

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

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**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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


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:

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Trial Attorney
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Respectfully submitted,

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