

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #2 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport		
1	2111	Land	L10	40,691	13,825	21	19,453	0	1,132	6,260	
2		General Support	L10	1,392,653	473,167	708	665,779	0	38,750	214,249	
2a		General Purpose Computer	L180a	119,725	38,852	8	38,244	0	6,509	15,876	20,236
3	2110	Land & General Support	L1-2	1,553,069	525,844	737	723,476	0	46,391	236,385	20,236
4	2210	COE - Switching	L48	1,970,854			1,970,854		0		
5	2220	COE - Operator Systems	L53	0			0	0	0		
6	2230	COE - Transmission	L63	729,701	180,950		0	0	101,504	447,247	
7		Total COE	L4-6	2,700,555	180,950		1,970,854	0	101,504	447,247	
8	2310	Information Orig/Term	L69	2,160	0	2,096				64	
9	2410	Cable & Wire Facilities	L76	1,419,850	1,219,731		0	0	13,204	186,915	
10		Total COE, IOT & C&WF	L7-9	4,122,565	1,400,681	2,096	1,970,854	0	114,708	634,226	
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	2,719,788			1,970,854	0	114,708	634,226	
12		Total GSF, COE, IOT, C&WF	L3,10	5,675,634	1,926,525	2,833	2,694,330	0	161,099	870,611	20,236
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	4,784,787	1,926,525	2,833	2,694,330		161,099		
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	43,815	14,872	22	20,800	0	1,244	6,721	156
16	2680	Amortizable Tangibles	L14-15	43,815	14,872	22	20,800	0	1,244	6,721	156
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	5,719,449	1,941,397	2,855	2,715,130	0	162,343	877,332	20,392
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	103,701	35,200	52	49,229	0	2,943	15,907	370
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	264,172	89,670	132	125,407	0	7,498	40,523	942
23	1402	Class B RTB Stock	L12	57,316	19,455	29	27,209	0	1,627	8,792	204
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	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

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Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport		Access
28	CWC	Cash Working Capital	L12	89,611	30,416	45	42,540	0	2,544	13,746	320
29	3100	Depreciation Reserve	L97	3,245,270	954,485	2,215	1,792,426	0	74,993	410,742	10,409
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	3,245,270	954,485	2,215	1,792,426	0	74,993	410,742	10,409
37	4040	Customer Deposits	L12	11,505	3,904	6	5,462	0	327	1,765	41
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	122,854	41,702	61	58,321	0	3,487	18,845	438
40	4340	Non-Current Def Oper Taxes	L111	359,719	122,103	180	170,789	0	10,207	55,182	1,258
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	2,494,901	993,944	651	932,517	0	87,941	469,766	10,082
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	2,482,333	989,679	644	926,551	0	87,584	467,838	10,037

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport	
<u>Central Office Switching - Acct 2210</u>										
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0	
46	2210	Cat 3 - Local Switching	Direct	1,952,260			1,952,260			
47	2210	Cat 5 - Equal Access	Direct	18,594			18,594			
48		Total 2210	L45-47	1,970,854			1,970,854		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	
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0						
53		Total 2220	L49-52	0			0	0	0	
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	1,952,260			1,952,260	0	0	
<u>Central Office Transmision - Acct 2230</u>										
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	221,087					0	221,087
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	186,456	180,950					5,506
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0						
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	206,133					0	206,133
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	116,025			0	0	101,504	14,521
62	2230	Cat 4.3 - Host / Remote	L75	0					0	
63		Total 2230	L55-62	729,701	180,950		0	0	101,504	447,247

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C
					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	2,160		2,096				64	
67		Total Category 1	L64-66	2,160		2,096				64	
68		Cat 2 - Customer Premise Equip	Direct	0	0						
69		Total 2310	L67-68	2,160	0	2,096				64	
<u>Cable and Wire Facilities - Acct 2410</u>											
70	2410	Cat 1 - Exch Ln CWF	Direct	1,256,842	1,219,731					37,111	
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0		
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	0						0	
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	147,375					0	147,375	
74	2410	Cat 3 - IX C&WF	Alloc 3	15,633			0	0	13,204	2,429	
75	2410	Cat 4 - Host / Remote C&WF	Direct	0					0		
76		Total 2410	L70-75	1,419,850	1,219,731		0	0	13,204	186,915	

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					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
78	2210	COE - Switching	L4	0			0		0	
79	2220	COE - Operator Systems	L5	0			0	0	0	
80	2230	COE - Transmission	L6	0	0		0	0	0	0
81	2310	Information Orig /Term	L8	0	0	0			0	0
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0
83	Total 2681		L77-82	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
85	2210	COE - Switching	L4	0			0		0	
86	2220	COE - Operator Systems	L5	0			0	0	0	
87	2230	COE - Transmission	L6	0	0		0	0	0	0
88	2310	Information Orig /Term	L8	0	0	0			0	0
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>										
91	2110	General Support Facilities	L3	798,879	270,488	379	372,147	0	23,863	121,593
92	2210	COE - Switching	L4	1,420,279			1,420,279		0	
93	2220	COE - Operator Systems	L5	0			0	0	0	
94	2230	COE - Transmission	L6	320,525	79,483		0	0	44,586	196,456
95	2310	Information Orig /Term	L8	1,892	0	1,836				56
96	2410	Cable & Wire Facilities	L9	703,695	604,514		0	0	6,544	92,637
97	Total 3100		L91-96	3,245,270	954,485	2,215	1,792,426	0	74,993	410,742

