

|   |   |   |    |   |    |
|---|---|---|----|---|----|
| A | 1 | J | 10 | R | 19 |
| B | 2 | K | 11 | S | 20 |
| C | 3 | L | 12 | T | 21 |
| D | 4 | M | 13 | U | 22 |
| E | 5 | N | 14 | V | 23 |
| F | 6 | Ñ | 15 | W | 24 |
| G | 7 | O | 16 | X | 25 |
| H | 8 | P | 17 | Y | 26 |
| I | 9 | Q | 18 | Z | 27 |