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EMBARQTM

Embarq Corporation

400 W. 15th Street Ste 1400

Austin, TX 78701

EMBARQ.com

August 17, 2007

Chairman Eddie Roberson
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Dear Chairman Roberson:

RE: Ad Valorem Tax Equity Payments – Docket 07-00170

Based on the anticipated tax savings for the upcoming year and the continued flow through of rate reductions taken for Ad Valorem equalization, United Telephone – Southeast, Inc. d/b/a Embarq calculations indicate that no additional rate adjustment is required at this time. The adjustment will be reflected in Embarq's 2007 Annual Price Regulation filing later this year. The Embarq calculation worksheet is marked proprietary and enclosed with this filing under seal.

Should you have any questions or need additional information, please feel free to contact me at the address and/or telephone numbers listed below.

Sincerely,

Larry E. Biddle
Docket Manager

Enclosure

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