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Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>										
98	2110	General Support Facilities	L3	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0		
100	2220	COE - Operator Systems	L5	0			0	0		
101	2230	COE - Transmission	L6	0	0		0	0	0	
102	2310	Information Orig /Term	L8	0	0	0			0	
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	
104		Total 4100	L98-103	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>										
105	2110	General Support Facilities	L3	96,546	32,688	46	44,975	0	2,884	14,695
106	2210	COE - Switching	L4	125,814			125,814		0	
107	2220	COE - Operator Systems	L5	0			0	0	0	
108	2230	COE - Transmission	L6	46,582	11,551		0	0	6,480	28,551
109	2310	Information Orig /Term	L8	138	0	134				4
110	2410	Cable & Wire Facilities	L9	90,639	77,864		0	0	843	11,932
111		Total 4340	L105-110	359,719	122,103	180	170,789	0	10,207	55,182
<u>Plant Specific Expenses</u>										
112	6110	Network Support	L12	14,282	4,848	7	6,780	0	405	51
113	6120	General Support	L3	206,455	69,902	98	96,174	0	6,167	31,424
114	6210	COE - Switching - Equal Access	Direct	0			0			
115	6210	COE - Switching - All Other	Alloc 6	96,667			84,746		11,921	
116	6220	COE - Operator Systems	L5	0			0	0	0	
117	6230	COE - Transmission	L6	57,081	14,155		0	0	7,940	34,986
118		Total COE	L114-117	153,748	14,155		84,746	0	19,861	34,986
119	6310	IOT - Other	L67	0		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	33,529	28,803		0	0	312	4,414
123		Total Plant Specific	L112,113,118,121-122	408,014	117,708	105	187,700	0	26,745	73,015

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special	B&C
					BFP	Pay / Other	Local Sw	Information	Transport	
<u>Plant Non-Specific Expenses</u>										
124	6510	Other Prop Plant & Equip	L10	5,291	1,798	3	2,529	0	147	814
125	6530	Network Operations	L10	51,006	17,330	26	24,384	0	1,419	7,847
126	6540	Access	Direct	0						
126a	6540	Universal Service Assignment	Direct	50,971	50,971					
	6561	<u>Depreciation</u>								
127		Dep - Support Assets	L3	123,107	41,682	58	57,348	0	3,677	18,738
128		Dep - COE Switching	L4	191,026			191,026		0	
129		Dep - COE Operator	L5	0			0	0	0	
130		Dep - COE Transmission	L6	59,822	14,835		0	0	8,321	36,666
131		Dep - IOT	L8	138	0	134				4
132		Dep - Cable & Wire Facilities	L9	63,382	54,449		0	0	589	8,344
133		Total 6561	L127-132	437,475	110,966	192	248,374	0	12,587	63,752
										1,604
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	544,743	181,065	221	275,287	0	14,153	72,413
										1,604

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	100,408	34,082	50	47,666	0	2,850	15,402
										358
140	6621	<u>Operator</u>	Alloc 4	0			0	0		
141		Outside Operator Services	Alloc 5	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
					BFP	Pay / Other	Local Sw	Information		
6623 Commercial Operations										
Cat 1 - Local Business Office										
End User Service Order Processing										
143		Presubscription	L13	69,406	27,945	41	39,083		2,337	
144		Message Tel	Direct	13,991						13,991
145		Private Line	Direct	32						32
146		Total	L143-145	83,429	27,945	41	39,083		2,337	14,023
End User Payment and Collection										
147		Message Tel	Direct	5,317						5,317
148		Private Line	Direct	0						0
149		EUCL	Direct	17,853	17,853					
150		Total	L147-149	23,170	17,853					5,317
End User Billing Inquiry										
151		Message Tel	Direct	15,601						15,601
152		Private Line	Direct	0						0
153		EUCL	Direct	797	797					
154		Total	L151-153	16,398	797					15,601
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
IXC Payment and Collection										
159		Message Tel	L13	2,035	819	1	1,146		69	
160		Private Line	Direct	588						588
161		Billing & Collection	Direct	111						111
162		Total	L159-161	2,734	819	1	1,146		69	588
IXC Billing Inquiry										
163		Message Tel	L13	48	19	0	27		2	
164		Private Line	Direct	0						0
165		Billing & Collection	Direct	179						179
166		Total	L163-165	227	19	0	27		2	0
167		Future Use								
168		Total Category 1	L146,150,154,158,162,166	125,958	47,433	42	40,256		2,408	588
										35,231

