

TABLE 59.20: *Finnish Alphabet*

<i>Letter^a</i>	<i>Value</i>	<i>Name</i>	
A	a	[ɑ]	[ɑ:]
(B	b)	[b]	[be:]
(C	c)	[k], [s]	[se:]
D	d	[d]	[de:]
E	e	[e]	[e:]
(F	f)	[f]	[æf], [ef]
G	g	[g] ^b	[ge:]
H	h	[h]	[ho:]
I	i	[i]	[i:]
J	j	[j]	[ji:]
K	k	[k]	[ko:]
L	l	[l]	[æ], [el]
M	m	[m]	[æm], [em]
N	n	[n]	[æn], [en]
O	o	[o]	[o:]
P	p	[p]	[pe:]
(Q	q)	[kv]	[ku:]
R	r	[r]	[ær], [er]
S	s	[s]	[æs], [es]
T	t	[t]	[te:]
U	u	[u]	[u:]
V	v	[v]	[ve:]
(W	w) ^c	[v]	['kakssois,ve:] 'double v'
(X	x)	[ks]	[æks], [eks]
Y	y	[y]	[y:]
(Z	z)	[ts]	[tset]
Ä	ä	[æ]	[æ:]
Ö	ö	[ø]	[ø:]

a. The following are not considered separate letters of the alphabet:

NG ng [ŋŋ]
 (Š, Sh š, sh [ʃ])

b. *g* has the value [g] only in unassimilated loanwords.

c. *w* is not treated as distinct from *v* for purposes of alphabetical ordering.

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