

FILE



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Office of the Ohio Consumers' Counsel

Your Residential Utility Consumer Advocate

Janine L. Migden-Ostrander
Consumers' Counsel

December 8, 2006

Ms. Renee Jenkins, Secretary
Public Utilities Commission of Ohio
180 East Broad Street
13th Floor
Columbus, Ohio 43215

PUCO

2006 DEC - 8 AM 10:47

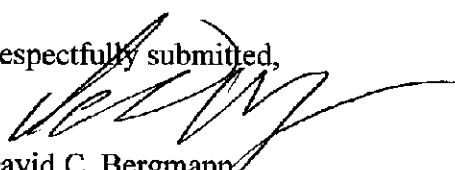
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Re: *In the Matter of the Application to Change Depreciation Accrual Rates of United Telephone Company of Ohio dba Embarq.* PUCO Case No. 06-1365-TP-WVR

Dear Ms. Jenkins:

Please be advised that although the Office of the Ohio Consumers' Counsel ("OCC") will not be filing initial comments in this docket as permitted by the Entry of the Public Utilities Commission of Ohio dated November 28, 2006, OCC reserves the right to file reply comments pursuant to the November 28 Entry.

Respectfully submitted,


David C. Bergmann
Assistant Consumers' Counsel

Cc: Duane W. Luckey
Joseph R. Stewart

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