

Instructions to Pupil.—Copy each Salutation and commencement of Body three times. Then write the following twice each :—  
Ladies,—I enclose as usual; Dear Madam,—In reply to your, etc.

Observation.—Which is the proper expression—Gentlemen or Friends? See Article 6 on cover.

Dear Sir,—

Your favor of—

Dear Mr. Foster,

We shall be—

Gentlemen,—

Please send

Dear Frank,—

In your last—