

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Dunkirk & Fredonia Telephone Company
Study No.: 150091

Attachment #1 - Form 1

**SUMMARY DEVELOPMENT OF INTERSTATE CCL (END USER) REVENUE REQUIREMENT
FOR 12 MONTHS ENDING JUNE 30, 2005**

	Source	<u>(CCL)</u> <u>END USER</u>	TAX RATES
1. Plant in Service	Part 69, Form 1, Ln 18	1,944,784	
2. Plant Under Construction	Part 69, Form 1, Ln 20	13,883	
3. Net Investment	Part 69, Form 2, Ln 43	893,347	
4. Rate of Return	FCC Authorized	0.1125000	
5. Return	(Line 3 x 4)	100,502	
6. AFUDC	Part 69, Form 10, Ln 192	616	
7. Net Return	(Lines 5 - 6)	99,886	
8. Fixed Charges	Part 69, Form 10, Ln 199	17,816	
9. Investment Tax Credit	Part 69, Form 10, Ln 191	401	
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	
11. Subject to FIT	(Lines 7-8-9-10)	82,285	
12. Federal Income Tax @ 51.5151%		42,389	0.5151510
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	
14. Subject to SIT	(Lines 11+12-13)	124,674	
15. State Income Tax @ 0.00000%		0	0.0000000
16. Return + FIT + SIT	(Lines 7-9+12+15)	141,874	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	735,306	
18. Subtotal	(Lines 16+17)	877,180	
19. Other Taxes	Per Rev. Req. Element Page 1 Line 20	3,346	0.0038140
20. Other Taxes	Per Rev. Req. Element Page 1 Line 21	26,298	0.0305030
21. Subtotal	(Lines 18+19+20)	906,824	
22. USAC Contribution included on line 20	Part 69, Form 7, Ln 126a	49,990	
23. Subtotal	(Line 21-22)	856,834	
24. Adjustment for Line Port Re-allocation	Per Rev. Req. Element Page 2 Line 25	125,640	0.3000000
25. Subtotal	(Line 23+24)	982,474	
26. Adjustment for TIC Re-allocation	Per Rev. Req. Element Page 2 Line 29	29,131	
27. Total Revenue Requirement	(Lines 25+26)	1,011,605	
28. Access Lines	Projected Average for period	12,016	
29. Cost per Access Line Per Month ((Line 27 / Line 28) / 12 Months) (Company is in the NECA CCL Pool)		\$7.02	

Plant Date: Average 6/30/2005
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Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #2 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	33,894	11,291	17	16,098	0	689	5,799		0
2		General Support	L10	1,217,414	405,558	604	578,218	0	24,752	208,282		0
2a		General Purpose Computer	L180a	263,976	74,626	111	106,398	0	4,555	38,326	39,960	0
3	2110	Land & General Support	L1-2	1,515,284	491,475	732	700,714	0	29,996	252,407	39,960	0
4	2210	COE - Switching	L48	1,977,428			1,977,428		0			0
5	2220	COE - Operator Systems	L53	0			0	0	0			0
6	2230	COE - Transmission	L63	782,078	174,326		0	0	68,071	539,681		0
7		Total COE	L4-6	2,759,506	174,326		1,977,428	0	68,071	539,681		0
8	2310	Information Orig/Term	L69	2,107	0	2,065				42		
9	2410	Cable & Wire Facilities	L76	1,401,777	1,212,627		0	0	16,577	172,573		0
10		Total COE, IOT & C&WF	L7-9	4,163,390	1,386,953	2,065	1,977,428	0	84,648	712,296		0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	2,774,372			1,977,428	0	84,648	712,296		
12		Total GSF, COE, IOT, C&WF	L3,10	5,678,674	1,878,428	2,797	2,678,142	0	114,644	964,703	39,960	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	4,674,011	1,878,428	2,797	2,678,142		114,644			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	43,343	14,338	21	20,441	0	875	7,363	305	0
16	2680	Amortizable Tangibles	L14-15	43,343	14,338	21	20,441	0	875	7,363	305	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	5,722,017	1,892,766	2,818	2,698,583	0	115,519	972,066	40,265	0
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	71,915	23,789	35	33,916	0	1,452	12,217	506	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	213,530	70,632	105	100,704	0	4,311	36,275	1,503	0
23	1402	Class B RTB Stock	L12	58,116	19,224	29	27,408	0	1,173	9,873	409	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	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	0

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Attachment #2 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	
				Interstate	BFP	Pay / Other	Local Sw	Information				Transport
28	CWC	Cash Working Capital	L12	84,208	27,855	41	39,714	0	1,700	14,305	593	0
29	3100	Depreciation Reserve	L97	3,326,805	944,327	2,250	1,847,661	0	54,165	457,806	20,596	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	10,354	3,425	5	4,883	0	209	1,759	73	0
33	3400	Res - Tangible Assets	L31-32	10,354	3,425	5	4,883	0	209	1,759	73	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	3,337,159	947,752	2,255	1,852,544	0	54,374	459,565	20,669	0
37	4040	Customer Deposits	L12	10,772	3,564	5	5,080	0	217	1,830	76	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	150,434	49,761	74	70,947	0	3,037	25,556	1,059	0
40	4340	Non-Current Def Oper Taxes	L111	404,049	133,669	199	190,565	0	8,160	68,660	2,796	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	2,247,372	899,520	495	781,189	0	58,367	489,125	18,676	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	2,266,254	905,766	504	790,094	0	58,748	492,333	18,809	0

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Dunkirk Fredonia Telephone Company
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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					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			0
46	2210	Cat 3 - Local Switching	Direct	1,960,008			1,960,008					
47	2210	Cat 5 - Equal Access	Direct	17,420			17,420					
48		Total 2210	L45-47	1,977,428			1,977,428		0			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			0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0								0
53		Total 2220	L49-52	0			0	0	0			0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	1,960,008			1,960,008	0	0			0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	338,590					0	338,590		
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	177,829	174,326					3,503		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	190,987					0	190,987		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	74,672			0	0	68,071	6,601		0
62	2230	Cat 4.3 - Host / Remote	L75	0					0			
63		Total 2230	L55-62	782,078	174,326		0	0	68,071	539,681		0

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					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	2,107		2,065				42		
67		Total Category 1	L64-66	2,107		2,065				42		
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	2,107	0	2,065				42		
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	1,236,991	1,212,627					24,364		
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	145,491					0	145,491		
74	2410	Cat 3 - IX C&WF	Alloc 3	19,295			0	0	16,577	2,718		0
75	2410	Cat 4 - Host / Remote C&WF	Direct	0					0			
76		Total 2410	L70-75	1,401,777	1,212,627		0	0	16,577	172,573		

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					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	0
78	2210	COE - Switching	L4	0			0		0		0
79	2220	COE - Operator Systems	L5	0			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		
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0
83	Total 2681		L77-82	0	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	0
85	2210	COE - Switching	L4	0			0		0		0
86	2220	COE - Operator Systems	L5	0			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		
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>											
91	2110	General Support Facilities	L3	780,988	253,310	377	361,153	0	15,460	130,092	20,596
92	2210	COE - Switching	L4	1,486,508			1,486,508		0		0
93	2220	COE - Operator Systems	L5	0			0	0	0		0
94	2230	COE - Transmission	L6	348,354	77,649		0	0	30,320	240,385	0
95	2310	Information Orig /Term	L8	1,911	0	1,873				38	
96	2410	Cable & Wire Facilities	L9	709,044	613,368		0	0	8,385	87,291	0
97	Total 3100		L91-96	3,326,805	944,327	2,250	1,847,661	0	54,165	457,806	20,596

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Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					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	0
99	2210	COE - Switching	L4	0			0		0		0
100	2220	COE - Operator Systems	L5	0			0	0	0		0
101	2230	COE - Transmission	L6	0	0		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		0
104	Total 4100		L98-103	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>											
105	2110	General Support Facilities	L3	106,023	34,388	51	49,028	0	2,099	17,661	2,796
106	2210	COE - Switching	L4	141,537			141,537		0		
107	2220	COE - Operator Systems	L5	0			0	0	0		
108	2230	COE - Transmission	L6	55,999	12,482		0	0	4,874	38,643	
109	2310	Information Orig /Term	L8	151	0	148				3	
110	2410	Cable & Wire Facilities	L9	100,339	86,799		0	0	1,187	12,353	
111	Total 4340		L105-110	404,049	133,669	199	190,565	0	8,160	68,660	2,796
<u>Plant Specific Expenses</u>											
112	6110	Network Support	L12	11,952	3,954	6	5,637	0	241	2,030	84
113	6120	General Support	L3	194,351	63,037	94	89,874	0	3,847	32,374	5,125
114	6210	COE - Switching - Equal Access	Direct	0			0				
115	6210	COE - Switching - All Other	Alloc 6	105,878			95,836		10,042		
116	6220	COE - Operator Systems	L5	0			0	0	0		
117	6230	COE - Transmission	L6	61,692	13,751		0	0	5,370	42,571	
118	Total COE		L114-117	167,570	13,751		95,836	0	15,412	42,571	
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	33,898	29,324		0	0	401	4,173	
123	Total Plant Specific		L112,113,118,121-122	407,771	110,066	100	191,347	0	19,901	81,148	5,209

