

January 18, 2008

Mail Stop 3720

*By U.S. Mail and facsimile to (908) 766-3813*

Marianne Drost  
Senior Vice President, Deputy General Counsel  
and Corporate Secretary  
Verizon Communications Inc.  
140 West Street, 29<sup>th</sup> fl  
New York, NY 10007

**Re: Verizon Communications Inc.  
Definitive Revised Schedule 14A  
Filed March 28, 2007  
File No. 001-08606**

Dear Ms. Drost:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3350

Sincerely,

Kathleen Krebs  
Special Counsel