

Letter	Pronounced like	Examples
d	two sounds: the <i>d</i> in <i>dog</i> when it occurs at the beginning of a breath group, or following <i>l</i> or <i>n</i> the <i>th</i> in <i>other</i> elsewhere	donde, falda, conde boda, poder, verdad, nada, cada, estudio
f	English <i>f</i>	futuro, fila, oficina
g	the <i>g</i> in <i>game</i> before <i>a, o, u</i> , or before a consonant	gato, gusto, grande
h	the <i>h</i> in <i>hat</i> before <i>e</i> or <i>i</i>	genio, generoso, gitano
h	silent	hombre, hasta, hablar
j	English <i>h</i> (It can also be given a slightly guttural sound.)	Juan, ojo, mujer
k	English <i>k</i>	kayak, kilómetro, kiwi
l	English <i>l</i> , but with the tip of the tongue touching the roof of the mouth	el, hotel, mil, palo
ll	the <i>y</i> in <i>beyond</i> , or in some countries, the <i>s</i> in <i>pleasure</i>	caballo, bello, llave
m	English <i>m</i>	menos, cama, marrón
n	English <i>n</i>	nota, nación, nariz
ñ	the <i>ny</i> in <i>canyon</i> or the <i>ni</i> in <i>onion</i>	mañana, España, señor
p	English <i>p</i> , but not explosive (without the puff of air in the English sound)	papel, persona, pobre
q	the <i>k</i> in <i>key</i> (found only in the combinations <i>que</i> and <i>qui</i>)	Quito, queso, equipo
r	the <i>dd</i> in <i>ladder</i> (a single tongue flap)	caro, barato, para, hablar
r	The <i>r</i> at the beginning of a word or after <i>l, n,</i> or <i>s</i> is trilled like <i>rr</i> .	rosa, el río, Enrique, las rosas
rr	a trill or tongue roll (There is no equivalent sound in English.)	perro, horrible, carro