



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 18, 2006

Mr. Thomas A. Bartlett
Senior Vice President and Controller
Verizon Communications Inc.
140 West Street
New York, NY 10007

Re: Verizon Communications Inc.
Form 10-K for the fiscal year ended December 31, 2005
Filed March 14, 2006
Forms 10-Q for the quarterly periods ended June 30, 2006
File No. 1-8606

Dear Mr. Bartlett:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director