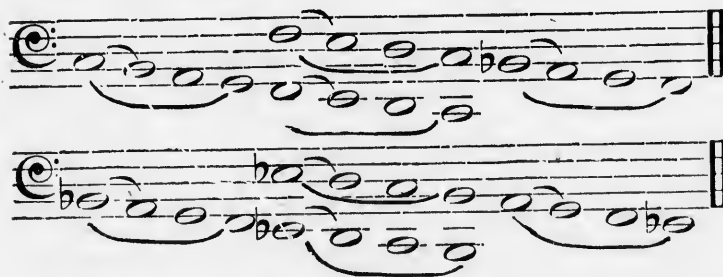


B major.      F# major.      C# major.  
 G# minor.    D# minor.    A# minor.



When formed with flats how are the tonics of scales found ?

The simplest manner of forming the scales with flats is by fifths *descending*; thus—starting from C each new tonic is found a fifth lower for every additional flat; therefore the first or *lower* tetrachord of the preceding scale forms the *upper* tetrachord of the following scale. The fourth degree requires to be lowered by a flat in order to bring the semitone between the third and fourth degrees. Every additional flat is found a fifth below the last flat; thus—the scale of C requires no flat, the scale of F (fifth below C) requires one flat, B $\flat$ ; the scale of B $\flat$  (fifth below F) requires two flats, B $\flat$  and E $\flat$ ; the second flat being a fifth below the first flat.



What is the order of the scales with flats ?

C has no flat.