**Modern Comedy Phonetic Alphabet**

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| A | **A is for Horses** (Hay is for Horses) | N | **N for Mation**(Information) |
| B | **B for Chicken**(Beef or Chicken) | O | **O for the Hills and Far Away**(Over the Hills and Far Away) |
| C | **C for Miles**(See for Miles) | P | **P for Relief** (Pee for Relief) |
| D | **D for Rent** (Different) | Q | **Q for a Call Centre**(Queue for a Call Centre) |
| E | **E for Way**(Either Way) | R | **R for Loaf**(Half a Loaf) |
| F | **F for Vescence** (Effervescence) | S | **S for You**(It’s for You) |
| G | **G for Police**(Chief of Police) | T | **T for Two**(Tea for Two) |
| H | **H for Himself**(Each for Himself) | U | **U for Me**(You for Me) |
| I | **I for an Eye**(Eye for an Eye) | V | **V for España**(Viva España) |
| J | **J for a Good Time**(Did You Have a Good Time) | W | **W for Quits**(Double or Quits) |
| K | **K for Teria** (Kay Cafeteria) | X | **X for Breakfast**(Eggs for Breakfast) |
| L | **L for Leather**(Hell for Leather) | Y | **Y for Husband**(Wife or Husband) |
| M | **M for Sis** (Emphasis) | Z | **Z for a Doctor**(Send for a Doctor) |