

December 14, 2007

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W.
Room TWB-204
Washington, D.C. 20554

Dear Ms. Dortch:

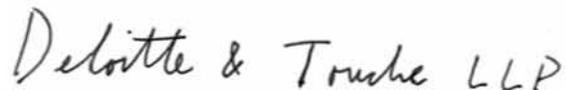
RE: Ex Parte: In re: Application of GTE Corp., Transferor, and Bell Atlantic Corporation, Transferee, For Consent to Transfer Control of Domestic and International Sections 214 and 310 Authorizations and Application to Transfer Control of a Submarine Cable Landing License, CC Docket No. 98-184

The enclosed materials are being filed pursuant to Verizon Communications Inc.'s ("Verizon") obligations under Appendix D, Section XXII, Paragraph 56(e) of the above referenced docket to obtain independent examinations of its compliance with the merger conditions and its controls over compliance with the merger conditions. The accompanying material includes:

- Independent Accountants' Report on the Effectiveness of Internal Control Over Compliance with the Specified Merger Conditions, as defined
- Report of Management on the Effectiveness of Controls over Compliance with Merger Conditions VI, XXI, XXII, XXIII, XXIV, XXV
- Independent Accountants' Report on Compliance with Specified Merger Conditions, as defined
- Report of Management on Compliance with Merger Conditions VI, XXI, XXII, XXIII, XXIV, XXV

Please place a copy of the attached independent accountants' reports in the Ex Parte file of the above referenced proceeding.

Very truly yours,



Enclosures

cc: Mr. H. Boyle
Ms. H. DeNigro
Mr. P. Young
Ms. M. Scherer (Verizon Communications Inc.)

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors
Verizon Communications Inc.

We have examined the effectiveness of Verizon Communications Inc.'s (the "Company" or "Verizon") internal control over compliance with the following conditions set forth in Appendix D of the Federal Communications Commission's (the "FCC") Memorandum Opinion and Order in Common Carrier Docket No. 98-184¹ approving the Bell Atlantic/GTE Merger (the "Merger Order"):

Condition VI, *Uniform and Enhanced OSS and Advanced Services OSS*, Condition XXI, *Compliance Program*, Condition XXII, *Independent Auditor*, Condition XXIII, *Enforcement*, Condition XXIV, *Sunset*, and Condition XXV, *Effect of Conditions*, (the conditions described in this paragraph are collectively referred to as the "Specified Merger Conditions"),

for the period from January 1, 2007 through October 26, 2007, based on the criteria for effective internal control over compliance established in the Merger Order. We also examined management's assertion included in the accompanying Report of Management on the Effectiveness of Controls Over Compliance with Specified Merger Conditions. Verizon management is responsible for maintaining effective internal control over compliance with the Merger Conditions, and its assertion thereon. Our responsibility is to express an opinion on the effectiveness of internal control over compliance with the Specified Merger Conditions based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included obtaining an understanding of the internal control over compliance with the Specified Merger Conditions, testing, and evaluating the design and operating effectiveness of the internal control and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Because of inherent limitations in any internal control, noncompliance due to error or fraud may occur and not be detected.

In our opinion, the Company maintained effective internal control over compliance with the Specified Merger Conditions during the period from January 1, 2007 through October 26, 2007 based on the criteria established in the Merger Order.

¹ *Application of GTE Corporation, 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, Memorandum Opinion and Order, FCC 00-221 (rel. June 16, 2000).

This report is intended solely for the information and use of the management of the Company and the FCC and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

December 14, 2007

Robert Barish
SVP & Chief Financial Officer



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Basking Ridge, NJ 07920

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Robert.Barish@verizon.com

Report of Management on the Effectiveness of Controls over Compliance with Merger Conditions VI, XXI, XXII, XXIII, XXIV, XXV

December 14, 2007

Management of Verizon Communications Inc. ("Verizon" or the "Company"¹) is responsible for ensuring that Verizon complies with the conditions set forth in Appendix D ("the Merger Conditions") of the Federal Communications Commission's ("FCC's") Memorandum Opinion and Order in CC Docket No. 98-184 approving the Bell Atlantic/GTE Merger.² Management's assertions that follow relate to compliance with Condition VI (Uniform and Enhanced OSS and Advanced Services OSS), Condition XXI (Compliance Program), Condition XXII (Independent Auditor), Condition XXIII (Enforcement), Condition XXIV (Sunset), and Condition XXV (Effect of the Conditions) as set forth in Appendix D (the "Covered Merger Conditions").³

The Company's internal controls have been designed to comply with the Merger Conditions. There are inherent limitations in any control, including the possibility

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 *Application of GTE Corp. and Bell Atlantic Corp. 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, Memorandum Opinion and Order, FCC 00-221 (rel. June 16, 2000).

³ This report does not address immaterial matters.

