

This is the letter **SAMEKH**:  (ס, סּ, סֵ, סֶ)

It has a **C**ircular bottom. **S**ome **S**ee a **S**lice on the bottom right **S**ide.

It represents the number 60. It sounds like **S**.

Practice reading the letter SAMEKH with all the vowels (notice that the largest letter is from Exodus 20:4):

סֵ סֶ סִ סֵ סֶ סִ סֵ סֶ סִ סֵ סֶ סִ <Samekh