regardless of whether the penultimate vowel is long or short. In the environment _CV there is no contrast in any of these languages. For other environments the situation is unclear. For a number of reasons, not least the ease of typing, my transcriptions have only \underline{a} in the environment _CV. In all other environments, either \underline{a} or \underline{e} has been transcribed, depending on my perception of the elicited pronunciation.

- f voiceless, labio-dental fricative.
- g voiced velar stop. In Ibanag /g/ preceding pause is voiceless.
- h voiceless, glottal fricative.
- i high, front vowel or front vowel. In speech varieties with only one front vowel, this vowel is represented by the symbol i.
 - i back, unrounded vowel.
 - j voiced, apical affricate.
- k voiceless, velar stop. In Inibaloi there are two voiceless stops articulated with the back of the tongue, one velar and one palatal. I follow Reid in transcribing the back phoneme as k, and the palatal phoneme as k.
 - 1 voiced lateral (see note on Ifugao below).
 - 1 palatalized lateral, found in Kalinga and Manabo.
 - m bilabial nasal.
 - n apical nasal (see $\underline{\text{ng}}$ below, and note on Ifugao below).
 - ng velar nasal.
 - n-g indicates a sequence of /n/ followed by /g/.
 - ñ palatal nasal.
- o mid, back, rounded vowel. This symbol is used only for those speech varieties in which /o/ is in contrast with /u/.
 - p voiceless, bilabial stop.
- q glottal stop. I have followed Yamada (as in Reid, \underline{PML}) in transcribing a final glottal stop in Ivatan. However, this glottal stop appears to be a prosodic phrasal feature (vowels apparently do not occur immediately preceding pause), rather than a distinctive phoneme.
 - r apical flap.
 - s voiceless, apical fricative (see note on Ifugao below).
 - \check{s} voiceless, alveolar, "groove" fricative = \int .
 - t voiceless, apical stop (see note on Ifugao below).
- u high, back, rounded vowel \underline{or} back, rounded vowel. In speech varieties with only one back, rounded vowel, this vowel is represented by the symbol $\underline{u}.$
 - v voiced, labio-dental fricative.
 - w back glide.
 - y front glide.
 - z voiced, apical fricative.
 - : vowel length.