

Plant Date: Average 12/31/2001
Expense Date: 12 Mo. Ending 12/31/2001

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #5 - Form 1

**SUMMARY DEVELOPMENT OF INTERSTATE CCL (END USER) REVENUE REQUIREMENT
FOR 12 MONTHS ENDING DECEMBER 31, 2001**

	Source	(CCL) END USER	TAX RATES
1. Plant in Service	Part 69, Form 1, Ln 18	1,750,315	
2. Plant Under Construction	Part 69, Form 1, Ln 20	47,157	
3. Net Investment	Part 69, Form 2, Ln 43	927,151	
4. Rate of Return	FCC Authorized	0.1125000	
5. Return	(Line 3 x 4)	104,304	
6. AFUDC	Part 69, Form 10, Ln 192	0	
7. Net Return	(Lines 5 - 6)	104,304	
8. Fixed Charges	Part 69, Form 10, Ln 199	12,152	
9. Investment Tax Credit	Part 69, Form 10, Ln 191	2,776	
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	
11. Subject to FIT	(Lines 7-8-9-10)	89,376	
12. Federal Income Tax @ 51.5151%		46,042	0.5151510
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	
14. Subject to SIT	(Lines 11+12-13)	135,418	
15. State Income Tax @ 0.00000%		0	0.0000000
16. Return + FIT + SIT	(Lines 7-9+12+15)	147,570	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	877,357	
18. Subtotal	(Lines 16+17)	1,024,927	
19. Other Taxes	Per Rev. Req. Element Page 1 Line 20	3,909	0.0038140
20. Other Taxes	Per Rev. Req. Element Page 1 Line 21	17,245	0.0305030
21. Subtotal	(Lines 18+19+20)	1,046,081	
22. USAC Contribution included on line 20	Part 69, Form 7, Ln 126a	0	
23. Subtotal	(Line 21-22)	1,046,081	
24. Adjustment for Line Port Re-allocation	Per Rev. Req. Element Page 2 Line 25	0	0.0000000
25. Subtotal	(Line 23+24)	1,046,081	
26. Adjustment for TIC Re-allocation	Per Rev. Req. Element Page 2 Line 29	0	
27. Total Revenue Requirement	(Lines 25+26)	1,046,081	
28. Access Lines	Average for period	12,324	
29. Cost per Access Line Per Month ((Line 27 / Line 28) / 12 Months) (Company is in the NECA CCL Pool)		\$7.07	