

Hearing Date: June 24, 2020 at 10:00 a.m.
Objection Deadline: June 17, 2020 at 4:00 p.m.

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Service Company of Oklahoma, Southwestern Electric Power Company,
AEP Texas, Inc., Kingsport Power Company, Wheeling Power Company,
AEP Communications, LLC and all affiliated companies trading as
“American Electric Power”*

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

IN RE:

WINDSTREAM HOLDINGS, INC., *et al.*,

Debtors.

)
) Chapter 11
)

)
) Case No. 19-22312 (RDD)
) (Jointly Administered)
)

**OBJECTION OF AMERICAN ELECTRIC POWER COMPANIES
TO NOTICE OF FILING OF PLAN SUPPLEMENT [Docket No. 1973]**



Appalachian Power Company, Ohio Power Company, Indiana Michigan Power Company, Kentucky Power Company, Public Service Company of Oklahoma, Southwestern Electric Power Company, AEP Texas, Inc., Kingsport Power Company, Wheeling Power Company, AEP Communications, LLC, and all other affiliated companies trading as American Electric Power (all of the foregoing entities referred to collectively herein as “AEP”), hereby assert their objection and reservation of rights (the “Objection”) to the Debtors’ *Notice of Filing of Plan Supplement* [Docket No. 1973] (the “Plan Supplement Notice”) and set forth the following:

FACTUAL BACKGROUND

Procedural Facts

1. On February 25, 2019 (the “Petition Date”), each of the Debtors filed a petition for relief under Chapter 11 of the Bankruptcy Code commencing these Chapter 11 Cases.
2. The Debtors are operating their business as debtors-in-possession, and no trustee or examiner has been appointed.

Facts Regarding Debtors’ Chapter 11 Plan and Plan Supplement Notice

3. On May 14, 2020, the Debtors filed their *First Amended Joint Chapter 11 Plan of Reorganization of Windstream Holdings, Inc. et al. Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 1812] (the “Plan”).
4. On June 3, 2020, the Debtors filed the Plan Supplement Notice, which attached the current draft of the Assumed Executory Contract and Unexpired Lease List (the “Assumption and Cure List”), which is Exhibit A to the Plan and part of the Plan Supplement.
5. The Plan Supplement Notice provides that “the documents contained in the Plan Supplement are integral to, and are considered part of, the Plan” and that “[i]f the Plan is

approved, the documents contained in the Plan Supplement will be approved by the Court pursuant to the Confirmation Order.”

6. The deadline for filing objections to the Plan, including the Plan Supplement, is June 17, 2020.

7. On June 10, 2020, the Debtors filed their *Notice of Filing of First Amended Plan Supplement* [Docket No. 2010], which attached the Rejected Executory Contract and Unexpired Lease List that is Exhibit B to the Plan (the “Rejected Contracts List”). No AEP contracts are listed on the Rejected Contracts List.

8. Article V.A. of the Plan provides that “[o]n the Effective Date, except as otherwise provided herein, all Executory or Unexpired Leases not otherwise assumed or rejected will be deemed assumed by the applicable Reorganized Debtor.”

Facts Regarding the Assumption and Cure List

9. Pages 10-11 of 517 of the Assumption and Cure List lists a total of thirty-five (35) contracts with AEP (at item #s 219 through 253), as follows:

- A. “Appalachian Power Co – Dist (AEP)” – 2 contracts with Windstream KDL, LLC
- B. “Columbus Southern Power (AEP)” – 5 contracts with Windstream KDL, LLC
- C. “AEP – Columbus Southern Power” – 1 contract with Windstream KDL, LLC
- D. “Ohio Power (AEP)” – 8 contracts with Windstream KDL, LLC
- E. “AEP – Indiana Michigan Pwr Co – Dist” – 1 contract with Windstream KDL, LLC and 1 contract with Windstream NTI, LLC
- F. “American Electric Power Company, Inc.” – 1 contract with Windstream Cavalier, LLC