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Plant Non-Specific Expenses</u>											
124	6510	Other Prop Plant & Equip	L10	24,497	8,161	12	11,635	0	498	4,191	0
125	6530	Network Operations	L10	75,082	25,012	37	35,661	0	1,527	12,845	0
126	6540	Access	Direct	0							0
126a	6540	Universal Service Assignment	Direct	66,912	66,912						
	6561	<u>Depreciation</u>									
127		Dep - Support Assets	L3	116,428	37,763	56	53,840	0	2,305	19,394	3,070
128		Dep - COE Switching	L4	194,793			194,793		0		0
129		Dep - COE Operator	L5	0			0	0	0		0
130		Dep - COE Transmission	L6	60,385	13,460		0	0	5,256	41,669	0
131		Dep - IOT	L8	130	0	127				3	
132		Dep - Cable & Wire Facilities	L9	61,389	53,105		0	0	726	7,558	0
133		Total 6561	L127-132	433,125	104,328	183	248,633	0	8,287	68,624	3,070
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	2,792	924	1	1,317	0	56	474	20
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	602,408	205,337	233	297,246	0	10,368	86,134	3,090
<u>Customer Operations Expenses</u>											
139	6610	<u>Marketing</u>	L12	86,703	28,681	43	40,890	0	1,750	14,729	610
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0
141		Outside Operator Services	Alloc 5	0			0	0			0
	6622	<u>Directory</u>									
142		Published Directory Expense	Direct	0				0			

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
6623 Commercial Operations											
Cat 1 - Local Business Office											
End User Service Order Processing											
143		Presubscription	L13	66,188	26,600	40	37,925	1,623			
144		Message Tel	Direct	13,342						13,342	
145		Private Line	Direct	30						30	
146		Total	L143-145	79,560	26,600	40	37,925	1,623		13,372	
End User Payment and Collection											
147		Message Tel	Direct	5,070						5,070	
148		Private Line	Direct	0						0	
149		EUCL	Direct	17,025	17,025						
150		Total	L147-149	22,095	17,025					5,070	
End User Billing Inquiry											
151		Message Tel	Direct	14,878						14,878	
152		Private Line	Direct	0						0	
153		EUCL	Direct	760	760						
154		Total	L151-153	15,638	760					14,878	
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	0	
IXC Payment and Collection											
159		Message Tel	L13	1,940	779	1	1,112	48			
160		Private Line	Direct	560					560		
161		Billing & Collection	Direct	106						106	
162		Total	L159-161	2,606	779	1	1,112	48	560	106	
IXC Billing Inquiry											
163		Message Tel	L13	45	18	0	26	1			
164		Private Line	Direct	0					0		
165		Billing & Collection	Direct	171						171	
166		Total	L163-165	216	18	0	26	1	0	171	
167		Future Use									
168		Total Category 1	L146,150,154,158,162,166	120,115	45,182	41	39,063	1,672	560	33,597	

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Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	0							0	
170		OB&C - Expense	Direct	42,349							42,349	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	30,989			22,088	0	945	7,956		
174		Subscriber Line Charge	Direct	7,473	7,473							
175		Total Category 2	L169-174	80,811	7,473		22,088	0	945	7,956	42,349	
176		Subtotal Customer Services	L140-142,168,175	200,926	52,655	41	61,151	0	2,617	8,516	75,946	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	1,253	329	0	381	0	16	53	474	0
178		Total Customer Services	L176-177	202,179	52,984	41	61,532	0	2,633	8,569	76,420	0
179		Total Customer Operations	L139,178	288,882	81,665	84	102,422	0	4,383	23,298	77,030	0
180		Total Big Three Expenses	L123-126,179 (less L114)	863,144	291,816	233	341,065	0	26,309	121,482	82,239	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	499,875	168,418	49	165,220	0	18,783	71,736	75,669	0
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	641,636	216,928	173	253,538	0	19,557	90,306	61,134	0
182	6720	General & Administrative	L180	343,785	116,228	93	135,844	0	10,479	48,386	32,755	0
183		Total Corporate Operations	L181-182	985,421	333,156	266	389,382	0	30,036	138,692	93,889	0
184		Total Operating Expenses	L123,138,179,183	2,284,482	730,224	683	980,397	0	64,688	329,272	179,218	0
<u>Operating Taxes</u>												
185		Future Use										
186	7240	Ad Valorem Taxes	L12	78,507	25,969	39	37,025	0	1,585	13,337	552	0
187	7370	Special Charges	L12	24,343	8,054	12	11,480	0	491	4,135	171	0
188		Total Operating Exp & Taxes	L184-186	2,387,332	764,247	734	1,028,902	0	66,764	346,744	179,941	0

Plant Date: Average 6/30/2005
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Dunkirk Fredonia Telephone Company
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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	1,684	557	1	794	0	34	286	12	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0	0
191		Total	L189-190	1,684	557	1	794	0	34	286	12	0
192	7340	AFUDC	L12	1,842	609	1	869	0	37	313	13	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L44	42,369	16,935	9	14,771	0	1,098	9,204	352	0
200	7540	Interest On Customer Dep	L12	520	173	0	245	0	10	88	4	0
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0
203	2220	COE - Operator Systems	L5	0			0	0	0			0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0
205	2310	Information Orig /Term	L8	0	0	0				0		
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	2,387,852	764,420	734	1,029,147	0	66,774	346,832	179,945	0

Plant Date: Average 6/30/2005
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Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 1

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	Local
1	2111	Land	L10	102,207	28,096	5,798	0	0	13,123	380	23,104	247	1,558	29,901
2		General Support	L10	3,671,103	1,009,144	208,270	0	0	471,369	13,645	829,862	8,859	55,964	1,073,990
2a		General Purpose Computer	L10	796,018	218,816	45,160	0	0	102,209	2,959	179,942	1,921	12,135	232,876
3	2110	Land & General Support	L1-2	4,569,328	1,256,056	259,228	0	0	586,701	16,984	1,032,908	11,027	69,657	1,336,767
4	2210	COE - Switching	L45	5,745,732	1,977,428		0		562,663		1,312,520		0	1,893,121
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	1,501,829	242,397	539,681	0	0	154,535	26,139	245,395	9,555	60,752	223,375
7		Total COE	L4-6	7,247,561	2,219,825	539,681	0	0	717,198	26,139	1,557,915	9,555	60,752	2,116,496
8	2310	Information Orig /Term	L66	8,429	2,107		0		1,541		2,194		0	2,587
9	2410	Cable & Wire Facilities	L74	5,298,690	1,229,204	172,573	0	0	893,279	20,525	1,277,907	20,740	130,637	1,553,825
10		Total COE, IOT & C&WF	L7-9	12,554,680	3,451,136	712,254	0	0	1,612,018	46,664	2,838,016	30,295	191,389	3,672,908
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	130,699	35,928	7,415	0	0	16,782	486	29,545	315	1,992	38,236
13	2680	Amortizable Tangibles	L11-12	130,699	35,928	7,415	0	0	16,782	486	29,545	315	1,992	38,236
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	17,254,707	4,743,120	978,897	0	0	2,215,501	64,134	3,900,469	41,637	263,038	5,047,911
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	216,859	59,612	12,303	0	0	27,845	806	49,022	523	3,306	63,442
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	807,138	187,242	26,288	0	0	136,071	3,127	194,661	3,159	19,900	236,690
20	1402	Class B RTB Stock	L15	175,249	48,174	9,942	0	0	22,502	651	39,615	423	2,672	51,270
21	1410	Other Noncurrent Assets	L175	0	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	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	243,673	75,880	8,328	0	0	28,234	1,460	50,330	402	1,848	77,191

Plant Date: Average 6/30/2005
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Dunkirk Fredonia Telephone Company
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Attachment #3 - Form 2

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	Local
26	3100	Depreciation Reserve	L102	10,031,111	2,865,521	461,284	0	0	1,247,432	30,779	2,276,721	20,430	129,040	2,999,904
27	3200	Res - Prop Held for Future Use	L16	0	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	0
29	3400	Res - Leasehold Improvments	L13	31,222	8,583	1,771	0	0	4,009	116	7,058	75	476	9,134
30	3500	Res - Intangible	L14	0	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	0
32		Total Reserves	L 26-31	10,062,333	2,874,104	463,055	0	0	1,251,441	30,895	2,283,779	20,505	129,516	3,009,038
33	4040	Customer Deposits	L15	32,482	8,929	1,843	0	0	4,171	121	7,343	78	495	9,502
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	444,130	137,030	13,404	0	0	51,110	2,902	91,358	675	2,740	144,911
36	4340	Non-Current Def Oper Taxes	L116	1,218,388	334,915	69,134	0	0	156,440	4,529	275,417	2,941	18,575	356,437
37	4360	Other Deferred Credits	Alloc 48	0	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	0
39		Net Investment	L15-25 Less L32-38	6,940,293	1,759,050	488,322	0	0	966,991	31,731	1,576,200	21,945	139,438	1,956,616
40		Total 2001 Less 2690	L 3, 10, 13	17,254,707	4,743,120	978,897	0	0	2,215,501	64,134	3,900,469	41,637	263,038	5,047,911
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	6,997,983	1,780,955	485,299	0	0	971,536	32,643	1,584,956	21,873	138,153	1,982,568

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Dunkirk Fredonia Telephone Company
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Attachment #3 - Form 3

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	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	153,325	0		0		0		0		0	153,325
43	2210	Cat 3 - Local Switching	Alloc 3	5,568,061	1,960,008		0		555,737		1,312,520		0	1,739,796
44	2210	Cat 5 - Equal Access	Alloc 13	24,346	17,420		0		6,926		0			0
45		Total 2210	L42-44	5,745,732	1,977,428		0		562,663		1,312,520		0	1,893,121
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	338,590		338,590		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	60,752									60,752	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0	0		0		0	0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	712,367	174,326	3,503	0	0	127,470	117	181,473	2,102	0	223,376
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0					0	0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	216,796	0	190,987	0	0		25,809	0	0	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	173,324	68,071	6,601	0	0	27,065	213	63,922	7,453	(0)	(1)
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	1,501,829	242,397	539,681	0	0	154,535	26,139	245,395	9,555	60,752	223,375

