It is quiet as your eye, and sounds like the beginning of the word "eye" before the first "e" part. Its sound is really a voiced glottal stop, but you can think of it as silent. It is a guttural letter. AYIN represents the number 70.

The letter AYIN is a guttural letter, which requires auxiliary vowels when there is a mobile sh'va under it. Practice reading the letter AYIN with all the vowels. Use the sound file from the website to hear the sounds: