If you are interested in magic squares, you know about the La Loubere's staircase method for constructing odd ordered magic squares. However, there are not many references that show why the method works. We use cosets and a recent result on transversals in matrices to show why this method always results in a magic square. Furthermore, we also show that the starting number 1 in this method needs not be at the center square of a border. (Received September 11, 2008)

