

Embarq CORP  
Form POS AM  
April 23, 2008

Registration No. 333-133343

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**POST-EFFECTIVE AMENDMENT NO. 2**  
**TO**  
**FORM S-1**  
**REGISTRATION STATEMENT**  
*UNDER*  
*THE SECURITIES ACT OF 1933*

**Embarq Corporation**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or Other Jurisdiction of  
Incorporation or Organization)

**4813**  
(Primary Standard Industrial  
Classification Code Number)

**20-2923630**  
(I.R.S. Employer  
Identification No.)

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5454 West 110<sup>th</sup> Street

Overland Park, Kansas 66211

(913) 323-4637

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Claudia S. Toussaint, Esq.

General Counsel and Corporate Secretary

Embarq Corporation

5454 West 110<sup>th</sup> Street

Overland Park, Kansas 66211

(913) 323-4637

(Name, address, including zip code, and telephone number, including area code, of agent for service)

**Approximate date of commencement of proposed sale to public:** Not Applicable.

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  \_\_\_\_\_

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  \_\_\_\_\_

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  \_\_\_\_\_

**EXPLANATORY NOTE**

**In accordance with the registrant's undertaking pursuant to Item 512(a)(3) of Regulation S-K, this Post-Effective Amendment No. 2 to the registrant's Form S-1 Registration Statement (Registration No. 333-133343) filed with the Securities and Exchange Commission on April 18, 2006 (the Registration Statement) deregisters 55,485 Restricted Stock Units (RSUs) and 55,485 shares of common stock issuable in connection with the RSUs, which remained unsold at the termination of the offering registered on the Registration Statement.**

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this Post-Effective Amendment No. 2 to the Registration Statement to be signed on its behalf by the undersigned, hereunto duly authorized, in the City of Overland Park, State of Kansas, on April 23, 2008.

EMBARQ CORPORATION

By: */s/ Gene M. Betts*  
**Name: Gene M. Betts**  
**Title: Chief Financial Officer**

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 2 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<i>/s/ Thomas A. Gerke</i>	Chief Executive Officer and Director	April 23, 2008
<b>Thomas A. Gerke</b>	(Principal Executive Officer)	
<i>/s/ Gene M. Betts</i>	Chief Financial Officer	April 23, 2008
<b>Gene M. Betts</b>	(Principal Financial Officer)	
<i>/s/ Richard B. Green</i>	Vice President and Controller	April 23, 2008
<b>Richard B. Green</b>	(Principal Accounting Officer)	
*	Director	April 23, 2008
<b>Peter C. Brown</b>		
*	Director	April 23, 2008
<b>Steven A. Davis</b>		
	Director	
<b>Richard A. Gephardt</b>		
*	Director	April 23, 2008
<b>John P. Mullen</b>		
*	Director	April 23, 2008
<b>William A. Owens</b>		
*	Director	April 23, 2008
<b>Dinesh C. Paliwal</b>		

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\*

Director

April 23, 2008

**Stephanie M. Shern**

\*

Director

April 23, 2008

**Laurie A. Siegel**

\*By

*/s/ Gene M. Betts*  
**Gene M. Betts, as Attorney-in-fact**