

DESCRIPTION AND JUSTIFICATION

John Staurulakis, Inc. Tariff F.C.C. No. 1

Transmittal No. 105

December 17, 2004

Warwick Valley Telephone Company, Inc. (NY and NJ)

FRN #0005-5691-99

Warwick Valley Telephone Company, Inc. (Warwick) hereby provides a Description and Justification for its individual rates proposed under Transmittal No. 105 of the John Staurulakis, Inc. Tariff F.C.C. No. 1 (JSI Tariff). Warwick Valley is an Issuing Carrier of the JSI Tariff.

Description of Filing

The accompanying revised tariff material is being filed by John Staurulakis, Inc. (JSI) on behalf of Warwick Valley Telephone Company (Warwick), operating in the states of New York and New Jersey. The JSI Tariff F.C.C. No. 1 governs the provision by Warwick of Switched Access, Special Access, Miscellaneous Services, and End User Common Line (EUCL). This filing revises Warwick Valley's Federal Universal Service Charge (FUSC) in order to reflect the Commission's proposed 10.7% Universal Service Fund Contribution Factor for the first quarter of 2005. *See Proposed First Quarter 2005 Universal Service Contribution Factor*, CC Docket No. 96-45, Public Notice, DA 04-3902 (released December 13, 2004).

Justification for Cost Support and Rate Development

Warwick Valley is providing Cost Support for its calculation of the revised FUSC rates effective January 1, 2005. See Attachment 1.