

SECURITIES AND EXCHANGE COMMISSION

SEC FORM 17-C

CURRENT REPORT UNDER SECTION 17 OF THE SECURITIES REGULATIONS CODE (SRC) AND SRC RULE 17.1

- 1. September 09, 2013 Date of Report (Date of earliest event reported)
2. 152747 SEC Identification Number
3. 000-153-790-000 BIR Tax Identification Number
4. AYALA LAND, INC. Exact Name of registrant as specified in its charter
5. MAKATI CITY, PHILIPPINES Province, country or other jurisdiction of incorporation
6. (SEC Use Only) Industry Classification Code
7. 30/F, Tower One, Ayala Triangle, Ayala Avenue, Makati City Address of principal office
1226 Postal code
8. (632) 750-6974 Registrant's telephone number, including area code
9. Not Applicable Former name or former address, if changed since last report
10. Securities registered pursuant to Sections 8 and 12 of the SRC or Sections 4 and 8 of the RSA

As of June 30, 2013

Table with 3 columns: Title of Each Class, Number of Shares of Common Stock Outstanding, Amount of Debt Outstanding. Rows include COMMON SHARES (14,172,673,524) and VOTING PREFERRED* (13,066,494,759) with a total debt of P 22.50 Billion (bonds).

Indicate the item numbers reported herein : Item 9. Other Events

Re: Clarification regarding the philSTAR.com news article entitled "COA approves with finality deal between ALI, Negros Occ." on September 07, 2013

Pursuant to the requirements of the Securities Regulations Code, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AYALA LAND, INC. Registrant
Signature of Paul C. Cheah
PAUL C. CHEAH
Alternate Compliance Officer

Date : September 09, 2013

*Unregistered



SEC Reg. No. 152747

09 September 2013

Philippine Stock Exchange, Inc.
3rd Floor, Tower One and Exchange Plaza
Ayala Triangle, Ayala Ave., Makati City

Attention: Ms. Janet A. Encarnacion
Head, Disclosure Department

Messrs & Mesdames:

We respond to your letter this morning, seeking our comment on the news article entitled "COA approves with finality deal between ALI, Negros Occ." posted in philSTAR.com on September 07, 2013. The article reported in part that:

The Commission on Audit (COA) has "approved with finality" its decision to approve the deed of conditional sale (DCS) and contract of lease (COL) between the provincial government of Negros Occidental and Ayala Land Inc. (ALI) covering the sale and lease of a 7.7-hectare property in Bacolod.

....

We confirm receipt from the Province of Negros Occidental of a resolution issued by the Commission on Audit affirming the finality of its decision dated September 21, 2012 approving the conditional deed of sale and the contract of lease between Ayala Land, Inc. and the Provincial Government of Negros Occidental over the subject property.

We welcome the decision of the Commission on Audit and remain in close coordination and discussions with the Province of Negros Occidental on the Bacolod Capitol project.

Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Paul C. Cheah'.

Paul C. Cheah
Alternate Compliance Officer

Cc:

Securities and Exchange Commission

SEC Building, Mandaluyong City

Attention: Hon. Justina F. Callangan

Director, Corporation and Finance Department

Philippine Dealing and Exchange Corporation

37th Floor, Tower 1, The Enterprise Center

6766 Ayala Ave cor. Paseo de Roxas, Makati City

Attention: Ms. Ma. Concepcion Magdaraog

Head, Issuer Compliance and Disclosures Department