A	Aitch	AITCH	Famous letter
В	Bound	BOWND	Leap
С	Cue	Q	Pointy thing for playing billiards
D	Djinn	GIN	Ghost
E	Eye	I	What one sees with
F	Found	FOWND	Not lost
G	Gin	GIN	Distilled liquid
Н	Heir	AIR	Heritor apparent
I	IOU	EYE-OH-YOU	Global credit
J	Jot	DJOT	Tittle
K	Kew	Q	Royal Horticultural Society
L	Lb	POWND	Pound
M	Mnemonic	NUH-MON-ICK	Aide memoire
N	Naught	NAWT	Zip
O	Owe	O	For confusion with IOU
P	Pneumonic	NEW-MON-ICK	Affecting the lungs
Q	Qat	CAT	Arabian herb
R	Rodong	NO-DONG	Rodong Sinmun (pronounced "Nodong")
S	Sought	SAWT	Hard for Spanish speakers
Т	Thought	THAWT	Hard for francophones
U	Uitlander	OOT-LAN-DER	Afrikaans for foreigner
V	Veldt	FELT	Afrikaans prairie
W	Wrought	RAWT	Made
X	Xmas	KRISS-MASS	Hollibobs
Y	Yew	YOU	"Y for Yew"
Z	Zsolt	DJOT	Hungarian given name "Jot" or "Jolt"

Aitch, Cue, Eye, Kew, Owe and Yew are all identical in pronunciation to a different letter IOU can be made in two different ways to mean "I" or "E O Y" ("IOU" "EYE OWE YOU") Mnemonic and Pneumonic differ only in the first syllable

Jot and Zsolt are both pronounced identically

Bound, Found and Pound differ only in the first syllable

Naught, Sought, Thought and Wrought differ only in the first syllable. Sought and Thought are particularly similar. Sought should be hard for native Spanish speakers. Thought should be hard for francophones.

Djinn and Gin are both pronounced identically

Lb ("POUND") has no memorable connection to "L"