

0630

Doreen A. Toben
Chief Financial Officer and Executive Vice President



August 12, 2002

1095 Avenue of the Americas
Room 3915, Floor 39
New York, NY 10036

Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Phone 212.395.1057
Fax 212.597.2598
doreen.a.toben@verizon.com

STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING
FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS.

I, Doreen A. Toben, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Verizon Communications Inc. (the "Company"), and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - 2001 Annual Report on Form 10-K of the Company;
 - all reports on Form 10-Q, all reports on Form 8-K of the Company and all definitive proxy materials filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Doreen A. Toben

Doreen A. Toben
Executive Vice President and Chief Financial Officer

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OFFICE OF THE SECRETARY

AUG 12 2002

Subscribed and sworn to before me this 12th day of August, 2002.

Judy A. Michel
Notary Public

My Commission Expires:

JUDY A. MICHEL
NOTARY PUBLIC, State of New York
No. 01M16038338
Qualified in Westchester County
Commission Expires March 6, 20 06