

THOMPSON HINE

ATLANTA CINCINNATI COLUMBUS NEW YORK
BRUSSELS CLEVELAND DAYTON WASHINGTON, D.C.

December 11, 2006

By Hand Delivery

Ms. Renee J. Jenkins
Director of Administration
Secretary of the Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

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:

Enclosed are an original and eight (8) copies of a Certificate of Service to be filed in connection with the above-referenced matter on behalf of Verizon North Inc., Windstream Western Reserve, Inc., and Ohio Telecom Association.

Thank you for your assistance. If you have any questions, please do not hesitate to call.

Very truly yours,

Carolyn S. Flahive

Enclosure

PUCO

2006 DEC 11 PM 2:28

RECEIVED-DOCKETING DIV

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 Date Processed 12-11-06

Carolyn.Flahive@ThompsonHine.com Phone 614.469.3294 Fax 614.469.3361

dhj 530126.1

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the Comments of Verizon North Inc., the Comments of Windstream Western Reserve, Inc., and the Comments of the Ohio Telecom Association have each been served upon the following parties by ordinary U.S. Mail, postage prepaid, this 11th day of December, 2006:

Joseph R. Stewart
Trial Attorney
Embarq
50 West Broad Street, Suite 3600
Columbus, Ohio 43215

Mary Ryan Fenlon
AT&T
150 East Gay Street, Room 4-A
Columbus, Ohio 43215

Respectfully submitted,

By: Carolyn S. Flahive
Thomas E. Lodge (0015741)
Carolyn S. Flahive (0072404)
THOMPSON HINE LLP
10 West Broad Street, Suite 700
Columbus, Ohio 43215-3435
(614) 469-3200

Attorneys for:
VERIZON NORTH INC.
WINDSTREAM WESTERN RESERVE, INC.
OHIO TELECOM ASSOCIATION