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A Note on Vietnamese kh and ph

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kh -- voiceless velar fricative -- and ph --
voiceless labio-dental fricative -- contrast in most
environments: khu section, phu coolie, khép to shut,
phép to permit; khán to reclaim, phán to betray.

In some environments no contrasts are found. For
instance kh occurs before -oo, ph does not. kh occurs
before -om, ph before -ong; neither before -on.

kh also occurs before ə̄. In standard Vietnamese
ph does not. It is noteworthy that in some dialects
of Vietnamese (Southern?) ph replaces kh before ə̄.
khoan wart > phoan; khoa lock > phoa; khoai potatoes >
phoai.