

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #1 - Form 1

**SUMMARY DEVELOPMENT OF INTERSTATE CCL (END USER) REVENUE REQUIREMENT
FOR 12 MONTHS ENDING JUNE 30, 2009**

	Source	(CCL) END USER	TAX RATES
1. Plant in Service	Part 69, Form 1, Ln 18	2,068,988	
2. Plant Under Construction	Part 69, Form 1, Ln 20	1,811	
3. Net Investment	Part 69, Form 2, Ln 43	583,106	
4. Rate of Return	FCC Authorized	0.1125000	
5. Return	(Line 3 x 4)	65,599	
6. AFUDC	Part 69, Form 10, Ln 192	783	
7. Net Return	(Lines 5 - 6)	64,816	
8. Fixed Charges	Part 69, Form 10, Ln 199	9,484	
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(3,926)	
11. Subject to FIT	(Lines 5-8-9-10)	60,041	
12. Federal Income Tax @ 51.5151%		30,930	0.5151515
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	
14. Subject to SIT	(Lines 11+12-13)	90,971	
15. State Income Tax @ 0.00000%		0	0.0000000
16. Return + FIT + SIT	(Lines 7-9+12+15)	95,746	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	858,294	
18. Subtotal	(Lines 16+17)	954,040	
19. Other Taxes	Per Rev. Req. Element Page 1 Line 20	0	0.0000000
20. Other Taxes	Per Rev. Req. Element Page 1 Line 21	0	0.0000000
21. Subtotal	(Lines 18+19+20)	954,040	
22. USAC Contribution	Part 69, Form 7, Ln 126a	92,371	
23. Subtotal	(Line 21-22)	861,669	
24. Adjustment for Line Port Re-allocation	Per Rev. Req. Element Page 2 Line 25	39,665	0.0000000
25. Subtotal	(Line 23+24)	901,334	
26. Adjustment for TIC Re-allocation	Per Rev. Req. Element Page 2 Line 29	29,174	
27. Total Revenue Requirement	(Lines 25+26)	930,508	
28. Access Lines	Projected Average for period	6,939	
29. Cost per Access Line Per Month ((Line 27 / Line 28) / 12 Months) (Company is in the NECA CCL Pool)		\$11.17	

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Dunkirk & Fredonia Telephone Company
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Attachment #2 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	30,069	9,898	14	11,059	0	596	8,502	0	0
2		General Support	L10	1,387,217	456,623	638	510,209	0	27,509	392,238	0	0
2a		General Purpose Computer	L180a	268,642	77,664	109	86,778	0	4,679	66,713	32,699	0
3	2110	Land & General Support	L1-2	1,685,928	544,185	761	608,046	0	32,784	467,453	32,699	0
4	2210	COE - Switching	L48	1,685,074			1,685,074		0		0	0
5	2220	COE - Operator Systems	L53	0			0	0	0		0	0
6	2230	COE - Transmission	L63	1,372,358	225,052		0	0	84,355	1,062,951	0	0
7		Total COE	L4-6	3,057,432	225,052		1,685,074	0	84,355	1,062,951	0	0
8	2310	Information Orig/Term	L69	2,107	0	2,107						
9	2410	Cable & Wire Facilities	L76	1,522,040	1,283,042		0	0	6,500	232,498	0	0
10		Total COE, IOT & C&WF	L7-9	4,581,579	1,508,094	2,107	1,685,074	0	90,855	1,295,449	0	0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	3,071,378			1,685,074	0	90,855	1,295,449		0
12		Total GSF, COE, IOT, C&WF	L3,10	6,267,507	2,052,279	2,868	2,293,120	0	123,639	1,762,902	32,699	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	4,471,906	2,052,279	2,868	2,293,120		123,639			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	42,213	13,822	19	15,445	0	833	11,874	220	0
16	2680	Amortizable Tangibles	L14-15	42,213	13,822	19	15,445	0	833	11,874	220	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	6,309,720	2,066,101	2,887	2,308,565	0	124,472	1,774,776	32,919	0
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	5,522	1,808	3	2,020	0	109	1,553	29	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	63,863	20,912	29	23,366	0	1,260	17,963	333	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0					
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	82,378	26,974	38	30,140	0	1,625	23,171	430	0	0
29	3100	Depreciation Reserve	L97	4,773,569	1,401,906	3,087	2,129,192	0	79,022	1,137,468	22,894	0	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	19,189	6,283	9	7,021	0	379	5,397	100	0	0
33	3400	Res - Tangible Assets	L31-32	19,189	6,283	9	7,021	0	379	5,397	100	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	4,792,758	1,408,189	3,096	2,136,213	0	79,401	1,142,865	22,994	0	0
37	4040	Customer Deposits	L12	2,457	805	1	899	0	48	691	13	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	180,227	59,016	82	65,940	0	3,555	50,694	940	0	0
40	4340	Non-Current Def Oper Taxes	L111	196,573	64,367	90	71,908	0	3,879	55,298	1,031	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	1,289,468	583,418	(312)	89,131	0	40,583	567,915	8,733	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	1,389,774	616,265	(267)	125,830	0	42,561	596,129	9,256	0	0

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0		0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	1,685,074		1,685,074						
47	2210	Cat 5 - Equal Access	Direct	0		0						
48		Total 2210	L45-47	1,685,074		1,685,074		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0		0						
50		Information Boards	Direct	0			0					
51		Service Observing Boards	L54	0		0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0		0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	1,685,074		1,685,074	0	0			0	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	793,370				0	793,370		0	0
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0				0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	229,531	225,052				4,479			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	257,678				0	257,678			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	91,779			0	0	84,355	7,424	0	0
62	2230	Cat 4.3 - Host / Remote	L75	0					0			
63		Total 2230	L55-62	1,372,358	225,052		0	0	84,355	1,062,951	0	0

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	2,107		2,107						
67		Total Category 1	L64-66	2,107		2,107						
68		Cat 2 - Customer Premise Equip	Direct	0		0						
69		Total 2310	L67-68	2,107		0	2,107		0			

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	1,308,578	1,283,042				25,536			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	90,198					90,198		0	0
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	115,888				0	115,888			
74	2410	Cat 3 - IX C&WF	Alloc 3	7,376			0	0	6,500	876	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	0					0			
76		Total 2410	L70-75	1,522,040	1,283,042		0	0	6,500	232,498	0	0

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Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	1,159,356	374,083	523	417,983	0	22,537	321,336	22,894	0
92	2210	COE - Switching	L4	1,711,209			1,711,209		0			0
93	2220	COE - Operator Systems	L5	0			0	0	0			0
94	2230	COE - Transmission	L6	845,675	138,682		0	0	51,981	655,012		0
95	2310	Information Orig /Term	L8	2,564	0	2,564						
96	2410	Cable & Wire Facilities	L9	1,054,765	889,141		0	0	4,504	161,120		0
97	Total 3100		L91-96	4,773,569	1,401,906	3,087	2,129,192	0	79,022	1,137,468	22,894	0