- G. “American Electric Power” – 3 contracts with Valor Telecommunications of Texas, LLC, 1 contract with Windstream KDL, LLC, 1 contract with McLeodUSA Telecommunications Services, LLC, 1 contract with Windstream Oklahoma, LLC, 1 contract with Oklahoma Windstream, LLC, and 1 contract with Windstream Arkansas, LLC
- H. “AEP Communications, LLC” – 2 contracts with Windstream Services, LLC each described as “Master Agreement dated 6/2/2000, 1 contract with Windstream KDL, LLC described as Master Agreement dated 11/30/2004, and 5 additional contracts with Windstream KDL, LLC

10. The description provided for each listed AEP contract (other than the 3 Master Agreements described in paragraph 9.H. above) is “Executory Contract (including all amendments thereto)” together with a number that appears to be internal to the Debtors but is not used by AEP. These contract descriptions are not helpful to AEP in determining which AEP agreements the Debtors are seeking to assume.

11. The Assumption and Cure List sets forth an aggregate cure amount in the amount of \$1,150,690.87 for all 27 of the listed AEP contracts, without showing how much of that amount, if any, is to be paid with respect to each contract.

Facts Regarding AEP’s Contracts With the Debtors

12. AEP has the following thirty (30) contracts with the Debtors (collectively, the “AEP Agreements”):

- A. AEP-Texas Central Company (now AEP Texas, Inc.)
 - 1. Pole Attachment License Agreement with McLeod USA Telecommunications Services, Inc. (now believed to be McLeodUSA Telecommunications Services, L.L.C.)
- B. Appalachian Power Company
 - 1. Pole Attachment Contract with Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC)
 - 2. Rack Space Agreement between Appalachian Power Company and Windstream KDL, LLC dated October 10, 2017

C. Columbus Southern Power Company (now Ohio Power Company)

1. Pole Attachment Contract with Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC)
2. Joint Use Agreement with The Western Reserve Telephone Company dated December 1, 2004 (now believed to be Windstream Western Reserve, LLC)
3. Long Haul Fiber Optic Agreement between Columbus Southern Power Company and Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC) dated February 19, 2010
4. Long Haul Fiber Optic Agreement between Columbus Southern Power Company, Ohio Power Company, Wheeling Power Company and Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC) dated February 19, 2010

D. Indiana Michigan Power Company

1. Pole Attachment Contract with Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC)
2. Pole Attachment Contract with McLeodUSA Telecommunication Services, Inc. (now believed to be McLeodUSA Telecommunications, L.L.C.)
3. Pole Attachment Contract with Norlight Telecommunications, Inc. (now believed to be Windstream Norlight, LLC.)
4. Assumption and Assignment Agreement between Kentucky Data Link, Inc. . (now believed to be Windstream KDL, LLC), Indiana Michigan Power Company, and U.S. Signal Corporation dated March 25, 2010
5. Amendment No. 1 to Exhibit A Addendum to the Fiber Optic Agreement between Indiana Michigan Power Company and Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC) dated February 19, 2010
6. Amendment No. 1 to Exhibit A Addendum to the Fiber Optic Agreement between Indiana Michigan Power Company and Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC) dated February 19, 2010

7. Amendment No. 1 to Exhibit A Addendum to the Fiber Optic Agreement between Indiana Michigan Power Company and Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC) dated February 19, 2010
 8. Rack Space Agreement between Indiana Michigan Power Company and Windstream KDL, LLC dated December 9, 2016
- E. Kentucky Power Company
1. Joint Use Agreement with Kentucky Alltel, Inc. dated 12/1/04 (It is unclear which Debtor entity now has this contract.)
 2. Pole Attachment Contract with Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC)
- F. Kingsport Power Company
1. Pole Attachment Contract with Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC)
- G. Ohio Power Company
1. Pole Attachment Contract with Cinergy Telecommunication Networks-Ohio, Inc. (now believed to be Cinergy Communications Company of Virginia, LLC)
 2. Joint Use Agreement with The Western Reserve Telephone Company dated December 1, 2004 (now believed to be Windstream Western Reserve, LLC)
 3. Joint Use Agreement with Alltel Ohio, Inc. dated December 1, 2004 (It is unclear which Debtor entity now has this contract.)
 4. See paragraph 12.C.4. above
- H. Public Service Company of Oklahoma
1. Pole Attachment Contract with Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC)
 2. Joint Use Agreement with Allied Telephone Company of Oklahoma, Inc. (Contract party became Alltel Oklahoma, Inc.) (It is unclear which Debtor entity now has this contract.)

