Some time ago I read an article on one-letter surnames as listed by the United States Internal Revenue Service, and a similar one by the Immigration Department.

As the editor of *Word Ways* pointed out in the February 1982 issue, single-letter surnames are very rare. Only two, in fact, were found in a fast finger-walk through the pages of Ma Bell's local Bible: Ben O and Dan U, both Korean students at the University of Toronto.

However, surnames homonymic with letters of the alphabet are considerably easier to find. *Word Ways* aficionados who are interested in names as well as words will, I hope, be delighted with the following. In a few cases I have included near-misses.

A
W.R.Ay; T.T.Ai; J.N.Aye [some may rhyme with I instead]

B
Basil Bee, Brian Bee, etc.

C
Hoong See, Chung Tao See, etc.

D
James Dee

E
Choh Teck Ee

F
W.Ray Effer

G
Henry Gee, Park Gene Gee, etc.

H
J.C. Haych

I
Er B. El; D. Ey

J
Jai Ram jai; Earl Jay; J. Jaye

K
Harry Kay; Austin Kaye

L
D. Ell; A.J. Elle

M
Charles Em; Nick Emma

N
J.Ens, R.Ens

O
Dong Chul Ohh; Peter Oh, Yung Sup Oh, etc.

P
Rodolfo Pe; J. Pea

Q
Kylean Keu; Percy Kew; L. Kiu

R
Weikko Arra

S
M. Esse

T
Tiam-Tuan Tee; H.S. Te

U
Edwin Yue; Woon T. Yew; David Yiu; Sonia Yoo; Ming-Te You

V

W

X
Uldig Eks, Valdig Eks

Y
Jacob Wai; Jack Wei; Komen Wy; Clarence Wye

Z
Ralph Zee; Vav Avi Zi

To these the editor added Anthony Emm (New Providence NJ), M. Vee (Dallas TX), Katie Eff (Cleveland OH), Kay Ahr (Centerville VA), Kong Enn (Arlington VA), M.G. Arr (Miami FL), and Charles Tea (Pittsburgh PA).
The editor has pointed out that this type of wordplay is more than eighty years old; the British magazine Notes & Queries of October 6 and November 17 1900 described various findings by its readers. Most examples are given above, although F Elfie, X Eggs and Z Izzard were also cited. And for W, the ingenious Toovey was proposed!

Names homophonically with the German alphabet can also be found:

- **Ah**: Chow T.K. Ah
- **Bay**: Eli Bay; Terry Bey
- **Day**: Lillian Say; E. Saye; Yuk Yen Se
- **A**: Aaron Day; Lennox Dey
- **F**: Fay Harold Gay; P. Gaye
- **E**: D.H. Yott
- **L**: Lillian Say
- **M**: Lillian Say; E. Saye; Yuk Yen Se
- **N**: Lillian Say
- **O**: Teh-Wang Pai; E. Pay
- **T**: Santiago Ku; Boo Moo Koo, Woon Yoon Koo, etc.
- **S**: Peter M. Air; Christopher Eyre; Douglas Ayre
- **I**: Kung Tiong Tai; M. Tae; Handel H.T. Tai
- **O**: J.T. Oo; Kuo Chong Ou
- **F**: Faw Gay
- **V**: Karl Ix
- **X**: Karl Ix
- **I**: Karl Ix
- **Z**: Karl Ix

Other alphabets (Greek, Hebrew) can undoubtedly be found among Toronto surnames. No doubt Word Ways readers will be able to supply these, as well as fill in some of the gaps in this article.