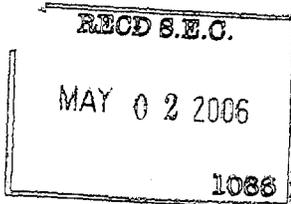


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NYSE
CERTNYS

May 2, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Embarq Corporation, Common Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 1 to Form 10 received on May 2, 2006. Tentative listing date – May 4, 2006.

Sincerely,

PROCESSED
MAY 03 2006
THOMSON
FINANCIAL