



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

DIVISION OF
CORPORATION FINANCE

June 16, 2020

Serkan Okandan
Chief Financial Officer
VEON Ltd.
Claude Debussylaan 88
1082 MD, Amsterdam
the Netherlands

Re: VEON Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2019
Filed March 13, 2020
File No. 001-34694

Dear Mr. Okandan:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Technology

cc: Joel Trotter