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Dunkirk Fredonia Telephone Company
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Attachment #3 - Form 4

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	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	8,429	2,107		0		1,541		2,194		0	2,587
64		Total Category 1	L61-63	8,429	2,107		0		1,541		2,194		0	2,587
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	8,429	2,107		0		1,541		2,194		0	2,587
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	4,955,276	1,212,627	24,364	0	0	886,688	812	1,262,340	14,619	0	1,553,826
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	130,637									130,637	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	0		0		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	165,152	0	145,491	0	0	0	19,661	0	0	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	47,625	16,577	2,718	0	0	6,591	52	15,567	6,121	(0)	(1)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	5,298,690	1,229,204	172,573	0	0	893,279	20,525	1,277,907	20,740	130,637	1,553,825

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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	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	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	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	130,699	35,928	7,415	0	0	16,782	486	29,545	315	1,992	38,236
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87	130,699	35,928	7,415	0	0	16,782	486	29,545	315	1,992	38,236
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	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	0

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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	Local	
<u>Accumulated Depreciation - Acct 3100</u>															
96	2110	General Support Facilities	L3	2,355,062	647,380	133,608	0	0	302,390	8,754	532,368	5,683	35,902	688,977	
97	2210	COE - Switching	L4	4,319,286	1,486,508		0		422,975		986,671		0	1,423,132	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	668,945	107,969	240,385	0	0	68,833	11,643	109,304	4,256	27,060	99,495	
100	2310	Information Orig /Term	L8	7,646	1,911		0		1,398		1,990		0	2,347	
101	2410	Cable & Wire Facilities	L9	2,680,172	621,753	87,291	0	0	451,836	10,382	646,388	10,491	66,078	785,953	
102	Total 3100			L96-101	10,031,111	2,865,521	461,284	0	0	1,247,432	30,779	2,276,721	20,430	129,040	2,999,904
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>															
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
104	2210	COE - Switching	L4	0	0		0		0		0		0	0	
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
108	2410	Cable & Wire Facilities	L9	0	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	
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>															
110	2110	General Support Facilities	L3	319,712	87,885	18,138	0	0	41,051	1,188	72,272	772	4,874	93,532	
111	2210	COE - Switching	L4	411,259	141,537		0		40,273		93,945		0	135,504	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	107,535	17,356	38,643	0	0	11,065	1,872	17,571	684	4,350	15,994	
114	2310	Information Orig /Term	L8	603	151		0		110		157		0	185	
115	2410	Cable & Wire Facilities	L9	379,279	87,986	12,353	0	0	63,941	1,469	91,472	1,485	9,351	111,222	
116	Total 4340			L110-115	1,218,388	334,915	69,134	0	0	156,440	4,529	275,417	2,941	18,575	356,437

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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	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	36,039	9,907	2,045	0	0	4,627	134	8,147	87	549	10,543
118	6120	General Support	L3	586,063	161,102	33,249	0	0	75,250	2,178	132,481	1,414	8,934	171,455
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	278,076	85,171	20,707	0	0	27,518	1,003	59,774	367	2,331	81,205
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	162,029	49,627	12,065	0	0	16,034	584	34,829	214	1,358	47,318
123		Total COE	L119-122	440,105	134,798	32,772	0	0	43,552	1,587	94,603	581	3,689	128,523
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	128,136	29,725	4,173	0	0	21,602	496	30,903	502	3,159	37,576
128		Total Plant Specific	L117,118,123,126-127	1,190,343	335,532	72,239	0	0	145,031	4,395	266,134	2,584	16,331	348,097

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Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #3 - Form 8

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	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	73,871	20,306	4,191	0	0	9,485	275	16,699	178	1,126	21,611
130	6530	Network Operations	L10	226,408	62,237	12,845	0	0	29,071	842	51,180	546	3,451	66,236
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	66,912	66,912		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	351,086	96,510	19,918	0	0	45,079	1,305	79,364	847	5,352	102,711
133		Dep - COE Switching	L4	566,002	194,793		0		55,427		129,294		0	186,488
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	115,957	18,716	41,669	0	0	11,932	2,018	18,947	738	4,691	17,246
136		Dep - IOT	L8	522	130		0		95		136		0	161
137		Dep - Cable & Wire Facilities	L9	232,048	53,831	7,558	0	0	39,120	899	55,964	908	5,721	68,047
138		Total 6561	L132-137	1,265,615	363,980	69,145	0	0	151,653	4,222	283,705	2,493	15,764	374,653
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	8,418	2,314	478	0	0	1,081	31	1,903	20	128	2,463
141	6564	Amort - Intangible Assets	L14	0	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	0
143		Total Plant Non-Specific	L129-142 Less 138	1,641,224	515,749	86,659	0	0	191,290	5,370	353,487	3,237	20,469	464,963
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	273,427	86,703	0	0	0	29,960	0	51,223	0	0	105,541
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	63,580	0		0		0		0		0	63,580
	6622	<u>Directory</u>												
147		Classified	Alloc 22	0										0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	0	0		0		0		0		0	0
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2005
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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	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	66,188	66,188									0
153		Directory Advertising	Alloc 27	79										79
154		All other	Alloc 28	64,249	13,342	30	0	0	12,324	433	16,190	433		21,497
155		End User payment & collection	Alloc 21	105,636	22,095	0	0	0	4,009	0	11,835	0		67,697
156		End User billing inquiry	Alloc 30	42,354	15,638	0	0	0	9,987	19	12,130	458		4,122
157		IXC service order processing	Alloc 32	6,439	0	0	0	0	0	6,439	0	0		0
158		IXC payment and collection	Alloc 33	6,586	2,046	560	0	0	1,177	190	2,613	0		0
159		IXC billing inquiry	Alloc 34	1,171	216	0	0	0	18	901	18	18		0
160		Future Use												
161		Total Category 1	L152-160	292,702	119,525	590	0	0	27,515	7,982	42,786	909	0	93,395
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	32,285	0		0		0		32,285		0	0
163		OB&C - Expense	Alloc 38	141,994	42,349		0		24,911		24,911		0	49,823
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	61,979	30,989		0		15,495		15,495			0
168		Subscriber Line Charge	Alloc 29	7,473	7,473		0		0		0			0
169		Total Category 2	L162-168	243,731	80,811	0	0	0	40,406	0	72,691	0	0	49,823
170		Subtotal Categories 1 & 2	L161,169	536,433	200,336	590	0	0	67,921	7,982	115,477	909	0	143,218

Plant Date: Average 6/30/2005
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Attachment #3 - Form 10

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	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	1,253	1,253		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	537,686	201,589	590	0	0	67,921	7,982	115,477	909	0	143,218
174		Total Customer Operations	L144-146,151,173	874,693	288,292	590	0	0	97,881	7,982	166,700	909	0	312,339
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	1,669,342	515,052	50,380	0	0	192,106	10,907	343,386	2,538	10,299	544,674
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	1,894,321	584,466	57,170	0	0	217,996	12,377	389,664	2,880	11,687	618,081
	6720	General & Administrative												
177		Other Direct	Alloc 46	0	0	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,014,967	313,154	30,631	0	0	116,801	6,632	208,780	1,543	6,262	331,164
180		Total 6720	L177-179	1,014,967	313,154	30,631	0	0	116,801	6,632	208,780	1,543	6,262	331,164
181		Total Corporate Operations	L176,180	2,909,288	897,620	87,801	0	0	334,797	19,009	598,444	4,423	17,949	949,245
182		Total Operating Expenses	L128,143,174,181	6,615,548	2,037,193	247,289	0	0	768,999	36,756	1,384,765	11,153	54,749	2,074,644
<u>Operating Taxes</u>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	231,790	63,716	13,150	0	0	29,762	862	52,397	559	3,534	67,810
185	7240	Ad Valorem Taxes - Direct	Alloc 40	1,641	1,641	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	233,431	65,357	13,150	0	0	29,762	862	52,397	559	3,534	67,810
187	7370	Special Charges	L181	71,870	22,174	2,169	0	0	8,271	470	14,784	109	443	23,450
188		Total Operating Exp & Taxes	L182,186,187	6,920,849	2,124,724	262,608	0	0	807,032	38,088	1,451,946	11,821	58,726	2,165,904
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	5,646,816	1,758,430	192,985	0	0	654,298	33,835	1,166,338	9,308	42,834	1,788,788

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Attachment #3 - Form 11

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	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	5,080	1,396	288	0	0	652	19	1,148	12	77	1,488
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	5,080	1,396	288	0	0	652	19	1,148	12	77	1,488
193	7340	AFUDC	L17	5,554	1,527	315	0	0	713	21	1,255	13	85	1,625
194		FIT Adjustments - Addbacks	L15	0	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	0
196		Total FIT Adjustments	L194-195	0	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	0
198		SIT Adjustments - Deductions	L15	0	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	0
200	7500	Fixed Charges	L41	130,833	33,296	9,073	0	0	18,164	610	29,632	409	2,583	37,066
201	7540	Interest On Customer Dep	L41	1,606	409	111	0	0	223	7	364	5	32	455
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	6,922,455	2,125,133	262,719	0	0	807,255	38,095	1,452,310	11,826	58,758	2,166,359

