

January 3, 2002

Dunkirk and Fredonia Telephone Company
P.O. Box 209
Fredonia, New York 14063

Transmittal No. 28

Secretary
Federal Communications Commission
Washington, D.C. 20554

Attention: Common Carrier Bureau

The accompanying tariff Supplement No. 3 issued by the Dunkirk and Fredonia Telephone Company, FRN 0003-4142-24 (D&F), and bearing Tariff F.C.C. No. 2, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

In response to the December 31, 2001 Order by the Commission in In the Matter of December 17, 2001 MAG Access Charge Tariff Filings, DA 01-3023, this filing advances the effective date of tariff revisions originally filed under Transmittal No. 27 from January 1, 2002 to December 31, 2001. This filing then suspends the effective date of those revisions for a period of one day until January 1, 2002. As further required by the Order, D&F shall keep accurate account of all amounts received that are associated with the rates that are subject to the Commission's investigation.

Pursuant to Section 61.32(b) of the Commission's Rules, the original of this letter, Form 159, and a check for \$655.00 will be sent via overnight delivery to the Mellon Bank, Pittsburgh, Pennsylvania.

Customers will be notified of the proposed changes in accordance with the Commission's requirements.

Any questions regarding the filing may be directed to me at the address and telephone number listed above.

Sincerely,

Emmanuel Staurulakis
President
John Staurulakis, Inc.

on behalf of

Robert A. Maytum
Chairman & CEO
Dunkirk and Fredonia
Telephone Company

Enclosures

cc: Dunkirk and Fredonia Telephone Company