



Embarq Corporation 902 Wasco Street Hood River, OR 97031 EMBARQ.com

September 5, 2006

Carole J. Washburn Office of the Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive SW Olympia, WA 98504-7250

RE: UTNW Directory Bill Credit Accounting & Reconciliation Report

Dear Ms. Washburn:

Please find enclosed an original and 12 copies of the Directory Bill Credit Accounting and Reconciliation Report of United Telephone Company of the Northwest.

This filing is being made in compliance with Order 06 in UT-051291, and will be served on all parties who participated in that proceeding. Both documents will also be provided electronically.

Sincerely,

Nancy L. Judy

Enclosures

cc:

Service List (via email and U.S. Mail)

Euces & Judy

nancy.judy@embarq.com