



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

DIVISION OF  
CORPORATION FINANCE

April 14, 2022

Albert Bourla  
Chairman and Chief Executive Officer  
PFIZER INC  
235 East 42nd Street  
New York, New York 10017

**Re: PFIZER INC**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed February 25, 2021**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed February 24, 2022**  
**File No. 001-03619**

Dear Mr. Bourla:

We have completed our review of your filings. 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 Life Sciences