3. Joint Use Agreement with Valor Telecommunications of Oklahoma, Inc. (It is unclear which Debtor entity now has this contract.)

I. Southwestern Electric Power Company

1. Joint Use Agreement with Allied Telephone Company of Arkansas, Inc. dated March 8, 1976 (It is unclear which Debtor entity now has this contract.)
2. Joint Use Agreement with Valor Telecommunications of Texas, LP dated August 30, 2001 (now believed to be Valor Telecommunications of Texas, LLC)
3. Pole Attachment Contract with Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC)

J. West Texas Utilities Company (now AEP Texas, Inc.)

1. Joint Use Agreement with Valor Telecommunications of Texas, LP dated August 30, 2001 (now believed to be Valor Telecommunications of Texas, LLC)

K. Wheeling Power Company (now Appalachian Power Company)

1. Pole Attachment Contract with Windstream KDL, Inc.
2. See paragraph 12.C.4. above

L. AEP Communications, LLC

1. Fiber Optic Agreement between AEP Communications, LLC and Kentucky Data Link, Inc. (now believed to be Windstream KDL, LLC) dated December 14, 2004

In addition, AEP Communications, LLC may have additional contracts with the Debtors and is still in the process of trying to locate any additional contracts. AEP reserves its right to supplement this objection with any such additional located contracts and cure amounts, if any, owing thereon once it has completed its investigation.

13. At this time, AEP is unaware of any other contracts between the Debtors and

AEP.

Facts Regarding Cure Amounts Owing Under the AEP Agreements

14. The Debtors currently owe AEP the sum of \$2,229,902.91 in outstanding billed prepetition charges incurred under the AEP Agreements and a total of \$1,342,173.44 in outstanding billed post-petition charges incurred under the AEP Agreements. The chart attached as Exhibit 1 hereto shows the prepetition and post-petition balances owing under each AEP Agreement and the claim numbers and amounts of the claims that AEP filed in the Debtors' bankruptcy proceedings with respect to each AEP Agreement.

15. As shown on Exhibit 1 hereto and below, AEP timely filed prepetition claims in the aggregate amount of \$1,546,765.71 with respect to the AEP Agreements. Each proof of claim attached an explanation of the basis of the claim and the invoices and/or other documents supporting the amounts claimed therein. In addition, counsel for AEP has provided Debtors' counsel with copies of the invoices supporting the post-petition charges and will provide copies of invoices supporting the remaining amounts upon request.

16. In addition to the balances set forth above, the Debtors owe the additional sum of \$264,611.89 under the AEP Agreements (a) for inventory fees based on the results of a 2019 inventory conducted of AEP poles (\$22,164.81 for prepetition balances and \$214,400.92 post-petition balances) and (b) a \$27,717.16 balance that remains unpaid by the Debtors for previous inventories. A calculation of this amount is set forth on Exhibit 2 attached hereto.

17. Further, the Debtors are continuing to incur charges under the AEP Agreements.

**Facts Regarding Claims Filed By AEP
Relating To the AEP Agreements**

18. AEP timely filed the following claims against the Debtors relating to AEP Agreements (collectively, the "AEP Claims"):

A. Appalachian Power Company

- Claim # 6330: \$42,403.94 against Windstream KDL, LLC
(Claim # 6864 is a duplicate)

B. Indiana Michigan Power Company

- Claim # 6225: \$131,238.52 against Windstream KDL, LLC
(Claim # 6852 is a duplicate)

C. Kentucky Power Company

- Claim # 6168: \$117,370.34 against Windstream Kentucky East, LLC
(Claim # 6856 is a duplicate)
- Claim # 6322: \$135.07 against Windstream KDL, LLC
(Claim # 6857 is a duplicate)

D. Ohio Power Company

- Claim # 6222: \$14,516.29 against Windstream KDL, LLC
(Claim # 6853 is a duplicate)
- Claim # 6232: \$90,142.19 against Windstream Western Reserve, LLC
(Claim # 6849 is a duplicate)

