



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 8, 2009

Mr. Robert J. Barish  
Senior Vice President and Controller  
Verizon Communications, Inc.  
One Verizon Way, 4<sup>th</sup> Floor  
Basking Ridge, NJ 07920

**RE: Verizon Communications, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 24, 2009**  
**File No. 1-08606**

Dear Mr. Barish:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director