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Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport	
		<u>Cat 2 - Revenue Accounting</u>								
169		Message Processing	Direct	0						0
170		OB&C - Expense	Direct	36,678						36,678
171		Future Use								
172		Future Use								
172		Carrier Access Billing	L11	33,589			24,339	0	1,417	7,833
174		Subscriber Line Charge	Direct	6,472	6,472					
175		Total Category 2	L169-174	76,739	6,472		24,339	0	1,417	7,833
176		Subtotal Customer Services	L140-142,168,175	202,697	53,905	42	64,595	0	3,825	8,421
		<u>Category 3 - Other Commercial</u>								
177		Total Category 3	L176	277	74	0	88	0	5	12
178		Total Customer Services	L176-177	202,974	53,979	42	64,683	0	3,830	8,433
179		Total Customer Operations	L139,178	303,382	88,061	92	112,349	0	6,680	23,835
180		Total Big Three Expenses	L123-126,179 (less L114)	818,664	275,868	226	326,962	0	34,991	105,511
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	426,030	138,253	29	136,086	0	23,161	56,494
<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180	599,682	202,077	166	239,504	0	25,631	77,288
182	6720	General & Administrative	L180	460,505	155,177	127	183,919	0	19,683	59,351
183		Total Corporate Operations	L181-182	1,060,187	357,254	293	423,423	0	45,314	136,639
184		Total Operating Expenses	L123,138,179,183	2,316,326	744,088	711	998,759	0	92,892	305,902
<u>Operating Taxes</u>										
185		Future Use								
186	7240	Ad Valorem Taxes	L12	48,928	16,609	24	23,227	0	1,389	7,505
187	7370	Special Charges	L12	25,038	8,499	12	11,886	0	711	3,841
188		Total Operating Exp & Taxes	L184-186	2,390,292	769,196	747	1,033,872	0	94,992	317,248

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	
					BFP	Pay / Other	Local Sw	Information			Transport
<u>Tax Adjustments</u>											
189	7210	Investment Tax Credits	L12	8,654	2,938	4	4,108	0	246	1,327	31
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0
191		Total	L189-190	8,654	2,938	4	4,108	0	246	1,327	31
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L44	32,110	12,802	8	11,985	0	1,133	6,052	130
200	7540	Interest On Customer Dep	L12	729	247	0	346	0	21	112	3
<u>Rent Revenues Account 5240</u>											
201	2110	General Support Facilities	L3	10,928	3,701	5	5,091	0	326	1,663	142
202	2210	COE - Switching	L4	0			0		0		
203	2220	COE - Operator Systems	L5	0			0	0	0		
204	2230	COE - Transmission	L6	0	0		0	0	0	0	
205	2310	Information Orig /Term	L8	0	0	0				0	
206	2410	Cable & Wire Facilities	L9	5,164	4,436		0		48	680	
207		Total 5240	L201-206	16,092	8,137	5	5,091	0	374	2,343	142
208		Total Operating Exp & Taxes	L188+200 Less 207	2,374,929	761,306	742	1,029,127	0	94,639	315,017	174,098

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Attachment #2 - Form 12

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #2 - Form 13

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #2 - Form 14

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #2 - Form 16

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #2 - Form 17

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #2 - Form 18

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #2 - Form 19

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #2 - Form 21

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
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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
1	2111	Land	L10	124,419	34,432	6,259	0	0	16,112	150	28,381	297	2,330
2		General Support	L10	4,258,197	1,178,425	214,228	0	0	551,416	5,147	971,345	10,151	79,754
2a		General Purpose Computer	L10	366,072	101,308	18,417	0	0	47,405	442	83,505	873	6,856
3	2110	Land & General Support	L1-2	4,748,688	1,314,165	238,904	0	0	614,933	5,739	1,083,231	11,321	88,940
4	2210	COE - Switching	L45	5,721,139	1,970,854		0		560,933		1,307,332		0
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0
6	2230	COE - Transmission	L60	1,517,848	282,454	447,247	0	0	172,671	6,921	283,684	11,466	78,963
7		Total COE	L4-6	7,238,987	2,253,308	447,247	0	0	733,604	6,921	1,591,016	11,466	78,963
8	2310	Information Orig /Term	L66	8,641	2,160		0		1,580		2,249		0
9	2410	Cable & Wire Facilities	L74	5,357,598	1,232,935	186,915	0	0	897,132	8,315	1,282,135	18,583	157,128
10		Total COE, IOT & C&WF	L7-9	12,605,226	3,488,403	634,162	0	0	1,632,316	15,236	2,875,400	30,049	236,091
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	133,968	37,075	6,740	0	0	17,348	162	30,560	319	2,509
13	2680	Amortizable Tangibles	L11-12	133,968	37,075	6,740	0	0	17,348	162	30,560	319	2,509
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	17,487,882	4,839,643	879,806	0	0	2,264,597	21,137	3,989,191	41,689	327,540
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	317,078	87,749	15,952	0	0	41,060	383	72,329	756	5,939
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	996,814	229,395	34,777	0	0	166,917	1,547	238,549	3,457	29,235
20	1402	Class B RTB Stock	L15	175,249	48,499	8,817	0	0	22,694	212	39,976	418	3,282
21	1410	Other Noncurrent Assets	L175	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
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0		
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	261,384	82,391	7,220	0	0	30,489	1,307	54,186	425	2,254

