

8 +8	6 +2	1 +1	2 +1		3 +6		2 +1	6 +2	10 +5
				/					

7 +2	5 +5	8 +7	10 +5	1 +5		6 +5	4 +9	17 +0	8 +5	2 +1

12 +1	1 +6		9 +6	2 +3	8 +6	3 +0	
							?

8 +9	9 +4	9 +2	6 +9	5 +4

**6 0**

1 1	5 +2	5 +3	4 +0	3 +9	0 +1



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