Below are a list of letters, their names in Spanish, and a pronunciation guide:

	Letter	Spanish	English	Pronunciation
Φ)	а	а	ah	like the <b>a</b> in "father"
<b>4</b> )	b	be	bay	like the English <b>b</b> but pronounced very softly
Φ)	С	ce	say	before a, o, u, like the <b>c</b> in "can"; before e, i, like the <b>c</b> in "cent"
Φ)	ch	che	chay	like the <b>ch</b> in "church"
Φ)	d	de	day	like <b>d</b> in "bed" but with tongue forward, almost like <b>th</b> in "the"
Φ)	е	е	ay	like the <b>ay</b> in "p <b>ay</b> "
Φ)	f	efe	<u>ay</u> -fay	like the English <b>f</b>
Φ)	g	ge	hay	before a, o, u, like <b>g</b> in "get"; before e, i, like an English <b>h</b>
Φ)	h	hache	<u>ah</u> -chay	always silent
Φ)	i	i	ee	like <b>ee</b> in "feet"
Φ)	j	jota	<u>ho</u> -ta	like the English h
Φ)	k	ka	kah	like the English <b>k</b>
4)	I	ele	<u>ay</u> -lay	like the English I
Φ)	II	elle	<u>ay</u> -yay	like the <b>y</b> in "yes"
Φ)	m	eme	<u>ay</u> -may	like the English <b>m</b>
Φ)	n	ene	<u>ay</u> -nay	like the English <b>n</b>
Φ)	ñ	eñe	<u>av</u> -nyay	like the <b>ny</b> in "canyon"

Ф) (	0	oh	like the o in "no"
Ф) [	<b>)</b> pe	pay	like the English <b>p</b>
Ф) (	<b>)</b> cu	koo	like the English <b>k</b>
Ф) І	f ere	<u>ay</u> -ray	like the English <b>r</b> but softer, almost sounds like a <b>d</b>
ф) <b>r</b>	<b>r</b> erre	<u>ay</u> -rray	strongly trilled
Ф)	ese	<u>ay</u> -say	like the English <b>s</b>
ф) t	t te	tay	like the English t
ф) (	<b>J</b> u	00	like the <b>oo</b> in "pool"
Ф) \	<b>/</b> uve	<u>oo</u> -vay	almost no difference between <b>b</b> and <b>v</b> in Spanish
Ф) V	<b>V</b> uve doble	<u>oo</u> -vay <u>do</u> -blay	like the English <b>w</b>
ф) )	<b>c</b> equis	<u>av</u> -kees	like the English <b>x</b>
Ф)	<b>/</b> ye	yay	like the English <b>y</b> ; like <b>ee</b> in "tree" when used alone
Ф) 2	<b>z</b> zeta	<u>sav</u> -ta	like the English s