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
26	3100	Depreciation Reserve	L102	9,895,142	2,833,288	411,982	0	0	1,242,407	10,113	2,261,341	20,070	158,310
27	3200	Res - Prop Held for Future Use	L16	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
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	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
32		Total Reserves	L 26-31	9,895,142	2,833,288	411,982	0	0	1,242,407	10,113	2,261,341	20,070	158,310
33	4040	Customer Deposits	L15	35,177	9,735	1,770	0	0	4,555	43	8,024	84	659
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	362,913	114,158	8,696	0	0	41,974	2,075	74,725	548	2,524
36	4340	Non-Current Def Oper Taxes	L116	1,099,885	304,385	55,334	0	0	142,431	1,330	250,897	2,622	20,601
37	4360	Other Deferred Credits	Alloc 48	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
39		Net Investment	L15-25 Less L32-38	7,845,290	2,026,111	468,790	0	0	1,094,390	11,025	1,799,244	23,421	186,156
40		Total 2001 Less 2690	L 3, 10, 13	17,487,882	4,839,643	879,806	0	0	2,264,597	21,137	3,989,191	41,689	327,540
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	7,806,747	2,019,114	463,219	0	0	1,087,736	11,624	1,787,831	23,210	183,803

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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
<u>Central Office Switching - Acct 2210</u>													
42	2210	Cat 2 - Tandem Switching	Alloc 2	149,100	0		0		0		0		0
43	2210	Cat 3 - Local Switching	Alloc 3	5,546,052	1,952,260		0		553,540		1,307,332		0
44	2210	Cat 5 - Equal Access	Alloc 13	25,987	18,594		0		7,393		0		
45		Total 2210	L42-44	5,721,139	1,970,854		0		560,933		1,307,332		0
<u>Central Office Operator Systems - Acct 2220</u>													
2220		Cat 1 - Operator Systems											
46		Intercept Boards	Alloc 24	0	0		0		0		0		0
47		Information Boards	Alloc 47	0	0		0		0		0		0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0
49		Other Boards	Alloc 1	0	0		0		0		0		0
50		Total 2220	L46-49	0	0		0		0		0		0
<u>Central Office Transmission - Acct 2230</u>													
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	221,087		221,087		0		0		0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	78,964									78,964
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0	
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	743,831	180,950	5,506	0	0	132,313	1,113	188,368	2,108	0
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0					
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	206,133	0	206,133	0	0	0	0	0	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	267,833	101,504	14,521	0	0	40,358	5,808	95,316	9,358	(1)
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0
60		Total 2230	L51-59	1,517,848	282,454	447,247	0	0	172,671	6,921	283,684	11,466	78,963

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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
<u>Information Origination / Termination - Acct 2310</u>													
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	8,641	2,160		0		1,580		2,249		0
64		Total Category 1	L61-63	8,641	2,160		0		1,580		2,249		0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0
66		Total 2310	L64-65	8,641	2,160		0		1,580		2,249		0

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	5,013,947	1,219,731	37,111	0	0	891,882	7,501	1,269,736	14,213	0
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	157,128									157,128
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	0		0		0		0		0	
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	147,375	0	147,375	0	0	0	0	0	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	39,148	13,204	2,429	0	0	5,250	814	12,399	4,370	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0
74		Total 2410	L67-73	5,357,598	1,232,935	186,915	0	0	897,132	8,315	1,282,135	18,583	157,128

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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
<u>Tangible Assets - Capital Leases - Acct 2680</u>													
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0
80	2410	Cable & Wire Facilities	L9	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
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>													
82	2110	General Support Facilities	L3	133,968	37,075	6,740	0	0	17,348	162	30,560	319	2,509
83	2210	COE - Switching	L4	0	0		0		0		0		0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87	133,968	37,075	6,740	0	0	17,348	162	30,560	319	2,509
<u>Deferred Maint & Retirements Acct 1438</u>													
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0
94	2410	Cable & Wire Facilities	L9	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

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
<u>Accumulated Depreciation - Acct 3100</u>													
96	2110	General Support Facilities	L3	2,442,666	675,990	122,889	0	0	316,314	2,952	557,201	5,823	45,750
97	2210	COE - Switching	L4	4,122,891	1,420,279		0		404,232		942,118		0
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0
99	2230	COE - Transmission	L6	666,723	124,069	196,456	0	0	75,847	3,040	124,610	5,037	34,685
100	2310	Information Orig /Term	L8	7,570	1,892		0		1,384		1,970		0
101	2410	Cable & Wire Facilities	L9	2,655,292	611,058	92,637	0	0	444,630	4,121	635,442	9,210	77,875
102	Total 3100		L96-101	9,895,142	2,833,288	411,982	0	0	1,242,407	10,113	2,261,341	20,070	158,310

Net Current Deferred Operating Income Taxes - Acct 4100

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

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	295,201	81,695	14,851	0	0	38,227	357	67,339	704	5,529
111	2210	COE - Switching	L4	365,223	125,814		0		35,809		83,457		0
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0
113	2230	COE - Transmission	L6	96,894	18,031	28,551	0	0	11,023	442	18,109	732	5,041
114	2310	Information Orig /Term	L8	552	138		0		101		144		0
115	2410	Cable & Wire Facilities	L9	342,015	78,707	11,932	0	0	57,271	531	81,848	1,186	10,031
116	Total 4340		L110-115	1,099,885	304,385	55,334	0	0	142,431	1,330	250,897	2,622	20,601

