

May 6, 2010

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Kenneth Steiner's Rule 14a-8 Proposal
Verizon Communications Inc. (VZ)
Special Shareowners Meeting Topic

Ladies and Gentlemen:

Since the company stripped away the title of this rule 14a-8 proposal without the protection of a no action request, the company should disclose in its 8-K that the vote for this proposal was understated.

If the company claims that stripping away the title has no impact, then it would have stripped away the title from the management proposals in the definitive proxy.

Pleas ask the company to disclose in its 8-K that the vote for this proposal was understated.

Sincerely,



John Chevedden

cc: Kenneth Steiner

Mary Louise Weber <mary.l.weber@verizon.com>
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3 [number to be assigned by the company] **Special Shareowner Meetings**

RESOLVED, Shareowners ask our board to take the steps necessary to amend our bylaws and each appropriate governing document to give holders of 10% of our outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call special shareowner meetings. This includes that a large number of small shareowners can combine their holdings to equal the above 10% of holders. This includes that such bylaw and/or charter text will not have any exception or exclusion conditions (to the fullest extent permitted by state law) that apply only to shareowners but not to management and/or the board.

Special meetings allow shareowners to vote on important matters, such as electing new directors, that can arise between annual meetings. If shareowners cannot call special meetings investor returns may suffer. Shareowners should have the ability to call a special meeting when a matter merits prompt attention. This proposal does not impact our board's current power to call a special meeting.

This proposal topic won more than 50% support at our 2009 annual meeting and proposals often obtain higher votes on subsequent submissions. The Council of Institutional Investors www.cii.org recommends that management adopt shareholder proposals upon receiving their first majority vote.

This proposal topic also won more than 60% support the following companies in 2009: CVS Caremark (CVS), Sprint Nextel (S), Safeway (SWY), Motorola (MOT) and R. R. Donnelley (RRD). William Steiner and Nick Rossi sponsored these proposals.

The merits of this Special Shareowner Meetings proposal should also be considered in the context of the need for improvements in our company's 2009 reported corporate governance status:

The Corporate Library www.thecorporatelibrary.com, an independent investment research firm rated our company "D" with "High Governance Risk" and "Very High Concern" in executive pay – \$18 million for Ivan Seidenberg, \$15 million for William Barr and \$11 million for Dennis Strigl.

We did not have an Independent Chairman – oversight concern. We had a senior executive golden coffin plan unrelated to job performance. Verizon's so-called long-term performance share unit plans paid out awards for below median performance – indeed, it paid out 75% of the award for below-median results. We had no shareholder right to Cumulative Voting or to Act by Written Consent.

Our key Audit Committee chairman, Thomas O'Brien, had 22-years director tenure – independence concern. Plus Mr. O'Brien was the Lead Director at D-rated BlackRock (BLK). Our directors served on 11 boards rated "D" by the Corporate Library: Hugh Price, MetLife (MET); John Stafford, Honeywell (HON); John Snow, Marathon Oil (MRO); Joseph Neubauer, Macy's (M); Martha Frances Keeth, Arrow Electronics (ARW) and Peabody Energy (BTU); Richard Carrion, Popular, Inc. (BPOP); Robert Lane, Deere & Company (DE), General Electric (GE) and Northern Trust (NTRS) and Thomas O'Brien, BlackRock (BLK).

The above concerns show there is need for improvement. Please encourage our board to respond positively to this proposal: Special Shareowner Meetings – Yes on 3. [number to be assigned by the company]

Table of Contents**Item 7 on Proxy Card:**

Kenneth Steiner, 14 Stoner Avenue, Apt. 2M, Great Neck, New York 11021, owner of 1,809 shares of the Company's common stock, proposes the following:

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The above concerns show there is need for improvement. Please encourage our board to respond positively to this proposal: Special Shareowner Meetings – Yes on 7.

BOARD OF DIRECTORS' POSITION

Verizon's Board of Directors believes that this proposal is unnecessary because Verizon's shareholders already have a meaningful right to call a special meeting. After considering the shareholder vote on this proposal at the 2009 Annual Meeting of Shareholders, the Board amended Verizon's bylaws to provide that any shareholder who owns at least 10%, or multiple shareholders who together own at least 25%, of Verizon's stock may call a special meeting of shareholders. There are only limited circumstances under which a special meeting requested in accordance with the Bylaws would not occur:

- the stated business of the special meeting is not a proper subject for shareholder action under Delaware law;
- the stated business either will be taken up at a shareholder meeting called by the Board to be held within 90 days or was already taken up at a shareholder meeting held within the past 90 days; or
- the request is made during the period beginning when shareholders may propose business for the Company's annual meeting and ending at the annual meeting (in this case shareholders already have an opportunity to propose business for the annual meeting without incurring the expense of a special meeting).