

JONAS D. KRON, ATTORNEY AT LAW

P.O. Box 42093  
PORTLAND, OREGON 97242  
(971) 222-3366  
JDKRON@KRONLAW.NET

February 14, 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") third letter on this matter, dated February 12, 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.

In short, we respectfully disagree with the arguments and conclusions found in Verizon's February 12<sup>th</sup> letter and believe that there is nothing therein that would lead the Staff to conclude that the Company has met its significant burden of demonstrating that it is entitled to exclude the Proposal from its 2007 proxy materials. Accordingly, we request the Staff refer to our letters of January 23, 2007 and February 8, 2007 for our full analysis of these matters.

It is necessary, however, to respond to two items found in the Company's February 12<sup>th</sup> letter. First, on page 2 Verizon asserts that we somehow have interpreted *The Quaker Oats Company* (April 6, 1999) to mean that exclusion can only occur in a criminal law context "unless and until a violation previously has occurred and one or more persons or entities have suffered a felony conviction." There is nothing in our letters that even remotely approximates such an interpretation. *Quaker Oats* stands for the simple proposition that the Staff has interpreted Rule 14a-8(i)(2) to require a "compelling state law precedent" or "decided legal authority". We have pointed out that the current status of *Hepting v. AT&T Corporation* means that there is currently no "compelling precedent" or "decided legal authority" to support the Company's position. How Verizon gets from that analysis to a discussion of convictions is not at all evident. Finally, we note that the Company no longer appears to dispute the relevance of *Hepting v. AT&T*.

Second, under number 4 of its February 12<sup>th</sup> letter the Company has taken our separate vagueness and ordinary business analyses and has tried to rearrange our arguments and words to confuse matters. It is clear that the micro-management exclusion and the vagueness exclusion present two poles on the spectrum of permissible proposals. To pass muster, a proposal can be neither too detailed nor can it be too vague. All shareholders who submit proposals must place their proposals within that spectrum and we have been very cognizant of those requirements. In view of the entirety of the facts and circumstances, as presented in detail in our previous two letters, we believe that we have struck a reasoned and appropriate balance, as the Rule demands. The Company, has tried to confuse this straightforward analysis by picking and choosing words from various parts of our letters and applying them out of context. Our Proposal, as required by the Rule, is specific enough to avoid being vague and it is general enough to avoid the micro-managing exclusion. We respectfully request the Staff concur with this conclusion.

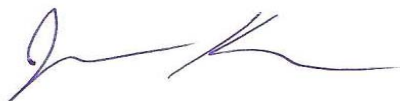
Finally, we note that the Company has not taken this opportunity to challenge the analysis of the ordinary business exclusion we presented in our February 8, 2007 (and January 23, 2007) letter. As such we urge the Staff to not concur with the Company's conclusion that the Proposal is excludable as concerning the Company's ordinary business.

#### Conclusion

For the reasons given above and in our letters of January 23, 2007 and February 8, 2007 the Proponent, 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,



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