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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
<u>Plant Specific Expenses</u>													
117	6110	Network Support	L3	43,667	12,085	2,197	0	0	5,655	53	9,961	104	818
118	6120	General Support	L3	631,260	174,697	31,758	0	0	81,745	763	143,998	1,505	11,823
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0		
120	6210	COE - Switching - All Other	L7	259,123	80,658	16,009	0	0	26,260	248	56,951	410	2,827
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	153,011	47,628	9,453	0	0	15,506	146	33,629	242	1,669
123		Total COE	L119-122	412,134	128,286	25,462	0	0	41,766	394	90,580	652	4,496
124	6310	IOT - Other	L64	0	0		0		0		0		0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0
126		Total 6310	L124-125	0	0		0		0		0		0
127	6410	Cable & Wire Facilities	L9	126,515	29,115	4,414	0	0	21,185	196	30,276	439	3,710
128		Total Plant Specific	L117,118,123,126-127	1,213,576	344,183	63,831	0	0	150,351	1,406	274,815	2,700	20,847

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
<u>Plant Non-Specific Expenses</u>													
129	6510	Other Prop Plant & Equip	L15	16,178	4,477	814	0	0	2,095	20	3,690	39	303
130	6530	Network Operations	L10	155,957	43,160	7,846	0	0	20,196	189	35,576	372	2,921
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	50,971	50,971		0		0		0		
	6561	<u>Depreciation</u>											
132		Dep - Support Assets	L3	376,416	104,170	18,937	0	0	48,744	455	85,865	897	7,050
133		Dep - COE Switching	L4	554,525	191,026		0		54,369		126,714		0
134		Dep - COE Operator	L5	0	0		0		0		0		0
135		Dep - COE Transmission	L6	124,434	23,156	36,666	0	0	14,156	567	23,257	940	6,473
136		Dep - IOT	L8	551	138		0		101		143		0
137		Dep - Cable & Wire Facilities	L9	239,162	55,038	8,344	0	0	40,048	371	57,234	830	7,014
138		Total 6561	L132-137	1,295,088	373,528	63,947	0	0	157,418	1,393	293,213	2,667	20,537
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	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
143		Total Plant Non-Specific	L129-142 Less 138	1,518,194	472,136	72,607	0	0	179,709	1,602	332,479	3,078	23,761
<u>Customer Operations Expenses</u>													
144	6610	Marketing	Alloc 43	316,650	100,408	0	0	0	34,696	0	59,321	0	0
145	6621	Operator	L50	0	0		0		0		0		0
146		Outside Operator Services	Alloc 42	54,515	0		0		0		0		0
	6622	<u>Directory</u>											
147		Classified	Alloc 22	0									
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	0	0		0		0		0		0
150		Foreign	Alloc 25	0	0		0		0		0		0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 30

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
6623		<u>Commercial Operations</u>											
		<u>Cat 1 - Local Business Office</u>											
		End User service order processing											
152		Presubscription	Alloc 26	69,406	69,406								
153		Directory Advertising	Alloc 27	83									
154		All other	Alloc 28	67,373	13,991	32	0	0	12,922	454	16,978	454	
155		End User payment & collection	Alloc 21	110,773	23,170	0	0	0	4,203	0	12,411	0	
156		End User billing inquiry	Alloc 30	44,414	16,398	0	0	0	10,473	21	12,720	480	
157		IXC service order processing	Alloc 32	6,752	0	0	0	0	0	6,752	0	0	
158		IXC payment and collection	Alloc 33	6,906	2,146	588	0	0	1,233	199	2,740	0	
159		IXC billing inquiry	Alloc 34	1,228	227	0	0	0	19	944	19	19	
160		Future Use											
161		Total Category 1	L152-160	306,935	125,338	620	0	0	28,850	8,370	44,868	953	0
		<u>Cat 2 - Revenue Accounting</u>											
162		Message Processing	Alloc 36	30,473	0		0		0		30,473	0	
163		OB&C - Expense	Alloc 38	122,978	36,678		0		21,575		21,575	0	
164		Future Use											
165		Future Use											
166		Future Use											
167		Carrier Access Billing	Alloc 44	67,179	33,589		0		16,795		16,795		
168		Subscriber Line Charge	Alloc 29	6,472	6,472		0		0		0		
169		Total Category 2	L162-168	227,102	76,739	0	0	0	38,370	0	68,843	0	0
170		Subtotal Categories 1 & 2	L161,169	534,037	202,077	620	0	0	67,220	8,370	113,711	953	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
<u>Category 3 - Other Commercial</u>													
171		Telcom Relay Service	Alloc 45	277	277		0		0		0		
172		Other	L170	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	534,314	202,354	620	0	0	67,220	8,370	113,711	953	0
174		Total Customer Operations	L144-146,151,173	905,479	302,762	620	0	0	101,916	8,370	173,032	953	0
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	1,600,085	503,323	38,342	0	0	185,063	9,149	329,464	2,416	11,127
<u>Corporate Operations Expenses</u>													
176	6710	Executive & Planning	L175	1,771,467	557,233	42,449	0	0	204,885	10,129	364,752	2,675	12,319
6720 General & Administrative													
177		Other Direct	Alloc 46	0	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0
179		Other	L175	1,360,336	427,908	32,597	0	0	157,334	7,778	280,099	2,054	9,460
180		Total 6720	L177-179	1,360,336	427,908	32,597	0	0	157,334	7,778	280,099	2,054	9,460
181		Total Corporate Operations	L176,180	3,131,803	985,141	75,046	0	0	362,219	17,907	644,851	4,729	21,779
182		Total Operating Expenses	L128,143,174,181	6,769,052	2,104,222	212,104	0	0	794,195	29,285	1,425,177	11,460	66,387
<u>Operating Taxes</u>													
183		Future Use											
184	7240	Ad Valorem Taxes - Allocated	L15	147,445	40,804	7,418	0	0	19,093	178	33,634	351	2,762
185	7240	Ad Valorem Taxes - Direct	Alloc 40	706	706	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	148,151	41,510	7,418	0	0	19,093	178	33,634	351	2,762
187	7370	Special Charges	L181	73,965	23,266	1,772	0	0	8,555	423	15,230	112	514
188		Total Operating Exp & Taxes	L182,186,187	6,991,168	2,168,998	221,294	0	0	821,843	29,886	1,474,041	11,923	69,663
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	5,696,080	1,795,470	157,347	0	0	664,425	28,493	1,180,828	9,256	49,126