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Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI	
					BFP	Pay / Other	Local Sw	Information					Transport
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>													
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	
99	2210	COE - Switching	L4	0			0		0		0	0	
100	2220	COE - Operator Systems	L5	0			0	0	0		0	0	
101	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0	
102	2310	Information Orig /Term	L8	0	0	0							
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0	0	0	
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0	
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>													
105	2110	General Support Facilities	L2+L2a	52,197	16,841	24	18,819	0	1,015	14,467	1,031	0	0
106	2210	COE - Switching	L4	53,089			53,089		0			0	0
107	2220	COE - Operator Systems	L5	0			0	0	0			0	0
108	2230	COE - Transmission	L6	43,256	7,093		0	0	2,659	33,504		0	0
109	2310	Information Orig /Term	L8	66	0	66							
110	2410	Cable & Wire Facilities	L9	47,965	40,433		0	0	205	7,327		0	0
111		Total 4340	L105-110	196,573	64,367	90	71,908	0	3,879	55,298	1,031	0	0
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12	18,413	6,030	8	6,737	0	363	5,179	96	0	0
113	6120	General Support	L3	213,017	68,757	96	76,827	0	4,142	59,063	4,132	0	0
114	6210	COE - Switching - Equal Access	Direct	0			0						
115	6210	COE - Switching - All Other	Alloc 6	54,869			40,528		14,341			0	0
116	6220	COE - Operator Systems	L5	0			0	0	0			0	0
117	6230	COE - Transmission	L6	78,450	12,865		0	0	4,822	60,763		0	0
118		Total COE	L114-117	133,319	12,865		40,528	0	19,163	60,763		0	0
119	6310	IOT - Other	L67	0		0							
120	6310	IOT - Customer Premise Equip	L68	0	0								
121		Total 6310	L119-120	0	0	0			0				
122	6410	Cable & Wire Facilities	L76	40,754	34,355		0	0	174	6,225		0	0
123		Total Plant Specific	L112,113,118,121-122	405,503	122,007	104	124,092	0	23,842	131,230	4,228	0	0

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	5,787	1,905	3	2,128	0	115	1,636	0	0
125	6530	Network Operations	L10	75,714	24,923	35	27,847	0	1,501	21,408	0	0
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	92,371	92,371							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	86,447	27,894	39	31,167	0	1,680	23,960	1,707	0
128		Dep - COE Switching	L4	22,779			22,779		0			0
129		Dep - COE Operator	L5	0			0	0	0			0
130		Dep - COE Transmission	L6	112,505	18,450		0	0	6,915	87,140		0
131		Dep - IOT	L8	11	0	11			0			
132		Dep - Cable & Wire Facilities	L9	67,598	56,983		0	0	289	10,326		0
133		Total 6561	L127-132	289,340	103,327	50	53,946	0	8,884	121,426	1,707	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	23,617	7,733	11	8,641	0	466	6,643	123	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	486,829	230,259	99	92,562	0	10,966	151,113	1,830	0
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	102,564	33,584	47	37,526	0	2,023	28,849	535	0
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	0				0				

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Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	61,437	28,195	39	31,504		1,699			
144		Message Tel	Direct	12,385							12,385	
145		Private Line	Direct	29							29	
146		Total	L143-145	73,851	28,195	39	31,504		1,699		12,414	
End User Payment and Collection												
147		Message Tel	Direct	4,706							4,706	
148		Private Line	Direct	0							0	
149		EUCL	Direct	15,803	15,803							
150		Total	L147-149	20,509	15,803						4,706	
End User Billing Inquiry												
151		Message Tel	Direct	13,810							13,810	
152		Private Line	Direct	0							0	
153		EUCL	Direct	706	706							
154		Total	L151-153	14,516	706						13,810	
IXC Service Order Processing												
155		Message Tel	L13	0	0	0	0		0			
156		Private Line	Direct	0						0		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	0	0	0	0		0	0	0	
IXC Payment and Collection												
159		Message Tel	L13	1,801	826	1	924		50			
160		Private Line	Direct	520						520		
161		Billing & Collection	Direct	98							98	
162		Total	L159-161	2,419	826	1	924		50	520	98	
IXC Billing Inquiry												
163		Message Tel	L13	41	19	0	21		1			
164		Private Line	Direct	0						0		
165		Billing & Collection	Direct	159							159	
166		Total	L163-165	200	19	0	21		1	0	159	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	111,495	45,549	40	32,449		1,750	520	31,187	

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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
<u>Cat 2 - Revenue Accounting</u>												
169		Message Processing	Direct	0						0		
170		OB&C - Expense	Direct	23,989						23,989		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	27,582			15,132	0	816	11,634		0
174		Subscriber Line Charge	Direct	4,233	4,233							
175		Total Category 2	L169-174	55,804	4,233		15,132	0	816	11,634	23,989	0
176		Subtotal Customer Services	L140-142,168,175	167,299	49,782	40	47,581	0	2,566	12,154	55,176	0
<u>Category 3 - Other Commercial</u>												
177		Total Category 3	L176	5,639	1,678	1	1,604	0	86	410	1,860	0
178		Total Customer Services	L176-177	172,938	51,460	41	49,185	0	2,652	12,564	57,036	0
179		Total Customer Operations	L139,178	275,502	85,044	88	86,711	0	4,675	41,413	57,571	0
180		Total Big Three Expenses	L123-126,179 (less L114)	854,877	326,250	230	240,778	0	30,133	195,687	61,799	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	451,188	187,161	38	85,635	0	21,769	101,666	54,919	0
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	443,442	169,233	119	124,896	0	15,631	101,507	32,056	0
182	6720	General & Administrative	L180	547,397	208,905	147	154,176	0	19,295	125,303	39,571	0
183		Total Corporate Operations	L181-182	990,839	378,138	266	279,072	0	34,926	226,810	71,627	0
184		Total Operating Expenses	L123,138,179,183	2,158,673	815,448	557	582,437	0	74,409	550,566	135,256	0
<u>Operating Taxes</u>												
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	118,251	38,721	54	43,265	0	2,333	33,261	617	0
187	7370	Special Charges	L12	10,528	3,447	5	3,852	0	208	2,961	55	0
188		Total Operating Exp & Taxes	L184-186	2,287,452	857,616	616	629,554	0	76,950	586,788	135,928	0

Plant Date: Average 6/30/2009
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Dunkirk & Fredonia Telephone Company
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Attachment #2 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Tax Adjustments												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12									
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	2,386	782	1	873	0	47	671	12	0
193		FIT Adjustments - Addbacks	L12	(11,973)	(3,921)	(5)	(4,381)	0	(236)	(3,368)	(62)	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(11,973)	(3,921)	(5)	(4,381)	0	(236)	(3,368)	(62)	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	28,923	9,471	13	10,582	0	571	8,135	151	0
200	7540	Interest On Customer Dep	L12	190	62	0	70	0	4	53	1	0
Rent Revenues Account 5240												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0	0		0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	2,287,642	857,678	616	629,624	0	76,954	586,841	135,929	0

