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Embarq Corporation
Mailstop: KSOPHN0212
6450 Sprint Parkway
Overland Park, KS 66251
EMBARQ.com

May 22, 2006

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Re: Notification of Pro-Forma Transfer of Control of Embarq Communications, Inc.
(ITC-214-20050816-00337 E) and Embarq Communications of Virginia, Inc.
(ITC-214-20050816-00336 E)

Dear Ms. Dortch:

This is to notify the Commission, pursuant to §63.24(f) of the Commission's Rules, of the *pro forma* transfer of control of the above-referenced holders of Section 214 international resale authorizations.

More specifically, Embarq Communications of Virginia, Inc. is a wholly-owned subsidiary of Embarq Communications, Inc., which in turn is a direct, wholly-owned subsidiary of Embarq Corporation. Until May 17, 2006, Embarq Corporation was a direct, wholly-owned subsidiary of Sprint Nextel Corporation, but on May 17, 2006 Sprint Nextel Corporation distributed the stock of Embarq Corporation *pro rata* to its shareholders as a dividend. Since this was an assignment of Sprint Nextel Corporation's ownership of Embarq Communications, Inc. and Embarq Communications of Virginia, Inc., to its individual stockholders without effecting any substantial change in the disposition of their interests, it is a *pro forma* transfer of control under the Commission's Rules (see Sections 63.03(d)(1) and 63.24(d)).¹ The additional information required by Section 63.24(f) of the Rules² follows below.

¹ Initially, Embarq Communications, Inc. was a direct wholly-owned subsidiary of Sprint Nextel Corporation. On or about April 12, 2006, Sprint Nextel Corporation transferred its ownership of Embarq Communications, Inc. to its subsidiary Embarq Corporation; that internal restructuring also constituted a *pro forma* transfer of control under Sections 63.03(d)(1) and 63.24(d) of the Rules. A timely notification of that transaction was filed on May 11, 2006.

² Under section 63.03(d) of the Rules, no notification is required for the *pro forma* transfer of domestic Section 214 authority.

Name and Address of Parties:

Sprint Nextel Corporation
2001 Edmund Halley Drive
Reston, VA 20191
Telephone: 703-433-4000

Embarq Corporation
Embarq Communications, Inc.
Embarq Communications of Virginia, Inc.
5454 W 110th Street
Overland Park, KS 66211
Telephone: 913-323-4637

State in which each Party is organized:

Sprint Nextel Corporation is a corporation organized under the laws of the State of Kansas.

Embarq Corporation is a corporation organized under the laws of the State of Delaware.

Embarq Communications, Inc. is a corporation organized under the laws of the State of Delaware.

Embarq Communications of Virginia, Inc. is a corporation organized under the laws of the Commonwealth of Virginia.

Officers and Contact Points

Officer:

Claudia Toussaint, Vice President
Embarq Corporation
5454 W. 110th Street
Overland Park, KS 66211

Counsel to whom correspondence concerning this notification is to be addressed:

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Embarq Corporation
6450 Sprint Parkway
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Overland Park, KS 66251-6100
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Section 214 Authority

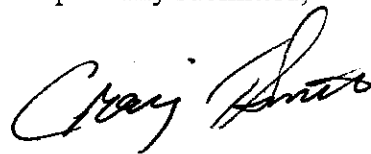
Embarq Communications, Inc. has blanket domestic Section 214 authority under Section 63.01 of the Rules, and also has a Section 214 international resale authorization (ITC-214-20050816-00337 E). Embarq Communications of Virginia, Inc. also has blanket domestic Section 214 authority under Section 63.01 of the Rules, and also has international resale authority under Section 214 (ITC-214-20050816-00336 E).

Other Information

Embarq Corporation, the immediate parent of Embarq Communications, Inc. and Embarq Communications of Virginia, Inc., was formerly a wholly-owned subsidiary of Sprint Nextel Corporation. At the time Sprint Nextel Corporation distributed its ownership of Embarq Corporation to its shareholders, no person or corporate entity owned a 10 percent share or more of Sprint Nextel Corporation, and Sprint Nextel Corporation had no interlocking directorates with any foreign carrier. The parties hereby certify that the transfers of control in question were *pro forma* and that, together with all previous *pro forma* transactions, did not result in a change in the actual controlling party.

This letter is being filed electronically. Please direct any questions to the undersigned.

Respectfully submitted,



Craig T. Smith

Craig T. Smith
SENIOR COUNSEL
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