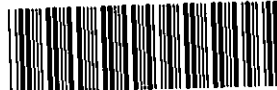


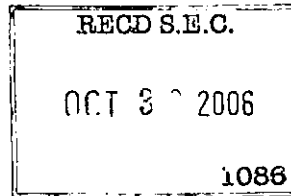
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CERTNYS



1-32939

October 30, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, IDEARC INC., Common Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 3 to Form 10 received on October 25, 2006. Tentative listing date - November 6, 2006.

Sincerely,

PROCESSED

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THOMSON
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