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 12

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	83,030	21,567	8,502	0	0	10,620	0	18,283	774	700	22,584
2		General Support	L10	3,830,562	994,979	392,238	0	0	489,956	0	843,501	35,699	32,278	1,041,911
2a		General Purpose Computer	L10	741,809	192,683	75,959	0	0	94,883	0	163,348	6,913	6,251	201,772
3	2110	Land & General Support	L1-2	4,655,401	1,209,229	476,699	0	0	595,459	0	1,025,132	43,386	39,229	1,266,267
4	2210	COE - Switching	L45	4,787,021	1,685,074		0		477,783		1,128,411		0	1,495,753
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	2,329,404	309,407	1,062,951	0	0	198,100	0	313,491	76,249	77,704	291,502
7		Total COE	L4-6	7,116,425	1,994,481	1,062,951	0	0	675,883	0	1,441,902	76,249	77,704	1,787,255
8	2310	Information Orig /Term	L66	8,429	2,107		0		1,541		2,194		0	2,587
9	2410	Cable & Wire Facilities	L74	5,526,397	1,289,542	232,498	0	0	940,761	0	1,341,746	41,655	28,900	1,651,295
10		Total COE, IOT & C&WF	L7-9	12,651,251	3,286,130	1,295,449	0	0	1,618,185	0	2,785,842	117,904	106,604	3,441,137
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	116,564	30,277	11,936	0	0	14,909	0	25,668	1,086	982	31,706
13	2680	Amortizable Tangibles	L11-12	116,564	30,277	11,936	0	0	14,909	0	25,668	1,086	982	31,706
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	17,423,216	4,525,636	1,784,084	0	0	2,228,553	0	3,836,642	162,376	146,815	4,739,110
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	15,249	3,961	1,561	0	0	1,950	0	3,358	142	128	4,149
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	231,881	54,108	9,755	0	0	39,473	0	56,298	1,748	1,213	69,286
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0		0	0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	214,687	69,678	12,700	0	0	24,701	848	43,837	1,207	1,021	60,695

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Dunkirk & Fredonia Telephone Company
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Attachment #3 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	13,338,073	3,629,627	1,143,942	0	0	1,670,560	0	2,976,531	105,688	94,887	3,716,838
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	52,987	13,763	5,426	0	0	6,777	0	11,668	494	446	14,413
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	13,391,060	3,643,390	1,149,368	0	0	1,677,337	0	2,988,199	106,182	95,333	3,731,251
33	4040	Customer Deposits	L15	6,783	1,762	695	0	0	868	0	1,494	63	57	1,844
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	498,952	154,655	25,572	0	0	58,426	2,543	104,521	2,481	2,033	148,721
36	4340	Non-Current Def Oper Taxes	L116	542,792	140,983	55,590	0	0	69,427	0	119,522	5,059	4,575	147,636
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	3,445,446	712,593	576,875	0	0	488,619	(1,695)	726,399	51,688	47,179	843,788
40		Total 2001 Less 2690	L 3, 10, 13	17,423,216	4,525,636	1,784,084	0	0	2,228,553	0	3,836,642	162,376	146,815	4,739,110
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	3,736,494	799,332	590,442	0	0	523,212	0	788,577	53,025	48,248	933,658

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Dunkirk & Fredonia Telephone Company
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Attachment #3 - Form 14

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	4,787,021	1,685,074		0		477,783		1,128,411		0	1,495,753
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	4,787,021	1,685,074		0		477,783		1,128,411		0	1,495,753
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	793,370		793,370		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	77,703									77,703	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	919,656	225,052	4,479	0	0	164,561	0	234,279	1,639	0	289,646
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	325,978	0	257,678	0	0	0	0	0	68,300	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	212,697	84,355	7,424	0	0	33,539	0	79,212	6,310	1	1,856
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	2,329,404	309,407	1,062,951	0	0	198,100	0	313,491	76,249	77,704	291,502

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Dunkirk & Fredonia Telephone Company
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Attachment #3 - Form 15

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	8,429	2,107		0		1,541		2,194		0	2,587
64		Total Category 1	L61-63	8,429	2,107		0		1,541		2,194		0	2,587
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	8,429	2,107		0		1,541		2,194		0	2,587
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	5,243,034	1,283,042	25,536	0	0	938,176	0	1,335,642	9,343	0	1,651,295
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	28,900									28,900	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	90,198		90,198		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	146,605	0	115,888	0	0	0	0	0	30,717	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	17,660	6,500	876	0	0	2,585	0	6,104	1,595	0	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	5,526,397	1,289,542	232,498	0	0	940,761	0	1,341,746	41,655	28,900	1,651,295

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Dunkirk & Fredonia Telephone Company
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Attachment #3 - Form 16

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total 2681		L75-80	0	0	0	0	0	0	0	0	0	0	0

Tangible Assets - Leasehold Improvements - Acct 2680

82	2110	General Support Facilities	L3	116,564	30,277	11,936	0	0	14,909	0	25,668	1,086	982	31,706
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87	116,564	30,277	11,936	0	0	14,909	0	25,668	1,086	982	31,706

Deferred Maint & Retirements Acct 1438

89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total 1438		L89-94	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2009
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Dunkirk & Fredonia Telephone Company
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Attachment #3 - Form 17

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	3,201,361	831,546	327,810	0	0	409,477	0	704,948	29,835	26,976	870,769
97	2210	COE - Switching	L4	4,861,267	1,711,209		0		485,193		1,145,912		0	1,518,953
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	1,435,425	190,663	655,012	0	0	122,073	0	193,179	46,986	47,883	179,629
100	2310	Information Orig /Term	L8	10,258	2,564		0		1,875		2,670		0	3,149
101	2410	Cable & Wire Facilities	L9	3,829,762	893,645	161,120	0	0	651,942	0	929,822	28,867	20,028	1,144,338
102	Total 3100		L96-101	13,338,073	3,629,627	1,143,942	0	0	1,670,560	0	2,976,531	105,688	94,887	3,716,838

Net Current Deferred Operating Income Taxes - Acct 4100

103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	144,131	37,438	14,759	0	0	18,435	0	31,738	1,343	1,215	39,203
111	2210	COE - Switching	L4	150,818	53,089		0		15,053		35,551		0	47,125
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	73,422	9,752	33,504	0	0	6,244	0	9,881	2,403	2,449	9,189
114	2310	Information Orig /Term	L8	266	66		0		49		69		0	82
115	2410	Cable & Wire Facilities	L9	174,155	40,638	7,327	0	0	29,646	0	42,283	1,313	911	52,037
116	Total 4340		L110-115	542,792	140,983	55,590	0	0	69,427	0	119,522	5,059	4,575	147,636

Plant Date: Average 6/30/2009
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Attachment #3 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	50,845	13,207	5,206	0	0	6,503	0	11,196	474	428	13,831
118	6120	General Support	L3	588,208	152,786	60,231	0	0	75,236	0	129,525	5,482	4,957	159,991
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	127,711	35,793	19,076	0	0	12,129	0	25,876	1,368	1,394	32,075
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	182,600	51,176	27,274	0	0	17,342	0	36,998	1,956	1,994	45,860
123		Total COE	L119-122	310,311	86,969	46,350	0	0	29,471	0	62,874	3,324	3,388	77,935
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	147,975	34,529	6,225	0	0	25,190	0	35,927	1,115	774	44,215
128		Total Plant Specific	L117,118,123,126-127	1,097,339	287,491	118,012	0	0	136,400	0	239,522	10,395	9,547	295,972

