PHILIPPINE LONG DISTANCE TELEPHONE CO Form 6-K May 18, 2006

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 6-K

Report of Foreign Private Issuer

Pursuant to Rule 13a-16 or 15d-16

Of the Securities Exchange Act of 1934

For the month of May 2006

Commission File Number 1-03006

Philippine Long Distance Telephone Company

(Exact Name of Registrant as specified in its Charter)

Ramon Cojuangco Building

Makati Avenue

Makati City

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(Address of principal executive offices)

(Indicate by check mark	whether the registrant	t files or will file a	nnual reports under	cover of Form 20	-F or Form
40-F.)					

Form 20-F: y Form 40-F: o

(Indicate by check mark whether by furnishing the information contained in this form, the registrant is also thereby furnishing the information to the commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act 1934.)

Yes: o No: y

(If Yes is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-____)

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Enclosure:
A copy of the disclosure letter we sent today to the Philippine Stock Exchange and the Securities and Exchange Commission regarding the re-appointment of Sycip Gorres Velayo & Co. as the Company s external auditors to audit the financial statements of the Company for the year 2006.

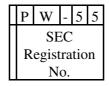
May 18, 2006
Philippine Stock Exchange
Philippine Stock Exchange Center
Exchange Road, Ortigas Center
Pasig City
Attention: Ms. Jurisita M. Quintos
Senior Vice President
Gentlemen:
We wish to advise that the Audit Committee of the Board of Directors of the Company re-appointed Sycip Gorres Velayo & Co. as the Company s external auditors to audit the financial statements of the Company for the year 2000

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Thank you.	
	Very truly yours,
	PHILIPPINE LONG DISTANCE TELEPHONE COMPANY

MA. LOURDES C. RAUSA-CHAN

Corporate Secretary

COVER SHEET



PHILIPPINE LONG DISTANCE

TELEPHONE COMPANY

(Company s Full Name)

RAMON COJUANGCO BUILDING

MAKATI AVE. MAKATI CITY

(Business Address: No. Street/City/Town/Province)

ATTY. MA. LOURDES C. RAUSA-CHAN	816-8553
Contact person	Contact Telephone No.

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1 2		3	1	SEC FORM 17-C	0	6	Tuesday	
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С	F	D	N/A		
Dept.			Amended Articles		
Requiring					
this	Do	c.	Number/Section		

Total Amount of Borrowings

2,192,165

As of April 30, 2006 NA NA Total No. of Stockholders Domestic Foreign -----

To be accomplished by SEC Personnel concerned

File Number	LCU

Document	Cashier
I.D.	

STAMPS

Remarks: Please use black ink for scanning purposes

SECURITIES AND EXCHANGE COMMISSION

CURRENT REPORT UNDER SECTION 17				
OF THE SECURITIES REGULATION CODE				
AND SRC RULE 17.1				
1. 18 May 2006				
Date of Report (Date of earliest event reported)				
2. SEC Identification Number PW-55				
3. BIR Tax Identification No. 000-488-793				
4. PHILIPPINE LONG DISTANCE TELEPHONE COMPANY				
Exact name of issuer as specified in its charter				
5. PHILIPPINES 6 (SEC Use Only)				
Province, country or other jurisdiction Industry Classification Code				
of Incorporation				
7. Ramon Cojuangco Building, Makati Avenue, Makati City 1200				

Address of principal office Postal Code

8. (632) 814-3664	
Issuer's telephone number, including area code	
9. Not Applicable	
Former name or former address, if changed since	last report
10. Securities registered pursuant to Section of the Revised Securities Act	ons 8 and 12 of the Securities Regulation Code and Sections 4 and 8
Title of Each Class	Number of Shares of Common Stock
Ou	tstanding and Amount of Debt Outstanding

May 18, 2006
Securities and Exchange Commission
SEC Building
EDSA, Mandaluyong City
Attention: Atty. Justina F. Callangan
Director, Corporate Finance Dept.
Gentlemen:
We wish to advise that the Audit Committee of the Board of Directors of the Company re-appointed Sycip Gorres Velayo & Co. as the Company s external auditors to audit the financial statements of the Company for the year 2006
Thank you.

Very truly yours,

PHILIPPINE LONG DISTANCE TELEPHONE COMPANY

MA. LOURDES C. RAUSA-CHAN

Corporate Secretary

SIGNATURES

Pursuant to the requirements of the Securities Exch signed on its behalf by the undersigned, thereunto of	nange Act of 1934, the registrant has duly caused this report to be duly authorized.
	PHILIPPINE LONG DISTANCE TELEPHONE COMPANY
D.	
By:	
Name : Ma. Lourdes C. Rausa-Chan	
Title: Corporate Secretary	

Date: May 18, 2006