UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): October 25, 2006

Embarq Corporation

(Exact name of Registrant as specified in its charter)

Delaware (State of Incorporation)

001-32732 (Commission File Number) 20-2923630 (I.R.S. Employer Identification No.)

5454 W. 110th Street Overland Park, Kansas (Address of principal executive offices)

66211 (Zip Code)

(913) 323-4637

(Registrant s telephone number, including area code)

Not Applicable

 $(Former\ name\ or\ former\ address, if\ changed\ since\ last\ report)$

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

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- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 2.02. Results of Operations and Financial Condition.

On October 25, 2006, Embarq Corporation issued a press release announcing its financial results for the Company s recently completed third fiscal quarter. A copy of this press release is furnished as Exhibit 99.1 and is incorporated herein by reference.

The information contained in this report shall be deemed to be furnished for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No. Description

99.1 Press Release Announcing Third Quarter 2006 Results

2

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Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: October 26, 2006 Embarq Corporation

By: /s/ Claudia S. Toussaint Name: Claudia S. Toussaint

Title: Vice President and Corporate Secretary

3

EXHIBIT INDEX

Exhibit No.

DescriptionPress Release Announcing Third Quarter 2006 Results 99.1

4