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	15,980	4,151	1,636	0	0	2,044	0	3,519	149	135	4,346
130	6530	Network Operations	L10	209,072	54,306	21,408	0	0	26,742	0	46,038	1,948	1,762	56,868
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	92,371	92,371		0		0		0			
	6561	Depreciation												
132		Dep - Support Assets	L3	238,709	62,004	24,443	0	0	30,533	0	52,564	2,225	2,011	64,929
133		Dep - COE Switching	L4	64,711	22,779		0		6,459		15,254		0	20,219
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	190,963	25,365	87,140	0	0	16,240	0	25,700	6,251	6,370	23,897
136		Dep - IOT	L8	43	11		0		8		11		0	13
137		Dep - Cable & Wire Facilities	L9	245,444	57,272	10,326	0	0	41,782	0	59,591	1,850	1,284	73,339
138		Total 6561	L132-137	739,870	167,431	121,909	0	0	95,022	0	153,120	10,326	9,665	182,397
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	65,212	16,939	6,678	0	0	8,341	0	14,360	608	549	17,737
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	1,122,505	335,198	151,631	0	0	132,149	0	217,037	13,031	12,111	261,348
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	323,448	102,564	0	0	0	35,441	0	60,594	0	0	124,849
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	14,688	0		0		0		0		0	14,688
	6622	Directory												
147		Classified	Alloc 22	0										0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	0	0		0		0		0		0	0
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 20

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	61,437	61,437									0
153		Directory Advertising	Alloc 27	73										73
154		All other	Alloc 28	59,637	12,385	29	0	0	11,440	402	15,028	402		19,951
155		End User payment & collection	Alloc 21	98,055	20,509	0	0	0	3,721	0	10,986	0		62,839
156		End User billing inquiry	Alloc 30	39,314	14,516	0	0	0	9,270	18	11,260	425		3,825
IXC service order processing														
157		IXC service order processing	Alloc 32	5,978	0	0	0	0	0	5,978	0	0		0
158		IXC payment and collection	Alloc 33	6,113	1,899	520	0	0	1,092	177	2,425	0		0
159		IXC billing inquiry	Alloc 34	1,087	200	0	0	0	17	836	17	17		0
160		Future Use												
161		Total Category 1	L152-160	271,694	110,946	549	0	0	25,540	7,411	39,716	844	0	86,688
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	31,584	0		0		0		31,584		0	0
163		OB&C - Expense	Alloc 38	80,434	23,989		0		14,111		14,111		0	28,223
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	55,166	27,582		0		13,792		13,792			0
168		Subscriber Line Charge	Alloc 29	4,233	4,233		0		0		0			0
169		Total Category 2	L162-168	171,417	55,804	0	0	0	27,903	0	59,487	0	0	28,223
170		Subtotal Categories 1 & 2	L161,169	443,111	166,750	549	0	0	53,443	7,411	99,203	844	0	114,911

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	5,639	5,639		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	448,750	172,389	549	0	0	53,443	7,411	99,203	844	0	114,911
174		Total Customer Operations	L144-146,151,173	786,886	274,953	549	0	0	88,884	7,411	159,797	844	0	254,448
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	1,454,244	450,757	74,532	0	0	170,287	7,411	304,636	7,231	5,924	433,466
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	1,227,653	380,523	62,919	0	0	143,754	6,256	257,170	6,104	5,001	365,926
6720 General & Administrative														
177		Other Direct	Alloc 46	84,377	84,377	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,281,854	397,323	65,697	0	0	150,101	6,532	268,524	6,374	5,222	382,081
180		Total 6720	L177-179	1,366,231	481,700	65,697	0	0	150,101	6,532	268,524	6,374	5,222	382,081
181		Total Corporate Operations	L176,180	2,593,884	862,223	128,616	0	0	293,855	12,788	525,694	12,478	10,223	748,007
182		Total Operating Expenses	L128,143,174,181	5,600,614	1,759,865	398,808	0	0	651,288	20,199	1,142,050	36,748	31,881	1,559,775
<u>Operating Taxes</u>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	320,488	83,246	32,817	0	0	40,993	0	70,572	2,987	2,701	87,172
185	7240	Ad Valorem Taxes - Direct	Alloc 40	2,188	2,188	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	322,676	85,434	32,817	0	0	40,993	0	70,572	2,987	2,701	87,172
187	7370	Special Charges	L181	27,561	9,161	1,367	0	0	3,122	136	5,586	133	109	7,947
188		Total Operating Exp & Taxes	L182,186,187	5,950,851	1,854,460	432,992	0	0	695,403	20,335	1,218,208	39,868	34,691	1,654,894
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	5,145,769	1,670,090	304,405	0	0	592,040	20,335	1,050,728	28,934	24,477	1,454,760

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 22

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	6,588	1,711	675	0	0	843	0	1,451	61	56	1,791
194		FIT Adjustments - Addbacks	L15	(33,062)	(8,588)	(3,385)	0	0	(4,229)	0	(7,280)	(308)	(279)	(8,993)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(33,062)	(8,588)	(3,385)	0	0	(4,229)	0	(7,280)	(308)	(279)	(8,993)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	77,759	16,635	12,288	0	0	10,888	0	16,411	1,103	1,004	19,430
201	7540	Interest On Customer Dep	L41	511	109	81	0	0	72	0	108	7	7	127
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	5,951,362	1,854,569	433,073	0	0	695,475	20,335	1,218,316	39,875	34,698	1,655,021

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	8,418	8,240	41	0	0	15	122	178
2 Circuits	573	531	20	0	0	17	5	42
3 Circuit Miles	720.70	619.87	35.73	0.00	0.00	65.10	0.00	100.83
4 Wideband Channels	105	0	83	0	0	22	0	105
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	63,248	0		0		0		63,248		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	470,716	149,262	0	0	0	51,578	0	88,183	0	0	181,693
15 OB&C Expense	80,434	23,989		0		14,111		14,111		0	28,223

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	6,588
18 Account 7500 - Fixed Charges	77,759
19 Account 7540 - Interest on Customer Deposits	511
20 FIT Adjustment - Addbacks	33,062
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.261376

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.352009	0.000000	0.099808	0.235723	0.000000	0.312460	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.182803	0.260249	0.000000	0.306948	1.000000
6 Conversation Minute Factor	0.427966	0.000000	0.170158	0.401876	0.000000		1.000000
7 Conversation Minute Miles Factor	0.427966	0.000000	0.170158	0.401876	0.000000		1.000000
8 Host Remote Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9 Subscriber Line Usage Factor	0.131674	0.000000	0.052353	0.123646	0.000000	0.692327	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.715515	0.000000	0.284485	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #4 - Form 1

