Pupils drawn from public, private, urban, rural primary schools in Calabar South-eastern Nigeria were studied. Methods: Study design was Quasi-experimental with a 2x2x3x2 factorial design. Main Results: Pupils in private schools performed better than their public school counterparts. Also pupils in urban residential areas performed better than their rural areas. A post hoc analysis showed that the adjusted mean achievement of pupils in private urban schools ($\bar{X} = 68.284$) is significantly greater than that of pupils in public urban schools ($\bar{X} = 63.912$), public semi-urban schools ($\bar{X} = 64.363$) and public rural schools ($\bar{X} = 64.719$). Pupils in private rural schools had significantly greater adjusted mean achievement score ($\bar{X} = 68.0$) than those in public urban schools ($\bar{X} = 63.912$), public semi-urban ($\bar{X} = 64.363$) and public rural ($\bar{X} = 64.719$) schools ($p<0.05$, $t= 1.645$, MSE = 56.839). Conclusions: Disparity in mathematics achievement between children in low-income settings demonstrates inequity in access to early childhood education. (Received August 15, 2009)