

BASS, BERRY & SIMS PLC
Attorneys at Law

A PROFESSIONAL LIMITED LIABILITY COMPANY

R. Dale Grimes

PHONE: (615) 742-6244
FAX: (615) 742-2744
E-MAIL: dgrimes@bassberry.com

315 Deaderick Street, Suite 2700
Nashville, Tennessee 37238-3001
(615) 742-6200

October 13, 2009

Hon. Sara Kyle, Chairman
c/o Ms. Sharla Dillon
Docket Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

filed electronically in docket office on 10/13/09

***In re: United Telephone Southeast LLC d/b/a Embarq's Notification of Adoption of
Assumed Corporate Name Change to United Telephone Southeast LLC d/b/a
CenturyLink Communications
Docket No. 09-00139***

Dear Chairman Kyle:

Pursuant to TRA Rule 1220-4-1-.08(2), please find enclosed United Telephone Southeast LLC d/b/a Embarq's State of Tennessee Ad Valorem Tax Report for 2009, reflecting that United Telephone Southeast LLC d/b/a Embarq's total equipment facilities are valued at greater than \$5 million. Accordingly, pursuant to T.C.A. § 65-4-125(j), United Telephone Southeast LLC d/b/a Embarq is exempt from filing a surety bond reflecting its new d/b/a name of United Telephone Southeast LLC d/b/a CenturyLink Communications.

An original and five (5) copies of this letter are enclosed for filing. We respectfully request that the attached Ad Valorem Tax Report be filed under seal.

Kindly date-stamp and return the enclosed extra copy of this letter by way of our courier. If you have any questions, or need additional information about the above, please do not hesitate to contact me.

With kindest regards, I remain

Very truly yours,



R. Dale Grimes

cc: Jeanne W. Stockman, Esq.

8174242.1