**SUMMARY DEVELOPMENT OF INTERSTATE CCL (END USER) REVENUE REQUIREMENT
FOR 12 MONTHS ENDING DECEMBER 31, 2007**

	Source	(CCL) END USER	TAX RATES
1. Plant in Service	Part 69, Form 1, Ln 18	2,055,000	
2. Plant Under Construction	Part 69, Form 1, Ln 20	1,218	
3. Net Investment	Part 69, Form 2, Ln 43	671,522	
4. Rate of Return	FCC Authorized	0.1125000	
5. Return	(Line 3 x 4)	75,546	
6. AFUDC	Part 69, Form 10, Ln 192	814	
7. Net Return	(Lines 5 - 6)	74,732	
8. Fixed Charges	Part 69, Form 10, Ln 199	15,005	
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(3,926)	
11. Subject to FIT	(Lines 5-8-9-10)	64,467	
12. Federal Income Tax @ 51.5151%		33,210	0.5151510
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	
14. Subject to SIT	(Lines 11+12-13)	97,677	
15. State Income Tax @ 0.00000%		0	0.0000000
16. Return + FIT + SIT	(Lines 7-9+12+15)	107,942	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	963,225	
18. Subtotal	(Lines 16+17)	1,071,167	
19. Other Taxes	Per Rev. Req. Element Page 1 Line 20	0	0.0000000
20. Other Taxes	Per Rev. Req. Element Page 1 Line 21	0	0.0000000
21. Subtotal	(Lines 18+19+20)	1,071,167	
22. USAC Contribution included on line 20	Part 69, Form 7, Ln 126a	103,449	
23. Subtotal	(Line 21-22)	967,718	
24. Adjustment for Line Port Re-allocation	Per Rev. Req. Element Page 2 Line 25	52,493	0.0000000
25. Subtotal	(Line 23+24)	1,020,211	
26. Adjustment for TIC Re-allocation	Per Rev. Req. Element Page 2 Line 29	29,137	
27. Total Revenue Requirement	(Lines 25+26)	1,049,348	
28. Access Lines	Projected Average for period	6,974	
29. Cost per Access Line Per Month ((Line 27 / Line 28) / 12 Months) (Company is in the NECA CCL Pool)		\$12.54	

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #5 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	30,024	9,900	14	11,090	0	590	8,430		0	0
2		General Support	L10	1,374,802	453,294	637	507,824	0	27,028	386,019		0	0
2a		General Purpose Computer	L180a	263,184	76,226	107	85,395	0	4,545	64,912	31,999	0	0
3	2110	Land & General Support	L1-2	1,668,010	539,420	758	604,309	0	32,163	459,361	31,999	0	0
4	2210	COE - Switching	L48	1,679,135			1,679,135		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	1,348,727	221,177		0	0	82,903	1,044,647		0	0
7		Total COE	L4-6	3,027,862	221,177		1,679,135	0	82,903	1,044,647		0	0
8	2310	Information Orig/Term	L69	2,107	0	2,107							
9	2410	Cable & Wire Facilities	L76	1,515,852	1,277,651		0	0	6,466	231,735		0	0
10		Total COE, IOT & C&WF	L7-9	4,545,821	1,498,828	2,107	1,679,135	0	89,369	1,276,382		0	0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	3,044,886			1,679,135	0	89,369	1,276,382			0
12		Total GSF, COE, IOT, C&WF	L3,10	6,213,831	2,038,248	2,865	2,283,444	0	121,532	1,735,743	31,999	0	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	4,446,089	2,038,248	2,865	2,283,444		121,532				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	42,276	13,868	19	15,535	0	827	11,809	218	0	0
16	2680	Amortizable Tangibles	L14-15	42,276	13,868	19	15,535	0	827	11,809	218	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	6,256,107	2,052,116	2,884	2,298,979	0	122,359	1,747,552	32,217	0	0
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	3,706	1,216	2	1,362	0	72	1,035	19	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	62,726	20,575	29	23,050	0	1,227	17,522	323	0	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #5 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	92,750	30,423	43	34,084	0	1,814	25,908	478	0	0
29	3100	Depreciation Reserve	L97	4,425,202	1,299,319	2,913	2,006,445	0	70,846	1,025,086	20,593	0	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	19,161	6,285	9	7,041	0	375	5,352	99	0	0
33	3400	Res - Tangible Assets	L31-32	19,161	6,285	9	7,041	0	375	5,352	99	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	4,444,363	1,305,604	2,922	2,013,486	0	71,221	1,030,438	20,692	0	0
37	4040	Customer Deposits	L12	3,357	1,100	2	1,234	0	66	938	17	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	199,543	65,453	92	73,328	0	3,903	55,739	1,028	0	0
40	4340	Non-Current Def Oper Taxes	L111	184,484	60,508	85	67,787	0	3,608	51,523	973	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	1,583,542	671,665	(143)	201,640	0	46,674	653,379	10,327	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	1,693,692	707,795	(92)	242,118	0	48,829	684,148	10,894	0	0

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Dunkirk & Fredonia Telephone Company
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Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0		0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	1,679,135		1,679,135						
47	2210	Cat 5 - Equal Access	Direct	0		0						
48		Total 2210	L45-47	1,679,135		1,679,135		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0		0						
50		Information Boards	Direct	0			0					
51		Service Observing Boards	L54	0		0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0		0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	1,679,135		1,679,135	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	779,709				0	779,709		0	0
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0				0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	225,579	221,177				4,402			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	253,240				0	253,240			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	90,199		0	0	82,903	7,296		0	0
62	2230	Cat 4.3 - Host / Remote	L75	0				0				
63		Total 2230	L55-62	1,348,727	221,177	0	0	82,903	1,044,647		0	0

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Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0							
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	2,107		2,107							
67		Total Category 1	L64-66	2,107		2,107							
68		Cat 2 - Customer Premise Equip	Direct	0		0							
69		Total 2310	L67-68	2,107		0		2,107		0			
<u>Cable and Wire Facilities - Acct 2410</u>													
70	2410	Cat 1 - Exch Ln CWF	Direct	1,303,080		1,277,651				25,429			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	89,988						89,988		0	0
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	115,447					0	115,447			
74	2410	Cat 3 - IX C&WF	Alloc 3	7,337			0	0	6,466	871		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	0					0				
76		Total 2410	L70-75	1,515,852		1,277,651	0	0	6,466	231,735		0	0

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Attachment #5 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	1,054,147	340,780	479	381,774	0	20,319	290,202	20,593	0
92	2210	COE - Switching	L4	1,624,671			1,624,671		0			0
93	2220	COE - Operator Systems	L5	0			0	0	0			0
94	2230	COE - Transmission	L6	753,261	123,527		0	0	46,301	583,433		0
95	2310	Information Orig /Term	L8	2,434	0	2,434						
96	2410	Cable & Wire Facilities	L9	990,689	835,012		0	0	4,226	151,451		0
97	Total 3100		L91-96	4,425,202	1,299,319	2,913	2,006,445	0	70,846	1,025,086	20,593	0

