A Brief Exploration of the Development of the Japanese Writing System

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A Brief Exploration of the Development of the Japanese Writing System

An honors thesis presented to the
Department of Anthropology,
University at Albany, State University Of New York
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and
graduation from The Honors College.

Brianna Jilson

Thesis Advisor: John S. Justeson Ph.D., MS.

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Abstract

This paper is an introductory look at the development of the Japanese writing system. I will explore the development of kanji, katakana and hiragana from their first introduction to Japan until modern times. My primary focus is on the mixed use of katakana, hiragana, and Chinese characters. I will also explore how the specific symbols used in the two kana syllabaries were developed. My goal is to provide a brief, general overview of the writing system’s development as a basis for further study.
Acknowledgements

I would like to thank my advisor Professor Justeson for helping me to find a topic of research that I was interested in and assisting me throughout this process. My thanks also go to Professor Susanna Fessler in the East Asian Studies department and librarian Yu-Hui Chen who were both very helpfully in finding me research materials. Finally I would like to thank my best friend Sarah who helped to keep me on the right track and helped in editing and my parents for all of their love and support.
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The modern Japanese writing system is composed of three parts, *kanji* or Chinese characters, and two syllabaries called *katakana* and *hiragana*. *Kanji*, being logographic, are used for separate words while *hiragana* are used for particles and other grammatical elements. *Katakana* are generally used for scientific terms, foreign words, and names. Any word written in *kanji* can also be written with the syllabaries. Each syllabary is made of forty-six basic characters and two kinds of diacritic markers. As for *kanji*, there are thousands of symbols in everyday use. So how exactly did Japan develop a writing system with three interconnected parts? It started when Korean scholars began to introduce Chinese script to the Japanese. Evidence for this shows up as early as the third century, with more detailed and accurate records dating from the fifth century.

**Early Writing in Japan**

The earliest records detail Korean scholars from Paekche introducing Chinese books and writings to the Japanese rulers in late fourth and early fifth century. (Seeley, 6) The Chinese script itself had appeared in Japan as early as the first century in the form of inscribed artifacts. Such artifacts included inscribed swords, mirrors, coins, and seals. (Seeley, p9-12) Inscriptions on metal and stone artifacts of Japanese manufacture from the fifth century are the first to show evidence of the Japanese making their own inscriptions using Chinese characters. These inscriptions generally name the maker of the object and when it was made. What is important to note is that the inscriptions contain variant form characters, abbreviations, and occasionally a phonogram orthography that a Chinese inscription would not have. (Seeley, p16-23)

The introduction of Confucian and Buddhist texts in the fifth century added to the amount of Chinese literature being studied. Buddhism began to gain popularity in the seventh and eighth
century. Chinese translations of the Buddhist scriptures were in high demand and increased the need for competent teachers of the Chinese script. At first the Japanese were reading and writing in Chinese, but by 596 A.D. they had begun to experiment with using Chinese characters to write Japanese. (Seeley, 26) Having gone through the same process, the Koreans, having already adapted the Chinese system for their own use, were in a unique position to help the Japanese understand and use the Chinese writing system. The Japanese were able to model their experiments with using Chinese characters phonologically after the Koreans’ similar attempts. (Miller, 91) However, learning from Korean intermediaries was not an ideal situation and Chinese teachers were in high demand. By the end of the seventh century the Japanese were learning primarily from Chinese scholars and teachers.

Using Chinese script to write Japanese presented quite a few problems. One of the first major problems encountered was the lack of Chinese equivalents for the Japanese grammatical particles like no, ga, o, wa, e, and ni and grammatical elements like verb and adjective inflections. One way of writing these was to use Chinese characters that had a pronunciation close to the grammatical element they were trying to convey and use it just for its pronunciation and not its lexical meaning. This developed into a phonetic method of writing Japanese as Chinese and any characters used in this manner are generally referred to as man’yōgana. This phonogram orthography increased in usage during the eight century.

This practice presented another problem; Chinese pronunciations were very different from Japanese and there were many different Chinese languages with different word pronunciations that could have been used. Scholars have been able to figure out what the Chinese pronunciations were based on the man’yōgana. The majority of the early phonetic use of Chinese characters was based on the pronunciation system used during the Six Dynasties period (roughly
from the fourth to the sixth century). This system of pronunciation, called *go’on*, was used in Japan until around 712 when the historical text known as the *Kojiki* was completed. (Miller, 102) However the historical text known as the *Nihon Shoki* that was completed in 720 uses a different system of Chinese pronunciation. During this time period a new variety of Chinese that emerged from the T’ang metropolitan centers had replaced the Six Dynasties pronunciations. This new system was called *kan’on* and spread quickly throughout Japan. (Miller, 103) It was particularly popular in Confucian learning and secular studies. It was resisted the most by Buddhists and there are Buddhist words that still exist with *go’on* pronunciations. Many Chinese loanwords that were already widely used in the language were similar.

Another way of writing Japanese terms was to use Chinese characters as a rebus. Characters that had become associated with particular Japanese words were then used for the sounds of the Japanese word, but not the meaning. For example, the Chinese character *t’ing*, meaning garden, became associated with the Japanese word for garden, *niwa*. Once that had been established, the Chinese character could then be used to represent the Japanese grammatical combination of *ni wa*, meaning in. This style of writing became known as *ateji* and was primarily used and promoted by the upper class for aesthetics and to provide entertainment when reading. (Miller, 98) *Ateji* could become particularly difficult if the reader does not know Chinese as well as the Japanese. For example, the Japanese verb *id-u*, meaning come out or leave could be written with the Chinese characters meaning “on top of a mountain there is another mountain”. This was because the Chinese verb meaning come out or leave, *ch’u*, was written by reduplicating the graph for the word mountain. (Miller, 99)

One of the more difficult complications of using Chinese to write Japanese was the different syntactic structures used by each language. In some cases a Chinese clause could be
easily glossed word for word into Japanese. Other cases had opposite word order and had to be rearranged to fit Japanese syntax. However more complicated clauses required some difficult grammatical exercises to understand. The Japanese would either reorder the written form to show the Japanese syntax while keeping the Chinese characters, or they would have one Chinese morpheme convey the meaning of two or more Japanese elements that would normally be separated. For example, the Chinese construction *wei chih* (not yet know) was glossed in Japanese as *imada* (yet) plus *shirazu* (does not know). In the Chinese form *wei* is one word meaning ‘not yet’ while in Japanese the negative is part of the verb conjugation. Some scholars would sometimes leave out grammatical elements completely, relying on the reader’s knowledge of Japanese to fill in the necessary parts. (Miller, 113-114)

Once some of these practices had been established scholars tended to write in an entirely Chinese style, a Japanese style, or, more often than not, in a hybrid style combining Japanese and Chinese. The various hybrid styles had a base of either Chinese or Japanese syntax and used Chinese characters for their meanings, pronunciations, and associations. How they wrote depended on the space given and the aesthetics that they desired. If space permitted, many scholars and students would use annotations between lines to facilitate understanding of the written passage. Japanese style writings tended to be written with more *man’yōgana* characters than other styles and by the end of the eight century had gained in popularity, especially for the people who had only basic education from the temple schools of the time. This increase in usage helped to facilitate the formation of the syllabaries.
Development of the Syllabaries

The *katakana* and *hiragana* syllabaries developed primarily during the ninth century. The symbols used today are the result of simplifications of Chinese characters. It is generally agreed that two processes took place to simplify the characters; isolation and cursivisation (see below). *Hiragana* tends to be cursive forms of whole characters while *Katakana* are isolated forms also with some cursive. The evidence for these processes is primarily found in notes on passages used in formal readings and informal or personal writings in the Japanese style script.

The practice of annotating written sections of Chinese for better understanding in Japanese is the primary source for many of the new symbols that were later made into a syllabary. In particular, the formal reading tradition known as *kanbun* made annotations a regular occurrence in writings. This was the practice of reading classic Chinese scripts as if they were in Japanese and originated with the reading of Chinese Buddhist scripts. These scripts could be read in two ways; *buyomi*, reading without changing word order or inserting Japanese glosses, or *kundoku*, reading for meaning with changes in word order and using glosses. The reader was responsible for verbalizing the changes for a *kundoku* reading despite the written material being classic Chinese. Annotations were eventually added to clarify the pronunciations of characters and show how word order needed to be changed. Characters that were associated with specific sounds, like *man’yōgana* and other similar characters, were the most often used. The annotations were limited by the space of the original script being studied and, since they were often written as notes by students, they had to be quickly added to the original. The style of the annotations depended on the school that the scholar was associated with. The earliest passages found with such additions, known as *kuntenbon*, show mixtures of predominately isolated forms with some cursive forms. Isolated forms were popular since they could be easily fitted into the space.
between columns and could be written quickly. (Seeley, 66) These isolated characters became the forerunners to modern *katakana*.

