

Robert Barish
SVP & Chief Financial Officer



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December 14, 2007

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th St. S.W.
Room TWB – 204
Washington, DC 20554

RE: Ex Parte: In re Applications of GTE Corp., Transferor, and Bell Atlantic Corporation, Transferee For Consent to Transfer Control of Domestic and International Sections 214 and 310 Authorizations and Application to Transfer Control of a Submarine Cable Landing License CC Docket No. 98-184

Dear Ms. Dortch:

The enclosed materials are being filed pursuant to Verizon's obligations under Appendix D, Section XXI, paragraph 55 (c) of the above referenced docket, which require an annual compliance report be filed with the Common Carrier Bureau's Audit Staff and for the public record no later than March 15, or the first business day thereafter, of the calendar year following the year covered by the report.

This letter provides notice that a copy of the report was filed with the Enforcement Bureau's Audit Staff.

Please include the enclosed document in the record of the above referenced proceeding.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Barish", written over a horizontal line.

Robert Barish
Senior Vice President & Chief Financial Officer

Enclosure

Robert Barish
SVP & Chief Financial Officer



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December 14, 2007

Mr. Hugh Boyle
Chief Auditor
Enforcement Bureau, Investigations and Hearing Division
Federal Communications Commission
445 12th Street, S.W.
Room 6 – C217
Washington, D.C. 20554

Dear Mr. Boyle:

As Verizon's Senior Vice President and Chief Financial Officer, I am submitting Verizon's 2007 Annual Compliance Report. I have responsibility for compliance with merger – related conditions described in Appendix D, Section XXI, paragraph 55 (c) of Docket No. 98-184.

Sincerely,

A handwritten signature in black ink that reads "Robert Barish". The signature is written in a cursive style and is positioned above a horizontal line.

Robert Barish
SVP & Chief Financial Officer



Verizon Communications Inc.

**Bell Atlantic/GTE Merger Conditions
Annual Compliance Report**

**Robert Barish
SVP & Chief Financial Officer**

December 14, 2007

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Introduction
Verizon Merger Compliance Report
December 14, 2007

The Bell Atlantic/GTE Merger Conditions ("Merger Conditions") require Verizon to submit a report annually by March 15 addressing the Company's¹ compliance with the Merger Conditions for the preceding calendar year. This report summarizes Verizon's compliance efforts from January 1, 2007 through October 26, 2007 for the conditions that were operative during 2007². Verizon is committed to complying with all Merger Conditions and has done so in all material respects, as specified in this Merger Compliance Report. Sufficient resources have been dedicated and adequate processes were created and followed to comply with the Merger Conditions. During 2007, Verizon maintained an internal control and program management approach to provide reasonable assurance of its compliance with the Merger Conditions. The essential components of this approach, as described in Verizon's previous Annual Merger Compliance Reports, remained materially the same in 2007.

There were no additional merger efficiencies gained in 2007.

¹ The word "Company" or "Companies" used throughout this report refers to the incumbent local exchange carriers ("ILECs") operating as Verizon telephone companies during 2007, collectively as follows: Contel of the South, Inc. d/b/a Verizon Mid-States, GTE Southwest Inc. d/b/a Verizon Southwest, Verizon California Inc., Verizon Delaware LLC, Verizon Florida LLC, Verizon Maryland Inc., Verizon New England Inc., Verizon New Jersey Inc., Verizon New York Inc., Verizon North Inc., Verizon Northwest Inc., Verizon Pennsylvania Inc., Verizon South Inc., Verizon Virginia Inc., Verizon Washington DC Inc., Verizon West Coast Inc., Verizon West Virginia Inc.

² Merger Conditions VI. Uniform and Enhanced OSS and Advanced Services OSS, XXI. Compliance Program, XXII. Independent Auditor, XXIII. Enforcement, XXIV. Sunset and XXV. Effect of Conditions were operative during all or a portion of 2007 and are included in this report. Merger Conditions I, II, III, IV, V, VII, VIII, IX, X, XI, XII, XIII, XIV, XV, XVI, XVII, XVIII, XIX, and XX sunset prior to 2007, as detailed in the March 11, 2004 Compliance Report, the March 15, 2005 Compliance Report, the March 15, 2006 Compliance Report, and the March 15, 2007 Compliance Report.

VI. Uniform and Enhanced OSS and Advanced Services OSS

The Company complied with the requirements of this condition as described herein. In particular:

The Company continued to offer uniform electronic OSS interfaces and business rules in the former Bell Atlantic and the former GTE service areas in Pennsylvania and Virginia for 100% of the obligated access lines in those states. This condition sunset on October 26, 2007.

XXI. Compliance Program

Verizon complied with the requirements of this condition as described herein. In particular, Verizon provided accurate and timely reports to the FCC, as required by the condition, including its Annual Merger Compliance Report that was filed on March 15, 2007.

On June 6, 2007, Verizon's Chief Compliance Officer presented merger compliance status to the audit committee of the Verizon board of directors.

XXII. Independent Auditor

Verizon complied with the requirements of this condition as described herein. In particular, Verizon engaged Deloitte & Touche LLP, an independent auditor deemed acceptable to the FCC, for the 2007 Merger audit.

Deloitte and Touche LLP has not been instrumental during the past 24 months in designing all or substantially all of the systems and processes under examination in the attestation engagement.

The 2006 General Merger Conditions audit report was filed on March 15, 2007. Work papers were made available to the FCC staff at a Washington, D.C. location.

On May 10, 2007 the FCC Audit Staff accepted the 2007 detailed audit workplan presented by Deloitte & Touche LLP. The Company kept the FCC informed of matters required under the Merger Conditions. Verizon granted the independent auditors

access to all books, records, operations, and personnel relevant to the conditions addressed in this report.

XXIII. Enforcement

There has been no determination by the Chief of the Enforcement Bureau that Verizon failed to comply with the Merger Conditions during the effective period of any condition.

XXIV. Sunset

Merger Condition VI. Uniform and Enhanced OSS and Advanced Services OSS sunset in its entirety during 2007.

XXV. Effect of Conditions

Verizon followed the guidance of this condition in interpreting and applying the Merger Conditions and the relationship to state law.