



Linda Gardner  
Senior Counsel

External Affairs  
KSOPHN0204-2B503  
6450 Sprint Parkway  
Overland Park, KS 66251  
Voice 913 315 9234  
Fax 913 523 9837  
linda.gardner@sprint.com

April 20, 2006

Morris Woodruff  
Missouri Public Service Commission  
Governor Office Building  
200 Madison Street  
Jefferson City, MO 65102

Re: IO-2006-0086 – Stipulation and Agreement Compliance

Dear Mr. Woodruff:

On April 10, 2006, Sprint and Embarq completed its second filing with the SEC of the Separation and Distribution Agreement. The initial summary of the Separation and Distribution Agreement (S&D Agreement) filed with the Form 10 was previously provided to the Staff as contemplated by the Stipulation and Agreement. In order to provide the Commission with the current SEC-filed S&D Agreement, on April 11, 2006 electronic copies of this filing were provided to the Missouri Public Service Commission Staff and the Office of Public Counsel. Please find the attached link to the SEC website containing the filings:

<http://www.sec.gov/Archives/edgar/data/1350031/000119312506076594/0001193125-06-076594-index.htm>

Under the terms of the Stipulation and Agreement, a copy of the executed S&D Agreement will be filed within three business days after final execution of the S&D Agreement and its exhibits.

If you have any questions or concerns, please do not hesitate to contact me at (913) 315-9234.

Sincerely,

A handwritten signature in black ink, appearing to read "Linda K. Gardner".

Linda K. Gardner

LKG:kmm