ABSTRACT: One of the controversies in the analysis of the syllabic structure of Galician Portuguese concerns the sequences nasal consonant + tautosyllabic /s/ (aviões: aviõ̃es). It is assumed that /s/ is extrasyllabic, since in the Portuguese of Galiza there are not complex codas and since this sequence only appears in plural forms ending in nasal segments. The phonetic phenomenon, known as rhotacism, can help us understand the different solutions adopted by speakers of Western Galician dialects. In some cases, /s/ does not undergo the rhotacism rule, because it is not in the syllable coda, but rather it is in extrasyllabic position. In other cases, the rule applies turning /s/ into [ɾ]. What happens in these cases? This paper proposes that the nasal segment, as well as the vowel, should be analyzed as occupying a nuclear position. Thus, by allowing /s/ to be the coda, the rhotacism rule can be applied to it.