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Attachment #4 - Input 1

PLANT IN SERVICE

Acct	Description	Investment	Reserve
2111	Land	102,207	
	General Support	4,467,121	2,355,062
	Land & General Support	<u>Total 2110</u>	<u>4,569,328</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	5,745,732	4,319,286
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>5,745,732</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>0</u>
2231	Radio Systems	0	0
2232	Circuit Equipment	1,501,829	668,945
	COE - Transmission	<u>Total 2230</u>	<u>1,501,829</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	8,429	7,646
	Information Origination / Termination	<u>Total 2310</u>	<u>8,429</u>
2411	Poles	710,136	359,261
2421	Aerial Cable	3,597,184	1,807,859
2422	Underground Cable	341,007	121,923
2423	Buried Cable	571,983	351,250
2424	Submarine Cable	0	0
2425	Deep Sea Cable	0	0
2426	Intrabuilding Network Cable	37,100	8,370
2431	Aerial Wire	11,056	23,665
2441	Conduit Systems	30,224	7,844
	Cable & Wire Facilities	<u>Total 2410</u>	<u>5,298,690</u>
2681	Capital Leases	0	
2682	Leasehold Improvements	130,699	
	Amortizable Tangibles	<u>Total 2680</u>	<u>130,699</u>
2690	Intangibles	0	
	Plant In Service	<u>Total 2001</u>	<u>17,254,707</u>

OTHER INV / RES

Acct	Description	Investment	Reserve
1220	Material & Supplies	807,138	
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	216,859	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>10,031,111</u>
3200	Res - Prop Held for Fut Use		0
3410	Res - Capital leases		0
3420	Res - Leasehold Improvements		31,222
3500	Res - Intangible		0
3600	Res - Plant Acq Adj		0
4040	Customer Deposits		32,482
4100	Current Def Oper Taxes		0
4310	Other Long Term Liabilities		444,130
4340	Non-Current Def Oper Taxes		1,218,388
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>6,696,620</u>	
CWC	Cash Working Capital	243,673	
	Net with CWC	<u>6,940,293</u>	

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Attachment #4 - Input 2

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	153,325
	3	5,568,061
	5	24,346
	Total	5,745,732
2220	1	
	Intrept Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	0
	Total	0
2230	4.11	338,590
	4.121	60,752
	4.122	0
	4.123	0
	4.13	712,367
	4.21	0
	4.22	216,796
	4.23	173,324
	4.3	0
	Total	1,501,829

INFORMATION ORIGINATION/TERMINATION

	Msg Tel	Spl Svc	Per Study
Cat 1			
2351	0	0	0
2362	8,429	0	8,429
Coinless Pay	0	0	0
Total	8,429	0	8,429
Cat 2			
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	4,955,276
	2.1	130,637
	2.2	0
	2.3	0
	2.4	165,152
	3	47,625
	4	0
Total		5,298,690

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Dunkirk Fredonia Telephone Company
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Attachment #4 - Input 3

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	36,039
6120	General Support	586,063
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	278,076
6220	Operator Systems	0
6230	Central Office Transmission	162,029
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	128,136
Total Plant Specific		1,190,343
6510	Other Property, Plant & Equipment	73,871
6530	Network Operations	226,408
6540	Access Expense	66,912
6561	Depreciation	1,265,615
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	8,418
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	1,274,033
Total Plant Non-Specific Operations		1,641,224
6610	Marketing	273,427
6620	Services	601,266
Total Customer Operations		874,693
6710	Executive and Planning	1,894,321
6720	General and Administrative	1,014,967
Total Corporate Operations		2,909,288
7240	Ad Valorem	233,431
7370	Special Charges	71,870
Total Operating Expenses & Taxes		6,920,849

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Attachment #4 - Input 4

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	130,699	0	319,712	351,086	0	0
2210	COE - Switching	0	0	0	411,259	566,002	0	0
2220	COE - Operator Systems	0	0	0	0	0	0	0
2230	COE - Transmission	0	0	0	107,535	115,957	0	0
2310	Information Origination / Termination	0	0	0	603	522	0	0
2410	Cable & Wire Facilities	0	0	0	379,279	232,048	0	0
Total		0	130,699	0	1,218,388	1,265,615	0	0

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Attachment #4 - Input 5

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	0
2 Outside Operator	63,580
3 Total Operator	<u>63,580</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	32,285
10 OB&C - Expense	141,994
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	61,979
15 Subscriber Line Charge	7,473
16 Total Category 2	<u>243,731</u>

Category 3 - Other Commercial

17 Telcom Relay Service	1,253
18 Other	0
19 Total Category 3	<u>1,253</u>

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Attachment #4 - Input 6

LOCAL BUSINESS OFFICE

Account 6623 - Local Business Office Category 1		Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate		
End User Service Order Processing		Company	InterLATA	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	EAS	Local
		Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	
1	Local	21,497										21,497
2	Directory	79										79
3	Message Tel	41,856	13,342		0		12,324		16,190			
4	Private Line	896		30		0		433		433		0
5	Presubscription	66,188	66,188									
6	Total	130,516	79,530	30	0	0	12,324	433	16,190	433	0	21,576
End User Payment and Collection												
7	Local	67,697										67,697
8	Message Tel	20,914	5,070		0		4,009		11,835			
9	Private Line	0		0		0		0		0		
10	Subscriber Line Charge	17,025	17,025				0		0			
11	Total	105,636	22,095	0	0	0	4,009	0	11,835	0	0	67,697
End User Billing Inquiry												
12	Local	4,122										4,122
13	Message Tel	36,995	14,878		0		9,987		12,130			
14	Private Line	477		0		0		19		458		
15	Subscriber Line Charge	760	760				0		0			
16	Total	42,354	15,638	0	0	0	9,987	19	12,130	458	0	4,122
IXC Service Order Processing												
17	Switched Access	0	0		0		0		0			
18	Private Line	6,439		0		0		6,439		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	6,439	0	0	0	0	0	6,439	0	0	0	0
IXC Payment and Collection												
21	Switched Access	5,124	1,940		0		1,055		2,129			
22	Private Line	750		560		0		190		0		
23	Billing and Collection	712	106				122		484			
24	Total	6,586	2,046	560	0	0	1,177	190	2,613	0	0	0
IXC Billing Inquiry												
25	Switched Access	81	45		0		18		18			
26	Private Line	919		0		0		901		18		
27	Billing and Collection	171	171		0		0		0			
28	Total	1,171	216	0	0	0	18	901	18	18	0	0
29	Future Use											
30	Total Category 1	292,702	119,525	590	0	0	27,515	7,982	42,786	909	0	93,395

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Dunkirk Fredonia Telephone Company
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Attachment #4 - Input 7

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	63,580	0		0		0		0		0	63,580
6 Subscriber Line Charge	7,473	7,473		0		0		0			
7 Telecom. Relay Service (TRS)	1,253	1,253		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	1,641	1,641	0	0	0	0	0	0	0	0	0
10b Account 6540 - Direct USF Contribution	66,912	66,912		0		0		0			
11 IX Circuit For Other Company	0	0	0	0	0						

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Attachment #4 - Input 8

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	12,203	11,945	60	0	2	36	160	258
2 Circuits	814	747	31	0	1	35	0	67
3 Circuit Miles	1,069.19	869.60	61.01	0.00	1.17	137.41	0.00	199.59
4 Wideband Channels	2,016	0	1,776	0	240	0	0	2,016
5 STP Circuit Miles	0.00	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	141,994	42,349		0		24,911		24,911		0	49,823

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	5,080
17 Account 7340 - AFUDC	5,554
18 Account 7500 - Fixed Charges	130,833
19 Account 7540 - Interest on Customer Deposits	1,606
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	0.094848

Plant Date: Average 06/30/2005
Expense Date: 12 Mo. Ending 06/30/2005

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #4 - Input 9

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	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
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	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
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 06/30/2005
Expense Date: 12 Mo. Ending 06/30/2005

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #4 - Input 10

PART 69 - DIRECT ASSIGNMENTS

	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
		BFP	Pay / Other	Local Sw	Information	Transport		
1 Account 2210 - COE Category 2	0					0		0
STP Portion Re-allocation				0		0		
2 Account 2230 - COE Category 4.23 - Msg	68,071				0	68,071		0
DSI/VG Multiplexer Re-allocation				0		0		
- Spl	6,601						6,601	
DSI/VG Multiplexer Re-allocation				0			0	
3 Account 2410 - C&WF Category 3 - Msg	16,577				0	16,577		0
- Spl	2,718						2,718	
STP Transmission Re-allocation				0			0	
4 Account 6621 - Operator Services	0			0	0			0
5 Account 6621 - Outside Operator Services	0			0	0			0
6 Future Use								
7 Account 6210 - COE - Switching - All Other	105,878			105,878		0		0
Common Channel Signalling Re-allocation				(10,042)		10,042		
8 Account 6540 - Direct USF Contribution	66,912	66,912						

