

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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| In re:  | ) | Chapter 11              |
| WINDSTREAM HOLDINGS, INC., <i>et al.</i> , <sup>1</sup> | ) | Case No. 19-22312 (RDD) |
| Debtors.  | ) | (Jointly Administered)  |

**ORDER AUTHORIZING AND APPROVING  
THE EMPLOYMENT AND RETENTION OF KPMG LLP  
AS TAX CONSULTANTS EFFECTIVE *NUNC PRO TUNC* TO APRIL 12, 2019**

Upon the application (the “Application”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”) authorizing the Debtors to employ and retain KPMG LLP (“KPMG”) as their tax consultants *nunc pro tunc* to April 12, 2019 (the “Commencement Date”), as more fully set forth in the Application, pursuant to section 327(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Bankruptcy Rule 2014-1; and upon the *Declaration of Howard Steinberg in Support of the Debtors’ Application for Entry of an Order Authorizing and Approving the Employment and Retention of KPMG LLP as Tax Consultants Effective Nunc Pro Tunc to April 12, 2019* (the “Steinberg Declaration”); and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157(a)-(b) and 1334(b) and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012; and this Court having found that this is a core

<sup>1</sup> The last four digits of Debtor Windstream Holdings, Inc.’s tax identification number are 7717. Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

<sup>2</sup> Capitalized terms used in this Order and not immediately defined have the meanings given to such terms in the Application.



proceeding pursuant to 28 U.S.C. § 157(b)(2) that this Court may decide by a final order consistent with Article III of the United States Constitution; and this Court having found that venue of the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and after due and sufficient notice of the Application, there being no objections to the requested relief; and this Court having found that KPMG does not hold or represent an adverse interest to the Debtors or their estates, that it is “disinterested” under section 101(14) of the Bankruptcy Code, and that KPMG’s retention is necessary and in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.
2. The Debtors are authorized, pursuant to section 327(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Bankruptcy Rule 2014-1, to employ and retain KPMG as their tax consultants in accordance with the terms and conditions set forth in the Engagement Letter, attached as an exhibit to the Application, as modified by this Order, effective *nunc pro tunc* to the Commencement Date.
3. KPMG shall be compensated for services rendered and reimbursed its reasonable and necessary expenses subject to sections 330 and 331 of the Bankruptcy Code, as the case may be, and the applicable Bankruptcy Rules, Local Bankruptcy Rules, and fee and expense guidelines and orders of this Court.
4. Notwithstanding anything to the contrary in the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, orders of this Court, or any guidelines regarding submission and approval of fee applications, in light of the services to be provided by KPMG and the structure of KPMG’s compensation pursuant to the Engagement Letter, KPMG and its

professionals shall be excused from filing time records in accordance with Bankruptcy Rule 2016(a), the United States Trustee Fee Guidelines, and any otherwise applicable orders or procedures of the Court in connection with the services to be rendered pursuant to the Agreements, and shall instead be required only to maintain time records (in summary format) of its services rendered for the Debtors in one-half hour increments describing each professional's tasks on a daily basis in support of each fee application, including reasonably detailed descriptions of those services and the individuals who provided those services, and will present such records to the Court.

5. The Debtors shall comply with the notice requirement of KPMG's Standard Terms and Conditions (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

6. If the Debtors and KPMG enter into any agreements for the provision of additional services by KPMG, the Debtors shall file such agreements with this Court and serve the applicable notice parties. If any parties object within ten (10) days of such new agreements being served, the Debtors shall promptly schedule a hearing before this Court. All additional services shall be subject to the provisions of this Order.

7. Subject to KPMG's compliance with applicable professional standards in its performance of the Tax Consulting Services, KPMG shall use its best efforts to avoid duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases.

8. Prior to implementing any increases in KPMG's rates from those described in the Engagement Letter, KPMG shall file a supplemental affidavit with this Court and provide ten (10) business days' notice to the Debtors, the U.S. Trustee and the Creditors' Committee, which

supplemental affidavit shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. All parties in interest retain all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code.

9. Notwithstanding anything in the Application or the Engagement Letter to the contrary, to the extent that KPMG uses the services of independent contractors, subcontractors or professionals from the other member firms of the KPMG network of independent firms (collectively, the “Contractors”), KPMG shall, in these cases: (i) pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for KPMG, and (iv) file with this Court such disclosures required by Bankruptcy Rule 2014.

10. Notwithstanding anything in the Application or the Engagement Letter to the contrary, for the avoidance of doubt, the Court shall have jurisdiction over any and all matters arising under or in connection with KPMG’s engagement by the Debtors on behalf of the Debtors and the Agreements, including the indemnification provisions outlined in the Agreements.

11. To the extent that there is any inconsistency between the terms of the Application, the Agreements, or this Order, the terms of this Order shall govern.

12. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order in accordance with the Application.

13. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

14. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: White Plains, New York  
June 18, 2019

/s/Robert D. Drain  
THE HONORABLE ROBERT D. DRAIN UNITED  
STATES BANKRUPTCY JUDGE