



**Trans-Asia Oil
and Energy Development Corporation**
A PHINMA Company

HELP EARTH
Harnessing Energy Literacy for Planet EARTH



September 23, 2013

PHILIPPINE STOCK EXCHANGE, INC.

Philippine Stock Exchange Centre
Exchange Road, Ortigas Center
Pasig City

Attention: **MS. JANET A. ENCARNACION**
Head, Disclosure Department

Gentlemen:

Please find attached Trans-Asia Oil and Energy Development Corporation's Amended Quarterly Report (SEC Form 17-Q) for the 2nd Quarter of 2013. The following parts were amended based on comments by the SEC and the impact of the new accounting standards:

1. PFRS 11, Joint Arrangements
2. PAS 28, Investments in Associates and Joint Ventures
3. Business Combination, Investments in Associates and Interests in Joint Ventures
4. Management Discussion and Analysis of Operations

Very truly yours,

MARIEJO P. BAUTISTA
VP - Controller