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

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, 2003**

	Source	<u>(CCL)</u> <u>END USER</u>	TAX RATES
1. Plant in Service	Part 69, Form 1, Ln 18	1,895,584	
2. Plant Under Construction	Part 69, Form 1, Ln 20	23,824	
3. Net Investment	Part 69, Form 2, Ln 43	900,015	
4. Rate of Return	FCC Authorized	0.1125000	
5. Return	(Line 3 x 4)	101,252	
6. AFUDC	Part 69, Form 10, Ln 192	610	
7. Net Return	(Lines 5 - 6)	100,642	
8. Fixed Charges	Part 69, Form 10, Ln 199	16,944	
9. Investment Tax Credit	Part 69, Form 10, Ln 191	558	
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	
11. Subject to FIT	(Lines 7-8-9-10)	83,750	
12. Federal Income Tax @ 51.5151%		43,144	0.5151510
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	
14. Subject to SIT	(Lines 11+12-13)	126,894	
15. State Income Tax @ 0.00000%		0	0.0000000
16. Return + FIT + SIT	(Lines 7-9+12+15)	143,228	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	765,154	
18. Subtotal	(Lines 16+17)	908,382	
19. Other Taxes	Per Rev. Req. Element Page 1 Line 20	3,465	0.0038140
20. Other Taxes	Per Rev. Req. Element Page 1 Line 21	26,298	0.0305030
21. Subtotal	(Lines 18+19+20)	938,145	
22. USAC Contribution included on line 20	Part 69, Form 7, Ln 126a	66,912	
23. Subtotal	(Line 21-22)	871,233	
24. Adjustment for Line Port Re-allocation	Per Rev. Req. Element Page 2 Line 25	120,458	0.0000000
25. Subtotal	(Line 23+24)	991,691	
26. Adjustment for TIC Re-allocation	Per Rev. Req. Element Page 2 Line 29	33,421	
27. Total Revenue Requirement	(Lines 25+26)	1,025,112	
28. Access Lines	Average for period	11,391	
29. Cost per Access Line Per Month ((Line 27 / Line 28) / 12 Months) (Company is in the NECA CCL Pool)		\$7.50	

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #6 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	33,894	11,291	17	16,098	0	689	5,799		0
2		General Support	L10	1,217,414	405,558	604	578,218	0	24,752	208,282		0
2a		General Purpose Computer	L180a	263,976	74,626	111	106,398	0	4,555	38,326	39,960	0
3	2110	Land & General Support	L1-2	1,515,284	491,475	732	700,714	0	29,996	252,407	39,960	0
4	2210	COE - Switching	L48	1,977,428			1,977,428		0			0
5	2220	COE - Operator Systems	L53	0			0	0	0			0
6	2230	COE - Transmission	L63	782,078	174,326		0	0	68,071	539,681		0
7		Total COE	L4-6	2,759,506	174,326		1,977,428	0	68,071	539,681		0
8	2310	Information Orig/Term	L69	2,107	0	2,065				42		
9	2410	Cable & Wire Facilities	L76	1,401,777	1,212,627		0	0	16,577	172,573		0
10		Total COE, IOT & C&WF	L7-9	4,163,390	1,386,953	2,065	1,977,428	0	84,648	712,296		0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	2,774,372			1,977,428	0	84,648	712,296		
12		Total GSF, COE, IOT, C&WF	L3,10	5,678,674	1,878,428	2,797	2,678,142	0	114,644	964,703	39,960	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	4,674,011	1,878,428	2,797	2,678,142		114,644			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	43,343	14,338	21	20,441	0	875	7,363	305	0
16	2680	Amortizable Tangibles	L14-15	43,343	14,338	21	20,441	0	875	7,363	305	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	5,722,017	1,892,766	2,818	2,698,583	0	115,519	972,066	40,265	0
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	71,915	23,789	35	33,916	0	1,452	12,217	506	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	213,530	70,632	105	100,704	0	4,311	36,275	1,503	0
23	1402	Class B RTB Stock	L12	58,116	19,224	29	27,408	0	1,173	9,873	409	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	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	0

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #6 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access		
28	CWC	Cash Working Capital	L12	84,208	27,855	41	39,714	0	1,700	14,305	593	0
29	3100	Depreciation Reserve	L97	3,326,805	944,327	2,250	1,847,661	0	54,165	457,806	20,596	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	10,354	3,425	5	4,883	0	209	1,759	73	0
33	3400	Res - Tangible Assets	L31-32	10,354	3,425	5	4,883	0	209	1,759	73	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	3,337,159	947,752	2,255	1,852,544	0	54,374	459,565	20,669	0
37	4040	Customer Deposits	L12	10,772	3,564	5	5,080	0	217	1,830	76	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	150,434	49,761	74	70,947	0	3,037	25,556	1,059	0
40	4340	Non-Current Def Oper Taxes	L111	404,049	133,669	199	190,565	0	8,160	68,660	2,796	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	2,247,372	899,520	495	781,189	0	58,367	489,125	18,676	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	2,266,254	905,766	504	790,094	0	58,748	492,333	18,809	0

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #6 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					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			0
46	2210	Cat 3 - Local Switching	Direct	1,960,008			1,960,008					
47	2210	Cat 5 - Equal Access	Direct	17,420			17,420					
48		Total 2210	L45-47	1,977,428			1,977,428		0			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			0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0								0
53		Total 2220	L49-52	0			0	0	0			0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	1,960,008			1,960,008	0	0			0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	338,590					0	338,590		
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	177,829	174,326					3,503		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	190,987					0	190,987		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	74,672			0	0	68,071	6,601		0
62	2230	Cat 4.3 - Host / Remote	L75	0					0			
63		Total 2230	L55-62	782,078	174,326		0	0	68,071	539,681		0

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #6 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					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	2,107		2,065				42		
67		Total Category 1	L64-66	2,107		2,065				42		
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	2,107	0	2,065				42		
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	1,236,991	1,212,627					24,364		
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	145,491					0	145,491		
74	2410	Cat 3 - IX C&WF	Alloc 3	19,295			0	0	16,577	2,718		0
75	2410	Cat 4 - Host / Remote C&WF	Direct	0					0			
76		Total 2410	L70-75	1,401,777	1,212,627		0	0	16,577	172,573		

Plant Date: Average 12/31/2003
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Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #6 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					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	0
78	2210	COE - Switching	L4	0			0		0		0
79	2220	COE - Operator Systems	L5	0			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		
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	0
85	2210	COE - Switching	L4	0			0		0		0
86	2220	COE - Operator Systems	L5	0			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		
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	780,988	253,310	377	361,153	0	15,460	130,092	20,596
92	2210	COE - Switching	L4	1,486,508			1,486,508		0		0
93	2220	COE - Operator Systems	L5	0			0	0	0		0
94	2230	COE - Transmission	L6	348,354	77,649		0	0	30,320	240,385	0
95	2310	Information Orig /Term	L8	1,911	0	1,873				38	
96	2410	Cable & Wire Facilities	L9	709,044	613,368		0	0	8,385	87,291	0
97	Total 3100		L91-96		3,326,805	944,327	2,250	1,847,661	0	54,165	457,806

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #6 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	
					BFP	Pay / Other	Local Sw	Information				Transport
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>												
98	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	
99	2210	COE - Switching	L4	0			0		0		0	
100	2220	COE - Operator Systems	L5	0			0	0	0		0	
101	2230	COE - Transmission	L6	0	0		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	0	0	
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L3	106,023	34,388	51	49,028	0	2,099	17,661	2,796	0
106	2210	COE - Switching	L4	141,537			141,537		0			0
107	2220	COE - Operator Systems	L5	0			0	0	0			0
108	2230	COE - Transmission	L6	55,999	12,482		0	0	4,874	38,643		0
109	2310	Information Orig /Term	L8	151	0	148				3		
110	2410	Cable & Wire Facilities	L9	100,339	86,799		0	0	1,187	12,353		0
111	Total 4340		L105-110	404,049	133,669	199	190,565	0	8,160	68,660	2,796	0
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	11,952	3,954	6	5,637	0	241	2,030	84	0
113	6120	General Support	L3	194,351	63,037	94	89,874	0	3,847	32,374	5,125	0
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	105,878			95,836		10,042			0
116	6220	COE - Operator Systems	L5	0			0	0	0			0
117	6230	COE - Transmission	L6	61,692	13,751		0	0	5,370	42,571		0
118	Total COE		L114-117	167,570	13,751		95,836	0	15,412	42,571		0
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	33,898	29,324		0	0	401	4,173		0
123	Total Plant Specific		L112,113,118,121-122	407,771	110,066	100	191,347	0	19,901	81,148	5,209	

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #6 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Plant Non-Specific Expenses</u>											
124	6510	Other Prop Plant & Equip	L10	24,497	8,161	12	11,635	0	498	4,191	0
125	6530	Network Operations	L10	75,082	25,012	37	35,661	0	1,527	12,845	0
126	6540	Access	Direct	0							0
126a	6540	Universal Service Assignment	Direct	66,912	66,912						
	6561	<u>Depreciation</u>									
127		Dep - Support Assets	L3	116,428	37,763	56	53,840	0	2,305	19,394	0
128		Dep - COE Switching	L4	194,793			194,793		0		0
129		Dep - COE Operator	L5	0			0	0	0		0
130		Dep - COE Transmission	L6	60,385	13,460		0	0	5,256	41,669	0
131		Dep - IOT	L8	130	0	127				3	
132		Dep - Cable & Wire Facilities	L9	61,389	53,105		0	0	726	7,558	0
133		Total 6561	L127-132	433,125	104,328	183	248,633	0	8,287	68,624	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	2,792	924	1	1,317	0	56	474	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	602,408	205,337	233	297,246	0	10,368	86,134	0

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	86,703	28,681	43	40,890	0	1,750	14,729	0
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0
141		Outside Operator Services	Alloc 5	0			0	0			0
	6622	<u>Directory</u>									
142		Published Directory Expense	Direct	0				0			