E. Public Service Company of Oklahoma

- Claim # 6335: \$24,610 against Windstream KDL, LLC
(Claim # 6850 is a duplicate)
- Claim # 6202: \$294,113.12 against Valor Telecommunications of Texas, LLC
(Claim # 6851 is a duplicate)

F. Southwestern Electric Power Company

- Claim # 6182: \$625,446.24 against Valor Telecommunications of Texas, LLC
(Claim # 6865 is a duplicate)

G. AEP Texas, Inc. (f/k/a West Texas Utilities Company)

- Claim # 6195: \$206,790 against Valor Telecommunications of Texas, LLC
(Claim # 6863 is a duplicate)

DISCUSSION

19. Section 365(b)(1) of the Bankruptcy Code provides as follows:

If there has been a default in an executory contract or unexpired lease of the debtor, the trustee may not assume such contract or lease unless, at the time of assumption of such contract or lease, the trustee—

- (A) cures, or provides adequate assurance that the trustee will promptly cure, such default.
- (B) compensates, or provides adequate assurance that the trustee will promptly compensate, a party other than the debtor to such contract or lease, for any actual pecuniary loss to such party resulting from such default; and
- (C) provides adequate assurance of future performance under such contract or lease.

20. AEP does not oppose the Debtors' assumption and/or assignment of any of the AEP Agreements, provided the Debtors are not seeking to assume only portions of any agreement while rejecting other portions thereof in a piecemeal fashion. It is well established that a contract cannot be assumed in part or rejected in part. Rather, a debtor is required under Section 365 of the Bankruptcy Code to either reject the contract in full or assume the contract in full, which includes the benefits and burdens. *AGV Productions, Inc. v. Metro-Goldwyn-Mayer, Inc.*, 115 F.Supp.2d. 378, 391 (S.D.N.Y. 2000) (debtor cannot assume executory contract in part and reject it in part); *see also In re Leslie Fay Cos., Inc.*, 166 B.R. 802, 808 (S.D.N.Y. 1994) (same); *In re Atlantic Computer Sys., Inc.*, 173 B.R. 844, 849 (S.D.N.Y. 1994) (same); *see also In re Plum Run Serv. Corp.*, 159 B.R. 496, 498 (Bankr. S.D. Ohio 1993) (noting that executory contract must be assumed or rejected by debtor in its entirety and cannot be dealt with in piecemeal fashion); *In re Plitt Amusement Co. of Washington, Inc.*, 233 B.R. 837, 840 (Bankr. C.D. Cal. 1999) (holding that trustee must assume or reject executory contract as whole, and cannot retain beneficial aspects of such contract while rejecting its burdens).

21. However, it is unclear from the Debtors' listing of contracts on the Assumption and Cure List which specific AEP Agreements the Debtors are seeking to assume and/or assign. It is also unclear whether the Debtors have listed purported contracts other than the AEP Agreements.

22. Accordingly, the Debtors should be required to clarify which AEP Agreements (if any) identified above they are seeking to potentially assume/assign through the Assumption and Cure List and, in addition, should be required to provide AEP's counsel with copies of, or other identifying information for, each such other purported contract they are seeking to potentially assume/assign through the Assumption and Cure List. Further, AEP should be given sufficient time after receiving such information to investigate the same and file any objections it may then have to the Assumption and Cure List.

23. AEP's claims filed in these bankruptcy proceedings, as described above, were timely filed and adequately supported by proper documentation, and thus constitute *prima facie* evidence that the filed claim amounts are validly due and owing to AEP under the applicable AEP Agreements. Fed. R. Bankr. P. 3001 ("A proof of claim executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim.").

24. If the Debtors want to assume and/or assign any of their contracts with AEP identified above, they must first pay to the applicable AEP counterparty the cure amounts set forth above, plus any additional post-petition charges incurred by the Debtors under the applicable agreement(s) through the effective date of assumption.

25. AEP hereby reserves all of its rights to object to the Assumption and Cure List with respect to any other purported contracts not identified by AEP above that the Debtors are seeking to assume/assign pursuant to the Assumption and Cure List.