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0		0	0
100	2220	COE - Operator Systems	L5	0			0	0	0		0	0
101	2230	COE - Transmission	L6	0	0		0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
				<hr/>								
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	0
				<hr/>								
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L2+L2a	49,793	16,096	23	18,033	0	960	13,708	973	0
106	2210	COE - Switching	L4	49,754			49,754		0			0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	39,956	6,552		0	0	2,456	30,948		0
109	2310	Information Orig /Term	L8	62	0	62						
110	2410	Cable & Wire Facilities	L9	44,919	37,860		0	0	192	6,867		0
				<hr/>								
111	Total 4340		L105-110	184,484	60,508	85	67,787	0	3,608	51,523	973	0
				<hr/>								
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	17,939	5,885	8	6,592	0	351	5,011	92	0
113	6120	General Support	L3	201,542	65,177	92	73,017	0	3,886	55,504	3,866	0
				<hr/>								
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	54,433			40,206		14,227			0
116	6220	COE - Operator Systems	L5	0			0	0	0			0
117	6230	COE - Transmission	L6	80,008	13,120		0	0	4,918	61,970		0
118	Total COE		L114-117	134,441	13,120		40,206	0	19,145	61,970		0
				<hr/>								
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121	Total 6310		L119-120	0	0	0			0			
				<hr/>								
122	6410	Cable & Wire Facilities	L76	38,949	32,829		0	0	166	5,954		0
				<hr/>								
123	Total Plant Specific		L112,113,118,121-122	392,871	117,011	100	119,815	0	23,548	128,439	3,958	0

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Attachment #5 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	5,584	1,840	3	2,063	0	110	1,568	0	0
125	6530	Network Operations	L10	73,079	24,095	34	26,994	0	1,437	20,519	0	0
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	103,449	103,449							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	128,096	41,411	58	46,392	0	2,469	35,264	2,502	0
128		Dep - COE Switching	L4	168,387			168,387		0			0
129		Dep - COE Operator	L5	0			0	0	0			0
130		Dep - COE Transmission	L6	113,546	18,621		0	0	6,979	87,946		0
131		Dep - IOT	L8	130	0	130				0		
132		Dep - Cable & Wire Facilities	L9	67,859	57,196		0	0	289	10,374		0
133		Total 6561	L127-132	478,018	117,228	188	214,779	0	9,737	133,584	2,502	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	2,777	912	1	1,020	0	54	776	14	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	662,907	247,524	226	244,856	0	11,338	156,447	2,516	0
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	99,096	32,505	46	36,416	0	1,938	27,681	510	0
140	6621	<u>Operator</u>	Alloc 4	0			0	0				0
141		Outside Operator Services	Alloc 5	0			0	0				0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	0				0				

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	64,596	29,612	42	33,176		1,766			
144		Message Tel	Direct	13,022							13,022	
145		Private Line	Direct	30							30	
146		Total	L143-145	77,648	29,612	42	33,176		1,766		13,052	
End User Payment and Collection												
147		Message Tel	Direct	4,948							4,948	
148		Private Line	Direct	0							0	
149		EUCL	Direct	16,615	16,615							
150		Total	L147-149	21,563	16,615						4,948	
End User Billing Inquiry												
151		Message Tel	Direct	14,520							14,520	
152		Private Line	Direct	0							0	
153		EUCL	Direct	742	742							
154		Total	L151-153	15,262	742						14,520	
IXC Service Order Processing												
155		Message Tel	L13	0	0	0	0		0			
156		Private Line	Direct	0						0		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	0	0	0	0		0	0	0	
IXC Payment and Collection												
159		Message Tel	L13	1,893	868	1	972		52			
160		Private Line	Direct	547						547		
161		Billing & Collection	Direct	103							103	
162		Total	L159-161	2,543	868	1	972		52	547	103	
IXC Billing Inquiry												
163		Message Tel	L13	43	20	0	22		1			
164		Private Line	Direct	0						0		
165		Billing & Collection	Direct	167							167	
166		Total	L163-165	210	20	0	22		1	0	167	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	117,226	47,857	43	34,170		1,819	547	32,790	

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Attachment #5 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	0						0		
170		OB&C - Expense	Direct	23,381						23,381		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	26,883			14,825	0	789	11,269		0
174		Subscriber Line Charge	Direct	4,126	4,126							
175		Total Category 2	L169-174	54,390	4,126		14,825	0	789	11,269	23,381	0
176		Subtotal Customer Services	L140-142,168,175	171,616	51,983	43	48,995	0	2,608	11,816	56,171	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	5,929	1,796	1	1,693	0	90	408	1,941	0
178		Total Customer Services	L176-177	177,545	53,779	44	50,688	0	2,698	12,224	58,112	0
179		Total Customer Operations	L139,178	276,641	86,284	90	87,104	0	4,636	39,905	58,622	0
180		Total Big Three Expenses	L123-126,179 (less L114)	851,624	332,679	227	235,976	0	29,731	190,431	62,580	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	459,769	196,816	37	84,088	0	21,647	101,280	55,901	0
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	648,632	253,382	173	179,729	0	22,644	145,040	47,664	0
182	6720	General & Administrative	L180	568,603	222,119	152	157,554	0	19,850	127,145	41,783	0
183		Total Corporate Operations	L181-182	1,217,235	475,501	325	337,283	0	42,494	272,185	89,447	0
184		Total Operating Expenses	L123,138,179,183	2,549,654	926,320	741	789,058	0	82,016	596,976	154,543	0
<u>Operating Taxes</u>												
185	7100	Other Operating Income Exp	L18	(28,816)	(9,453)	(13)	(10,589)	0	(564)	(8,049)	(148)	0
186	7240	Ad Valorem Taxes	L12	128,578	42,176	59	47,250	0	2,515	35,916	662	0
187	7370	Special Charges	L12	10,093	3,311	5	3,709	0	197	2,819	52	0
188		Total Operating Exp & Taxes	L184-186	2,659,509	962,354	792	829,428	0	84,164	627,662	155,109	0

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Attachment #5 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12									
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	2,478	813	1	911	0	48	692	13	0
193		FIT Adjustments - Addbacks	L12	(11,956)	(3,920)	(6)	(4,394)	0	(234)	(3,340)	(62)	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(11,956)	(3,920)	(6)	(4,394)	0	(234)	(3,340)	(62)	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	45,677	14,984	21	16,785	0	893	12,759	235	0
200	7540	Interest On Customer Dep	L12	240	79	0	88	0	5	67	1	0
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0	0		0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	2,659,749	962,433	792	829,516	0	84,169	627,729	155,110	0

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	83,030	21,594	8,430	0	0	10,628	0	18,301	769	695	22,613
2		General Support	L10	3,801,955	988,783	386,019	0	0	486,654	0	837,985	35,211	31,803	1,035,500
2a		General Purpose Computer	L10	727,824	189,287	73,897	0	0	93,162	0	160,419	6,741	6,088	198,230
3	2110	Land & General Support	L1-2	4,612,809	1,199,664	468,346	0	0	590,444	0	1,016,705	42,721	38,586	1,256,343
4	2210	COE - Switching	L45	4,770,147	1,679,135		0		476,099		1,124,433		0	1,490,480
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	2,289,292	304,080	1,044,647	0	0	194,689	0	308,093	74,937	76,364	286,482
7		Total COE	L4-6	7,059,439	1,983,215	1,044,647	0	0	670,788	0	1,432,526	74,937	76,364	1,776,962
8	2310	Information Orig /Term	L66	8,429	2,107		0		1,541		2,194		0	2,587
9	2410	Cable & Wire Facilities	L74	5,503,398	1,284,117	231,735	0	0	936,804	0	1,336,101	41,490	28,795	1,644,356
10		Total COE, IOT & C&WF	L7-9	12,571,266	3,269,439	1,276,382	0	0	1,609,133	0	2,770,821	116,427	105,159	3,423,905
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	116,913	30,406	11,870	0	0	14,965	0	25,769	1,083	978	31,842
13	2680	Amortizable Tangibles	L11-12	116,913	30,406	11,870	0	0	14,965	0	25,769	1,083	978	31,842
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	17,300,988	4,499,509	1,756,598	0	0	2,214,542	0	3,813,295	160,231	144,723	4,712,090
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	10,249	2,665	1,041	0	0	1,312	0	2,259	95	86	2,791
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	227,733	53,137	9,589	0	0	38,765	0	55,288	1,717	1,192	68,045
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	241,808	78,941	13,809	0	0	27,633	1,056	50,717	1,321	1,107	67,224

