

A	=	1	K	=	11	U	=	21
B	=	2	L	=	12	V	=	22
C	=	3	M	=	13	W	=	23
D	=	4	N	=	14	X	=	24
E	=	5	O	=	15	Y	=	25
F	=	6	P	=	16	Z	=	26
G	=	7	Q	=	17			
H	=	8	R	=	18			
I	=	9	S	=	19			
J	=	10	T	=	20			

 $3+2=$

 $3+3+3+3=$

 $4+4=$

 $5+5+3+2=$

 $6+6+6=$

 $42-28=$

 $7+8$