



Embarq Corporation
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December 14, 2006

Via Electronic Filing

Ms. Carole Washburn, Secretary
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Advice No. WA06-54 for United Telephone Company of the Northwest

Dear Members of the Commission:

Enclosed for filing please find revisions to the WN U-2. This filing is submitted with a December 14, 2006 issue date and a proposed effective date of January 1, 2007, as a compliance filing resulting from docket UT-051291. Tariffs are available on Embarq Communications Inc.'s website at www.embarq.com/tariffs.

The tariff page enclosed for review and approval is as follows:

WN U-2

Schedule AA	11th Revised Sheet 1.8
Schedule AD	7th Revised Sheet 2
	Original Sheet 44

The filing introduces Quality Service Guarantee Credit.

None of the proposed text changes impact customers or the manner in which service is provided.

I, LuVon Richardson, in Compliance with WAC 480-80-103, certify that I have authority to issue tariff revisions on behalf of United Telephone Company of the Northwest.

LuVon J. Richardson
STATE TARIFF ANALYST
Voice: (913) 345-7613
Fax: (913) 345-6756

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Commission consideration and timely approval of these pages are respectfully requested. Upon approval, please return one stamped approved copy of this filing for our records. If you have questions or need additional information regarding this filing, you may call Becky Sandercock at (541) 387-9289.

Sincerely,

A handwritten signature in cursive script that reads "LuVon Richardson".

LuVon Richardson

Enclosures

cc: Barb Young
Becky Sandercock

WA 06-54