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**This material is being filed on 7  
days' notice under Section 204(a)(3)  
of the Communications Act.**

June 24, 2004

On behalf of

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

Transmittal No. 32

Ms. Marlene H. Dortch  
Secretary  
Federal Communications Commission  
Washington, D.C. 20554

Attention: Wireline Competition Bureau

The accompanying tariff material issued by the Dunkirk and Fredonia Telephone Company (Company), and bearing Tariff F.C.C. No. 2, Access Service, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

The F.C.C. Registration Number for Dunkirk and Fredonia is 0003-4142-24.

The filing, to become effective July 1, 2004, consists of tariff pages as indicated on the following check sheet:

Tariff F.C.C. No. 1

24th Revised Page 1

In accordance with the Commission's April 19, 2004 release entitled In the Matter of Material to be Filed in Support of 2004 Annual Access Charge Tariff Filings, Tariff Review Plans, DA 04-1048 (2004 TRP Order), together with the June 10, 2004 release entitled In the Matter of Material to be Filed in Support of 2004 Annual Access Charge Tariff Filings, Tariff Review Plans, Errata, DA 04-1700 (2004 TRP Errata), the instant filing revises the Company's End User access rates pursuant to Section 61.38 of the Commission's rules.

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Secretary, Federal Communications Commission

June 24, 2004

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Pursuant to Section 61.38 of the Commission's Rules, cost support information accompanies this filing. The accompanying cost support includes the Tariff Review Plan schedules required for rate-of-return carriers prescribed by the *2004 TRP Order* as modified by the *2004 TRP Errata*.

Pursuant to Section 61.32(b) of the Commission's Rules, the original of this letter, Form 159, and a check for \$695.00 have been sent via overnight delivery to the Mellon Bank, Pittsburgh, Pennsylvania, as of this date.

Customers will be notified of the proposed changes in accordance with the Commission's requirements. Copies of the filing have been provided as indicated.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Duncan".

Scott Duncan  
Staff Director-Regulatory Affairs

on behalf of  
Robert A. Maytum  
President  
Dunkirk and Fredonia Telephone  
Company

Enclosures

cc: Dunkirk and Fredonia Telephone Company