Plant Date: Average 12/31/2003
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Dunkirk Fredonia Telephone Company
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Attachment #6 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
6623 Commercial Operations											
Cat 1 - Local Business Office											
End User Service Order Processing											
143		Presubscription	L13	66,188	26,600	40	37,925	1,623			
144		Message Tel	Direct	13,342						13,342	
145		Private Line	Direct	30						30	
146		Total	L143-145	79,560	26,600	40	37,925	1,623		13,372	
End User Payment and Collection											
147		Message Tel	Direct	5,070						5,070	
148		Private Line	Direct	0						0	
149		EUCL	Direct	17,025	17,025						
150		Total	L147-149	22,095	17,025					5,070	
End User Billing Inquiry											
151		Message Tel	Direct	14,878						14,878	
152		Private Line	Direct	0						0	
153		EUCL	Direct	760	760						
154		Total	L151-153	15,638	760					14,878	
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	0	
IXC Payment and Collection											
159		Message Tel	L13	1,940	779	1	1,112	48			
160		Private Line	Direct	560					560		
161		Billing & Collection	Direct	106						106	
162		Total	L159-161	2,606	779	1	1,112	48	560	106	
IXC Billing Inquiry											
163		Message Tel	L13	45	18	0	26	1			
164		Private Line	Direct	0					0		
165		Billing & Collection	Direct	171						171	
166		Total	L163-165	216	18	0	26	1	0	171	
167		Future Use									
168		Total Category 1	L146,150,154,158,162,166	120,115	45,182	41	39,063	1,672	560	33,597	

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Attachment #6 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	0							0	
170		OB&C - Expense	Direct	42,349							42,349	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	30,989			22,088	0	945	7,956		
174		Subscriber Line Charge	Direct	7,473	7,473							
175		Total Category 2	L169-174	80,811	7,473		22,088	0	945	7,956	42,349	
176		Subtotal Customer Services	L140-142,168,175	200,926	52,655	41	61,151	0	2,617	8,516	75,946	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	1,253	329	0	381	0	16	53	474	0
178		Total Customer Services	L176-177	202,179	52,984	41	61,532	0	2,633	8,569	76,420	0
179		Total Customer Operations	L139,178	288,882	81,665	84	102,422	0	4,383	23,298	77,030	0
180		Total Big Three Expenses	L123-126,179 (less L114)	863,144	291,816	233	341,065	0	26,309	121,482	82,239	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	499,875	168,418	49	165,220	0	18,783	71,736	75,669	0
		<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180	641,636	216,928	173	253,538	0	19,557	90,306	61,134	0
182	6720	General & Administrative	L180	343,785	116,228	93	135,844	0	10,479	48,386	32,755	0
183		Total Corporate Operations	L181-182	985,421	333,156	266	389,382	0	30,036	138,692	93,889	0
184		Total Operating Expenses	L123,138,179,183	2,284,482	730,224	683	980,397	0	64,688	329,272	179,218	0
		<u>Operating Taxes</u>										
185		Future Use										
186	7240	Ad Valorem Taxes	L12	78,507	25,969	39	37,025	0	1,585	13,337	552	0
187	7370	Special Charges	L12	24,343	8,054	12	11,480	0	491	4,135	171	0
188		Total Operating Exp & Taxes	L184-186	2,387,332	764,247	734	1,028,902	0	66,764	346,744	179,941	0

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Dunkirk Fredonia Telephone Company
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Attachment #6 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	1,684	557	1	794	0	34	286	12	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0	0
191		Total	L189-190	1,684	557	1	794	0	34	286	12	0
192	7340	AFUDC	L12	1,842	609	1	869	0	37	313	13	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L44	42,369	16,935	9	14,771	0	1,098	9,204	352	0
200	7540	Interest On Customer Dep	L12	520	173	0	245	0	10	88	4	0
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0
203	2220	COE - Operator Systems	L5	0			0	0	0			0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0
205	2310	Information Orig /Term	L8	0	0	0				0		
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	2,387,852	764,420	734	1,029,147	0	66,774	346,832	179,945	0

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Dunkirk Fredonia Telephone Company
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Attachment #7 - Form 1

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	Local
1	2111	Land	L10	102,207	28,096	5,798	0	0	13,123	380	23,104	247	1,558	29,901
2		General Support	L10	3,671,103	1,009,144	208,270	0	0	471,369	13,645	829,862	8,859	55,964	1,073,990
2a		General Purpose Computer	L10	796,018	218,816	45,160	0	0	102,209	2,959	179,942	1,921	12,135	232,876
3	2110	Land & General Support	L1-2	4,569,328	1,256,056	259,228	0	0	586,701	16,984	1,032,908	11,027	69,657	1,336,767
4	2210	COE - Switching	L45	5,745,732	1,977,428		0		562,663		1,312,520		0	1,893,121
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	1,501,829	242,397	539,681	0	0	154,535	26,139	245,395	9,555	60,752	223,375
7		Total COE	L4-6	7,247,561	2,219,825	539,681	0	0	717,198	26,139	1,557,915	9,555	60,752	2,116,496
8	2310	Information Orig /Term	L66	8,429	2,107		0		1,541		2,194		0	2,587
9	2410	Cable & Wire Facilities	L74	5,298,690	1,229,204	172,573	0	0	893,279	20,525	1,277,907	20,740	130,637	1,553,825
10		Total COE, IOT & C&WF	L7-9	12,554,680	3,451,136	712,254	0	0	1,612,018	46,664	2,838,016	30,295	191,389	3,672,908
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	130,699	35,928	7,415	0	0	16,782	486	29,545	315	1,992	38,236
13	2680	Amortizable Tangibles	L11-12	130,699	35,928	7,415	0	0	16,782	486	29,545	315	1,992	38,236
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	17,254,707	4,743,120	978,897	0	0	2,215,501	64,134	3,900,469	41,637	263,038	5,047,911
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	216,859	59,612	12,303	0	0	27,845	806	49,022	523	3,306	63,442
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	807,138	187,242	26,288	0	0	136,071	3,127	194,661	3,159	19,900	236,690
20	1402	Class B RTB Stock	L15	175,249	48,174	9,942	0	0	22,502	651	39,615	423	2,672	51,270
21	1410	Other Noncurrent Assets	L175	0	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	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	243,673	75,880	8,328	0	0	28,234	1,460	50,330	402	1,848	77,191

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Dunkirk Fredonia Telephone Company
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Attachment #7 - Form 2

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	Local
26	3100	Depreciation Reserve	L102	10,031,111	2,865,521	461,284	0	0	1,247,432	30,779	2,276,721	20,430	129,040	2,999,904
27	3200	Res - Prop Held for Future Use	L16	0	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	0
29	3400	Res - Leasehold Improvments	L13	31,222	8,583	1,771	0	0	4,009	116	7,058	75	476	9,134
30	3500	Res - Intangible	L14	0	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	0
32		Total Reserves	L 26-31	10,062,333	2,874,104	463,055	0	0	1,251,441	30,895	2,283,779	20,505	129,516	3,009,038
33	4040	Customer Deposits	L15	32,482	8,929	1,843	0	0	4,171	121	7,343	78	495	9,502
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	444,130	137,030	13,404	0	0	51,110	2,902	91,358	675	2,740	144,911
36	4340	Non-Current Def Oper Taxes	L116	1,218,388	334,915	69,134	0	0	156,440	4,529	275,417	2,941	18,575	356,437
37	4360	Other Deferred Credits	Alloc 48	0	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	0
39		Net Investment	L15-25 Less L32-38	6,940,293	1,759,050	488,322	0	0	966,991	31,731	1,576,200	21,945	139,438	1,956,616
40		Total 2001 Less 2690	L 3, 10, 13	17,254,707	4,743,120	978,897	0	0	2,215,501	64,134	3,900,469	41,637	263,038	5,047,911
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	6,997,983	1,780,955	485,299	0	0	971,536	32,643	1,584,956	21,873	138,153	1,982,568

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Dunkirk Fredonia Telephone Company
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Attachment #7 - Form 3

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	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	153,325	0		0		0		0		0	153,325
43	2210	Cat 3 - Local Switching	Alloc 3	5,568,061	1,960,008		0		555,737		1,312,520		0	1,739,796
44	2210	Cat 5 - Equal Access	Alloc 13	24,346	17,420		0		6,926		0			0
45		Total 2210	L42-44	5,745,732	1,977,428		0		562,663		1,312,520		0	1,893,121
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSI	Alloc 4	338,590		338,590		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	60,752									60,752	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	712,367	174,326	3,503	0	0	127,470	117	181,473	2,102	0	223,376
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	216,796	0	190,987	0	0	0	25,809	0	0	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	173,324	68,071	6,601	0	0	27,065	213	63,922	7,453	(0)	(1)
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	1,501,829	242,397	539,681	0	0	154,535	26,139	245,395	9,555	60,752	223,375

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Dunkirk Fredonia Telephone Company
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Attachment #7 - Form 4

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	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	8,429	2,107		0		1,541		2,194		0	2,587
64		Total Category 1	L61-63	8,429	2,107		0		1,541		2,194		0	2,587
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	8,429	2,107		0		1,541		2,194		0	2,587
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	4,955,276	1,212,627	24,364	0	0	886,688	812	1,262,340	14,619	0	1,553,826
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	130,637									130,637	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	0		0		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	165,152	0	145,491	0	0	0	19,661	0	0	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	47,625	16,577	2,718	0	0	6,591	52	15,567	6,121	(0)	(1)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	5,298,690	1,229,204	172,573	0	0	893,279	20,525	1,277,907	20,740	130,637	1,553,825

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Attachment #7 - Form 5

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	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	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	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	130,699	35,928	7,415	0	0	16,782	486	29,545	315	1,992	38,236
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87	130,699	35,928	7,415	0	0	16,782	486	29,545	315	1,992	38,236
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	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	0

