

RECEIVED

2007 SEP 21 PM 2:20

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 18, 2007

Chairman Eddie Roberson  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37238

Re: United Telephone – Southeast, Inc. d/b/a Embarq  
2007 Price Regulation Index Filing

07-00220

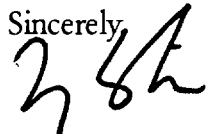
Dear Chairman Roberson:

Enclosed for the Tennessee Regulatory Authority's review and approval are the original and thirteen (13) copies of United Telephone – Southeast, Inc.'s d/b/a Embarq 2007 Annual Price Regulation Filing. This reflects the calculation of Embarq's 2007 Price Regulation Index (PRI) and Service Price Index (SPI). No price changes are proposed in this filing. Additionally, the Ad Valorem Tax Adjustment for 2007 reflected on the Summary page is preliminary based on discussions with Staff.

Embarq considers any data contained in the Model pertaining to revenues and/or sales results to be of a proprietary nature and would appreciate the Authority's consideration in this matter.

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

Larry E. Biddle  
DOCKET MANAGER  
Voice: (512) 867-1056  
Cell: (512) 983-8657  
Fax: (512) 472-0524  
larry.biddle@EMBARQ.com