



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

August 26, 2009

Via U.S. Mail and facsimile to 011-632-810-7138

MA. LOURDES C. RAUSA-CHAN
Senior Vice President, Corporate Affairs and
Legal Services Head and Corporate Secretary
Philippine Long Distance Telephone Company
Ramon Cojuangco Building
Makati Avenue
Makati City, Philippines

**Re: Philippine Long Distance Telephone Company
Form 20-F for the fiscal year ended December 31, 2008
Filed April 2, 2009
File No. 001-03006**

Dear Mr. Rausa-Chan:

We have completed our review of your Form 20-F and, at this time, have no further comments.

Sincerely,

/s/ Robert Bartelmes for
Larry Spigel
Assistant Director