Embarq CORP Form S-8 POS December 28, 2007

As filed with the Securities and Exchange Commission on December 28, 2007

Registration No. 333-134017

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1 TO

FORM S-8

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)

5454 W. 110th Street

Overland Park, Kansas (Address of Principal Executive Offices)

Embarq Corporation 2006 Equity Incentive Plan

Embarq Corporation Employee Stock Purchase Plan

(Full title of the plans)

Claudia S. Toussaint, Esq.

General Counsel and Corporate Secretary

Embarq Corporation

5454 W. 110th Street

20-2923630 (I.R.S. Employer

Identification No.)

66211 (Zip Code)

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Overland Park, Kansas 66211

(Name and address of agent for service)

(913) 323-4637

(Telephone number, including area code, of agent for service)

DEREGISTRATION OF PLAN INTERESTS

Embarq Corporation, a Delaware Corporation (the Company) is filing this Post-Effective Amendment No. 1 (the Post-Effective Amendment) in order to deregister all Plan interests under the Embarq Corporation Employee Stock Purchase Plan (the Plan) that were originally registered pursuant to the Registration Statement on Form S-8 filed with the Securities and Exchange Commission on May 11, 2006 (Registration No. 333-134017)(the Registration Statement). Effective October 1, 2007, the Company amended the Plan to provide that interests in the Plan are no longer being offered or sold to participants. Unissued shares of the Company s common stock issuable pursuant to the Plan and registered pursuant to the Registration Statement are unaffected by this Post-Effective Amendment.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Overland Park, State of Kansas, on December 28, 2007.

EMBARQ CORPORATION

By: /s/ Thomas A. Gerke Name: Thomas A. Gerke

Title: Interim President and

Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Thomas A. Gerke	Interim President and Chief Executive Officer	December 28, 2007
Thomas A. Gerke	(Principal Executive Officer)	
*	Chief Financial Officer	December 28, 2007
Gene M. Betts	(Principal Financial Officer)	
/s/ Richard B. Green	Controller	December 28, 2007
Richard B. Green	(Principal Accounting Officer)	
*	Director	December 28, 2007
Peter C. Brown		
*	Director	December 28, 2007
Steven A. Davis		

	Director	, 2007
Richard M. Gephardt		
*	Director	December 28, 2007
John P. Mullen		
*	Director	December 28, 2007
William A. Owens		
*	Director	December 28, 2007
Dinesh C. Paliwal		
*	Director	December 28, 2007
Stephanie M. Shern		
*	Director	December 28, 2007
Laurie A. Siegel		
*By: /s/ Thomas A. Gerke		
Thomas A. Garka as Attornay in Fact		

Thomas A. Gerke, as Attorney-in-Fact

Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Overland Park, State of Kansas, on December 28, 2007.

EMBARQ CORPORATION

EMPLOYEE STOCK PURCHASE

PLAN

By: /s/ Pamela L. Winterman Name: Pamela L. Winterman

Title: Plan Administrator