Isolated forms that appeared in early *kuntenbon* scripts were formed through two different selection processes. The first, the stroke-initial technique, involved using only the first few strokes of a character, 和 > 禾 *wa*, 祐 > キ *ne*. (Seeley, 68) The second is the opposite where only the last strokes were used, 末 > ジ *ma*, 奈 > キ *na*. (Seeley, 68) In some cases the two techniques may have been used in succession to create simpler forms, 保 > 呆 > 且. (Seeley, 68) In many cases the forms being isolated were already in a cursive style. The Chinese characters used in this process were *man’yōgana* and similar characters used for their pronunciation rather than their meaning. Initially these isolated forms were found only in *kuntenbon*. In the early ninth century a draft of a Buddhist liturgical text known as the *Tōdaiji fujumonkō* was written that used isolated *man’yōgana* characters to spell Japanese inflectional endings and particles. What made this unique to previous writings was that the isolated forms were part of the original script rather than notes added in later. (Seeley, 70)

While isolated forms were the basis for *katakana*, cursive forms were the main basis for *hiragana*. Both the Chinese and the Japanese attached a great importance in being able to write Chinese characters correctly and with a graceful, flowing hand that allowed the various strokes to be smoothly run together. The Chinese had three different varieties of handwriting, square, running, and cursive. While the square hand is easy to identify, the running and cursive forms would often blend together and had various intermediate stages. During the time that Japan was mainly concerned with composing writings in Chinese, characters were generally written in the square hand, even *man’yōgana* characters were written in this way. (Miller, 120) In the late ninth
and early tenth century *man’yōgana* characters began to be regularly written in the cursive and running hands. This went along with a shift away from Chinese writings and more experimentation in composing Japanese style writings. The cursive forms soon developed to a point where they were unintelligible as Chinese and were first employed mostly in private and informal writings. (Miller, 121)

In the earliest records containing isolated and cursive forms the two were used regularly with no differentiated function. Slowly their usages diverged until isolated forms were predominately in the *kuntenbon* scripts along with religious and secular documents. Cursive forms gained importance primarily in Japanese style texts like informal letters, poems, or written stories. It was during the Heian period (794-1185 A.D.) that the various *kana* scripts gained importance. Being able to write elegantly was regarded as a reflection on the writer. (Seeley, 75) *Hiragana* came to be used for aesthetic purposes in poetry and stories while the use of *katakana* was more functionally based in court writing and scribal work. The more cursive *hiragana* style writings were referred to as *onnade* or women’s hand, while the more square, isolated and *katakana* style writings were called *otoko moji* or men’s graphs. This does not mean that only women used the *hiragana* style and men the *katakana*. Education in reading and writing started with the *onnade* forms so that both men and women learned it. However women rarely went on to learn *otoko moji* and more formal Chinese style writing practices. (Miller, 121-124)

While at first the *kana* scripts seem like a simplification of the *man’yōgana* characters, they remained pluralistic and added to the range of characters that could be used. Scribes and other writers were still using the original *man’yōgana* characters in addition to the new *kana*. The early syllable systems had not been standardized and there were often multiple characters for one syllable. This system suited the aesthetic tastes of the Heian period and, despite problems
with multiple spellings and sign choices, remained popular among even the less educated. Unfortunately these problems were complicated further by a pronunciation shift in the language. In particular the syllables ‘o’ and ‘wo’ merged in the eleventh century along with ‘i’ and ‘wi’, and ‘we’ and ‘ye’. This caused symbols that, before, were represented as two different syllables to be used interchangeably. Finally, during the Kamakura period, ranging from 1185 to 1333, diacritics began to be added to signs to help differentiate pronunciations of symbols that had been previously left for the reader to decide based on context. For example, ‘ka’ and ‘ga’ were normally both represented as the symbol for ‘ka’ until the addition of a diacritic showed it was to be pronounced as ‘ga’. The one-to-one system that is used today was settled upon in the 1800’s after a long process of reduction in graphic redundancy. Additional cursive symbols in handwriting continue even today.

Development of a mixed character system

While the kana syllabaries are complete systems of writing Japanese by themselves, they were used as a supplementary system in conjunction with Chinese characters. So why did the writing system develop into a mixture of Chinese characters, katakana and hiragana? This question can be split further into why Chinese characters continued to be used and why two different syllabaries developed when one would have been sufficient. The answer to the first question can be traced through two primary paths, the changes in the Japanese language itself and the formal reading traditions previously mentioned. The second is answered by the separate usages of katakana and hiragana.

