The purpose of this study were (a) to investigate the math problem solving skills of students with math disabled and mentally retarded, (b) to examine whether there are significant differences among math disabled, mentally retarded and normal students in math problem solving skills. The participants of this study were 180 third and fourth grade math disabled, mentally retarded and normal students in elementary schools. A self-developed "Math Problem Solving Test" (MPST) was administered to assess the math problem solving process of the students. There were 20 problems in the MPST. Each problem included four items which represented four different problem solving skills: (a) understanding the problem, (b) consolidating problem, (c) divising a plan, and (d) carrying out the plan. All of the items were presented in multiple choice forms. Two-way ANOVA was used to test the hypotheses of the study. The conclusions and implications were discussed according to the finding of this study. The main findings were as following: (1) All the third and fourth grade normal students' performance in MPST was better than that of students with math disability and mentally retardation. (2) All the third and fourth grade math disabled students' performance in MPST was better than that of students with mentally retardation. (3) There were no significant differences between the third and fourth grade normal students' performance in MPST. (4) The fourth grade math disabled students' performance in MPST was better than that of third grade math disabled students except in consolidating problem items. (5) There were no significant differences between the third and fourth grade mental retarded students' performance in MPST. (6) The fourth grade students' performance in consolidating problem solving of math was better than that of third grade students' performance.