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February 1, 2002

Magalie Roman Salas
Secretary
Federal Communications Commission
Washington, D.C. 20554

Attention: Common Carrier Bureau

With this letter, Dunkirk and Fredonia Telephone Company (FCC Registration Number 0003-4142-24) hereby transmits a complete copy of its Base Document Tariff F.C.C. No. 2, Access Service, which includes all tariff changes that became effective as of January 1, 2002, in Transmittal No. 27.

All correspondence and inquiries in connection with this Base Document should be forwarded to Emmanuel Staurulakis, President, John Staurulakis, Inc., 6315 Seabrook Road, Seabrook, Maryland 20706, (301) 459-7590.