This is the letter **SIN**: עיין)

It may look like a SHin, but the dot is on the left for this letter (the SHin dot is on the right). It is al**S**o a **S**ound that you make when **S**ound goes **SSS** through your teeth. Remember that it is no **S**in to be a lefty. Since the dot is on the left, it represents the left part of the word **S**unshine.

It represents the number 300 (the same as SHin). It sounds like S.

Practice reading the letter SIN with all the vowels:















