

TABLE 59.1: *Values of Letters in Standard Romance Languages*

	<i>Italian</i>	<i>Spanish</i>	<i>Portuguese</i>	<i>Catalan</i>	<i>French</i>	<i>Rumanian</i>
a	[a]	[a]	[á; e]	[á; ə]	[a, a]	[a]
ãe			[ã]			
ai	[ai]	[ai]	[ai]	[ai]	[e]	[ai]
ain / __ \$					[ē]	
an / __ \$					[ā]	
ão			[õ]			
au	[au]	[au]	[au]	[au]	[o]	[au]
â			[ə]		[a]	[i]
ă						[ə]
ã			[ã]			
b	[b]	[b ~ β]	[b]	[b ~ β]	[b]	[b]
c / __ i, e	[tʃ]	[θ] (Am. [s])	[s]	[s]	[s]	[tʃ]
c (elsewh.)	[k]	[k]	[k]	[k]	[k]	[k]
ch	[k] / __ i, e	[tʃ]	[ʃ]	[k] (rare)	[ʃ]	[k] / __ i, e
ç			[s] / __ i, e	[s] / __ i, e	[s] / __ i, e	
d	[d]	[d ~ ð]	[d]	[d ~ ð]	[d]	[d]
e	[e, ε]	[e]	[é, é; i]	[é, é; ə]	[e, e, ə]	[e]
è	*			[é]	[ε]	
ê			[é]		[ε]	
é		*	[é]	[é]	[e]	
eau					[o]	
ei	[ei]	[ei]	[ei]	[ei]	[e]	[ei]
ein / __ \$					[ē]	
en / __ \$					[ā]	
eu	[eu]	[eu]	[eu]	[eu]	[ø, œ]	[eu]
f	[f]	[f]	[f]	[f]	[f]	[f]
g / __ i, e	[g]	[χ]	[z]	[g ~ ʒ]	[z]	[g]
g (elsewh.)	[g]	[g ~ γ]	[g]	[g ~ γ]	[g]	[g]
gh	[g] / __ i, e					[g] / __ i, e
gl	[x(:)]					
gn	[ɲ(:)]				[ɲ]	
gu / __ i, e	[gw]	[g]	[g]	[g]	[g]	[gw]
gu (elsewh.)	[gw]	[gw]	[gw]	[gw]		[gw]
gü		[gw]	[gw]	[gw]		
h	∅	∅	∅	∅	∅	[h]
i	[i] / __ V, [i] elsewh.	[i] / __ V, [i] elsewh.	[i] / __ V, [i] elsewh.	[i] / __ V, [i] elsewh.	[i] / __ V, [i] elsewh.	[i] / __ V, [i] elsewh.
î					[i]	[i]
j		[χ]	[z]	[g ~ ʒ]	[z]	[z]
k (in loans)	[k]	[k]	[k]	[k]	[k]	[k]

TABLE 59.1: *Values of Letters in Standard Romance Languages (Continued)*

	<i>Italian</i>	<i>Spanish</i>	<i>Portuguese</i>	<i>Catalan</i>	<i>French</i>	<i>Rumanian</i>
l	[l]	[l]	[l]	[l]	[l]	[l]
lh			[ʎ]			
ll		[ʎ] (Am. [j])		[ʎ]		
l.l				[l]		
m	[m]	[m]	[m]	[m]	[m]	[m]
n	[n]	[n]	[n]	[n]	[n]	[n]
nh			[ɲ]			
ñ		[ɲ]		[ɲ]		
o	[o, ɔ]	[o]	[ó, ó; u]	[ó, ó; u]	[o, ɔ]	[o]
ò	*			[ɔ]		
ô			[ó]		[o]	
ó		*	[ɔ]	[ó]		
õ			[õ]			
õe			[õĩ]			
œ(u)					[œ]	
oi	[oi]	[oi]	[oi]	[oi]	[wa]	[oi]
on / __\$					[ɔ]	
ou			[ou]		[w] / __V, [u] elsewh.	
p	[p]	[p]	[p]	[p]	[p]	[p]
qu / __i, e	[kw]	[k]	[k]	[k]	[k]	
qu (elsewh.)	[kw]				[k]	
r	[r]	[r: ~ r]	[r: ~ r]	[r: ~ r]	[ʁ]	[r]
rr		[r:]	[r:] (Am. [ʎ])		[r:]	
s	[s ~ z]	[s]	[ʃ] / __\$, [s ~ z] elsewh.	[s ~ z]	[s ~ z]	[s]
ss			[s]	[s]		
ş						[ʃ]
t	[t]	[t]	[t]	[t]	[t]	[t]
ţ						[ts]
u	[y] / __V, [u] elsewh.	[y] / __V, [u] elsewh.	[y] / __V, [u] elsewh.	[y] / __V, [u] elsewh.	[y] / __V, [y] elsewh.	[y] / __V, [u] elsewh.
un / __\$					[œ]	
v	[v]	[b ~ β]	[v]	[b ~ β]	[v]	[v]
w (in loans)	[v, w]	[w]	[v, w]	[w]	[v, w]	[v, w]
x	[ks]	[ks]	[ʃ, ks]	[ʃ, ks]	[ks]	[ks]
y (mainly in loans, except in Spanish)	[j]	[i] / __#, [j] elsewh.	[j]	[j]	[i, j]	[j]
z	[ts, dz]	[θ] (Am. [s])	[z]	[z]	[z]	[z]