Plant Date: Average 12/31/2003
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Dunkirk Fredonia Telephone Company
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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	Local	
Accumulated Depreciation - Acct 3100															
96	2110	General Support Facilities	L3	2,355,062	647,380	133,608	0	0	302,390	8,754	532,368	5,683	35,902	688,977	
97	2210	COE - Switching	L4	4,319,286	1,486,508		0		422,975		986,671		0	1,423,132	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	668,945	107,969	240,385	0	0	68,833	11,643	109,304	4,256	27,060	99,495	
100	2310	Information Orig /Term	L8	7,646	1,911		0		1,398		1,990		0	2,347	
101	2410	Cable & Wire Facilities	L9	2,680,172	621,753	87,291	0	0	451,836	10,382	646,388	10,491	66,078	785,953	
102	Total 3100			L96-101	10,031,111	2,865,521	461,284	0	0	1,247,432	30,779	2,276,721	20,430	129,040	2,999,904
Net Current Deferred Operating Income Taxes - Acct 4100															
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
104	2210	COE - Switching	L4	0	0		0		0		0		0	0	
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
108	2410	Cable & Wire Facilities	L9	0	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	319,712	87,885	18,138	0	0	41,051	1,188	72,272	772	4,874	93,532	
111	2210	COE - Switching	L4	411,259	141,537		0		40,273		93,945		0	135,504	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	107,535	17,356	38,643	0	0	11,065	1,872	17,571	684	4,350	15,994	
114	2310	Information Orig /Term	L8	603	151		0		110		157		0	185	
115	2410	Cable & Wire Facilities	L9	379,279	87,986	12,353	0	0	63,941	1,469	91,472	1,485	9,351	111,222	
116	Total 4340			L110-115	1,218,388	334,915	69,134	0	0	156,440	4,529	275,417	2,941	18,575	356,437

Plant Date: Average 12/31/2003
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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	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	36,039	9,907	2,045	0	0	4,627	134	8,147	87	549	10,543
118	6120	General Support	L3	586,063	161,102	33,249	0	0	75,250	2,178	132,481	1,414	8,934	171,455
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	278,076	85,171	20,707	0	0	27,518	1,003	59,774	367	2,331	81,205
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	162,029	49,627	12,065	0	0	16,034	584	34,829	214	1,358	47,318
123		Total COE	L119-122	440,105	134,798	32,772	0	0	43,552	1,587	94,603	581	3,689	128,523
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	128,136	29,725	4,173	0	0	21,602	496	30,903	502	3,159	37,576
128		Total Plant Specific	L117,118,123,126-127	1,190,343	335,532	72,239	0	0	145,031	4,395	266,134	2,584	16,331	348,097

Plant Date: Average 12/31/2003
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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	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	73,871	20,306	4,191	0	0	9,485	275	16,699	178	1,126	21,611
130	6530	Network Operations	L10	226,408	62,237	12,845	0	0	29,071	842	51,180	546	3,451	66,236
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	66,912	66,912		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	351,086	96,510	19,918	0	0	45,079	1,305	79,364	847	5,352	102,711
133		Dep - COE Switching	L4	566,002	194,793		0		55,427		129,294		0	186,488
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	115,957	18,716	41,669	0	0	11,932	2,018	18,947	738	4,691	17,246
136		Dep - IOT	L8	522	130		0		95		136		0	161
137		Dep - Cable & Wire Facilities	L9	232,048	53,831	7,558	0	0	39,120	899	55,964	908	5,721	68,047
138		Total 6561	L132-137	1,265,615	363,980	69,145	0	0	151,653	4,222	283,705	2,493	15,764	374,653
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	8,418	2,314	478	0	0	1,081	31	1,903	20	128	2,463
141	6564	Amort - Intangible Assets	L14	0	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	0
143		Total Plant Non-Specific	L129-142 Less 138	1,641,224	515,749	86,659	0	0	191,290	5,370	353,487	3,237	20,469	464,963
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	273,427	86,703	0	0	0	29,960	0	51,223	0	0	105,541
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	63,580	0		0		0		0		0	63,580
	6622	<u>Directory</u>												
147		Classified	Alloc 22	0										0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	0	0		0		0		0		0	0
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0	0

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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	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	66,188	66,188									0
153		Directory Advertising	Alloc 27	79										79
154		All other	Alloc 28	64,249	13,342	30	0	0	12,324	433	16,190	433		21,497
155		End User payment & collection	Alloc 21	105,636	22,095	0	0	0	4,009	0	11,835	0		67,697
156		End User billing inquiry	Alloc 30	42,354	15,638	0	0	0	9,987	19	12,130	458		4,122
157		IXC service order processing	Alloc 32	6,439	0	0	0	0	0	6,439	0	0		0
158		IXC payment and collection	Alloc 33	6,586	2,046	560	0	0	1,177	190	2,613	0		0
159		IXC billing inquiry	Alloc 34	1,171	216	0	0	0	18	901	18	18		0
160		Future Use												
161		Total Category 1	L152-160	292,702	119,525	590	0	0	27,515	7,982	42,786	909	0	93,395
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	32,285	0		0		0		32,285		0	0
163		OB&C - Expense	Alloc 38	141,994	42,349		0		24,911		24,911		0	49,823
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	61,979	30,989		0		15,495		15,495			0
168		Subscriber Line Charge	Alloc 29	7,473	7,473		0		0		0			0
169		Total Category 2	L162-168	243,731	80,811	0	0	0	40,406	0	72,691	0	0	49,823
170		Subtotal Categories 1 & 2	L161,169	536,433	200,336	590	0	0	67,921	7,982	115,477	909	0	143,218

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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	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	1,253	1,253		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	537,686	201,589	590	0	0	67,921	7,982	115,477	909	0	143,218
174		Total Customer Operations	L144-146,151,173	874,693	288,292	590	0	0	97,881	7,982	166,700	909	0	312,339
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	1,669,342	515,052	50,380	0	0	192,106	10,907	343,386	2,538	10,299	544,674
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	1,894,321	584,466	57,170	0	0	217,996	12,377	389,664	2,880	11,687	618,081
	6720	General & Administrative												
177		Other Direct	Alloc 46	0	0	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,014,967	313,154	30,631	0	0	116,801	6,632	208,780	1,543	6,262	331,164
180		Total 6720	L177-179	1,014,967	313,154	30,631	0	0	116,801	6,632	208,780	1,543	6,262	331,164
181		Total Corporate Operations	L176,180	2,909,288	897,620	87,801	0	0	334,797	19,009	598,444	4,423	17,949	949,245
182		Total Operating Expenses	L128,143,174,181	6,615,548	2,037,193	247,289	0	0	768,999	36,756	1,384,765	11,153	54,749	2,074,644
<u>Operating Taxes</u>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	231,790	63,716	13,150	0	0	29,762	862	52,397	559	3,534	67,810
185	7240	Ad Valorem Taxes - Direct	Alloc 40	1,641	1,641	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	233,431	65,357	13,150	0	0	29,762	862	52,397	559	3,534	67,810
187	7370	Special Charges	L181	71,870	22,174	2,169	0	0	8,271	470	14,784	109	443	23,450
188		Total Operating Exp & Taxes	L182,186,187	6,920,849	2,124,724	262,608	0	0	807,032	38,088	1,451,946	11,821	58,726	2,165,904
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	5,646,816	1,758,430	192,985	0	0	654,298	33,835	1,166,338	9,308	42,834	1,788,788

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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	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	5,080	1,396	288	0	0	652	19	1,148	12	77	1,488
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	5,080	1,396	288	0	0	652	19	1,148	12	77	1,488
193	7340	AFUDC	L17	5,554	1,527	315	0	0	713	21	1,255	13	85	1,625
194		FIT Adjustments - Addbacks	L15	0	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	0
196		Total FIT Adjustments	L194-195	0	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	0
198		SIT Adjustments - Deductions	L15	0	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	0
200	7500	Fixed Charges	L41	130,833	33,296	9,073	0	0	18,164	610	29,632	409	2,583	37,066
201	7540	Interest On Customer Dep	L41	1,606	409	111	0	0	223	7	364	5	32	455
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	6,922,455	2,125,133	262,719	0	0	807,255	38,095	1,452,310	11,826	58,758	2,166,359

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Attachment #8 - Input 1

PLANT IN SERVICE

Acct	Description	Investment	Reserve
2111	Land	102,207	
	General Support	4,467,121	2,355,062
	Land & General Support	<u>Total 2110</u>	<u>4,569,328</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	5,745,732	4,319,286
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>5,745,732</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>0</u>
2231	Radio Systems	0	0
2232	Circuit Equipment	1,501,829	668,945
	COE - Transmission	<u>Total 2230</u>	<u>1,501,829</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	8,429	7,646
	Information Origination / Termination	<u>Total 2310</u>	<u>8,429</u>
2411	Poles	710,136	359,261
2421	Aerial Cable	3,597,184	1,807,859
2422	Underground Cable	341,007	121,923
2423	Buried Cable	571,983	351,250
2424	Submarine Cable	0	0
2425	Deep Sea Cable	0	0
2426	Intrabuilding Network Cable	37,100	8,370
2431	Aerial Wire	11,056	23,665
2441	Conduit Systems	30,224	7,844
	Cable & Wire Facilities	<u>Total 2410</u>	<u>5,298,690</u>
2681	Capital Leases	0	
2682	Leasehold Improvements	130,699	
	Amortizable Tangibles	<u>Total 2680</u>	<u>130,699</u>
2690	Intangibles	0	
	Plant In Service	<u>Total 2001</u>	<u>17,254,707</u>

