

**Section A: Multi-Step Problems**

1. 1,080 toys (144×7.5)
2. 240 ($45 \times 32 = 1,440$, $1,440 - 1,200 = 240$)
3. 57 ($456 \div 8$)
4. 100 ($375 \div 15 = 25$ per box, $25 \times 4 = 100$)
5. 35 full boxes, with 10 pencils left over ($850 \div 24 = 35 \text{ r}10$)

Section B: Reasoning

1. Because $12 = 4 \times 3$, so dividing by 12 in one step gives the same result as dividing by 4 then by 3
2. Any number from 20-30 where dividing by 6 leaves remainder 3, e.g. 27
3. 12 ($96 \div 8$), and their sum is 20
4. 157.5 miles (45×3.5)
5. 375g (125×3)