El alfabeto

Letter	Letter Name in Spanish	Letter Pronunciation	Sound Letter Makes/Notes
a	a	ah	ah
b	be	bay	as in bank
С	ce	say	ce,ci = s sound *in Spain, this sound is th ca,co,cu = k sound
ch	che	chay	as in chew
d	de	day	as in dig
e	e	aay	The vowels in Spanish only have one sound unlike English. The e sounds like the ay of day and clay.
f	efe	ef fay	as in food
g	ge	hay	ge,gi = h sound ga,go,gu = hard g sound as in good gü = gwuh
h	hache	ah chay	the h is always silent in Spanish
i	i	eee	sounds like long e as in meet or clean
j	jota	ho tah	sounds like the English h as in hat
k	ka	cah	as in key
1	ele	ellay	as in lamp
11	elle	ay yay	sounds like y (may sound like zja in some regions)
m	eme	em may	as in may
n	ene	en nay	as in night
ñ	eñe	enyay	sounds like 'gna' as in lasagna
o	О	oh	sounds like oh as in oak
p	pe	pay	as in paper
q	cu	coo	sounds like c as in cool
r	ere	air ray	as in brick, but at the beginning of a word, the r is pronounced as the rolling rr
rr	erre	airr rray	a rolling rr sound (This sound CAN be learned with practice)
S	ese	esssay	as in snake
t	te	tay	as in top
u	u	oooh	sounds like the oo of cool or the ui of fruit
V	ve	bay	the b and v sound the same in Spanish
w	doble ve	dough blay bay	as in water (not an original Spanish letter; only found in borrowed words from other languages
X	equis	aykeese	sounds like English h
у	ye (i griega)	eee gree ay gah	as in yellow
Z	zeta	say tah	sounds like English s *in Spain, this sound is th

 $Source: \underline{http://www.learnspanishbetter.com/Learn-Spanish-Letters.html}$