



Michael W. Morrell
Vice President

One Verizon Way, 3rd Floor
Basking Ridge, NJ 07920
Tel: (908) 559-1200
Fax: (908) 630-2600
michael.morrell@verizon.com

January 18, 2010

Mr. Russell G. Golden
Technical Director FASB
401 Merritt 7, PO Box 5116
Norwalk, CT 06856-5116

File Reference No. 1760-100

Re: Comment Letter – Proposed ASU to amend ASC 855, Subsequent Events

Mr. Golden:

Verizon Communications Inc. (Verizon) appreciates the opportunity to comment on the Proposed Accounting Standards Update to amend ASC 855 *Subsequent Events* (Proposed ASU). Verizon is one of the world's leading providers of communication services, is a registrant with the SEC, and classified as a Large Accelerated Filer.

Verizon supports the amendment to ASC 855 as set forth in the Proposed ASU. The Proposed ASU will alleviate the concerns raised by SEC registrants and mitigate the redundancy of the disclosures for public companies. Verizon encourages the Board to finalize the Proposed ASU expeditiously, so that it will be effective prior to the 2009 Form 10-K filing deadline for calendar year entities.

Regards,

A handwritten signature in black ink, appearing to read "Mike", written over a horizontal line.

Michael W. Morrell
Vice President – Finance