**Report of Management on the Effectiveness of Controls over Compliance
with Merger Conditions VI, XXI, XXII, XXIII, XXIV, XXV**

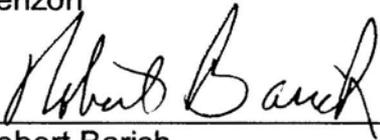
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of human error and the circumvention or overriding of the internal controls. Accordingly, even effective internal controls can provide only reasonable assurance with respect to the achievement of the objectives of internal controls. Further, because of changes in conditions, the effectiveness of internal controls may vary over time.

The Company has determined that the objective of the internal controls with respect to compliance with the Covered Merger Conditions is to provide reasonable, but not absolute, assurance that compliance has been achieved.

The Company has assessed its internal controls over compliance with the Covered Merger Conditions. Based on this assessment, the Company asserts that for the period January 1, 2007 through October 26, 2007, its internal controls over compliance with the Covered Merger Conditions were effective in providing reasonable assurance that the Company has complied with the Covered Merger Conditions.

Verizon

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

Robert Barish,

Senior Vice President & Chief Financial Officer
December 14, 2007

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors
Verizon Communications Inc.

We have examined Verizon Communications Inc.'s (the "Company" or "Verizon") compliance, during the period from January 1, 2007 through October 26, 2007, with the following conditions set forth in Appendix D of the Federal Communications Commission's (the "FCC") Memorandum Opinion and Order in Common Carrier Docket No. 98-184¹ approving the Bell Atlantic/GTE Merger:

Condition VI, *Uniform and Enhanced OSS and Advanced Services OSS*, Condition XXI, *Compliance Program*, Condition XXII, *Independent Auditor*, Condition XXIII, *Enforcement*, Condition XXIV, *Sunset*, and Condition XXV, *Effect of Conditions*, including the requirements of Conditions XXI and XXII to the extent that they relate to the accuracy of the Company's annual compliance report for the period ended October 26, 2007; and

Providing the FCC with timely and accurate notices pursuant to specific notification requirements relating to such conditions (the conditions described in this and the preceding paragraph are collectively referred to as the "Specified Merger Conditions").

We also examined management's assertion included in the accompanying Report of Management on Compliance with the Specified Merger Conditions. Management is responsible for the Company's compliance with the Merger Conditions, and its assertion thereon. Our responsibility is to express an opinion on the Company's compliance with the Specified Merger Conditions based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with the Specified Merger Conditions, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

¹ *Application of GTE Corporation, 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, Memorandum Opinion and Order, FCC 00-221 (rel. June 16, 2000).

In our opinion, the Company complied, in all material respects, with the Specified Merger Conditions during the period from January 1, 2007 through October 26, 2007, including the requirements to file an accurate annual compliance report for the period ended October 26, 2007 and to provide the FCC with timely and accurate notices pursuant to specific notification requirements relating to the Specified Merger Conditions for such period.

This report is intended solely for the information and use of the management of the Company and the FCC and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

December 14, 2007

Robert Barish
SVP & Chief Financial Officer



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Report of Management on Compliance with Merger Conditions VI, XXI, XXII, XXIII, XXIV, XXV

December 14, 2007

Management of Verizon Communications Inc. ("Verizon" or the "Company"¹) is responsible for ensuring that Verizon complies with the conditions set forth in Appendix D ("the Merger Conditions") of the Federal Communications Commission's ("FCC's") Memorandum Opinion and Order in CC Docket No. 98-184 approving the Bell Atlantic/GTE Merger.² Management's assertions that follow relate to compliance with Condition VI (Uniform and Enhanced OSS and Advanced Services OSS), Condition XXI (Compliance Program), Condition XXII (Independent Auditor), Condition XXIII (Enforcement), Condition XXIV (Sunset), and Condition XXV (Effect of the Conditions) as set forth in Appendix D (the "Covered Merger Conditions").³

Management has performed an evaluation of Verizon's compliance with the requirements of the Covered Merger Conditions for the period January 1, 2007 through October 26, 2007 (the "Evaluation Period"). Based on this evaluation,

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 *Application of GTE Corp. and Bell Atlantic Corp. 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, Memorandum Opinion and Order, FCC 00-221 (rel. June 16, 2000).

³ This report does not address immaterial matters.

Report of Management on Compliance with Merger Conditions VI, XXI, XXII, XXIII, XXIV, XXV

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we assert that, during the Evaluation Period, Verizon has complied with all requirements of the Covered Merger Conditions in all material respects as described below. In addition, Verizon provides the following information regarding compliance with the Merger Conditions.

VI. Uniform and Enhanced Operational Support Systems and Advanced Services Operational Support Systems

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 for 100% of the obligated access lines in that state. 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

**Report of Management on Compliance with Merger Conditions VI, XXI, XXII,
XXIII, XXIV, XXV**

December 14, 2007

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.

Verizon



Robert Barish,

Senior Vice President & Chief Financial Officer
December 14, 2007