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February 8, 2007

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

Re: Shareholder Proposal of Thomas Van Dyck Submitted to Verizon Communications Inc. for inclusion in its 2007 Proxy materials.

Dear Sir/Madam:

On behalf of Verizon shareholder Thomas Van Dyck ("Proponent") this letter is a response to Verizon's ("the Company") second letter on this matter, dated February 5, 2007. Pursuant to Rule 14a-8(k), enclosed are six copies of this letter. A copy of this letter is being mailed concurrently to Verizon's Assistant General Counsel Mary Louise Weber.

While the Company makes a strenuous attempt to bolster its original contentions and confuse matters with rhetoric, we continue to stand by our January 23, 2007 letter to the Staff. Mindful of the need for conciseness, we would respectfully like to address the Company's latest assertions as briefly as possible. Because of the spurious nature of many of Verizon's statements and the lack of any reasoned legal analysis it is not necessary to respond to each and every point raised in the Company's protracted February 5th letter.

Despite all of the verbiage found in Verizon's letter the questions before the Staff essentially boil down to whether the Company has met its burden of demonstrating that it is entitled to exclude the Proposal because:

1. the Proposal does not involve any substantial policy or other considerations;
2. decided legal authority establishes that implementation would violate the law;
3. Verizon has substantially implemented the Proposal; and
4. the Proposal is so vague that it would be impossible to implement.

Taking each of these questions in turn the answer is clearly no, the Company has not met its burden.

I. Rule 14a-8(i)(7) - Significant Policy Issue.

Under well established authority of the Securities and Exchange Commission and the courts it is abundantly clear

that all proposals could be seen as involving some aspect of day-to-day business operations. That recognition underlies the Release's statement that the SEC's determination of whether a company may exclude a proposal should not depend on whether the proposal could be characterized as involving some day-to-day business matter. Rather, **the proposal may be excluded only after the proposal is also found to raise no substantial policy consideration.**

Amalgamated Clothing and Textile Workers Union v. Wal-Mart Stores, Inc., 821 F. Supp. 877, 891 (S.D.N.Y. 1993) quoting Exchange Act Release No. 12999, 41 Fed. Reg. 52,994, 52,998 (Dec. 3, 1976) ("1976 Interpretive Release") (emphasis added). Despite page after page of non-legal argument in the Company's February 5th letter, this essential and basic principle enunciated by the Securities and Exchange Commission and the courts goes undisputed.

Furthermore, it is beyond argument that we have provided the Staff with extensive documentation demonstrating how consumer privacy rights are a significant policy issue that transcends the day-to-day affairs of the Company. (Please see pages 7 and 8 of our January 23rd letter). In contrast, Verizon has done essentially nothing to disabuse anyone of the conclusion that it is a significant policy issue. For all intents and purposes they have conceded that it is a significant policy issue. As such, they have not met their burden of demonstrating that they are entitled to exclude the Proposal under Rule 14a-8(i)(7).

II. Rule 14a-8(i)(2) – Violation of the Law.

In Section III of its February 5th letter, the Company states that its “fundamental argument is that the United States has expressly and formally advised it on several occasions that Verizon would violate federal law if it were to disclose classified information . . .” That, however, misses the point of Rule 14a-8(i)(2) which requires that the company point to “compelling state law precedent” or “decided legal authority.” *The Quaker Oats Company* (April 6, 1999). With all due respect to the United States Attorney General and Director of National Intelligence, referred to by the Company as authority, their opinions do not constitute compelling legal precedent or decided legal authority. In fact, *The Hon. Judge Vaughn R. Walker's July 20, 2006 Order in Hepting v. AT&T Corporation*, which we discussed at length at pages 16 and 17 of our January 23rd letter, clearly demonstrates that the issue is far from decided and that there is no compelling legal precedent yet established.

Finally, we note that on page 5 of its February 5th letter Verizon faults us for referring to the AT&T case and the state secrets privilege. However, we observe that the WilmerHale letter at page 4 refers to

the exact same AT&T litigation and state secrets privilege to make the Company's argument. We suggest that what is good for the goose is good for the gander and that Verizon's argument be disregarded out of hand.

III. Rule 14a-8(i)(10) – Substantial Implementation.

The Company, in Section IV of its February 5th letter, essentially responds to our compelling reasoning and extensive citation to analogous cases by making an unsupported assertion that our arguments are not valid, persuasive or relevant. They do not provide us or the Staff with any discussion, reasoning or analysis that could shed some light on the basis for such objections. Furthermore, they do not challenge any of the cases we have cited. Consequently, it is impossible and ultimately unnecessary to respond to these bald assertions and we respectfully refer the Staff to Section III of our January 23rd letter for our analysis of this question.

IV. Rules 14a-8(i)(3), 14a-8(i)(6) and 14a-9 – Vagueness.

As discussed in Section IV of our January 23rd letter, vagueness determinations can become very fact-intensive determination and the Staff has expressed concern about becoming overly involved in such determinations. Staff Legal Bulletin 14B. We stand firmly by our analysis in our January 23rd letter and suggest that the Company has underestimated the importance of privacy issues and the ability of its shareholders to understand the plain meaning of the Proposal. Leaving aside all of the Company's rhetoric, if one simply reads the Proposal it is clear that the Company has not met its burden of demonstrating the Proposal is “so inherently vague or indefinite that neither the stockholders voting on the proposal, nor the company in implementing the proposal (if adopted), would be able to determine with any reasonable certainty exactly what actions or measures the proposal requires.” Staff Legal Bulletin No. 14B (September 15, 2004).

RESOLVED: The shareholders request that the Board of Directors issue a report to shareholders in six months, at reasonable cost and excluding confidential and proprietary information, which describes the overarching technological, legal and ethical policy issues surrounding the disclosure of customer records and communications content to (1) the Federal Bureau of Investigation, NSA and other government agencies without a warrant and (2) non-governmental entities (e.g. private investigators) and their effect on the privacy rights of Verizon's MCI long-distance customers.

The Proposal speaks for itself with clarity. We are asking for a description of the customer privacy rights policy issues that are currently confronting the Company – nothing more, nothing less. Despite vigorous attempts to plant seeds of confusion, Verizon has not demonstrated how this is inherently vague or indefinite. As a plain reading of the Proposal demonstrates, it raises the subject of privacy rights clearly and succinctly.

Conclusion

For the reasons given above and in our more extensive letter of January 23, 2007 the Proponent, with all respect, request that the Staff inform the Company that SEC proxy rules require denial of Verizon's no-action request. Please call me at (971) 222-3366 with any questions in connection with this matter, or if the Staff wishes any further information.

Thank you for your consideration of this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jonas Kron', with a long horizontal flourish extending to the right.

Jonas Kron
Attorney at Law

cc: Mary Louise Weber, Assistant General Counsel, Legal Department, Verizon
As You Sow Senior Staff
As You Sow Board of Directors
Thomas Van Dyck