 58
5	a) 52 b) 14