The letter F, whenever it shall be wanted, will have its usual power. But probably there will not be much use for it in many of the Indian dialects; for Mr. Heckewelder observes of the Delaware language, which is the basis of many others, that it has "no such consonants as the German w, or English v, F, or r."*

G, GH, GS.

The letter G, whatever vowel may happen to follow it, should invariably have the sound, which we call in English its hard sound; and which it generally has before a, o and u, in the European languages as well as our own. This power of G is commonly traced back no farther than the times of our Saxon ancestors; but scholars have supposed, and upon no slight grounds, that this was also its common sound, or a very near approximation to its common sound among the Romans, when it was followed by either of the vowels.

Gh may be used to denote the flat guttural of the Irish, which is the corresponding sound to the sharp guttural, or German ch; which last I should prefer designating by kh, as Sir William Jones recommends in the Oriental languages, and as will presently be more particularly considered under the letter K.

Gs will be wanted to denote the flat sound of x, in our word example and other words of that form, where the letter X precedes the accented syllable; as ks will be wanted to express the sharp sound which x has in our word exercise and in certain others which have the X in the accented syllable.

^{*} Correspondence with Mr. Du Ponceau, p. 396. See also the Note on the letter W in the present communication.