



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