



DIVISION OF
CORPORATION FINANCE

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

January 20, 2011

Steven M. Blondy
Chief Financial Officer
Dex One Corporation
1001 Winstead Drive
Cary, NC 27513

**Re: Dex One Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 12, 2010
Form 10-Q for the Quarterly Period Ended June 30, 2010
File No. 001-07155**

Dear Mr. Blondy:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Celeste Murphy for
Larry Spirgel
Assistant Director