

VERIZON COMMUNICATIONS INC

Form 8-K

December 29, 2010

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of the

Securities Exchange Act of 1934

Date of Report: December 29, 2010

(Date of earliest event reported)

**VERIZON COMMUNICATIONS INC.**

(Exact name of registrant as specified in its charter)

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(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
140 West Street  New York, New York (Address of principal executive offices)	Registrant's telephone number, including area code: (212) 395-1000	10007 (Zip Code)

Not Applicable

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01. Other Events.**

In order to comply with regulatory conditions related to the acquisition of Alltel Corporation in January 2009, Cellco Partnership d/b/a Verizon Wireless divested overlapping properties in 105 operating markets in 24 states during the first half of 2010. In addition, on July 1, 2010, certain of Verizon Communications Inc. s (Verizon) local exchange and related landline assets in 14 states were spun off.

Verizon is filing this Current Report on Form 8-K to update financial information included in Verizon s Annual Report on Form 10-K for the year ended December 31, 2009 to reflect the reclassification of the results associated with these divested properties from the respective Domestic Wireless and Wireline segment operating results, as well as the impact on those results of the deferred revenue adjustment that was disclosed in Verizon s Form 10-Q for the period ended June 30, 2010.

The financial statements and other information included in this Current Report on Form 8-K supersedes the financial statements, Report of Independent Registered Public Accounting Firm, and Management s Discussion and Analysis of Financial Condition and Results of Operations in the Company s 2009 Form 10-K. This Current Report does not update for any other changes in circumstances or other developments since the filing of our 2009 Form 10-K. For developments since the filing of the Company s 2009 Form 10-K, refer to the Company s Quarterly Reports on Form 10-Q for the quarters ended March 31, 2010, June 30, 2010 and September 30, 2010 and its Current Reports on Form 8-K filed subsequent to the 2009 Form 10-K.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

**Exhibit**

<b>No.</b>	<b>Description</b>
23	Consent of Independent Registered Public Accounting Firm.
99	Revised Management s Discussion and Analysis of Financial Condition and Results of Operations and Consolidated Financial Statements for the years ended December 31, 2009, 2008, and 2007.
101.INS	XBRL Instance Document.
101.SCH	XBRL Taxonomy Extension Schema Document.
101.PRE	XBRL Taxonomy Presentation Linkbase Document.
101.CAL	XBRL Taxonomy Calculation Linkbase Document.
101.LAB	XBRL Taxonomy Label Linkbase Document.
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Verizon Communications Inc.  
(Registrant)

Date: December 29, 2010

/s/ Robert J. Barish  
Robert J. Barish  
Senior Vice President and Controller

**EXHIBIT INDEX**

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