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 32

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
<u>Tax Adjustments</u>													
190	7210	Investment Tax Credits	L15	26,460	7,323	1,331	0	0	3,426	32	6,036	63	496
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	26,460	7,323	1,331	0	0	3,426	32	6,036	63	496
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	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
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	100,985	26,118	5,992	0	0	14,071	150	23,127	300	2,378
201	7540	Interest On Customer Dep	L41	2,292	593	136	0	0	319	3	525	7	54
<u>Rent Revenues Account 5240</u>													
202	2110	General Support Facilities	L3	33,414	9,247	1,681	0	0	4,327	40	7,622	80	626
203	2210	COE - Switching	L4	0	0		0		0		0		0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0
207	2410	Cable & Wire Facilities	L9	19,485	4,484	680	0	0	3,263	30	4,663	68	571
208		Total 5240	L202-207	52,899	13,731	2,361	0	0	7,590	70	12,285	148	1,197
209		Total Operating Exp & Taxes	L188+201 Less 208	6,940,561	2,155,860	219,069	0	0	814,572	29,819	1,462,281	11,782	68,520

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 33

Local
36,458
1,247,731
107,266
1,391,455
1,882,020
0
234,442
2,116,462
2,652
1,574,455
3,693,569
0
39,255
39,255
0
5,124,279
0
92,910
0
292,937
51,351
0
0
0
0
83,112

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 34

Local
2,957,631
0
0
0
0
0
2,957,631
10,307
0
118,213
322,285
0
0
2,236,153
5,124,279
2,230,210

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 35

Local

149,100
1,732,920
0

1,882,020

0
0
0
0

0

0
0
0
0
233,473
0
0
969
0

234,442

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 36

Local

0

0

2,652

2,652

0

2,652

1,573,773

0

0

0

0

682

0

1,574,455

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 37

Local

0
0
0
0
0
0

0

39,255

0
0
0
0
0

39,255

0
0
0
0
0
0

0

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 38

Local

715,747
1,356,262
0
102,979
2,324
780,319

2,957,631

0
0
0
0
0
0

0

86,499
120,143
0
14,965
169
100,509

322,285

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 39

<u>Local</u>
12,794
184,971
0
75,760
0
44,738
<u>120,498</u>
0
<u>0</u>
0
37,180
<u>355,443</u>

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 40

<u>Local</u>
4,740
45,697
0
110,298
182,416
0
19,219
169
70,283
<u>382,385</u>
0
0
0
0
<u>432,822</u>

122,225
0
54,515
0
0
0
0
<u>0</u>

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 41

Local

0
83
22,542
70,989
4,322

0
0
0

97,936

0
43,150

0
0

43,150

141,086

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 42

Local

0
0

141,086

317,826

521,201

577,025

0
0

443,106

443,106

1,020,131

2,126,222

43,205

0

43,205

24,093

2,193,520

1,811,135

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 43

<u>Local</u>
7,753
<u>0</u>
7,753
0
0
<u>0</u>
0
<u>0</u>
0
28,849
655
9,791
0
0
0
0
5,726
<u>15,517</u>
<u>2,178,658</u>

Plant Date: Average 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #4 - Input 44

