Dear Family,

Our math class will be spending the next few weeks learning to add and subtract greater numbers. We will also round numbers to estimate sums and differences.

You can expect to see work that provides practice in adding and subtracting numbers with up to four digits, using regrouping.

As we learn to subtract across zeros, you may wish to use the following sample as a guide.

### Subtracting Across Zeros

Since there are no ones or tens to subtract from, you have to regroup 5 hundreds as 4 hundreds 10 tens.

\[
\begin{array}{c}
500 \\
- 132
\end{array}
\quad
\begin{array}{c}
410 \\
500
\end{array}
\quad
\begin{array}{c}
9 \\
4010
\end{array}
\]

Then you can regroup the 10 tens as 9 tens 10 ones.

\[
\begin{array}{c}
500 \\
- 132
\end{array}
\quad
\begin{array}{c}
500 \\
- 132
\end{array}
\quad
\begin{array}{c}
9 \\
500
\end{array}
\]

Finally, you can subtract ones, tens, and hundreds.

\[
\begin{array}{c}
500 \\
- 132
\end{array}
\quad
\begin{array}{c}
368
\end{array}
\]

During this unit, students should practice and memorize basic addition and subtraction facts.

Sincerely,

Your Child’s Teacher

---

**Vocabulary**

**Commutative Property of Addition**
The property which states that the order of addends does not change the sum. It is also called the *Order Property of Addition*.

**Associative Property of Addition**
The property which states that the way in which addends are grouped does not change the sum. It is also called the *Grouping Property of Addition*.

**Zero Property of Addition**
The property which states that the sum of any number and 0 is that number.

Check out *Education Place* at [eduplace.com/kids/mw/](http://eduplace.com/kids/mw/) for e•Glossary, e•Word Games, test prep practice, and more.