



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

May 15, 2008

Claudia S. Toussaint
General Counsel & Corporate Secretary
Embarq Corporation
5454 W. 110th Street
Overland Park, Kansas 66211

Re: Embarq Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
and Documents Incorporated by Reference
Filed February 29, 2008
File No. 001-32732

Dear Ms. Toussaint,

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely
/s

Larry Spigel
Assistant Director