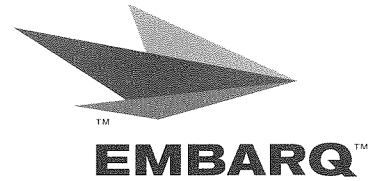


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Embarq Corporation  
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Tallahassee, FL 32301  
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May 26, 2006

Ms. Blanca S. Bayó, Director  
Division of the Commission Clerk  
& Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Docket Nos. 060172-EU & 060173-EU

Dear Ms. Bayó:

Embarq has reviewed the comments that Bellsouth intends to submit in the referenced matter. Significant issues are raised in the comments that we believe give support to a deliberative approach to the docket that takes into consideration all affected industries and parties. For this reason Embarq supports postponing determinative consideration of any rule proposal until participation and input can be received from all affected parties.

Thank you for your consideration. Please feel free to contact me if you have any questions or concerns.

Sincerely,

Charles J. Rehwinkel

Charles J. Rehwinkel  
STATE VICE PRESIDENT - FLORIDA  
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