Lay a business card across another, centered and at right angles to the first.

Fold the flaps down as shown.

Separate the cards. Make six for each cube.

Assemble the cards so that all the flaps are on the outside, matching short edges to long edges.

The completed cube.

Link two cubes together by slipping a flap from one cube under the corners of two flaps on an adjacent cube, then slip the matching flap from the first cube under the other two corners of the flaps on the second cube.

You can cover the exposed flaps with extra cards.

A level one Menger’s Sponge is made from 20 cubes (120 cards) and 72 additional covering cards.