

EXPECTED COSTS TO START A BUSINESS CRYPTOGRAM

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

Directions: At the top there is a KEY that lists all the letters from A thru Z with a box below. Each of the letters has a corresponding number.

The bottom part contains a secret phrase. Each of the blanks has a number underneath it. Fill in the letters that correspond to the numbers below the blanks to solve the phrase.