



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

September 20, 2017

Via E-mail

Manuel V. Pangilinan
President and Chief Executive Officer
PLDT Inc.
Ramon Cojuangco Building
Makati Avenue
Makati City, Philippines

**Re: PLDT Inc.
20-F for Fiscal Year Ended December 31, 2016
Filed April 27, 2017
File No. 001-03006**

Dear Mr. Pangilinan:

We refer you to our comment letter dated August 24, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Larry Spigel
Assistant Director
Division of Corporation Finance

Ma. Lourdes C. Rausa-Chan
Senior Vice President and Corporate Secretary
PLDT Inc.

Michael DeSombre
Sullivan & Cromwell