

(*s*, *c*, *ch*, *kh*, *th*, *ph*, and *h*) do not represent phonemically distinct consonants. For example, the letter ㅅ (*s*) written at the end of the syllable ㅅ (pis) is pronounced the same as the letter ㅈ (*t*), as are also the ㅈ (*c*) of ㅅ (pic), the ㅈ (*ch*) of ㅅ (kkoch), and the ㅈ (*th*) of ㅅ (path). The pronunciation of all five of these letters is the same in that position. Similarly, ㅋ (*kh*) is pronounced like ㅋ (*k*), and so on. If the neutralization were reflected in how the words were written and the consonants transcribed the way they were pronounced, the number of consonants that could be written *patchim* would be greatly restricted. However, modern Korean orthography does not take this neutralization into account. What is written represents not the actual pronunciation of the consonant in each phonological environment, but rather the basic, or underlying, form. In a word, the transcription is morphophonemic. In the following examples, the forms in (a) represent the actual phonemic shapes, while those in (b) represent how these words and phrases are written in Hangŭl:

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| (1) a. pat to ‘the field, too . . .’; | pat-twuk ‘the field dike’ |
| b. path to | path-twuk |
| (밭도) | (밭둑) |
| (2) a. kkot kwa ‘flowers, and . . .’; | kkot-pakwuni ‘flower basket’ |
| b. kkoch kwa | kkoch-pakwuni |
| (꽃과) | (꽃바구니) |
| (3) a. teptolok ‘until it covers . . .’; | tepkay ‘(bed) covers’ |
| b. tephtolok | tephkay |
| (덮도록) | (덮개) |

The treatment is the same in the case of double consonants and consonant clusters. In the following examples, (a) again represents the phonemic shape, while (b) is the morphophonemic one written in Hangŭl:

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|----------------------------------------|-------------------------------|
| (4) a. pak kwa ‘the outside and . . .’ | kap to ‘the price, too . . .’ |
| b. pakk kwa | kaps to |
| (밖과) | (값도) |
| (5) a. huk-temi ‘a pile of dirt’ | epta ‘not have, exist’ |
| b. hulk-temi | epsta |
| (흙더미) | (없다) |

The difference between what is written and the actual pronunciation is especially great in forms where ㅎ (*h*) is used as *patchim*. In some cases, the difference is so great, it can be difficult to see how the identity of the underlying consonant was determined.