WHEREFORE, AEP respectfully requests that the Court enter an Order:

A. Requiring the Debtors to properly and adequately identify each of the AEP Agreements and/or other contracts with AEP they are seeking to assume and/or assign in the Assumption and Cure List.

B. Allowing AEP, after such proper identification, a reasonable period of time to investigate and assert any applicable objections to the Assumption and Cure List with respect to any other identified contracts;

C. Requiring, as a condition to the Debtors' assumption and/or assignment of any of the AEP Agreements or other agreements with AEP, that the Debtors pay all unpaid prepetition and post-petition amounts accrued thereunder through the effective date of assumption, including the Cure Amounts set forth above and in Exhibits 1 and 2 attached hereto; and

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D. Granting such other and further relief as the Court deems just and proper.

Dated: Garden City, New York
June 16, 2020

CULLEN AND DYKMAN LLP

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Electric Power Company, AEP Texas, Inc.,
Kingsport Power Company, Wheeling Power
Company, AEP Communications, LLC, and all
affiliated companies trading as "American Electric
Power"*

Exhibit 1

Windstream Reference Number	AEP Company	Windstream Co	Agreement	Case No	Claim #	Claim Amount	Outstanding Pre	Outstanding Post	Total Outstanding
	AEP Texas Central Company (AEP Texas, Inc)	McLeodUSA Telecommunications Services,L.L.C.	PA with McLeod USA Telecommunications	19-22355		\$ -	\$ -	\$ -	\$ -
219	Appalachian Power Company	Windstream KDL, LLC	PA with Kentucky Data Link, Inc (Windstream KDL)	19-22449	6330	\$ 42,403.94	\$ 22,365.76	\$ 93,762.75	\$ 116,128.51
222	Columbus Southern Power Company (Ohio Power Company)	Windstream KDL, LLC	PA with Kentucky Data Link, Inc.	19-22449	6222	\$ 14,516.29		\$ 19,849.28	\$ 19,849.28
	Columbus Southern Power Company (Ohio Power Company)	Windstream Western Reserve, LLC	JU The Western Reserve Telephone Company (Windstream Western Reserve)	19-22497	6232	\$ 90,142.19	\$ 50,879.76		\$ 50,879.76
235	Indiana Michigan Power Company	Windstream KDL, LLC	PA with Kentucky Data Link, Inc (Windstream KDL)	19-22449	6225	\$ 131,238.52	\$ 26.00	\$ -	\$ 26.00
241	Indiana Michigan Power Company	McLeodUSA Telecommunications Services,L.L.C.	PA with McLeod USA Telecommunications	19-22355		\$ -	\$ -	\$ 2,428.75	\$ 2,428.75
236	Indiana Michigan Power Company	Windstream Norlight, LLC	PA with Norlight Telecommunications, Inc	19-22513		\$ -	\$ -	\$ 88.18	\$ 88.18
237	Kentucky Power Company		JU with Kentucky Alltel, Inc.		6168	\$ 117,370.34	\$ 402,445.94	\$ 126,585.69	\$ 529,031.63
	Kentucky Power Company	Windstream KDL, LLC	PA with Kentucky Data Link, Inc.	19-22449	6322	\$ 135.07	\$ -	\$ 1,868.09	\$ 1,868.09
