



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