As previously mentioned, kanbun was the tradition of writing Chinese with the intention of it being read as Japanese. Glosses and other notes were at first added sparsely and only where
they fit. As the practice developed glosses got longer and notes began to appear on the reverse sides of texts. This led the scholar to space out the original characters of the text and include any notes in the same column. These additional notes would be added in reduced size and to the right of the center. (Seeley, 91) The early kuntenbon consisted mainly of notes about content. These examples are essentially short appendages to a main text written in Chinese script. It was easy, then, for the Chinese characters to be viewed as a representation of Japanese, rather than Chinese being translated to Japanese. However the original limitations of the Chinese characters failing to cover the grammar required for a Japanese sentence remained. The kana syllabaries were able to fill this role. The previously mentioned Tōdaiji fujumonkō is the earliest known example of an independent text using mixed character-kana orthography. It primarily used early katakana signs and few if any hiragana style signs. (Seeley, 92-94) This kind of mixing developed to a point where it became unclear if the scholar was writing in Chinese with the intention of reading in Japanese or was writing in Japanese to begin with. This kind of mixed writing style became particularly evident in the Heian period.

A second reason for the continuing use of Chinese characters shows up in the changes to the Japanese language occurring at the time. During the Heian period the number of Chinese loan words entering everyday vocabulary increased rapidly. Many of these words contained sounds that had no matches in the kana syllabaries. It was only natural, then, for these loan words to be written with their original Chinese characters. This practice was helped by an increase in the study of Chinese religious and government text from the Heian period onward. Later, during the Edo period, the Tokugawa shogunate promoted Neo-Confucianist studies and helped to foster the use of Chinese style script by scholars. There was also an increase in literacy stemming from basic education offered at temple schools for the lower and middle class citizens. These factors
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contributed to an increase in familiarity with Chinese characters and the assimilation of Chinese loan words. (Seeley, 101) There were also more printed books being circulated through library systems, most of which employed a large number of Chinese characters.

While this provides good evidence for why mixed character orthography was used, it does not explain why both katakana and hiragana developed into separate scripts instead of merging into one script. The answer for this lies in the clear distinction of their uses. As they developed, the more cursive hiragana was used for private letters, poetry, and prose, while katakana was used for official government documents and religious texts. (Seeley, 100) Many examples of early hiragana scripts appear in Japanese style letters written on the backs of official documents. It is clear that hiragana was the preferred way to write Japanese in casual situations. A good majority of these types of letters were written entirely in hiragana.

**Standardization of kana**

During the early formation of the kana syllabaries it was normal for multiple symbols to represent the same syllable. Multiple mnemonic verses were created organizing the syllables into poems and word lists. One of the more popular verses was the Iroha poem that had widespread use in the late Heian period. Two other such verses of the time were the Ametsuchi no kotoba and the Taini no uta. While the purpose of such poems is still debated, it is generally agreed that the Iroha was used for elementary writing practice. It uses each of the forty-seven syllable signs without repeating them and provided a clear inventory of the basic kana. (Miller 127)

Orthographic awareness of kana increased with such verses and increased interest in original Japanese poetry. This focus on Japanese texts and the copying of them did not immediately lead
to a standard writing system. Many copyists freely deviated from original texts depending on their personal school affiliations and aesthetic choices.

It wasn’t until the eleventh century that efforts were made to standardize the two systems. These efforts primarily stemmed from a pronunciation shift in the language. Various phonological changes prompted scholars to write extensively on the subject. The first to do so was the poet Fujiwara Teika in his work titled *Gekanshu (Collection of a Low-Ranking Official)*. In the second section, Teika looked at what he called dubious *kana* spellings. These were any words that had multiple *kana* spellings. He listed around sixty words arranged in groups based on the particular *kana* in question. He based his decisions of what the correct spelling should be on his studies of *kana* usage in old documents. Unfortunately these old documents showed fluctuation in some spellings and deviations from original spellings. This was not his only principle for deciding what the proper spelling was. For the signs that now represent the syllables ‘o’ and ‘wo’, but at the time were both used for ‘o’, he chose to separate them based on pitch. One symbol was assigned for pronunciations with a low pitch and the other a high pitch. However, he only applied this pitch accent principle to these two *kana* and no others. This may have been a result of the old documents that he studied. In them, the *kana* for ‘o’ and ‘wo’ showed a greater amount of ambiguity than other *kana*. (Seeley, 108-111)