	Kingsport Power Company	Windstream KDL, LLC	PA with Kentucky Data Link, Inc (Windstream KDL)	19-22449		\$ -	\$ -	\$ -	\$ -
225	Ohio Power Company	Windstream KDL, LLC	PA with Kentucky Data Link, Inc.			\$ -	\$ 18,958.73	\$ -	\$ 18,958.73
	Ohio Power Company	Cinergy Communications Company of Virginia, LLC	PA with Cinergy Telecommunication Networks - Ohio, Inc.	19-22353		\$ -	\$ -	\$ -	\$ -
	Ohio Power Company	Windstream Western Reserve, LLC	JU with The Western Reserve Telephone Company (Windstream Western Reserve, Inc.)	19-22497		\$ -	\$ 61,631.67	\$ 2,947.18	\$ 64,578.85
	Ohio Power Company		JU with Alltel Ohio, Inc.			\$ -	\$ 110,189.47	\$ 27,242.21	\$ 137,431.68
	Public Service Company of Oklahoma	Windstream KDL, LLC	PA with Kentucky Data Link, Inc	19-22449	6335	\$ 24,610.00	\$ 1,448.67	\$ 582.46	\$ 2,031.13
242	Public Service Company of Oklahoma		JU with Allied Telephone Company of Oklahoma (Alltel Oklahoma, Inc.)			\$ -	\$ 28,592.29	\$ 31,524.23	\$ 60,116.52
238	Public Service Company of Oklahoma		JU with Valor Telecommunications of Oklahoma		6202	\$ 294,113.12	\$ 341,516.90	\$ 254,505.93	\$ 596,022.83
244	Southwestern Electric Power Company	Valor Telecommunications of Texas, LLC	JU with Allied Telephone Company of Arkansas, Inc			\$ -	\$ 46,454.58	\$ 42,520.63	\$ 88,975.21
239	Southwestern Electric Power Company	Windstream KDL, LLC	JU with Valor Telecommunications of Texas, LP	19-224660	6182	\$ 625,446.24	\$ 723,771.29	\$ 518,134.94	\$ 1,241,906.23
	Southwestern Electric Power Company		PA with Kentucky Data Link, Inc.	19-22449		\$ -	\$ 98.79		\$ 98.79
245	West Texas Utility Company	Valor Telecommunications of Texas, LLC	JU with Valor Telecommunications of Texas, LP	19-224660	6195	\$ 206,790.00	\$ 246,397.68	\$ 184,405.48	\$ 430,803.16
	Wheeling Power Company	Windstream KDL, LLC	PA with Windstream KDL, Inc	19-22449		\$ -	\$ -	\$ -	\$ -
248	AEP Communications	Windstream KDL, LLC	Fiber - Roanoke VA to Bristol VA			\$ -	\$ 1,695.36	\$ 4,372.35	\$ 6,067.71
	Columbus Southern Power Company (Ohio Power Company)/Ohio Power Company/Wheeling Power Company	Windstream KDL, LLC	Fiber - Columbus OH to Wheeling WV, Canton OH to Wooster OH			\$ -	\$ 42,491.50	\$ 13,629.04	\$ 56,120.54
	Columbus Southern Power Company (Ohio Power Company)	Windstream KDL, LLC	Fiber - Delaware OH Hyatt Rd Station to Slack Road Station			\$ -	\$ -	\$ -	\$ -
	Indiana Michigan Power Company	Windstream KDL, LLC (US Signal Corporation)	Fiber - South Bend IN to Elkhart IN through Fort Wayne IN			\$ -	\$ 129,738.52	\$ -	\$ 129,738.52
	Indiana Michigan Power Company	Windstream KDL, LLC	Rack Space Agreement			\$ -	\$ -	\$ 1,200.00	\$ 1,200.00
	Appalachian Power Company	Windstream KDL, LLC	Rack Space Agreement			\$ -	\$ 1,200.00	\$ 16,526.25	\$ 17,726.25
						\$1,546,765.71	\$ 2,229,902.91	\$ 1,342,173.44	\$ 3,572,076.35