OTHER INV / RES

Acct	Description	Investment	Reserve
1220	Material & Supplies	807,138	
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	216,859	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>10,031,111</u>
3200	Res - Prop Held for Fut Use		0
3410	Res - Capital leases		0
3420	Res - Leasehold Improvements		31,222
3500	Res - Intangible		0
3600	Res - Plant Acq Adj		0
4040	Customer Deposits		32,482
4100	Current Def Oper Taxes		0
4310	Other Long Term Liabilities		444,130
4340	Non-Current Def Oper Taxes		1,218,388
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>6,696,620</u>	
CWC	Cash Working Capital	243,673	
	Net with CWC	<u>6,940,293</u>	

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Dunkirk Fredonia Telephone Company
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Attachment #8 - Input 2

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	153,325
	3	5,568,061
	5	24,346
	Total	5,745,732
2220	1	
	Intrept Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	0
	Total	0
2230	4.11	338,590
	4.121	60,752
	4.122	0
	4.123	0
	4.13	712,367
	4.21	0
	4.22	216,796
	4.23	173,324
	4.3	0
	Total	1,501,829

INFORMATION ORIGINATION/TERMINATION

	Msg Tel	Spl Svc	Per Study
Cat 1			
2351	0	0	0
2362	8,429	0	8,429
Coinless Pay	0	0	0
Total	8,429	0	8,429
Cat 2			
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	4,955,276
	2.1	130,637
	2.2	0
	2.3	0
	2.4	165,152
	3	47,625
	4	0
Total		5,298,690

Plant Date: Average 12/31/2003
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Dunkirk Fredonia Telephone Company
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Attachment #8 - Input 3

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	36,039
6120	General Support	586,063
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	278,076
6220	Operator Systems	0
6230	Central Office Transmission	162,029
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	128,136
Total Plant Specific		1,190,343
6510	Other Property, Plant & Equipment	73,871
6530	Network Operations	226,408
6540	Access Expense	66,912
6561	Depreciation	1,265,615
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	8,418
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	1,274,033
Total Plant Non-Specific Operations		1,641,224
6610	Marketing	273,427
6620	Services	601,266
Total Customer Operations		874,693
6710	Executive and Planning	1,894,321
6720	General and Administrative	1,014,967
Total Corporate Operations		2,909,288
7240	Ad Valorem	233,431
7370	Special Charges	71,870
Total Operating Expenses & Taxes		6,920,849

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Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #8 - Input 4

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	130,699	0	319,712	351,086	0	0
2210	COE - Switching	0	0	0	411,259	566,002	0	0
2220	COE - Operator Systems	0	0	0	0	0	0	0
2230	COE - Transmission	0	0	0	107,535	115,957	0	0
2310	Information Origination / Termination	0	0	0	603	522	0	0
2410	Cable & Wire Facilities	0	0	0	379,279	232,048	0	0
Total		0	130,699	0	1,218,388	1,265,615	0	0

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #8 - Input 5

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	0
2 Outside Operator	63,580
3 Total Operator	<u>63,580</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	32,285
10 OB&C - Expense	141,994
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	61,979
15 Subscriber Line Charge	7,473
16 Total Category 2	<u>243,731</u>

Category 3 - Other Commercial

17 Telcom Relay Service	1,253
18 Other	0
19 Total Category 3	<u>1,253</u>

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #8 - Input 6

LOCAL BUSINESS OFFICE

Account 6623 - Local Business Office Category 1		Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate		
End User Service Order Processing		Company	InterLATA	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	EAS	Local
		Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	
1	Local	21,497										21,497
2	Directory	79										79
3	Message Tel	41,856	13,342		0		12,324		16,190			
4	Private Line	896		30		0		433		433		0
5	Presubscription	66,188	66,188									
6	Total	130,516	79,530	30	0	0	12,324	433	16,190	433	0	21,576
End User Payment and Collection												
7	Local	67,697										67,697
8	Message Tel	20,914	5,070		0		4,009		11,835			
9	Private Line	0		0		0		0		0		
10	Subscriber Line Charge	17,025	17,025				0		0			
11	Total	105,636	22,095	0	0	0	4,009	0	11,835	0	0	67,697
End User Billing Inquiry												
12	Local	4,122										4,122
13	Message Tel	36,995	14,878		0		9,987		12,130			
14	Private Line	477		0		0		19		458		
15	Subscriber Line Charge	760	760				0		0			
16	Total	42,354	15,638	0	0	0	9,987	19	12,130	458	0	4,122
IXC Service Order Processing												
17	Switched Access	0	0		0		0		0			
18	Private Line	6,439		0		0		6,439		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	6,439	0	0	0	0	0	6,439	0	0	0	0
IXC Payment and Collection												
21	Switched Access	5,124	1,940		0		1,055		2,129			
22	Private Line	750		560		0		190		0		
23	Billing and Collection	712	106				122		484			
24	Total	6,586	2,046	560	0	0	1,177	190	2,613	0	0	0
IXC Billing Inquiry												
25	Switched Access	81	45		0		18		18			
26	Private Line	919		0		0		901		18		
27	Billing and Collection	171	171		0		0		0			
28	Total	1,171	216	0	0	0	18	901	18	18	0	0
29	Future Use											
30	Total Category 1	292,702	119,525	590	0	0	27,515	7,982	42,786	909	0	93,395

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #8 - Input 7

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	63,580	0		0		0		0		0	63,580
6 Subscriber Line Charge	7,473	7,473		0		0		0			
7 Telecom. Relay Service (TRS)	1,253	1,253		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	1,641	1,641	0	0	0	0	0	0	0	0	0
10b Account 6540 - Direct USF Contribution	66,912	66,912		0		0		0			
11 IX Circuit For Other Company	0	0	0	0	0						

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #8 - Input 8

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	12,203	11,945	60	0	2	36	160	258
2 Circuits	814	747	31	0	1	35	0	67
3 Circuit Miles	1,069.19	869.60	61.01	0.00	1.17	137.41	0.00	199.59
4 Wideband Channels	2,016	0	1,776	0	240	0	0	2,016
5 STP Circuit Miles	0.00	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	InterLATA Message	InterLATA P/L	IntraLATA Message	IntraLATA P/L	InterLATA Message	InterLATA P/L	IntraLATA Message	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	141,994	42,349		0		24,911		24,911		0	49,823

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	5,080
17 Account 7340 - AFUDC	5,554
18 Account 7500 - Fixed Charges	130,833
19 Account 7540 - Interest on Customer Deposits	1,606
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	0.094848

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #8 - Input 9

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	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
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	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
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 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Dunkirk Fredonia Telephone Company
Study No.: 150091

Attachment #8 - Input 10

PART 69 - DIRECT ASSIGNMENTS

	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
		BFP	Pay / Other	Local Sw	Information	Transport		
1 Account 2210 - COE Category 2	0					0		0
STP Portion Re-allocation				0		0		
2 Account 2230 - COE Category 4.23 - Msg	68,071				0	68,071		0
DSI/VG Multiplexer Re-allocation				0		0		
- Spl	6,601						6,601	
DSI/VG Multiplexer Re-allocation				0			0	
3 Account 2410 - C&WF Category 3 - Msg	16,577				0	16,577		0
- Spl	2,718						2,718	
STP Transmission Re-allocation				0			0	
4 Account 6621 - Operator Services	0			0	0			0
5 Account 6621 - Outside Operator Services	0			0	0			0
6 Future Use								
7 Account 6210 - COE - Switching - All Other	105,878			105,878		0		0
Common Channel Signalling Re-allocation				(10,042)		10,042		
8 Account 6540 - Direct USF Contribution	66,912	66,912						

DUNKIRK & FREDONIA TELEPHONE COMPANY
CALCULATION OF ANNUAL END USER REVENUES AND IMPACT OF RATE FILING
JULY 1, 2005 INTERSTATE TARIFF FILING

<u>END USER ACCESS REVENUE</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/05 UNITS*</u>	<u>PROJECTED MONTHLY REVENUES</u>	<u>ANNUALIZED YEAR ENDING 6/30/05 REVENUES</u>
Multiline Business Lines	\$7.02	2,430	\$17,058.60	\$204,703.20
Multiline Paystation Lines	\$7.02	46	\$322.92	\$3,875.04
Centrex CO Lines	\$7.02	2,524	\$17,718.48	\$212,621.76
Residential Lines	\$6.50	4,432	\$28,808.00	\$345,696.00
Single Line Business Lines	\$6.50	2,584	\$16,796.00	\$201,552.00
Total		12,016		
ANNUAL END USER ACCESS REVENUE			\$80,704.00	\$968,448.00

<u>END USER ACCESS IMPACT</u>	<u>RATE DIFFERENCE</u>	<u>PROJECTED YEAR ENDING 6/30/05 UNITS*</u>	<u>PROJECTED MONTHLY REVENUES</u>	<u>ANNUALIZED YEAR ENDING 6/30/05 REVENUES</u>
Multiline Business Lines **	(\$0.07)	2,430	(\$170.10)	(\$2,041.20)
Multiline Paystation Lines **	(\$0.07)	46	(\$3.22)	(\$38.64)
Centrex CO Lines **	(\$0.07)	2,524	(\$176.68)	(\$2,120.16)
Residential Lines ***	\$0.00	4,432	\$0.00	\$0.00
Single Line Business Lines ***	\$0.00	2,584	\$0.00	\$0.00
TOTAL INCREASE (DECREASE) IN END USER REVENUE			(\$350.00)	(\$4,200.00)

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

** (Proposed Rate less Current Rate, \$7.02 - \$7.09)

*** (Proposed Rate less Current Rate, \$6.50 - \$6.50)