

VERIZON COMMUNICATIONS INC  
Form 8-K  
June 27, 2008

**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: June 27, 2008

(Date of earliest event reported)

**VERIZON COMMUNICATIONS INC.**

*(Exact name of registrant as specified in its charter)*

**Delaware**  
*(State or other jurisdiction of incorporation)*

**1-8606**  
*(Commission File Number)*

**23-2259884**  
*(I.R.S. Employer Identification No.)*

**140 West Street**

**New York, New York**  
*(Address of principal executive offices)*

**10007**  
*(Zip Code)*

Registrant's telephone number, including area code: (212) 395-1000

**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)

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- .. 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.**

On June 27, 2008, Verizon Communications Inc. ( Verizon ) posted to the Verizon Investor Relations web site a supplemental note regarding historical financial information adjusted for the exclusion of Verizon's Maine, New Hampshire and Vermont local exchange and related business assets following the completion of the spin-off on March 31, 2008. The supplemental note is attached as Exhibit 99 to this report.

NOTE: This report contains statements about expected future events and financial results that are forward-looking and subject to risks and uncertainties. For those statements, we claim the protection of the safe harbor for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995. The following important factors could affect future results and could cause those results to differ materially from those expressed in the forward-looking statements: materially adverse changes in economic and industry conditions and labor matters, including workforce levels and labor negotiations, and any resulting financial and/or operational impact, in the markets served by us or by companies in which we have substantial investments; material changes in available technology, including disruption of our suppliers' provisioning of critical products or services; the impact of natural or man-made disasters or litigation and any resulting financial impact not covered by insurance; technology substitution; an adverse change in the ratings afforded our debt securities by nationally accredited ratings organizations; the final results of federal and state regulatory proceedings concerning our provision of retail and wholesale services and judicial review of those results; the effects of competition in our markets; the timing, scope and financial impacts of our deployment of fiber-to-the-premises broadband technology; the ability of Verizon Wireless to continue to obtain sufficient spectrum resources; changes in our accounting assumptions that regulatory agencies, including the SEC, may require or that result from changes in the accounting rules or their application, which could result in an impact on earnings; and the ability to complete acquisitions and dispositions.

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: June 27, 2008

/s/ Thomas A. Bartlett  
Thomas A. Bartlett  
Senior Vice President and Controller

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
99	Attached as an exhibit is the supplemental note posted to the Verizon Investor Relations web site regarding historical financial information adjusted for the exclusion of Verizon's Maine, New Hampshire and Vermont local exchange and related business assets following the completion of the spin-off on March 31, 2008.