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T.R.A. DOCKET ROOM



Embarq Corporation  
Mailstop: NCWKFR0313  
14111 Capital Boulevard  
Wake Forest, NC 27587-5900  
EMBARQ.com

September 20, 2006

VIA OVERNIGHT DELIVERY

Ms. Monica Smith-Ashford  
Hearing Officer  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

Re: Generic Docket to Establish a Rate for Switching Provided Pursuant to  
Requirements Other Than 47 U.S.C. § 251  
Docket No. 06-00080

Dear Hearing Officer Smith-Ashford:

United Telephone-Southeast, Inc. d/b/a Embarq ("Embarq") is in receipt of the September 5, 2006 Notice in the above-referenced matter. Embarq has reviewed the Authority's Notice and believes that it is not required to participate in this matter. That is, Embarq believes that the Authority cannot require a rural incumbent local exchange company such as Embarq to provide for switching at rates other than those established under 47 U.S.C. § 251.

As a result of Embarq's position, and the fact that it is not an interested party, it will not be filing any proposed cost study or supporting documents as requested in the Authority's notice. Please do not hesitate to contact me if you have any questions concerning this matter.

Sincerely yours,

Edward Phillips

HEP:sm

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