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	12,415,681	3,394,333	1,030,869	0	0	1,556,568	0	2,778,313	95,967	85,854	#####
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	52,987	13,781	5,380	0	0	6,782	0	11,679	491	443	14,431
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	12,468,668	3,408,114	1,036,249	0	0	1,563,350	0	2,789,992	96,458	86,297	3,488,208
33	4040	Customer Deposits	L15	9,283	2,414	943	0	0	1,188	0	2,046	86	78	2,528
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	550,833	171,531	28,012	0	0	64,090	2,972	119,183	2,729	2,221	160,095
36	4340	Non-Current Def Oper Taxes	L116	510,193	132,688	51,796	0	0	65,307	0	112,452	4,724	4,267	138,959
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	4,241,801	919,505	664,037	0	0	588,317	(1,916)	897,886	59,367	54,245	1,060,360
40		Total 2001 Less 2690	L 3, 10, 13	17,300,988	4,499,509	1,756,598	0	0	2,214,542	0	3,813,295	160,231	144,723	4,712,090
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	4,560,109	1,014,509	679,183	0	0	625,962	0	968,398	60,861	55,437	1,155,759

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	4,770,147	1,679,135		0		476,099		1,124,433		0	1,490,480
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	4,770,147	1,679,135		0		476,099		1,124,433		0	1,490,480
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	779,709		779,709		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	76,365									76,365	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	903,819	221,177	4,402	0	0	161,727	0	230,244	1,611	0	284,658
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	320,364	0	253,240	0	0	0	0	0	67,124	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	209,035	82,903	7,296	0	0	32,962	0	77,849	6,202	(1)	1,824
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	2,289,292	304,080	1,044,647	0	0	194,689	0	308,093	74,937	76,364	286,482

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	8,429	2,107		0		1,541		2,194		0	2,587
64		Total Category 1	L61-63	8,429	2,107		0		1,541		2,194		0	2,587
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	8,429	2,107		0		1,541		2,194		0	2,587
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	5,221,001	1,277,651	25,429	0	0	934,233	0	1,330,029	9,303	0	1,644,356
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	28,796									28,796	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	89,988		89,988		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	146,047	0	115,447	0	0	0	0	0	30,600	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	17,566	6,466	871	0	0	2,571	0	6,072	1,587	(1)	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	5,503,398	1,284,117	231,735	0	0	936,804	0	1,336,101	41,490	28,795	1,644,356

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total 2681		L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	116,913	30,406	11,870	0	0	14,965	0	25,769	1,083	978	31,842
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87	116,913	30,406	11,870	0	0	14,965	0	25,769	1,083	978	31,842
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total 1438		L89-94	0	0	0	0	0	0	0	0	0	0	0

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	2,915,196	758,162	295,985	0	0	373,148	0	642,536	26,999	24,386	793,980
97	2210	COE - Switching	L4	4,615,423	1,624,671		0		460,656		1,087,961		0	1,442,135
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	1,278,564	169,828	583,433	0	0	108,733	0	172,069	41,852	42,649	160,000
100	2310	Information Orig /Term	L8	9,736	2,434		0		1,780		2,534		0	2,988
101	2410	Cable & Wire Facilities	L9	3,596,762	839,238	151,451	0	0	612,251	0	873,213	27,116	18,819	1,074,674
102	Total 3100		L96-101	12,415,681	3,394,333	1,030,869	0	0	1,556,568	0	2,778,313	95,967	85,854	3,473,777
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	137,699	35,812	13,981	0	0	17,626	0	30,350	1,275	1,152	37,503
111	2210	COE - Switching	L4	141,344	49,754		0		14,107		33,318		0	44,165
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	67,820	9,008	30,948	0	0	5,768	0	9,127	2,220	2,262	8,487
114	2310	Information Orig /Term	L8	250	62		0		46		65		0	77
115	2410	Cable & Wire Facilities	L9	163,080	38,052	6,867	0	0	27,760	0	39,592	1,229	853	48,727
116	Total 4340		L110-115	510,193	132,688	51,796	0	0	65,307	0	112,452	4,724	4,267	138,959

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	49,609	12,902	5,037	0	0	6,350	0	10,934	459	415	13,512
118	6120	General Support	L3	557,358	144,953	56,589	0	0	71,342	0	122,847	5,162	4,662	151,803
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	126,909	35,653	18,780	0	0	12,059	0	25,753	1,347	1,373	31,944
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	186,537	52,404	27,604	0	0	17,725	0	37,853	1,980	2,018	46,953
123		Total COE	L119-122	313,446	88,057	46,384	0	0	29,784	0	63,606	3,327	3,391	78,897
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	141,409	32,995	5,954	0	0	24,071	0	34,331	1,066	740	42,252
128		Total Plant Specific	L117,118,123,126-127	1,061,822	278,907	113,964	0	0	131,547	0	231,718	10,014	9,208	286,464

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	15,440	4,016	1,568	0	0	1,976	0	3,403	143	129	4,205
130	6530	Network Operations	L10	202,099	52,560	20,519	0	0	25,869	0	44,544	1,872	1,691	55,044
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	103,449	103,449		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	354,245	92,129	35,967	0	0	45,344	0	78,079	3,281	2,963	96,482
133		Dep - COE Switching	L4	478,360	168,387		0		47,744		112,760		0	149,469
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	192,729	25,600	87,946	0	0	16,390	0	25,937	6,309	6,429	24,118
136		Dep - IOT	L8	522	130		0		95		136		0	161
137		Dep - Cable & Wire Facilities	L9	246,364	57,485	10,374	0	0	41,937	0	59,812	1,857	1,289	73,610
138		Total 6561	L132-137	1,272,220	343,731	134,287	0	0	151,510	0	276,724	11,447	10,681	343,840
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	7,678	1,997	780	0	0	983	0	1,692	71	64	2,091
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	1,600,886	505,753	157,154	0	0	180,338	0	326,363	13,533	12,565	405,180
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	312,510	99,096	0	0	0	34,243	0	58,545	0	0	120,626
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	15,906	0		0		0		11,682		0	4,224
	6622	<u>Directory</u>												
147		Classified	Alloc 22	0			0		0	0	0	0	0	0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	0	0		0		0		0		0	0
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0	0

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	64,596	64,596									0
153		Directory Advertising	Alloc 27	77										77
154		All other	Alloc 28	62,704	13,022	30	0	0	12,028	423	15,801	423		20,977
155		End User payment & collection	Alloc 21	103,096	21,563	0	0	0	3,912	0	11,551	0		66,070
156		End User billing inquiry	Alloc 30	41,335	15,262	0	0	0	9,747	19	11,839	447		4,021
157		IXC service order processing	Alloc 32	6,285	0	0	0	0	0	6,285	0	0		0
158		IXC payment and collection	Alloc 33	6,427	1,996	547	0	0	1,148	186	2,550	0		0
159		IXC billing inquiry	Alloc 34	1,143	210	0	0	0	18	879	18	18		0
160		Future Use												
161		Total Category 1	L152-160	285,663	116,649	577	0	0	26,853	7,792	41,759	888	0	91,145
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	30,782	0		0		0		30,782		0	0
163		OB&C - Expense	Alloc 38	78,394	23,381		0		13,753		13,753		0	27,507
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	53,767	26,883		0		13,442		13,442			0
168		Subscriber Line Charge	Alloc 29	4,126	4,126		0		0		0			0
169		Total Category 2	L162-168	167,069	54,390	0	0	0	27,195	0	57,977	0	0	27,507
170		Subtotal Categories 1 & 2	L161,169	452,732	171,039	577	0	0	54,048	7,792	99,736	888	0	118,652

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	5,929	5,929		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	458,661	176,968	577	0	0	54,048	7,792	99,736	888	0	118,652
174		Total Customer Operations	L144-146,151,173	787,077	276,064	577	0	0	88,291	7,792	169,963	888	0	243,502
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	1,444,031	449,676	73,434	0	0	168,015	7,792	312,444	7,153	5,822	419,695
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	1,790,529	557,577	91,055	0	0	208,331	9,662	387,416	8,869	7,219	520,400
177	6720	General & Administrative												
		Other Direct	Alloc 46	84,377	84,377	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,336,693	416,251	67,975	0	0	155,526	7,213	289,219	6,621	5,389	388,499
180		Total 6720	L177-179	1,421,070	500,628	67,975	0	0	155,526	7,213	289,219	6,621	5,389	388,499
181		Total Corporate Operations	L176,180	3,211,599	1,058,205	159,030	0	0	363,857	16,875	676,635	15,490	12,608	908,899
182		Total Operating Expenses	L128,143,174,181	6,661,384	2,118,929	430,725	0	0	764,033	24,667	1,404,679	39,925	34,381	1,844,045
<u>Operating Taxes</u>														
183	7100	Other Operating Income Exp	L15	(79,689)	(20,725)	(8,091)	0	0	(10,200)	0	(17,564)	(738)	(667)	(21,704)
184	7240	Ad Valorem Taxes - Allocated	L15	349,526	90,902	35,488	0	0	44,740	0	77,039	3,237	2,924	95,196
185	7240	Ad Valorem Taxes - Direct	Alloc 40	2,188	2,188	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	351,714	93,090	35,488	0	0	44,740	0	77,039	3,237	2,924	95,196
187	7370	Special Charges	L181	26,629	8,774	1,319	0	0	3,017	140	5,610	128	105	7,536
188		Total Operating Exp & Taxes	L182,186,187	6,960,038	2,200,068	459,441	0	0	801,590	24,807	1,469,764	42,552	36,743	1,925,073
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	5,680,140	1,854,340	324,374	0	0	649,097	24,807	1,191,348	31,034	25,998	1,579,142

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #6 - Form 22

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	6,853	1,782	696	0	0	877	0	1,510	63	57	1,868
194		FIT Adjustments - Addbacks	L15	(33,062)	(8,599)	(3,357)	0	0	(4,232)	0	(7,287)	(306)	(277)	(9,004)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(33,062)	(8,599)	(3,357)	0	0	(4,232)	0	(7,287)	(306)	(277)	(9,004)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	122,980	27,360	18,317	0	0	16,881	0	26,116	1,641	1,495	31,170
201	7540	Interest On Customer Dep	L41	647	144	96	0	0	89	0	137	9	8	164
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	6,960,685	2,200,212	459,537	0	0	801,679	24,807	1,469,901	42,561	36,751	1,925,237

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	8,418	8,240	41	0	0	15	122	178
2 Circuits	573	531	20	0	0	17	5	42
3 Circuit Miles	720.70	619.87	35.73	0.00	0.00	65.10	0.00	100.83
4 Wideband Channels	105	0	83	0	0	22	0	105
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	63,248	0		0		0		63,248		0	0
8 Other Units	11,682	0		0		0		11,682		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	470,716	149,262	0	0	0	51,578	0	88,183	0	0	181,693
15 OB&C Expense	78,394	23,381		0		13,753		13,753		0	27,507

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	6,853
18 Account 7500 - Fixed Charges	122,980
19 Account 7540 - Interest on Customer Deposits	647
20 FIT Adjustment - Addbacks	33,062
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	(79,689)

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.261376

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #6 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.352009	0.000000	0.099808	0.235723	0.000000	0.312460	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.182803	0.260249	0.000000	0.306948	1.000000
6 Conversation Minute Factor	0.427966	0.000000	0.170158	0.401876	0.000000		1.000000
7 Conversation Minute Miles Factor	0.427966	0.000000	0.170158	0.401876	0.000000		1.000000
8 Host Remote Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9 Subscriber Line Usage Factor	0.131674	0.000000	0.052353	0.123646	0.000000	0.692327	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.715515	0.000000	0.284485	0.000000			1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

DUNKIRK & FREDONIA TELEPHONE COMPANY
CALCULATION OF ANNUAL END USER REVENUES AND IMPACT OF RATE FILING
JULY 1, 2008 INTERSTATE TARIFF FILING

<u>END USER ACCESS REVENUE</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/09 UNITS*</u>	<u>PROJECTED MONTHLY REVENUES</u>	<u>ANNUALIZED YEAR ENDING 6/30/09 REVENUES</u>
Multiline Business Lines	\$9.20	2,294	\$21,104.80	\$253,257.60
Residential and Single Line Business Lines	\$6.50	4,645	\$30,192.50	\$362,310.00
Total		6,939		
ANNUAL END USER ACCESS REVENUE			\$51,297.30	\$615,567.60

<u>END USER ACCESS IMPACT</u>	<u>RATE DIFFERENCE</u>	<u>PROJECTED YEAR ENDING 6/30/09 UNITS*</u>	<u>PROJECTED MONTHLY REVENUES</u>	<u>ANNUALIZED YEAR ENDING 6/30/09 REVENUES</u>
Multiline Business Lines **	\$2.11	2,294	\$4,840.34	\$58,084.08
Residential and Single Line Business Lines ***	\$0.00	4,645	\$0.00	\$0.00
TOTAL INCREASE (DECREASE) IN END USER REVENUE			\$4,840.34	\$58,084.08

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

** (Proposed Rate less Current Rate, \$9.20 - \$7.09)

*** (Proposed Rate less Current Rate, \$6.50 - \$6.50)