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August 1, 2006

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

Attention: Wireline Competition Bureau

With this letter, Dunkirk and Fredonia Telephone Company (FCC Registration Number 0003-4142-24) hereby transmits a complete copy of its Base Document Tariff F.C.C. No. 2, Access Service, which includes all tariff changes that became effective as of July 1, 2006 in Transmittal No. 33.

All correspondence and inquiries in connection with this Base Document should be forwarded to Emmanuel Staurulakis, President, John Staurulakis, Inc., 7852 Walker Drive, Suite 200, Greenbelt, Maryland, (301) 459-7590.

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