



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 20, 2010

Mr. Ivan G. Seidenberg
Chairman and Chief Executive Officer
Verizon Communications Inc.
140 West Street
New York, NY 10007

**RE: Verizon Communications Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 22, 2010
File No. 001-08606**

Dear Mr. Seidenberg:

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