

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

Observation.—Which is the proper expression—Gentlemen or Gents? See Article 4 on cover.

Dear Sir,—

Your favor of—

Dear Sir,—

Your favor of—

Dear Sir,—

Your favor of—

Dear Sir,—

Your favor of—

Gentlemen,—

Please send—

Gentlemen,—

Please send—

Gentlemen,—

Please send—

Gentlemen,—

Please send—

Ladies,—

I enclose an etc.;

Ladies,—

I enclose an etc.;

Dear Mr. Foster,—

We shall be—

Dear Mr. Foster,—

We shall be—

Dear Mr. Foster,—

We shall be—

Dear Mr. Foster,—

We shall be—

Dear Frank,—

In your last—

Dear Frank,—

In your last—

Dear Frank,—

In your last—

Dear Frank,—

In your last—

Dear Madam,—

In reply to your etc.

Dear Madam,—

In reply to your etc.