



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

DIVISION OF
CORPORATION FINANCE

Mail Stop: 3628

September 19, 2019

Via E-mail
Scott Krohn
President
Verizon ABS LLC
One Verizon Way
Basking Ridge, New Jersey 07920

**Re: Verizon Owner Trust 2018-A
Form 10-K
Filed March 28, 2019
File No. 333-224598-01**

Dear Mr. Krohn:

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,

/s/ Rolaine S. Bancroft

Rolaine S. Bancroft
Senior Special Counsel
Office of Structured Finance

cc: Audrey E. Prashker, Esq.
Verizon Communications Inc.

Reed D. Auerbach, Esq.
Morgan, Lewis & Bockius LLP