

FILE



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Via DHL
December 31, 2007

Ms. Renee Jenkins, Director of Administration
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215-3794

Re: United Telephone Company of Ohio d/b/a Embarq
Case No. 07-464-TP-COI (Docket No. 90-5041-TP-TRF)

Dear Ms. Jenkins:

On December 17, 2007, Embarq Local Operating Companies filed Transmittal No. 40 with the Federal Communications Commission. The revisions made to Tariff F.C.C. No. 1 will become effective January 1, 2008 and adjust Embarq LOC's universal service fund (USF) end user contribution factor for the first quarter 2008 to 0.102 consistent with the requirements of the Commission's USF Order, in Public Notice (DA 07-5007), released December 14, 2007.

Tariff pages affected by the revisions in Transmittal No. 40 can be viewed on the FCC's website at <http://svartifoss2.fcc.gov/prod/ccb/etfs/>. Once you have accessed this page, take the following steps to access this filing:

- 1) Click on the gray box that says "Public Access".
- 2) Click on the gray box that says "Browse Filed Tariff Documents".
- 3) Click on the gray box that says "Browse Documents Filed by an ILEC".
- 4) Click on Embarq Local Operating Companies.
- 5) Click on FCC 1
- 6) Locate the Revised Tariff Pages for Transmittal No. 40 and click on the box with the heading "View PDF" (second column from the left).

You can print all associated tariff pages for Transmittal No. 40 from this file. Adobe Acrobat Reader is required for viewing these tariff pages.

Should you have questions or require additional information regarding this filing, please contact Mr. Gary Baki at 614-220-8629.

Sincerely,


Gary L. Kepley

Attachments

Pc: Gary Baki

TL 40

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
Technician TM Date Processed 1/2/2008



Streamlined Filing
This streamlined filing is being made on 15
days' notice in accordance with Section
204(a)(3) of the Communications Act.

December 17, 2007

Transmittal No. 40

Secretary
Federal Communications Commission
Washington, DC 20554

Attention: Competitive Pricing Division, Wireline Competition Bureau

The accompanying tariff material, issued on behalf of the Embarq local operating companies (Embarq LOC) and bearing Tariff F.C.C. No. 1 is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

These revisions, scheduled to become effective January 1, 2008, consist of tariff pages as indicated on the following check sheet:

Tariff F.C.C. No.

Check Sheet No.

1

41st Revised Page 1

This filing is being made on 15 days' notice under the Federal Communications Commission's streamlined filing procedures, and adjusts Embarq LOC's universal service fund (USF) end user contribution factor for the first quarter 2008 to 0.102 consistent with the requirements of the Commission's USF Order.¹

In accordance with the requirements of Section 61.21(a)(3) of the Commission's Rules, the FCC Registration Number (FRN) for Embarq is 0014-7911-64. Embarq LOC is filing this transmittal on behalf of issuing carriers with the following FRNs:

0004-1465-85	0002-6434-35	0001-5666-94
0004-1404-22	0002-3372-44	0002-9388-43
0001-8252-98	0002-3916-39	0001-7701-22
0002-9015-51	0005-0517-68	0004-1839-19
0005-0517-43	0001-6851-48	0001-7770-36
0002-5952-47	0002-3825-70	
0002-3420-38	0001-9523-40	

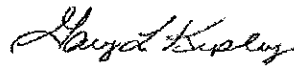
¹ *Federal-State Joint Board on Universal Service*, CC Docket No. 96-45, Public Notice (DA 07-5007), released December 14, 2007.

Transmittal No. 40
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Cost support material in accordance with Sections 61.38 and 61.41 through 61.49 of the Commission's Rules is provided, where required, for this filing.

Payment in the amount of \$775.00 has been electronically transmitted to the Mellon Bank in Pittsburgh, Pennsylvania, in accordance with the fee program procedures. The Form 159 is being transmitted electronically via ETFS as a proprietary document.

All correspondence and inquiries in connection with this filing should be addressed to me at 5454 West 110th Street, Mailstop KSOPKJ0502-508, Overland Park, Kansas 66211, (913) 345-7572.



Gary L. Kepley
Director – Regulatory Systems
Embarq Corporation

Attachments

Transmittal Letter
Revised Tariff Pages
Cost Support Material