This is the letter MEM: ص(מֶם)

It looks like a Mountain or a Mound with a bottoM part Missing and a Missile on the top.
This shape of MEM is found everywhere in a word, except at the end of words (when the MEM SOFIT must be used).
It sounds like M. It represents the number 40.

Practice reading the letter MEM with all the vowels. Use the sound file from the website to hear the sounds:

