This is the letter SHIN: עוֹשָין)

The letter SHIN means "tooth" and it makes the sound of "**SH**oo**SH**ing" air between the front teeth. Note that the dot is on the right, which can remind you of the right part of the word sun**SH**ine. Some people remember that "**SH**e is always right."

It sounds like SH. SHIN represents the number 300.

Practice reading the letter SHIN with all the vowels. You can use the sound file from the website to hear the sounds: