

Hearing Date: November 19, 2020, at 10:00 a.m. (prevailing Eastern Time)
Response Deadline: November 12, 2020, at 4:00 p.m. (prevailing Eastern Time)

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Counsel to the Reorganized Debtors

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

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

**NOTICE OF REORGANIZED DEBTORS' TENTH OMNIBUS
OBJECTION TO AMENDED CLAIMS, EQUITY INTEREST CLAIMS,
INSUFFICIENT DOCUMENTATION CLAIMS, NO LIABILITY CLAIMS,
SUBSTANTIVELY DUPLICATE CLAIMS, AND CLAIMS TO BE MODIFIED**

PLEASE TAKE NOTICE that a hearing on the *Reorganized Debtors' Tenth Omnibus Objection to Amended Claims, Equity Interest Claims, Insufficient Documentation Claims, No Liability Claims, Substantively Duplicate Claims, and Claims to be Modified* (the "Objection") will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, at the United States Bankruptcy Court

¹ The last four digits of Reorganized Debtor Windstream Holdings, Inc.'s tax identification number are 7717. Due to the large number of Reorganized Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the Reorganized 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 Reorganized Debtors' claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Reorganized Debtors' service address for purposes of these chapter 11 cases is 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.



for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **Thursday, November 19, 2020, at 10:00 a.m., prevailing Eastern Time** (the “Hearing”).

PLEASE TAKE FURTHER NOTICE that any responses to the relief requested in the Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, all General Orders applicable to chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York, and the *Order (I) Approving (A) Omnibus Claims Objection Procedures, (B) Omnibus Substantive Claims Objections and Form of Notice, and (C) Satisfaction Procedures and Form of Notice and (II) Waiving Bankruptcy Rule 3007(e)(6)* (the “Objection Procedures Order”) [Docket No. 1141], (c) be filed electronically with the Court on the docket of *In re Windstream Holdings, Inc.*, Case 19-22312 (RDD) by registered users of the Court’s electronic filing system and in accordance with the General Order M-399 (which is available on the Court’s website at <http://www.nysb.uscourts.gov>), (d) be sent to the Court’s chambers, and (e) be served so that the following parties actually receive such response on or before **Thursday, November 12, 2020, at 4:00 p.m., prevailing Eastern Time** (the “Response Deadline”): (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Stephen E. Hessler, P.C., Trudy Smith, Spencer Caldwell-McMillan, and Chris Ceresa; and (ii) Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, Illinois 60654, Attn.: Ross M. Kwasteniet, P.C., Brad Weiland, and John R. Luze.

PLEASE TAKE FURTHER NOTICE that the Reorganized Debtors are authorized to submit to the Court an order substantially in the form annexed as Exhibit A to the Objection (the “Order”) if (a) a response to the Objection is not filed and served timely on or before the Response Deadline or (b) all responses to the Objection are resolved before the Hearing. The

Court may enter the Order with no further notice or opportunity to be heard under such circumstances.

PLEASE TAKE FURTHER NOTICE that the Hearing may be continued or adjourned thereafter from time to time in accordance with the *Final Order Establishing Certain Notice, Case Management, and Administrative Procedures* [Docket No. 392].

PLEASE TAKE FURTHER NOTICE that a copy of the Objection may be obtained free of charge on Kurtzman Carson Consultants LLC's website: <http://www.kccllc.net/windstream>. You may also obtain copies of any pleadings on the Court's website at <http://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth thereon.

[Remainder of page intentionally left blank]

Dated: October 20, 2020
New York, New York

/s/ Stephen E. Hessler, P.C.

Stephen E. Hessler, P.C.

Marc Kieselstein, P.C.

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

In re:)	Chapter 11
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WINDSTREAM HOLDINGS, INC., <i>et al.</i> , ¹)	Case No. 19-22312 (RDD)
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Reorganized Debtors.)	(Jointly Administered)
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**REORGANIZED DEBTORS' TENTH OMNIBUS
OBJECTION TO AMENDED CLAIMS, EQUITY INTEREST CLAIMS,
INSUFFICIENT DOCUMENTATION CLAIMS, NO LIABILITY CLAIMS,
SUBSTANTIVELY DUPLICATE CLAIMS, AND CLAIMS TO BE MODIFIED**

YOU SHOULD LOCATE YOUR NAME AND YOUR CLAIM(S) ON THE SCHEDULES ATTACHED TO EXHIBIT A HERETO. PLEASE TAKE NOTICE THAT THE OBJECTION SEEKS TO DISALLOW, EXPUNGE, OR OTHERWISE AFFECT YOUR CLAIM(S). THEREFORE, PLEASE READ THIS OBJECTION AND ATTACHMENTS THERETO VERY CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

Windstream Holdings, Inc. and its debtor affiliates (before the effective date of their

¹ The last four digits of Reorganized Debtor Windstream Holdings, Inc.'s tax identification number are 7717. Due to the large number of Reorganized Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the Reorganized 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 Reorganized Debtors' claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Reorganized Debtors' service address for purposes of these chapter 11 cases is 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

chapter 11 plan,² collectively, the “Debtors” and after the effective date of their chapter 11 plan, collectively, the “Reorganized Debtors”) respectfully state as follows in support of this objection.³

Relief Requested

1. The Reorganized Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”), disallowing, expunging, or modifying the claims identified on (a) Schedule 1 to the Order (collectively, the “Amended Claims”) because they have been amended and superseded by subsequently-filed proofs of claim, (b) Schedule 2 to the Order (collectively, the “Equity Interest Claims”) because they were filed solely on account of purported equity interests in the Debtors, (c) Schedule 3 to the Order (collectively, the “Insufficient Documentation Claims”) because they fail to include sufficient information or supporting documentation to determine liability, (d) Schedule 4 to the Order (collectively, the “No Liability Claims”) because, among other reasons, each purported liability cannot be reconciled with the Debtors’ books and records, (e) Schedule 5 to the Order (collectively, the “Substantively Duplicate Claims”) because they are duplicative of other proofs of claim that have been filed for the same liability, (f) Schedules 6, 7, and 8 to the Order (collectively, the “Claims to be Modified”) because the amount and/or priority asserted in the proofs of claim is not reflected in the supporting documentation or the Debtors’ books and records or is unsupported under the Bankruptcy Code. In support of this objection, the Reorganized Debtors submit the declaration of Holden Bixler, a

² The Debtors emerged from chapter 11 on September 21, 2020, as set forth in the *Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* [Docket No. 2527].

³ Capitalized terms used but not defined in this objection shall have the meanings given to such terms in the *Order (I) Approving (A) Omnibus Claims Objection Procedures, (B) Omnibus Substantive Claims Objections and Form of Notice, and (C) Satisfaction Procedures and Form of Notice and (II) Waiving Bankruptcy Rule 3007(e)(6) (the “Objection Procedures Order”)* [Docket No. 1141].

Managing Director at Alvarez & Marsal North America, LLC, attached hereto as **Exhibit B** (the “Bixler Declaration”).

Jurisdiction and Venue

2. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated February 1, 2012. The Reorganized Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this objection to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rule 3007, and the Objection Procedures Order.

The Claims Reconciliation Process

5. On May 10, 2019, the Debtors filed their respective schedules of assets and liabilities and statements of financial affairs [Docket Nos. 505 and 506] pursuant to Bankruptcy Rule 1007 and the *Order Granting a Second Extension of Time to File Schedules and Statements of Financial Affairs* [Docket No. 387]. On January 21, 2020, the Debtors filed amendments to certain schedules, as set forth in the *Notice of Filing Amended Schedule G and Supplemental Deadline to Submit Proofs of Claim* [Docket No. 1436] and *Notice of Filing Amended Schedule F and Supplemental Deadline to Submit Proofs of Claim* [Docket No. 1435].

6. On May 13, 2019, the Court entered the *Order (I) Setting Bar Dates for Submitting Proofs of Claim, (II) Approving Procedures for Submitting Proofs of Claim, and (III) Approving Notice Thereof* (the “Bar Date Order”) [Docket No. 518] establishing certain dates and deadlines for filing proofs of claim in these chapter 11 cases with Kurtzman Carson Consultants LLC (the “Notice and Claims Agent”).

7. Over 8,600 proofs of claim have been filed against the Debtors, totaling approximately \$16.5 billion in the aggregate as of the date hereof. On October 10, 2019, the Court granted the Debtors authority to file omnibus objections to claims in accordance with the procedures set forth in the Objection Procedures Order.

8. The Debtors filed their first omnibus claims objection on November 18, 2019. On September 22, 2020, the Debtors filed the *Debtors’ Ninth Omnibus Objection to Equity Interest Claims, Insufficient Documentation Claims, Late-Filed Claims, No Liability Claims, Substantively Duplicate Claims, Claims to be Modified, and Wrong Debtor Claim* [Docket No. 2528]. The Court has entered orders (as may have been modified) granting all of the Debtors’ previous omnibus claims objections as of the date hereof, except for the aforementioned omnibus claims objection, which is pending at the time of this filing. By this objection, the Reorganized Debtors now seek approval to disallow, expunge, or modify certain claims for the reasons set forth below.

Objection

9. Section 502(a) of the Bankruptcy Code provides that a filed proof of claim is deemed allowed unless a party in interest objects to it. 11 U.S.C. § 502(a). Bankruptcy Rule 3007 contains the grounds upon which “objections to more than one claim may be joined in an omnibus objection.” Fed. R. Bankr. P. 3007(d). The Objection Procedures Order expands Bankruptcy Rule 3007(d) and permits the Debtors to file omnibus objections to claims on additional grounds. Accordingly, the Reorganized Debtors file this objection to the claims listed on Schedules 1, 2, 3,

4, 5, 6, 7, and 8 to the Order on the bases set forth below and in the Bixler Declaration to ease the administrative burden on this Court and the Debtors' estates during the claims reconciliation process.

A. Amended Claims.

10. The Reorganized Debtors object to eighteen (18) claims listed in the column labeled "Claims to be Disallowed" on Schedule 1 to the Order. In reviewing such claims, the Reorganized Debtors have determined that subsequently filed proofs of claim have amended and superseded such claims. The claimant that filed each proof of claim listed in the column labeled "Remaining Claims" on Schedule 1 identified such proof of claim as an amendment to a previously filed proof of claim. Some of the proofs of claim were filed to change the amounts or the Debtors against which the Amended Claims were asserted. Other proofs of claim were filed to modify the claimant asserting the Amended Claim. These Amended Claims should be disallowed and expunged from the claims register in these chapter 11 cases to streamline the distribution process and reduce the risk that claimants with multiple proofs of claim for the same alleged liability do not receive recoveries in excess of what is owed.

11. This objection will not affect the claims identified in the column labeled "Remaining Claims" on Schedule 1 to the Order, which will remain on the claims register unless the applicable claimants withdraw or the Court otherwise disallows the surviving claims. The Reorganized Debtors' right to object to the Remaining Claims in the future on any grounds permitted under applicable law is preserved in the Objection Procedures Order. Therefore, the Reorganized Debtors request that the Court disallow and expunge the Amended Claims from the claims register.

B. Equity Interest Claims.

12. The Reorganized Debtors object to three (3) claims listed on Schedule 2 to the Order. In reviewing such claims, the Reorganized Debtors have determined that they were filed solely on account of asserted equity interests in the Debtors, *i.e.*, based only on ownership of common stock of or other equity interest in the Debtors and not on account of any claim against the Debtors. Holders of common stock of or other equity interests in the Debtors do not have “claims” against the Debtors nor their estates. *See* 11 U.S.C. § 501(a) (“An equity security holder may file a proof of *interest*.”) (emphasis added). Moreover, “any holder of a Claim based on an equity interest in the Debtors” was not required to file a proof of claim. *Bar Date Order*, ¶ 9. Here, certain holders of common stock filed proofs of claim asserting claims solely on account of such equity interests notwithstanding the provision in the Bar Date Order. The Equity Interest Claims should be disallowed and expunged from the claims register as a result. This will streamline the distribution process and reduce the risk that mere equity holders receive recoveries on account of their interests. Therefore, the Reorganized Debtors request that the Court disallow and expunge the Equity Interest Claims from the claims register.

C. Insufficient Documentation Claims.

13. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). A proof of claim must “set forth the facts necessary to support the claim” to receive *prima facie* validity under the Bankruptcy Rules; absent such facts, a proof of claim lacks *prima facie* validity. *In re Wilson*, 532 B.R. 486, 490 (S.D.N.Y. 2015) (“Failure to attach the documentation required . . . will result in the loss of the *prima facie* validity of the claim.”) (citing *In re Minbatiwalla*, 424 B.R. 104, 112 (Bankr. S.D.N.Y. 2010)); *In re Taylor*, 363 B.R. 303, 308 (Bankr. M.D. Fla. 2007) (“Attaching

supporting documentation is mandatory prerequisite to establishing a claim's *prima facie* validity.").

14. In addition, a claimant must attach all necessary supporting documents if it is asserting a claim based on a writing. *In re All-Am. Auxiliary Ass'n*, 95 B.R. 540, 545 (Bankr. S.D. Ohio 1989). Bankruptcy Rule 3001 states that "when a claim, or an interest in property of the debtor securing the claim, is based on a writing, a copy of the writing shall be filed with the proof of claim." Fed. R. Bankr. P. 3001(c). If a proof of claim does not provide sufficient information or documentation to allow a debtor to reconcile the proof of claim with the debtor's books and records, then the proof of claim has not satisfied the requirements for a valid proof of claim. *See id.*; *see also In re Chain*, 255 B.R. 278, 280 (Bankr. D. Conn. 2000).

15. The Reorganized Debtors object to the fifteen (15) Insufficient Documentation Claims listed on Schedule 3 to the Order because the Reorganized Debtors have determined that they cannot reconcile the Insufficient Documentation Claims with the Debtors' books and records because they lack supporting documentation. As set forth in the Bixler Declaration, the Reorganized Debtors performed a thorough review of their books and record and did not find any outstanding liability on the grounds asserted in the corresponding proofs of claim. Therefore, the Insufficient Documentation Claims do not satisfy the requirements for a valid proof of claim, thereby rendering such claims unenforceable against the Debtors.

16. These Insufficient Documentation Claims should be disallowed to prevent holders without valid claims from receiving estate property to the detriment of other creditors that hold valid claims against the Debtors. Moreover, disallowance of these Insufficient Documentation Claims will enable the claims register to reflect more accurately the claims asserted against the

Debtors. Therefore, the Reorganized Debtors request that the Court disallow and expunge the Insufficient Documentation Claims from the claims register.

D. No Liability Claims.

17. The Reorganized Debtors object to twenty-one (21) No Liability Claims listed on Schedule 4 to the Order. After reviewing such claims, the Reorganized Debtors and their advisors have determined that such claims seek to recover amounts for which the Debtors are not liable. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

18. The Reorganized Debtors and their advisors have reviewed the Debtors’ books, records, and other relevant information to determine that each of the No Liability Claims (a) fails to establish any legal or factual basis for a valid claim against the Debtors, (b) seeks recovery for unsubstantiated amounts for which the Debtors are not liable, (c) was improperly asserted against a Debtor that is not obligated, (d) fails to specify the amount or assert the amount as unliquidated, and/or (e) is inconsistent with the Debtors’ books and records. The specific basis for each No Liability Claim is stated on Schedule 4 in the “Reason” entry and is further described in the Bixler Declaration. Accordingly, the No Liability Claims are unenforceable against the Debtors because they do not evince an amount for which the relevant Debtor is liable.

19. These No Liability Claims listed on Schedule 4 to the Order should be disallowed and expunged in their entirety. Disallowance of these No Liability Claims will enable the claims register to reflect more accurately the claims asserted against the Debtors. Therefore, the Reorganized Debtors request that the Court disallow and expunge the No Liability Claims from the claims register.

E. Substantively Duplicate Claims.

20. The Reorganized Debtors object to the seven (7) Substantively Duplicate Claims listed in the column labeled “Claims to be Disallowed” on Schedule 5 to the Order because the Reorganized Debtors have determined that more than one proof of claim has been filed for the same underlying liability and the Debtors are not liable for multiple recoveries. As further described in the Bixler Declaration, the Reorganized Debtors have reviewed the information contained in and the documents attached to the proofs of claim tied to the Substantively Duplicate Claims as well as their books and records to make this determination.

21. The Substantively Duplicate Claims in the column titled “Claims to be Disallowed” on Schedule 5 to the Order are on account of the same liabilities as the corresponding claims identified in the column titled “Surviving Claims.” These Substantively Duplicate Claims were chosen after the Debtors and their advisors reviewed the Debtors’ books and records and reasonably determined that such claims fit certain descriptions. Specifically, some of the holders of the Substantively Duplicate Claims filed subsequent proofs of claim to either change the Debtor entity against which the claims were asserted, but the underlying obligations in the corresponding proofs of claim remained the same. Other claimants filed a Substantively Duplicate Claim on account of the same liability that another claimant has asserted in its proofs of claim. The remaining Substantively Duplicate Claims were identified because they are either exact duplicates of subsequently filed proofs of claim (*i.e.*, there is no material difference between the proofs of claim associated with the Substantively Duplicate Claim and the corresponding surviving claim) or amended claims (*i.e.*, the proof of claim for the surviving claim indicated on the form that it was amending a previously filed proof of claim but does not state the proof of claim number). Therefore, the Reorganized Debtors determined that the Substantively Duplicate Claims should be disallowed.

22. Furthermore, the “Remaining Claims” listed on Schedule 5 to the Order will remain on the claims register unless the relevant claimants withdraw or the Court disallows such claims. The Reorganized Debtors’ right to object to such Remaining Claims in the future on any grounds permitted under applicable law is preserved in the Objection Procedures Order. Accordingly, the Reorganized Debtors request that the Court disallow and expunge the Substantively Duplicate Claims from the claims register.

F. Claims to be Modified.

23. As provided in more detail on Schedules 6, 7, and 8 to the Order, the Reorganized Debtors object to one hundred forty-nine (149) Claims to be Modified in total because the Reorganized Debtors have determined that each claim failed to provide sufficient documentation to support the asserted amount and/or priority related to such claims. Failure to modify the Claims to be Modified could result in each relevant claimant receiving an unwarranted recovery against the Debtors. Accordingly, the Reorganized Debtors respectfully request that the Court authorize the Debtors to modify the Claims to be Modified as reflected on the each schedule.

Compliance with the Objection Procedures and the Bankruptcy Rules

24. The Reorganized Debtors believe that the content of this objection is in full compliance with the applicable Bankruptcy Rules and Objection Procedures Order for the following reasons:

- (a) this objection conspicuously states on the first page that **“YOU SHOULD LOCATE YOUR NAME AND YOUR CLAIM(S) ON THE SCHEDULES ATTACHED TO EXHIBIT A HERETO. PLEASE TAKE NOTICE THAT THE OBJECTION SEEKS TO DISALLOW, EXPUNGE, OR OTHERWISE AFFECT YOUR CLAIM(S). THEREFORE, PLEASE READ THIS OBJECTION AND ATTACHMENTS THERETO VERY CAREFULLY AND DISCUSS**

THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE”;⁴

- (b) each schedule lists the claims subject to this objection in alphabetical order based on the claimant’s name and contains a reference to the applicable claim number;⁵
- (c) each schedule to the Order provides the grounds for the objection to the claims and a cross-reference to the page in this objection pertinent to the stated grounds;⁶
- (d) this objection states in the title the identity of the objecting party (the Reorganized Debtors) and the grounds for the objection;⁷
- (e) this objection is numbered appropriately;⁸
- (f) the grounds asserted are that (i) the Amended Claims were amended and superseded by subsequently-filed claims, (ii) the Equity Interest Claims were filed solely on the basis of purported equity interests in the Debtors, (iii) the Insufficient Documentation Claims failed to provide either any or sufficient documentation to permit the Reorganized Debtors to verify such claims in the Debtors’ books and records, (iv) the No Liability Claims assert claims for which the Debtors have determined they are not liable because such claims are unenforceable against the Debtors, (v) the Substantively Duplicate Claims assert the same liability as other proofs of claim that have been filed in the chapter 11 cases, (vi) the Claims to be Modified failed to provide sufficient documentation to support the asserted amount and/or priority;⁹ and
- (g) each schedule to the Order includes only the claims to which there is a common basis for the objection.¹⁰

⁴ See Fed. R. Bankr. P. 3007(e)(1).

⁵ See Fed. R. Bankr. P. 3007(e)(2).

⁶ See Fed. R. Bankr. P. 3007(e)(3).

⁷ See Fed. R. Bankr. P. 3007(e)(4).