PLANT IN SERVICE

Acct	Description	Investment	Reserve
2111	Land	124,419	
	General Support	4,624,269	2,442,666
	Land & General Support	<u>Total 2110</u>	<u>4,748,688</u>
			<u>2,442,666</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	5,721,139	4,122,891
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>5,721,139</u>
			<u>4,122,891</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>0</u>
			<u>0</u>
2231	Radio Systems	0	0
2232	Circuit Equipment	1,517,848	666,723
	COE - Transmission	<u>Total 2230</u>	<u>1,517,848</u>
			<u>666,723</u>
2311	Station Apparatus	0	0
2321	Customer Premise Wiring	0	0
2341	Large Private Branch Exchanges	0	0
2351	Public Telephone Terminal Equipment	0	0
2362	Other Terminal Equipment	8,641	7,570
	Information Origination / Termination	<u>Total 2310</u>	<u>8,641</u>
			<u>7,570</u>
2411	Poles	722,853	352,656
2421	Aerial Cable	3,638,858	1,791,044
2422	Underground Cable	346,415	119,941
2423	Buried Cable	582,856	351,733
2424	Submarine Cable	0	0
2425	Deep Sea Cable	0	0
2426	Intrabuilding Network Cable	36,170	8,166
2431	Aerial Wire	11,460	23,920
2441	Conduit Systems	18,986	7,832
	Cable & Wire Facilities	<u>Total 2410</u>	<u>5,357,598</u>
			<u>2,655,292</u>
2681	Capital Leases	0	
2682	Leasehold Improvements	133,968	
	Amortizable Tangibles	<u>Total 2680</u>	<u>133,968</u>
			<u>0</u>
2690	Intangibles	0	
	Plant In Service	<u>Total 2001</u>	<u>17,487,882</u>

OTHER INV / RES

Acct	Description	Investment	Reserve
1220	Material & Supplies	996,814	
1402	Class B RTB Stock	175,249	
1410	Other Noncurrent Assets	0	
1438	Deferred Maint & Retire	0	
1439	Deferred Non-Capital Eq Access	0	
1500	Other Jurisdictional Assets	0	
2002	Prop Held For Future Use	0	
2003	Plant Under Construction	317,078	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>9,895,142</u>
3200	Res - Prop Held for Fut Use		0
3410	Res - Capital leases		0
3420	Res - Leasehold Improvements		0
3500	Res - Intangible		0
3600	Res - Plant Acq Adj		0
4040	Customer Deposits		35,177
4100	Current Def Oper Taxes		0
4310	Other Long Term Liabilities		362,913
4340	Non-Current Def Oper Taxes		1,099,885
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>7,583,906</u>	
CWC	Cash Working Capital	261,384	
	Net with CWC	<u>7,845,290</u>	

Plant Date: Average 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #4 - Input 45

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	138,529
	3	5,152,866
	5	24,145
	Total	5,315,540
2220	1	
	Intrcpt Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	0
	Total	0
2230	4.11	177,154
	4.121	63,273
	4.122	0
	4.123	0
	4.13	596,023
	4.21	0
	4.22	165,171
	4.23	214,612
	4.3	0
	Total	1,216,233

INFORMATION ORIGINATION/TERMINATION

	Msg Tel	Spl Svc	Per Study
<u>Cat 1</u>			
2351	0	0	0
2362	8,429	0	8,429
Coinless Pay	0	0	0
Total	8,429	0	8,429
<u>Cat 2</u>			
2311	0	0	0
2321	0	0	0
2341	0	0	0
Total	0	0	0
Total 2310	8,429	0	8,429

CABLE & WIRE FACILITIES

Account	Cat	Per Study
2410	1	4,566,325
	2.1	141,678
	2.2	0
	2.3	0
	2.4	132,939
	3	35,317
	4	0
Total		4,876,259

Plant Date: Average 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #4 - Input 46

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	43,667
6120	General Support	631,260
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	259,123
6220	Operator Systems	0
6230	Central Office Transmission	153,011
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	126,515
Total Plant Specific		1,213,576
6510	Other Property, Plant & Equipment	16,178
6530	Network Operations	155,957
6540	Access Expense	50,971
6561	Depreciation	1,295,088
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	1,295,088
Total Plant Non-Specific Operations		1,518,194
6610	Marketing	316,650
6620	Services	588,829
Total Customer Operations		905,479
6710	Executive and Planning	1,771,467
6720	General and Administrative	1,360,336
Total Corporate Operations		3,131,803
7240	Ad Valorem	148,151
7370	Special Charges	73,965
Total Operating Expenses & Taxes		6,991,168

Plant Date: Average 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #4 - Input 47

ITEMS ASSIGNED BY PRIMARY PLANT ACCOUNT

Primary Plant Account	Description	2681	2682	4100	4340	6561	5240	1438
2111	Land	0	0				0	0
	General Support	0	133,968	0	295,201	376,416	33,414	0
2210	COE - Switching	0	0	0	365,223	554,525	0	0
2220	COE - Operator Systems	0	0	0	0	0	0	0
2230	COE - Transmission	0	0	0	96,894	124,434	0	0
2310	Information Origination / Termination	0	0	0	552	551	0	0
2410	Cable & Wire Facilities	0	0	0	342,015	239,162	19,485	0
Total		0	133,968	0	1,099,885	1,295,088	52,899	0

Plant Date: Average 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #4 - Input 48

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	0
2 Outside Operator	54,515
3 Total Operator	<u>54,515</u>

DIRECTORY EXPENSE

	<u>Amount</u>
4 Classified	0
5 Alpha	0
6 Foreign	0
7 TWX	0
8 Total Directory	<u>0</u>

REVENUE ACCOUNTING / OTHER COMMERCIAL

<u>Category 2 - Revenue Accounting</u>	<u>Amount</u>
9 Message Processing	30,473
10 OB&C - Expense	122,978
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	67,179
15 Subscriber Line Charge	6,472
16 Total Category 2	<u>227,102</u>

Category 3 - Other Commercial

17 Telecom Relay Service	277
18 Other	0
19 Total Category 3	<u>277</u>

Plant Date: Average 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #4 - Input 49

LOCAL BUSINESS OFFICE

Account 6623 - Local Business Office Category 1		Total	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
End User Service Order Processing												
1	Local	22,542										22,542
2	Directory	83										83
3	Message Tel	43,892	13,991		0		12,922		16,978			
4	Private Line	939		32		0		454		454		0
5	Presubscription	69,406	69,406									
6	Total	136,862	83,397	32	0	0	12,922	454	16,978	454	0	22,625
End User Payment and Collection												
7	Local	70,989										70,989
8	Message Tel	21,931	5,317		0		4,203		12,411			
9	Private Line	0		0		0		0		0		
10	Subscriber Line Charge	17,853	17,853				0		0			
11	Total	110,773	23,170	0	0	0	4,203	0	12,411	0	0	70,989
End User Billing Inquiry												
12	Local	4,322										4,322
13	Message Tel	38,794	15,601		0		10,473		12,720			
14	Private Line	501		0		0		21		480		
15	Subscriber Line Charge	797	797				0		0			
16	Total	44,414	16,398	0	0	0	10,473	21	12,720	480	0	4,322
IXC Service Order Processing												
17	Switched Access	0	0		0		0		0			
18	Private Line	6,752		0		0		6,752		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	6,752	0	0	0	0	0	6,752	0	0	0	0
IXC Payment and Collection												
21	Switched Access	5,373	2,035		0		1,105		2,232			
22	Private Line	787		588		0		199		0		
23	Billing and Collection	746	111				128		508			
24	Total	6,906	2,146	588	0	0	1,233	199	2,740	0	0	0
IXC Billing Inquiry												
25	Switched Access	86	48		0		19		19			
26	Private Line	963		0		0		944		19		
27	Billing and Collection	179	179		0		0		0			
28	Total	1,228	227	0	0	0	19	944	19	19	0	0
29 Future Use												
30	Total Category 1	306,935	125,338	620	0	0	28,850	8,370	44,868	953	0	97,936

Plant Date: Average 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #4 - Input 50

PART 36 - DIRECT ASSIGNMENTS

	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 Account 1500 - Other Jurisdictional Assets	0	0	0	0	0	0	0	0	0	0	0
2 Account 4360 - Other Deferred Credits	0	0	0	0	0	0	0	0	0	0	0
3 Account 4370 - Other Jur Liab & Def Credits	0	0	0	0	0	0	0	0	0	0	0
4 Account 6540 - Access Expense	0	0	0	0	0	0	0	0	0	0	0
5 Outside Operator Services	54,515	0		0		0		0		0	54,515
6 Subscriber Line Charge	6,472	6,472		0		0		0			
7 Telecom. Relay Service (TRS)	277	277		0		0		0			0
8 Account 6720 - Direct Assignments	0	0	0	0	0	0	0	0	0	0	0
9 Account 6720 - Direct EAS	0									0	
10 Account 7240 - Direct Ad Valorem Taxes	706	706	0	0	0	0	0	0	0	0	0
10b Account 6540 - Direct USF Contribution	50,971	50,971		0		0		0			
11 IX Circuit For Other Company	0	0	0	0	0						

Plant Date: Average 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

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Plant Date: Average 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

Dunkirk Fredonia Telephone Company
Study No.: 150091

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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	12,700	12,358	94	0	19	36	193	342
2 Circuits	830	735	45	0	18	29	3	95
3 Circuit Miles	1,081.81	852.60	67.11	0.00	22.49	120.77	18.84	229.21
4 Wideband Channels	1,272	0	1,272	0	0	0	0	1,272
5 STP Circuit Miles	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	122,978	36,678		0		21,575		21,575		0	43,150

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	26,460
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	100,985
19 Account 7540 - Interest on Customer Deposits	2,292
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 TRA - 86 Amortization	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	0.123323

Plant Date: Average 06/30/2004
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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	1.000000	1.000000
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	0.000000	0.000000	0.000000	0.000000		0.000000	0.000000
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	1.000000	0.000000	0.000000	0.000000	0.000000		1.000000
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 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

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PART 69 - DIRECT ASSIGNMENTS

	Total Interstate	Common Line		Switched Access		Special Access	B&C
		BFP	Pay / Other	Local Sw	Information	Transport	
1 Account 2210 - COE Category 2 STP Portion Re-allocation	0			0		0	
2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation	101,504			0	0	101,504	
- Spl	14,521						14,521
DSI/VG Multiplexer Re-allocation				0			0
3 Account 2410 - C&WF Category 3 - Msg - Spl	13,204 2,429				0	13,204	2,429
STP Transmission Re-allocation				0			0
4 Account 6621 - Operator Services	0			0	0		
5 Account 6621 - Outside Operator Services	0			0	0		
6 Future Use							
7 Account 6210 - COE - Switching - All Other Common Channel Signalling Re-allocation	96,667			96,667 (11,921)		0 11,921	
8 Account 6540 - Direct USF Contribution	50,971	50,971					

Plant Date: Average 06/30/2004
Expense Date: 12 Mo. Ending 06/30/2004

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