Exhibit 2

2019 Inventory										
OpCo	JUR	Company	PeopleSoft ID	Type	Amount	Pre	Post	Invoiced	Invoice #	Balance
KyPCo	Lynn	Windstream (Alltel)	11090090	SOI	\$ 121,263.22	\$ -	\$ 121,263.22	Yes	110-21241804	\$ 121,263.22
			11090090	UA	\$ -	\$ -	\$ -			
		Windstream (KDL)	11187248	SOI	\$ 1,868.09	\$ -	\$ 1,868.09	Yes	110-21241802	\$ 1,868.09
			11187248	UA	\$ -	\$ -	\$ -			
APCo	Tom	Windstream (KDL)	11186236	SOI	\$ 19,326.84	\$ -	\$ 19,326.84	Yes	140-21226631	\$ 19,326.84
			11186236	UA	\$ 14,692.16	\$ 12,020.71	\$ 2,671.45	Yes	140-21247668/140-21247669	\$ 14,692.16
Texas	David	Windstream Comm	11090090	SOI	\$ 768.42	\$ -	\$ 768.42	Yes	119-21192803	\$ 768.42
			11090090	UA	\$ 9,645.58	\$ 6,836.30	\$ 2,809.28	Yes	119-21247363/119-21247374	\$ 9,645.58
PSO	Curtis	Windstream (Alltel)	11089612	SOI	\$ 1,649.88	\$ -	\$ 1,649.88	Yes	167-21246186	\$ 1,649.88
			11089612	UA	\$ 996.00	\$ 823.00	\$ 173.00	Yes	167-21247824/167-21247825	\$ 996.00
		Windstream (KDL)	11126022	SOI	\$ 317.30	\$ -	\$ 317.30	Yes	167-21246233	\$ 317.30
			11126022	UA	\$ 1,417.63	\$ 1,161.43	\$ 256.20	Yes	167-21247827/167-21247829	\$ 1,417.63
		Windstream (Valor)	11001044	SOI	\$ 585.09	\$ -	\$ 585.09	Yes	167-21246208	\$ 585.09
			11001044	UA	\$ 1,564.17	\$ 1,323.37	\$ 240.80	Yes	167-21247859/167-21247860	\$ 1,564.17
Ohio	Chris	Windstream (KDL)		SOI				No		
				UA				No		
I&M	Chris	Windstream (McLeod)	11187248	SOI	\$ 2,080.75			No	TBD	\$ 2,080.75
			11187248	UA	\$ -	\$ -	\$ -	No		
		Windstream (KDL)	11187248	SOI	\$ 1,153.16			No	TBD	\$ 1,153.16
			11187248	UA	\$ -	\$ -	\$ -	No		
		Windstream (Norlight)	11187248	SOI	\$ 27.66			No	TBD	\$ 1,153.16
			11187248	UA	\$ -	\$ -	\$ -	No		
SWEPCo - AR	Dianna	Windstream (Valor)	11005053	SOI	\$ 6,643.95	\$ -	\$ 6,643.95	Yes	159-21218246	\$ 6,643.95
			11005053	UA	\$ 4,058.07	\$ -	\$ 4,058.07			
		Windstream Comm	11090090	SOI	\$ 6,956.64	\$ -	\$ 6,956.64	Yes	159-21218248	\$ 6,956.64
			11090090	UA						
SWEPCo - TX (2018)		Windstream (Valor)	11110701	SOI	\$ 25,404.02	\$ -	\$ 25,404.02	Yes	161-21219731	\$ 25,404.02
			11110701	UA	\$ 19,309.88	\$ -	\$ 19,309.88	Yes	161-21243709	\$ 19,309.88
		Windstream (KDL)	11126022	SOI	\$ 98.79	\$ -	\$ 98.79	Yes	161-21219695	\$ 98.79
			11126022	UA	\$ -	\$ -	\$ -			

TOTAL: \$ 236,894.73

Other Inventories										
OpCo	JUR	Company	PeopleSoft ID	Type	Amount	Pre	Post	Invoiced	Invoice #	Balance
PSO	Curtis	Windstream (Alltel)	11089612	UA-2017	\$ 2,530.76	\$ -	\$ -	Yes	167-21159671	\$ 2,530.76
			11089612	UA-2018	\$ 10,098.79	\$ -	\$ -	Yes	167-21222725	\$ 10,098.79
		Windstream (KDL)	11126022	UA-2017	\$ 287.26	\$ -	\$ -	Yes	167-21159665	\$ 287.26
I&M	Chris	Windstream (KDL)	11187248	SOI-2018	\$ 1,768.87	\$ -	\$ -	No		\$ 1,768.87
			11187248	UA-2018	\$ 4,449.82	\$ -	\$ -	No		\$ 4,449.82
			11187248	SOI-2020	\$ 1,378.97	\$ -	\$ 1,378.97	No		\$ 1,378.97
		Windstream (Norlight)	11187248	SOI-2018	\$ 171.98	\$ -	\$ -	No		\$ 171.98
			11187248	UA-2018	\$ 7,030.71	\$ -	\$ -	No		\$ 7,030.71

TOTAL: \$ 27,717.16

Sub Total: \$ 264,611.89