

## LETTERS = NUMBERS

alef = 1  
bet = 2  
gimel = 3  
dalet = 4  
hei = 5  
vav = 6  
zayin = 7  
chet = 8  
tet = 9  
yud = 10  
kaf = 20  
lamed = 30  
mem = 40  
nun = 50  
samech = 60  
ayin = 70  
peh = 80  
tzadi = 90  
kuf = 100  
resh = 200  
shin = 300  
tav = 400

$$400 + 200 + 10 + 3 = \text{tav} - \text{resh} - \text{yud} - \text{gimel} = \text{tar-yag} = 613$$

תְּרֵי ג

$$2004/5 = 5765$$

תְּשִׁסְׁה

tav - shin - samech - hei

400 + 300 + 60 + 5 (the 5,000 is understood)