Sound	Key Word	Most Frequent Spelling	Other Spellings
ĬĬ	it	i (66 percent of the time)	у
/t/	tip	t (97 percent of the time)	tt, ed
/p/	pig	p (96 percent of the time)	рр
/n/	nose	n (97 percent of the time)	nn, kn, gn
/s/	see	s (73 percent of the time)	c, ss
/ă/	at	a (96 percent of the time)	ae
///	lip	I (9 I percent of the time)	П
/d/	did	d (98 percent of the time)	dd, ed
/f/	fly	f (78 percent of the time)	ff, ph, If
/h/	him	h (98 percent of the time)	wh
/g/	get	g (88 percent of the time)	gg, gh
/ŏ/	on	o (79 percent of the time)	aw, augh, ough
/k/	kit	c (73 percent of the time)	cc, k, ck, lk, q
/m/	man	m (94 percent of the time)	mm
/r/	rat	r (97 percent of the time)	rr; wr
/b/	bin	b (97 percent of the time)	bb
/ĕ/	elm	e (91 percent of the time)	ea, e_e
/y/	yet	y (44 percent of the time)	i
/j/	jar	g (88 percent of the time)	j, dg
/u/	us	u (86 percent of the time)	o, ou
/w/	wet	w (92 percent of the time)	u
/v/	vet	v (99.5 percent of the time)	f (of)

Sound	Key Word	Most Frequent Spelling	Other Spellings
/z/	zoom	z (23 percent of the time)	ZZ, S
/th/	that	th (100 percent of the time)	
/ch/	chill	ch (55 percent of the time)	t
/sh/	shop	sh (26 percent of the time)	ti, ssi, s, si, sci
/zh/	sure	si (49 percent of the time)	S, SS, Z
/hw/	wheel	wh (100 percent of the time)	
/ng/	song	n (41 percent of the time)	ng
/oi/	boil	oi (62 percent of the time)	оу
/ou/	house	ou (56 percent of the time)	ow
1001	soon	oo (38 percent of the time)	u, o, ou, u_e, ew, ue
1001	book	oo (31 percent of the time)	u, ou, o, ould
/a/	aim	a (45 percent of the time)	a_e, ai, ay, ea
/e/	ear	e (70 percent of the time)	y, ea, ee, ie, e_e, ey, i, ei
/ī/	ice	i_e (37 percent of the time)	i, igh, y, ie, y_e
/0/	oat	o (73 percent of the time)	o_e, ow, oa, oe
/y <del>oo</del> /	use	u (69 percent of the time)	u_e, ew, ue
/th/	the	th (100 percent of the time)	
/ô/	ball	0	a, au, aw, ough, augh
/û/	bird	er (40 percent of the time)	ir, ur
/ä/	car	a (89 percent of the time)	aw, aa, ah
/a/	alarm	a (24 percent of the time)	e, i, o, u
/â/	chair	a (29 percent of the time)	are, air

Source: Adapted from Blevins (1998), pp. 43 and 90.

http://www.ascd.org/publications/books/104134/chapters/Phonics-and-Word-Study.aspx