⁸ See Fed. R. Bankr. P. 3007(e)(5).

⁹ See Fed. R. Bankr. P. 3007(d)(1), (3), (6), (7); Objection Procedures Order, Ex. 1, at ¶ 2.

¹⁰ See Objection Procedures Order, ¶ 4.

25. For the foregoing reasons, the Reorganized Debtors respectfully submit that the content of this objection is in full compliance with the Bankruptcy Rules and the Objection Procedures Order.

26. The Reorganized Debtors further respectfully state that notice and service of this objection will be in full compliance with the Bankruptcy Rules for the following reasons:

- (a) the objection will be filed with the Court and served upon (i) the affected claimant set forth on each proof of claim subject to this objection or its respective attorney of record, (ii) the U.S. Trustee, and (iii) parties that have filed a request for service of papers under Bankruptcy Rule 2002;¹¹
- (b) the Reorganized Debtors will also serve each claimant affected as a result of this objection with a customized objection notice tailored, as appropriate, to address the particular creditor, claim, and objection;¹² and
- (c) this objection will be set for hearing at least thirty (30) days after the filing of this objection.¹³

Reservation of Rights

27. This objection is limited to the grounds stated herein. Accordingly, it is without prejudice to the rights of the Reorganized Debtors or any other party in interest to object to any of the claims listed on Schedules 1, 2, 3, 4, 5, 6, 7, and 8 to the Order, including the “Remaining Claims” listed on Schedules 1 and 5 to the Order, the “Modified Claims” listed on Schedules 6, 7, and 8 to the Order, on any grounds whatsoever, and the Reorganized Debtors expressly reserve all further substantive or procedural objections they may have with respect to such claims.

¹¹ See Fed. R. Bankr. P. 2002, 3007(a).

¹² See Objection Procedures Order ¶ 4.

¹³ See Fed. R. Bankr. P. 2002, 3007(a); Objection Procedures Order, ¶ 4.

Objection Practice

28. This objection includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated and a discussion of its application to this objection. Accordingly, the Reorganized Debtors submit that this objection satisfies Local Bankruptcy Rule 9013-1(a).

Notice

29. The Reorganized Debtors have provided notice of this objection to (a) the affected claimant party set forth on each proof of claim or the respective attorney of record, (b) the entities on the Master Service List (as defined in the case management order and available on the Reorganized Debtors' case website at www.kccllc.net/windstream), and (c) parties that have filed a request for service of papers under Bankruptcy Rule 2002. The Reorganized Debtors respectfully submit that no other or further notice is necessary.

No Prior Request

30. No prior request for the relief sought in this objection has been made to this or any other court.

WHEREFORE, the Reorganized Debtors respectfully request entry of the Order granting the relief requested herein and such other relief as is just and proper.

Dated: October 20, 2020
New York, New York

/s/ Stephen E. Hessler, P.C.

Stephen E. Hessler, P.C.

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Counsel to the Reorganized Debtors

Exhibit A

Proposed Order

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

In re:

WINDSTREAM HOLDINGS, INC., *et al.*,¹

Reorganized Debtors.

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Chapter 11

Case No. 19-22312 (RDD)

(Jointly Administered)

**ORDER GRANTING REORGANIZED DEBTORS' TENTH OMNIBUS
OBJECTION TO AMENDED CLAIMS, EQUITY INTEREST CLAIMS,
INSUFFICIENT DOCUMENTATION CLAIMS, NO LIABILITY CLAIMS,
SUBSTANTIVELY DUPLICATE CLAIMS, AND CLAIMS TO BE MODIFIED**

Upon the objection (the "Objection")² of Windstream Holdings, Inc. and its reorganized debtor affiliates (the "Reorganized Debtors") for entry of an order (this "Order") disallowing, expunging, or modifying, as applicable, the claims as identified on Schedules 1, 2, 3, 4, 5, 6, 7, and 8 attached hereto and pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007, and the Objection Procedures Order, all as more fully set forth in the Objection; and upon the Bixler Declaration; and the Court having found that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated February 1, 2012, and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Objection in this district is proper pursuant to

¹ The last four digits of Reorganized Debtor Windstream Holdings, Inc.'s tax identification number are 7717. Due to the large number of Reorganized Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the Reorganized 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 Reorganized Debtors' claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Reorganized Debtors' service address for purposes of these chapter 11 cases is 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

² Capitalized terms used in this Order and not immediately defined have the meanings given to such terms in the Objection.

28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and the Court having found that the Reorganized Debtors provided appropriate notice of the Objection and the opportunity for a hearing on the Objection under the circumstances; and the Court having reviewed the Objection; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is sustained as set forth herein.
2. The Amended Claims listed in the column labeled "Claims to be Disallowed" on **Schedule 1** attached hereto are disallowed and expunged in their entirety.
3. The Equity Interest Claims listed on **Schedule 2** attached hereto are disallowed and expunged in their entirety.
4. The Insufficient Documentation Claims listed on **Schedule 3** attached hereto are disallowed and expunged in their entirety.
5. The No Liability Claims listed on **Schedule 4** attached hereto are disallowed and expunged in their entirety.
6. The Substantively Duplicate Claims listed in the column labeled "Claims to be Disallowed" on **Schedule 5** attached hereto are disallowed and expunged in their entirety.
7. The Claims to be Modified identified on **Schedules 6, 7, and 8** attached hereto are hereby modified in accordance with the corresponding entries within the "Modified Claims" column relating to the amount identified in the "Amount" sub-column and/or priority identified in the "Priority" sub-column, as applicable.

8. The “Remaining Claims” as identified on **Schedules 1** and **5**, the “Modified Claims” as identified on **Schedules 6, 7, and 8** (collectively, the “**Surviving Claims**”) will remain on the claims register (including remain, subject to any future objection on any basis).

9. Kurtzman Carson Consultants LLC, the Reorganized Debtors’ claims and noticing agent, is authorized to update the claims register to reflect the relief granted in this Order.

10. Entry of this Order is without prejudice to the Reorganized Debtors’ right to object to any other claims in these chapter 11 cases or to further object to the claims listed on **Schedules 1, 2, 3, 4, 5, 6, 7, and 8** attached hereto (to the extent they are not disallowed and expunged pursuant to this Order) on any grounds whatsoever at a later date.

11. Each objection to each claim as addressed in the Objection and as identified on **Schedules 1, 2, 3, 4, 5, 6, 7, and 8** attached hereto constitutes a separate contested matter as contemplated in Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim listed on **Schedules 1, 2, 3, 4, 5, 6, 7, and 8**. Any stay of this Order shall apply only to the contested matter that involves such claim and shall not act to stay the applicability or finality of this Order with respect to the other contested matters covered hereby.

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

13. The Reorganized Debtors are authorized to take any and all actions reasonably necessary or appropriate to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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

White Plains, New York

Dated: _____, 2020

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Amended Claims

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 1 - Amended Claims

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1 CITY OF RICHMOND - CITY HALL ROOM 109 900 EAST BROAD STREET RICHMOND, VA23219	04/15/19	Windstream Holdings, Inc. 19-22312	828	\$ 6,817.40	CITY OF RICHMOND - CITY HALL ROOM 109 DELINQUENT TAXES 900 EAST BROAD STREET, ROOM 109 RICHMOND, VA23219	08/21/20	Windstream Holdings, Inc. 19-22312	8558	\$ 1,687.89
2 KNOX COUNTY TREASURER 200 S CHERRY ST GALESBURG, IL 61401-4912	06/10/19	Windstream KDL, LLC 19-22449	2133	\$ 2,137.82	KNOX COUNTY TREASURER 200 S CHERRY ST GALESBURG, IL 61401-4912	09/25/20	Windstream KDL, LLC 19-22449	8595	\$ 0.00
3 MARCFUNDING, LLC 333 MAMARONECK AVENUE, #295 WHITE PLAINS, NY 10605	05/07/19	Windstream Holdings, Inc. 19-22312	1249	\$ 32,000.00	MARCFUNDING, LLC TCLG, INC. 11001 W 120TH AVE, SUITE 400 BROOMFIELD, CO 80021	09/14/20	Windstream Holdings, Inc. 19-22312	8574	\$ 40,000.00
4 MIDWEST FIBER NETWORKS, LLC BRENDA FANTER 6070 N FLINT ROAD GLENDALE, WI 53209	06/17/20	Norlight Telecommunications of Virginia, LLC 19-22367	8497	\$ 110,562.90	MIDWEST FIBER NETWORKS, LLC BRENDA FANTER 6070 N FLINT ROAD GLENDALE, WI 53209	08/17/20	Norlight Telecommunications of Virginia, LLC 19-22367	8555	\$ 186,314.45
5 MILLER COUNTY TAX COLLECTOR 400 LAUREL STREET, SUITE 111 TEXARKANA, AR 71854	05/13/19	Valor Telecommunications of Texas, LLC 19-22460	1399	\$ 153,686.00	MILLER COUNTY TAX COLLECTOR 400 LAUREL STREET, SUITE 111 TEXARKANA, AR 71854	06/14/19	Valor Telecommunications of Texas, LLC 19-22460	2701	\$ 102,474.59
6 MISSOURI DEPARTMENT OF REVENUE PO BOX 475 JEFFERSON CITY, MO 65105	07/22/20	McLeodUSA Telecommunications Services, L.L.C. 19-22355	8547	\$ 47.77	MISSOURI DEPARTMENT OF REVENUE PO BOX 475 JEFFERSON CITY, MO 65105	08/31/20	Windstream Holdings, Inc. 19-22312	8567	\$ 0.00
7 PRINCE GEORGES COUNTY, MARYLAND MEYERS, ROBBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	04/08/19	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	666	\$ 62.46*	PRINCE GEORGES COUNTY, MARYLAND MEYERS, ROBBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	09/18/20	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	8582	\$ 56.61

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 1 - Amended Claims

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
8 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	04/08/19	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	667	\$ 4,102.95*	PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	09/18/20	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	8583	\$ 3,773.68
9 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	04/08/19	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	669	\$ 19.49*	PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	09/18/20	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	8584	\$ 17.69
10 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	04/08/19	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	671	\$ 13.13*	PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	09/18/20	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	8585	\$ 11.70
11 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	04/08/19	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	672	\$ 46.46*	PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	09/18/20	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	8590	\$ 42.58
12 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	04/08/19	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	677	\$ 9,348.35*	PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	09/18/20	Cavalier Telephone Mid-Atlantic, L.L.C. 19-22315	8581	\$ 8,555.21

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 1 - Amended Claims

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
13 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	04/08/19	Cavalier Telephone Mid- Atlantic, L.L.C. 19-22315	678	\$ 4,028.39*	PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	09/18/20	Cavalier Telephone Mid- Atlantic, L.L.C. 19-22315	8586	\$ 3,660.52
14 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	04/08/19	Cavalier Telephone Mid- Atlantic, L.L.C. 19-22315	679	\$ 29.51*	PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	09/18/20	Cavalier Telephone Mid- Atlantic, L.L.C. 19-22315	8589	\$ 26.87
15 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	04/08/19	Cavalier Telephone Mid- Atlantic, L.L.C. 19-22315	680	\$ 43.42*	PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	09/18/20	Cavalier Telephone Mid- Atlantic, L.L.C. 19-22315	8588	\$ 39.60
16 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	04/08/19	Cavalier Telephone Mid- Atlantic, L.L.C. 19-22315	681	\$ 3,463.60*	PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE. 400 RIVERDALE PARK, MD 20737	09/18/20	Cavalier Telephone Mid- Atlantic, L.L.C. 19-22315	8587	\$ 3,407.54
17 STATE OF NEW JERSEY DIVISION OF TAXATION BANKRUPTCY SECTION PO BOX 245 TRENTON, NJ 08695	02/27/20	Business Telecom, LLC 19-22469	8064	\$ 1,046.97	STATE OF NEW JERSEY DIVISION OF TAXATION BANKRUPTCY SECTION PO BOX 245 TRENTON, NJ 08695	09/22/20	Business Telecom, LLC 19-22469	8591	\$ 0.00

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 1 - Amended ClaimsCLAIMS TO BE DISALLOWEDREMAINING CLAIMS

CLAIMS TO BE DISALLOWED					REMAINING CLAIMS						
	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT		NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
18	WARE COUNTY TAX COMMISSIONER ATTN DIANE DAVIS PO BOX 1825 WAYCROSS, GA31502	06/01/20	Windstream KDL, LLC 19-22449	8392	\$ 320.00		WARE COUNTY TAX COMMISSIONER ATTN DIANE DAVIS PO BOX 1825 WAYCROSS, GA31502	09/10/20	Windstream Holdings, Inc. 19-22312	8570	\$ 306.16
Total					\$ 327,776.62*	Total					\$ 350,375.09

Schedule 2

Equity Interest Claims

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 2 - Equity Interest Claims

NAME		DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	BRENDA D LOWDER 1757 SCARBROUGH CIR. SW CONCORD, NC 28025	9/30/2020	19-22312	Windstream Holdings, Inc.	8608	Undetermined*
Reason: The claimant filed the proof of claim on account of an interest, rather than a claim, as defined in Bankruptcy Rule 3007(d)(7). See page 4 of the Objection for more detail.						
2	DMITRIY BEKKERMAN 4965 CORTE PLAYA ENCINO SAN DIEGO, CA 92124	9/24/2020	19-22312	Windstream Holdings, Inc.	8594	\$ 11,730.39
Reason: The claimant filed the proof of claim on account of an interest, rather than a claim, as defined in Bankruptcy Rule 3007(d)(7). See page 4 of the Objection for more detail.						
3	MARY ANNA B. VINCENT 9 CLUB DRIVE NEWNAN, GA 30263-3363	9/1/2020	19-22312	Windstream Holdings, Inc.	8565	\$ 1,879.92
Reason: The claimant filed the proof of claim on account of an interest, rather than a claim, as defined in Bankruptcy Rule 3007(d)(7). See page 4 of the Objection for more detail.						
					TOTAL	\$ 13,610.31*

Schedule 3

Insufficient Documentation Claims

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 3 - Insufficient Documentation Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	CARLOS GARZON JOSE MASCOTE #2209 Y CAPITAN NAJERA GUAYAQUIL, 090101 ECUADOR	9/29/2020	19-22312	Windstream Holdings, Inc.	8602	\$ 62,000.00
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
2	CHARLIE THOMAS 25025 87TH RD OBRIEN, FL 32071	10/6/2020	19-22310	Windstream Business Holdings, LLC	8629	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
3	CHERYL KEITH 395 SMITHFIELD LN SPRINGVILLE, AL 35146-5611	9/29/2020	19-22312	Windstream Holdings, Inc.	8599	\$ 91.86
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
4	CHESTER YOUNG HAZEL YOUNG 295 BENTLEY RD YATESVILLE, GA31097	10/2/2020	19-22310	Windstream Business Holdings, LLC	8614	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
5	CHROMAFLO TECHNOLOGIES CORPORATION 2600 MICHIGAN AVE ASHTABULA, OH 44004	9/29/2020	19-22312	Windstream Holdings, Inc.	8598	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
6	DEBBIE AUST 13712 FM 56 KOPPERL, TX 76652	10/4/2020	19-22312	Windstream Holdings, Inc.	8618	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
7	DERRICK WASHINGTON 185 WILLIAMS STREET BALDWIN, GA 30511	10/2/2020	19-22312	Windstream Holdings, Inc.	8616	\$ 11,278.00
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 3 - Insufficient Documentation Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
8	INVESCO BULLETSHARES 2025 HIGH YIELD CORPORATE BOND ETF INVESCO, LEGAL DEPARTMENT 11 GREENWAY PLAZA, SUITE1000 HOUSTON, TX 77046	10/5/2020	19-22400	Windstream Services, LLC	8622	\$ 134,625.00
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
9	INVESCO CORPORATE INCOME VALUE ETF INVESCO, LEGAL DEPARTMENT 11 GREENWAY PLAZA, SUITE1000 HOUSTON, TX 77046	10/5/2020	19-22400	Windstream Services, LLC	8621	\$ 53,850.00
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
10	JEFF CORNETT 254 RUSSELL DYCHE MEMORIAL HIGHWAY LONDON, KY 40741	10/4/2020	19-22312	Windstream Holdings, Inc.	8625	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
11	KATHY CHAPLIN 413 FAIRFAX DRIVE PENSACOLA, FL 32503	3/9/2020	19-22312	Windstream Holdings, Inc.	8093	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
12	LETHA RICHARDS 10516 CRISFIELD COURT AUORA, OH 44202	9/28/2020	19-22312	Windstream Holdings, Inc.	8600	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
13	LISA G BURNS 133 MORGAN STREET BEREA, KY 40403	10/3/2020	19-22312	Windstream Holdings, Inc.	8624	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
14	LISA SLAUGHTER 5961 COUNTY ROAD 924 SWEENEY, TX 77480	10/2/2020	19-22312	Windstream Holdings, Inc.	8617	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 3 - Insufficient Documentation Claims

NAME		DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
15	SARAH MCCOMBE 512 S. WILEY AVE DONALSONVILLE, GA 39845	10/5/2020	19-22312	Windstream Holdings, Inc.	8630	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
					TOTAL	\$ 261,844.86*

Schedule 4

No Liability Claims

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 4 - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	AMANDA NURNBERGER 211 MARION DR. GLASGOW, KY 42141	9/29/2020	19-22312	Windstream Holdings, Inc.	8606	Undetermined*
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
2	ELIZABETH M CUESTA 441 RED CORNER RD PO BOX 336 DOUGLASSVILLE, PA 19518	6/29/2019	19-22312	Windstream Holdings, Inc.	4061	\$ 1,305.00
	Reason: Claimant agreed to a release of claims with respect to the underlying matter cited in the proof of claim. The Debtors' insurer has performed under the release.					
3	INDIANA DEPARTMENT OF REVENUE 100 NORTH SENATE AVENUE N240 MS 108 INDIANAPOLIS, IN 46204	4/11/2019	19-22394	Conversent Communications Resale, L.L.C.	719	\$ 881.64
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
4	INDIANA DEPARTMENT OF REVENUE 100 NORTH SENATE AVENUE N240 MS 108 INDIANAPOLIS, IN 46204	5/29/2019	19-22432	Equity Leasing, Inc.	1683	\$ 1,841.59
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
5	JACK SPAHN GREGORY FRAYSER 233 S. 13TH STREET, SUITE 1900 LINCOLN, NE 68508	7/15/2019	19-22510	Windstream Nebraska, Inc.	5937	\$ 400,000.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
6	JERRY POPE JESSE SMITH, ESQ 804 NW 16TH AVENUE, SUITE B GAINESVILLE, FL 32601	6/5/2019	19-22413	Windstream Florida, LLC	1950	\$ 600,000.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 4 - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
7	LOCATING UTILITY INFRASTRUCTURE SERVICES, INC. LUIS BERRIOS 2844 N 3RD STREET PHILADELPHIA, PA 19133 VON WIN CAPITAL MANAGEMENT, L.P. 261 FIFTH AVENUE 22ND FLOOR NEW YORK, NY 10016 Reason: Pursuant to the Debtors' books and records, the invoices attached to the proof of claim do not relate to the claimant.	3/26/2019	19-22312	Windstream Holdings, Inc.	431	\$ 19,200.00
8	MARSHALL COUNTY FISCAL COURT 80 JUDICIAL DRIVE, UNIT #130 BENTON, KY 42025 Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.	7/8/2020	19-22462	Windstream Kentucky West, LLC	8518	\$ 36,104.66
9	NELDA JOAN WORTHINGTON 253 PARK CREST DR FREEPORT, IL 61032 Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.	8/23/2019	19-22312	Windstream Holdings, Inc.	7496	Undetermined*
10	PAUL ARTHURS 15814 MERIDIAN AVENUE S BOTHELL, WA 98012-5783 Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.	9/7/2020	19-22312	Windstream Holdings, Inc.	8566	\$ 19,000.00
11	RICHARD SHIPLEY ANGELA KNIERY CROCKER LAW FIRM 520 EAST MAIN BOWLING GREEN, KY 42101 Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.	4/16/2019	19-22312	Windstream Holdings, Inc.	839	\$ 125,000.00
12	RICKY AND BILLIE SHELTON THOMAS CARROLL CARROLL & TURNER, P.S.C. 56 COURT STREET MONTICELLO, KY 42633 Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.	7/9/2019	19-22433	Windstream Communications, LLC	6562	\$ 1,710,000.00

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 4 - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
13	RICKY AND BILLIE SHELTON THOMAS CARROLL CARROLL & TURNER, P.S.C. 56 COURT STREET MONTICELLO, KY 42633	7/9/2019	19-22449	Windstream KDL, LLC	6518	\$ 1,710,000.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
14	RICKY AND BILLIE SHELTON THOMAS CARROLL CARROLL & TURNER, P.S.C. 56 COURT STREET MONTICELLO, KY 42633	7/9/2019	19-22458	Windstream Kentucky East, LLC	6497	\$ 1,710,000.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
15	SPRINGER, GORDON L 601 2ND STREET PO BOX 172 VALPARAISO, NE68065	6/19/2019	19-22312	Windstream Holdings, Inc.	3193	\$ 2,976.22
	Reason: Claimant agreed to a release of claims with respect to the underlying matter cited in the proof of claim. The Debtors' insurer has performed under the release.					
16	U.S. BANK NATIONAL ASSOCIATION ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402	7/11/2019	19-22312	Windstream Holdings, Inc.	5323	\$ 4,980,141.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
17	U.S. BANK NATIONAL ASSOCIATION ATTN CLARK T. WHITMORE, ESQ. JASON M. REED, ESQ. C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402	7/11/2019	19-22312	Windstream Holdings, Inc.	5331	Undetermined*
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
18	U.S. BANK NATIONAL ASSOCIATION ATTN CLARK T. WHITMORE, ESQ. JASON M. REED, ESQ. C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402	7/11/2019	19-22312	Windstream Holdings, Inc.	5332	Undetermined*
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 4 - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
19	U.S. BANK NATIONAL ASSOCIATION ATTN CLARK T. WHITMORE, ESQ. JASON M. REED, ESQ. C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402	7/11/2019	19-22312	Windstream Holdings, Inc.	5333	Undetermined*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.						
20	U.S. BANK NATIONAL ASSOCIATION ATTN CLARK T. WHITMORE, ESQ. JASON M. REED, ESQ. C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402	7/11/2019	19-22312	Windstream Holdings, Inc.	5234	Undetermined*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.						
21	UNIVERSAL SERVICE ADMINISTRATIVE COMPANY AS ADMINISTRATOR OF THE UNIVERSAL SERVICE FUND MIKE POND 700 12TH STREET NW, SUITE 900 WASHINGTON, DC 20005	10/5/2020	19-22433	Windstream Communications, LLC	8619	\$ 5,973,103.50
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.						
					TOTAL	\$ 17,289,553.61*

Schedule 5

Substantively Duplicate Claims

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 5 - Substantively Duplicate Claims

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT		NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1	CITY OF ALTA VISTA JARRETT HOLTHAUS 110 E WEBER ST. PO BOX 115 ALTA VISTA, IA50603	01/06/20	Windstream Holdings, Inc. 19-22312	7923	\$ 531.39		CITY OF ALTA VISTA 110 E WEBER ST. PO BOX 115 ALTA VISTA, IA50603	01/07/20	Windstream Holdings, Inc. 19-22312	7922	\$ 531.39
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
2	ILLINOIS RURAL HEALTHNET C/O FIBERUTILITIES GROUP LLC 222 3RD AVENUE SE SUITE 500 CEDAR RAPIDS, IA 52401	03/02/20	McLeodUSA Telecommunications Services, L.L.C. 19-22355	8078	Undetermined*		ILLINOIS RURAL HEALTHNET C/O FIBERUTILITIES GROUP LLC 222 3RD AVENUE SE SUITE 500 CEDAR RAPIDS, IA 52401	03/02/20	McLeodUSA Telecommunications Services, L.L.C. 19-22355	8075	Undetermined*
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
3	KEN FERGUSON JOHN D. HENDERSON 103 WEST COURT STREET GREENSBURG, KY 42743	07/10/19	Windstream Communications, LLC 19-22433	4902	\$ 700,000.00		KEN FERGUSON JOHN D. HENDERSON 103 WEST COURT STREET GREENSBURG, KY 42743	07/10/19	Windstream Holdings, Inc. 19-22312	4906	\$ 700,000.00
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
4	KEN FERGUSON C/O JOHN D. HENDERSON 103 WEST COURT STREET GREENSBURG, KY 42743	07/09/19	Windstream Kentucky East, LLC 19-22458	4646	\$ 700,000.00		KEN FERGUSON JOHN D. HENDERSON 103 WEST COURT STREET GREENSBURG, KY 42743	07/10/19	Windstream Holdings, Inc. 19-22312	4906	\$ 700,000.00
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
5	MITCH MURCHS MAINTENANCE MANAGEMENT CO ATTN JUDY BOTZ 4M BUILDING SOLUTIONS, INC. 2827 CLARK AVE ST. LOUIS, MO 63103	06/10/19	Windstream Communications, LLC 19-22433	2193	\$ 991.62		4M BUILDING SOLUTIONS, INC. 2827 CLARK AVE. ST. LOUIS, MO 63103	10/05/20	Windstream Holdings, Inc. 19-22312	8627	\$ 991.62
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											

Windstream Holdings, Inc. 19-22312
Tenth Omnibus Claims Objection
Schedule 5 - Substantively Duplicate Claims

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	
6	PA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128	09/24/20	Windstream Holdings, Inc. 19-22312	8593	\$ 2,169,089.95	COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE PO BOX 280948 HARRISBURG, PA 17128- 0946	10/07/20	Windstream Holdings, Inc. 19-22312	8633	\$ 2,169,089.95	
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
7	REMARKABLE LITIGATION TRUST LARRY A. LEVICK SINGER AND LEVICK PC 16200 ADDISON ROAD, SUITE 140 ADDISON, TX 75001	07/15/19	Windstream Holdings, Inc. 19-22312	6396	\$ 19,701.17	REMARKABLE LITIGATION TRUST LARRY A. LEVICK SINGER AND LEVICK PC 16200 ADDISON ROAD, SUITE 140 ADDISON, TX 75001	07/15/19	Windstream Communications, LLC 19-22433	6526	\$ 19,701.17	
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
Total					\$ 3,590,314.13*	Total					\$ 3,590,314.13*

