



DIVISION OF  
CORPORATION FINANCE

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

March 7, 2023

Matthew D. Ellis  
Executive Vice President and Chief Financial Officer  
Verizon Communications, Inc.  
1095 Avenue of the Americas  
New York, NY 10036

**Re: Verizon Communications Inc.**  
**Form 10-K for the Year Ended December 31, 2022**  
**Filed February 10, 2023**  
**File No. 001-08606**

Dear Matthew D. Ellis:

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: William Horton