



DIVISION OF  
CORPORATION FINANCE

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

December 12, 2014

Via E-mail

Napoleon L. Nazareno  
President and Chief Executive Officer  
Philippine Long Distance Telephone Company  
Ramon Cojuangco Building  
Makati Avenue  
Makati City, Philippines

**Re: Philippine Long Distance Telephone Company  
Form 20-F  
Filed April 2, 2014  
File No. 001-03006**

Dear Mr. Nazareno:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spirgel  
Assistant Director

cc: Via E-mail  
Ma. Lourdes C. Rausa-Chan  
Senior Vice President and Corporate Secretary  
Philippine Long Distance Telephone Company

Michael G. DeSombre  
Sullivan & Cromwell LLP