

# Letter-Number Code

**Key** Let the recipient know which letter you chose to be #1, and if you are counting backwards or forwards. (Here we started with "M" as "1" and counted backwards)

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
↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓
13	12	11	10	9	8	7	6	5	4	3	2	1	26	25	24	23	22	21	20	19	18	17	16	15	14

Can you decipher this riddle using our Key? Write the related letter underneath each number below:

Write a message yourself! Use this to lay out your Key: