



DIVISION OF
CORPORATION FINANCE

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

March 17, 2022

Jeffrey D. Karpf
Cleary Gottlieb Steen & Hamilton LLP

Re: Verizon Communications Inc. (the "Company")
Incoming letter dated January 6, 2022

Dear Mr. Karpf:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by Steven Milloy for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

The Proposal requests that the Company report to shareholders on the general nature and extent to which corporate operations involve or depend on China, which may raise human rights and other concerns.

We are unable to concur in your view that the Company may exclude the Proposal under Rule 14a-8(i)(3). We are unable to conclude that the Proposal, taken as a whole, is so vague or indefinite that it is rendered materially misleading.

We are unable to concur in your view that the Company may exclude the Proposal under Rule 14a-8(i)(7). In our view, the Proposal transcends ordinary business matters.

Copies of all of the correspondence on which this response is based will be made available on our website at <https://www.sec.gov/corpfin/2021-2022-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Steven J. Milloy