



DIVISION OF
CORPORATION FINANCE

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

June 14, 2019

William L. Horton, Jr.
General Counsel and Corporate Secretary
Verizon Communications, Inc.
1095 Avenue of the Americas
New York, NY 10036

**Re: Verizon Communications Inc.
Registration Statement on Form S-4
Filed on June 11, 2019
File no. 333-232064**

Dear Mr. Horton:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance
Office of Telecommunications