The *Gekanshu* provided a foundation for more comprehensive works on proper *kana* spellings. By the middle of the fourteenth century Teika’s proposed spellings had gained extensive usage in the realm of Japanese poetry. Soon after this a Buddhist priest named Minamoto Tomoyuki compiled a system of *kana* spellings with links to Teika’s work. This compilation, called the *Kanamoji-zukai (Usage of Kana Signs)*, listed recommended spellings for over one thousand words. This makes it one of the first dictionaries of *kana* orthography. While
Tomoyuki did not specifically reference his criteria for spellings, they seem to be the same as those used by Teika. In the time period that followed there is evidence that this style of kana usage gained a widespread popularity despite some criticism by other scholars. (Seeley, 112-114)

Around three centuries after the Kanamoji-zukai a new commentary on the historical text, the Man’yoshu was composed by the priest Keichu. In this work, titled Man’yodaishoki (Record of the Man’yoshu Written in place of The Masters), Keichu examined the orthography employed in the Man’yoshu, an anthology of Japanese poems composed around 759 A.D., and other similar works from the same time period. He noted that their kana spellings had a distinct difference from the current spellings of his time, reflecting a change in pronunciation. The culmination of his work on kana spellings was completed in 1693. This work, the Waji shoransho (Corrections to Errors in Kanna), proposed kana usage based on the orthography of documents from the eight century to the tenth century. The main part of this work consists of a dictionary of around two thousand words. Each entry generally provides the Chinese character for the word, hiragana spellings, and a note about the source document or etymology. From the 1860’s onward Keichu’s system of spellings gained enough popularity to be used in schools. It was used as the principal system of kana usage until the 1900’s. (Seeley, 117-125)

**Pre-Modern and Modern kana usage**

While the previously mentioned works on kana spellings provided a strong foundation for the standardization of the writing system, it was the general shift in the culture and the introduction of printed books that drove the process. Up until the 1600’s, the development and standardization of the Japanese writing system was a gradual process. However the cultural shifts occurring after the 1600’s allowed for faster developments of standards. This was particularly
true during the Edo period, starting in 1600 and ending in 1868. As previously mentioned, the Edo period was characterized by the Tokugawa shogunate’s rise to power and an increase in an interest of Chinese studies. This period also featured a rise in commercial printing and publishing. Printing eliminated the variety created by having multiple copyists adding their own interpretations to a script. While the carving of wooden blocks for a print version did not always accurately represent the original work’s visual impression, it has been argued that printing added to the stability of kana forms. (Seeley, 129)

The general rise in printing was a reflection of the rise in standard education and an increase in basic literacy. By the end of the 1600’s literacy had become a prerequisite for village headman and quickly spread throughout large cultural centers like Osaka and Kyoto. At the same time the merchant class was quickly gaining strength. Education for the merchant class centered on learning what was necessary to conduct business. This meant that textbooks focused on basic literacy in order to prepare children for keeping inventories and account logs and general paperwork. While learning occupation specific vocabulary and characters, students also learned a significant amount of basic information. (Seeley, 130) This increase in general literacy and focus on studying Chinese translated into an increase in the number of Chinese characters being used. Items written for everyday use changed from more basic kana orthographies to a more complex mix of Chinese and kana. Additionally scholars were able to experiment with various spellings and character forms while still providing small kana notations about meaning and pronunciation.

The opening of Japan to Western contact in the 1800’s was another contribution to the process of standardization. This contact resulted in a flood of new words into the Japanese language, many from European languages that had been filtered through the Chinese language. This led to the usage of kana to show the proper pronunciation of new loanwords or proper
nouns; using *Katakana* in particular was popular. (Seeley, 136-138) In the late 1800’s many people started to call for a reform of the writing system. Some called for an all *kana* system while others proposed using a Western style alphabet, or *romanji*. Another popular idea that gained support from the government was to limit the amount of Chinese characters used to around three thousand signs, eliminating many of the more complicated ones. This idea was carried through in the 1900’s by standardizing a limited number of *kana* signs, and limiting Chinese characters learned in primary school to around one thousand. A less accepted change was the decision to use *kana* for non-Japanese items based on pronunciation rather than historical usage. This change made the writing of loan words much easier at the basic level; however it was resisted for two reasons. First, this change only applied to non-Japanese words, not Japanese words that had similar pronunciations. Second it was only employed in primary schools. Such changes as these continued throughout the twentieth century. The introduction of computers brought about another reason to standardize *kana* signs and limited Chinese characters. For one, typing with so many character choices is difficult because of the limited space on a keyboard. Phonological spellings with a limited number of symbols were much easier to use. Computers and the increase of access to information also brought in many new loan words that had no established *kanji* and were written phonologically.

