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): May 4, 2006

Embarq Corporation

(Exact name of registrant as specified in its charter)

Delaware (State or Other Jurisdiction 001-32732 (Commission File Number) 20-2923630 (I.R.S. Employer

of Incorporation)

Identification Number)

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

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

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

- " 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 May 4, 2006, Embarq Corporation issued a press release announcing certain information relating to its historical financial results and its financial outlook for 2006. A copy of this press release is filed as Exhibit 99.1 and is incorporated herein by reference.

The information contained in this report shall be deemed to be filed 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.99.1 **Description**Press Release issued May 4, 2006 (including embedded preliminary prospectus)

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SIGNATURES

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: May 4, 2006 Embarq Corporation

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

Title: Vice President and Corporate Secretary

EXHIBIT INDEX

Exhibit No.

DescriptionPress Release issued May 4, 2006 (including embedded preliminary prospectus) 99.1