



DIVISION OF
CORPORATION FINANCE

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

October 3, 2019

David Melcon
Chief Financial Officer and Investor Relations Officer
Telefonica Brasil S.A.
Av. Eng° Luís Carlos Berrini, 1376 - 28º andar
São Paulo, S.P.
Federative Republic of Brazil

Re: Telefonica Brasil S.A.
Form 20-F for the Year Ended December 31, 2018
Filed February 21, 2019
Response Letter Filed August 1, 2019
File No. 001-14475

Dear Mr. Melcon:

We have reviewed your August 1, 2019 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our July 19, 2019 letter.

Form 20-F for the Year Ended December 31, 2018

Item 8. Financial Information

Legal Proceedings (Civil Claims), page 99

1. We note your response to our prior comment one. Since the matter is still in dispute and may have a significant effect on your financial position or profitability, please disclose all the material facts and developments relating to the suit including the R\$47 billion dollar preliminary estimate in accordance with Item 8.A.7 of Form 20-F.

David Melcon
Telefonica Brasil S.A.
October 3, 2019
Page 2

19) Provisions and Contingencies

c.3,2) Civil contingencies assessed as possible losses, page F-40

2. We note your response to comment two. Please expand your disclosure to address the significant management judgments and estimation uncertainty with respect to the amount you recorded as a provision for the Preseverance case. Disclose how and why the damages claimed in the Perseverance case (based on the recent expert report commissioned by the trial court) differ significantly from your internal estimate. Refer to paragraphs 122 and 125 of IAS 1.

You may contact Kathryn Jacobson, Senior Staff Accountant at (202) 551-3365 or Inessa Kessman, Senior Staff Accountant at (202) 551-3371 if you have questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Investor Relations