Consonants

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stops: p, b, t, d, k, g
affricates: ts, d3
fricatives: f, v, \delta, \theta, s, z, \int, 3, \chi, \gamma, h
nasals: m, n
lateral and flap: l, r
semi-vowels: j, w
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Labialized /k/ and /g/ occur: [k°, g°]; also a hamza-like interruption where elision of a velar fricative has taken place: mo'a ('very').

For mutations see below.

Vowels

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i, e, a, o, u
/i/ and /ı/ are represented by v.
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The letter e covers /ei, ε , ϑ /; o covers /oi, ϑ , ϑ i/; u covers /ui, y, Λ /. There are several diphthongs.

Mutation

There are four types of juncture mutation in Cornish, with traces of a fifth:

(a) Soft mutation (lenition): $\frac{b}{\rightarrow}\frac{v}{d} \rightarrow \frac{b}{d}$, $\frac{d}{\rightarrow}\frac{v}{d} \rightarrow \frac{v}{d}$, $\frac{d}{\partial}\frac{v}{d} \rightarrow \frac{v}{d}$, $\frac{d}{\partial}\frac{v}{d}$ \rightarrow /V/, etc. As in other Celtic languages, this mutation takes place after the definite article an in feminine singular nouns, in masculine plural nouns denoting persons, and elsewhere: e.g.

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mam 'mother': an vam 'the mother'; dha vam 'thy mother'
dyw 'two', bre 'hill': an dhyw vre 'the two hills'
bugeleth 'shepherds': an vugeleth 'the shepherds'
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- (b) Aspiration: $/k/ \rightarrow /h/$, $/p/ \rightarrow /f/$, $/t/ \rightarrow /\theta/$, etc.: e.g. pen 'head': ow fen 'my head'; tyr 'country': ow thyr 'my country'.
- (c) Nasalization: e.g. $\frac{d}{d} \rightarrow \frac{d}{d}$: dor 'earth': an nor 'the earth'.

A hard mutation: $/b/ \rightarrow /p/$, $/d/ \rightarrow /t/$, $/g/ \rightarrow /k/$ (i.e. the converse of lenition) also occurs, and certain particles and adverbs generate a mixed mutation, e.g. $/b/ \rightarrow /f/$, $/d/ \rightarrow /t/$. This mutation is known as provection.