



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

May 6, 2008

Mr. Steven Blondy
Executive Vice President and
Chief Financial Officer
1001 Winstead Drive
Cary, N.C. 27513

RE: R.H. Donnelley Corporation
Form 10-K for the year ended December 31, 2007
Filed March 13, 2008
File No. 1-07155

Dear Mr. Blondy:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel