

RECEIVED

2007 SEP 21 AM 8:18



Voice | Data | Internet | Wireless | Entertainment

T.R.A. DOCKET ROOM

**EMBARQ™**

Embarq Corporation

400 W. 15<sup>th</sup> Street Ste 1400

Austin, TX 78701

EMBARQ.com

September 12, 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 07-0017 (REVISED)  
Tariff 07-0313 United Telephone – Southeast, Inc. d/b/a Embarq (REVISED)

Evaluation of the calculations for any 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 indicate that no additional rate adjustment is required at this time. The resulting adjustment will be reflected in Embarq's 2007 Annual Price Regulation filing later this year and there will be no tariff price changes until our evaluation is concluded and approved. This correspondence supersedes my correspondence dated August 17, 2007.

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

Larry E. Biddle  
DOCKET MANAGER  
Voice: (512) 867-1056  
Fax: (512) 472-0524  
larry.biddle@EMBARQ.com