BROADWING CORP Form 8-K May 05, 2006

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 2, 2006

BROADWING CORPORATION

(Exact name of registrant as specified in its charter)

DELAWARE (State or other jurisdiction

0-30989 (Commission File Number) 52-2041343 (I.R.S. Employer

 $of\ Incorporation\)$

1122 Capital of Texas Highway

Identification No.)

Austin, Texas 78746

(Address of principal executive offices)

Registrant s telephone number, including area code: (512) 742-3700

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))

Item 2.02 Results of Operations and Financial Condition.

On May 2, 2006, Broadwing Corporation issued a press release announcing its results of operations for the quarter ended March 31, 2006. The press release is furnished as Exhibit 99.1 to this Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit

Number Description

99.1 Press Release dated May 2, 2006

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SIGNATURES

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

BROADWING CORPORATION

By: /s/ Lynn Anderson Senior Vice President,

Chief Financial Officer and Treasurer

Date: May 5, 2006