**Conclusion**

Today Japanese writing is still a mix of Chinese *kanji*, *katakana*, and *hiragana*. From the first introduction of Chinese scripts, writing in Japan has undergone many changes to create a unique system. The development of the *kana* syllabaries stemmed from the need to represent grammatical and inflectional differences between Chinese and Japanese. As Chinese signs were associated with certain sounds, they were employed as pronunciation guides and additions to
make a Chinese passage coherent as Japanese. These signs then underwent a process of simplification resulting in the *kana* signs used today. Instead of relying on just the *kana* signs today, the Japanese still use a mixed character-*kana* orthography though the number of Chinese characters have been limited in recent years.

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Ōtomo Shin’ichi and Kimura Akira (ed.), *Kanamoji-zukai*. Kyūko shoin
Sakamoto Tarō et al. (ed.), *Nihon shoki* (NKTB, vol.67-8) Iwanami, 1965
This chart shows source for the two syllabaries. *Katakana* appears on top, *hiragana* on bottom.

This was taken from Miller pg. 123.
<table>
<thead>
<tr>
<th>Hiragana</th>
<th>Base form</th>
<th>Hiragana</th>
<th>Base form</th>
</tr>
</thead>
<tbody>
<tr>
<td>あ</td>
<td>安</td>
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<td></td>
<td>祖</td>
<td>ん</td>
<td>返</td>
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</table>

This is a list of hiragana and the Chinese characters they were based on taken from Seeley pg. 200.
<table>
<thead>
<tr>
<th>Katakana</th>
<th>Base form</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>ア</td>
<td>阿</td>
<td>Derives from a slightly cursivised form of 阿.</td>
</tr>
<tr>
<td>イ</td>
<td>伊</td>
<td>Derives from first three strokes of base form.</td>
</tr>
<tr>
<td>ウ</td>
<td>字</td>
<td>First strokes of字, a variant form of於.</td>
</tr>
<tr>
<td>エ</td>
<td>江</td>
<td>Derived via an intermediate cursivised stage (Tsukishima Hiroshi, Nihongo no sekai, vol.5, p.260).</td>
</tr>
<tr>
<td>オ</td>
<td>於</td>
<td>Tsukishima suggests derivation via an intermediate cursivised stage (Heian jidaigo shinron, p.297).</td>
</tr>
<tr>
<td>カ</td>
<td>加</td>
<td>Scholarly opinion was formerly divided concerning the base form of this katakana, but now 加 is generally accepted; occurs in kuntenbon of the mid-tenth century onwards; see Tsukishima, Nihongo no sekai, vol.5, p.261.</td>
</tr>
<tr>
<td>キ</td>
<td>久</td>
<td>Derived via an intermediate cursivised stage.</td>
</tr>
<tr>
<td>ク</td>
<td>久</td>
<td>濵 is a variant of 須. The occurrence in kuntenbon of forms such asじ and じ point to the variant form濵 as base form rather than 須.</td>
</tr>
<tr>
<td>ケ</td>
<td>介</td>
<td>Appears to derive from a variant form of 世.</td>
</tr>
<tr>
<td>コ</td>
<td>己</td>
<td>Difficult to determine whether 乀 represents the first or the last strokes of the base form, but Tsukishima considers this katakana to derive from the last strokes, on the grounds that 多 was frequently written 乀 (Heian jidaigo shinron, p.297).</td>
</tr>
<tr>
<td>サ</td>
<td>散</td>
<td>Unabbreviated form.</td>
</tr>
<tr>
<td>シ</td>
<td>之</td>
<td>Derivation uncertain. The main difficulty is that even in very early documents (such as wooden tablets recovered from the old Fujiwara Palace site) this phonogram already occurs in a form close to the modern katakana sign. For a recent discussion of the</td>
</tr>
</tbody>
</table>

This is a list of a few katakana and their possible sources along with remarks by the author.

Taken from Seeley pg. 194.