**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) |