



DIVISION OF
CORPORATION FINANCE

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

October 4, 2022

Hans Vestberg
Chief Executive Officer
Verizon Communications Inc.
1095 Avenue of the Americas, 8th Floor
New York, New York 10036

Re: Verizon Communications Inc.
Definitive Proxy Statement on Schedule 14A
Filed March 28, 2022
File No. 001-08606

Dear Hans Vestberg:

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
Disclosure Review Program