Schedule 6

Claims to be Modified - Amount

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 AHLSTROM SCHAEFFER ELECTRIC CORP 46 HOPKINS AVENUE JAMESTOWN, NY 14701	2544	Windstream Holdings, Inc.	Unsecured	\$1,080.40	Windstream Holdings, Inc.	Unsecured	\$534.24
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
2 AIRGAS USA LLC BRENDA HIRTH 2015 VAUGHN RD, BLDG 400 KENNESAW, GA 30144	7689	Windstream Holdings, Inc.	Unsecured	\$70,832.49	Windstream Holdings, Inc.	Unsecured	\$21,774.67
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
3 ALTAMAHA ELECTRIC MEMBERSHIP CORPORATION ROLAND HALL AUTRY, HALL AND COOK LLP 2100 EAST EXCHANGE PLACE SUITE 210 TUCKER, GA 30030	5018	Windstream Communications, LLC	Unsecured	\$1,002.81	Windstream Communications, LLC	Unsecured	\$947.76
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
4 APS (ARIZONA PUBLIC SERVICE) ATTN WANDA SHIRLEY APS - BLDG M MS 3209 2043 W CHERYL DR PHOENIX, AZ 85021	1472	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$28,913.85	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$27,622.22
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
5 AVISTA UTILITIES PO BOX 3727 MSC 34 SPOKANE, WA 99220	1461	Windstream Holdings, Inc.	Unsecured	\$2,218.16	Windstream Holdings, Inc.	Unsecured	\$1,940.93
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
6 BEATRICE BOARD OF PUBLIC WORKS ABBY STARK 400 ELLA STREET BEATRICE, NE 68310 FAIR HARBOR CAPITAL, LLC AS ASSIGNEE OF BEATRICE BOARD OF PUBLIC WORKS FAIR HARBOR CAPITAL, LLC ANSONIA FINANCE STATION PO BOX 237037 NEW YORK, NY 10023	4737	Windstream Holdings, Inc.	Unsecured	\$3,750.93	Windstream Holdings, Inc.	Unsecured	\$3,745.93
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
7 BLACK RIVER ELECTRIC COOP POLE ATTACHMENT PO BOX 31 FREDERICKTOWN, MO 63645-0031	2861	Windstream Holdings, Inc.	Unsecured	\$9,600.71	Windstream Holdings, Inc.	Unsecured	\$8,584.81
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
8 BOARD OF PUBLIC WORKS 1600 O STREET PO BOX 288 AUBURN, NE 68305-0288	1998	Windstream Holdings, Inc.	Unsecured	\$1,495.39	Windstream Holdings, Inc.	Unsecured	\$1,377.40
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
9 BOLAND KIM WINOKUR 30 WEST WATKINS MILL ROAD GAITHERSBURG, MD 20878	4422	Windstream Holdings, Inc.	Unsecured	\$7,181.52	Windstream Holdings, Inc.	Unsecured	\$211.50
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
10 BRAD PRITCHETT 274 E. BASE ROAD BROWNSTOWN, IN 47220	2341	Windstream Communications, LLC	Unsecured	\$3,819.27	Windstream Communications, LLC	Unsecured	\$575.51
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
11 CANOCHEE ELECTRIC MEMBERSHIP CORP PATRICK BURKHALTER PO BOX 487 REIDSVILLE, GA 30453	4450	Windstream Georgia Communications, LLC	Unsecured	\$8,420.48	Windstream Georgia Communications, LLC	Unsecured	\$8,411.41
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
12 CDW DIRECT, LLC ATTN VIDA KRUG 200 N. MILWAUKEE AVE VERNON HILLS, IL 60061	603	Broadview Networks, Inc.	Unsecured	\$45,159.03	Broadview Networks, Inc.	Unsecured	\$45,121.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
13 CFP FIRE PROTECTION INC WORK 153 TECHNOLOGY DR., STE 200 IRVINE, CA 92618	6913	Windstream Holdings, Inc.	Unsecured	\$107,460.77	Windstream Holdings, Inc.	Unsecured	\$99,876.37
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
14 CHAMPAIGN TELEPHONE COMMUNICATIONS DBA CHAMPAIGN TELEPHONE COMMUNICATIONS 126 SCIOTO STREET URBANA, OH 43078-2199	2487	Windstream Holdings, Inc.	Unsecured	\$2,202.21	Windstream Holdings, Inc.	Unsecured	\$1,058.56
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
15 CINDY LAWVER 5540 COFFEY AVENUE CHAMBERSBURG, PA 17201	1900	Windstream Holdings, Inc.	Unsecured	\$1,040.00	Windstream Holdings, Inc.	Unsecured	\$156.71
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
16 CITY OF AUSTIN, TX PO BOX 2267 AUSTIN, TX 78783-2267	2327	Windstream Kentucky East, LLC	Unsecured	\$29,116.45	Windstream Kentucky East, LLC	Unsecured	\$28,969.98
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
17 CITY OF BALDWIN GEORGIA 186 HWY 441 BALDWIN, GA 30511-0247	5654	Windstream Holdings, Inc.	Unsecured	\$1,968.23	Windstream Holdings, Inc.	Unsecured	\$1,300.52
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
pg 4 of 79Tenth Omnibus Claims Objection
Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
18 CITY OF CONCORD NORTH AMERICA ATTN COLLECTIONS PO BOX 308 CONCORD, NC 28026-0308	4645	Windstream Communications, LLC	Unsecured	\$5,325.92	Windstream Communications, LLC	Unsecured	\$5,142.10
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
19 CITY OF GALLATIN HATTIE RAINS 112 E GRAND GALLATIN, MO 64640	3880	Windstream Holdings, Inc.	Unsecured	\$5,788.64	Windstream Holdings, Inc.	Unsecured	\$3,872.78
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
20 CITY OF GRINNELL 520 4TH AVE GRINNELL, IA 50112	4447	Windstream Holdings, Inc.	Unsecured	\$67.98	Windstream Holdings, Inc.	Unsecured	\$65.55
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.							
21 CITY OF GRINNELL 520 FOURTH AVENUE GRINNELL, IA 50112-1947	4451	Windstream Holdings, Inc.	Unsecured	\$1,452.00	Windstream Holdings, Inc.	Unsecured	\$574.59
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.							
22 CLAY ELECTRIC COOPERATIVE, INC. PO BOX 308 KEYSTONE HEIGHTS, FL 32656	7100	Windstream Communications, LLC	Unsecured	\$33,275.48	Windstream Communications, LLC	Unsecured	\$32,940.93
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
23 CLIFFMEG JANITORIAL SERVICES, INC. 6111 NASHUA AVENUE PO BOX 92193 NASHVILLE, TN 37209	1681	Windstream Holdings, Inc.	Unsecured	\$1,120.00	Windstream Holdings, Inc.	Unsecured	\$1,050.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
24 COMMONWEALTH EDISON COMPANY COMED BANKRUPTCY DEPARTMENT 1919 SWIFT DRIVE OAK BROOK, IL 60523	1565	PaeTec Communications, LLC	Unsecured	\$19,630.09	PaeTec Communications, LLC	Unsecured	\$14,783.51
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
25 CONSUMERS ENERGY COMPANY ATTN LEGAL DEPT ONE ENERGY PLAZA JACKSON, MI 49201	142	Windstream Norlight, LLC	Unsecured	\$6,311.22	Windstream Norlight, LLC	Unsecured	\$6,259.72
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
26 CONSUMERS ENERGY COMPANY ATTN LEGAL DEPT ONE ENERGY PLAZA JACKSON, MI 49201	43	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$42,060.36	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$41,925.72
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
27 CROWN EQUIPMENT CORPORATION C/O ROBERT G. HANSEMAN, ESQ. 40 N. MAIN ST., STE. 1900 DAYTON, OH 45423	1394	Windstream Holdings, Inc.	Unsecured	\$5,748.01	Windstream Holdings, Inc.	Unsecured	\$5,460.96
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
28 CSX TRANSPORTATION, INC. C/O JESSICA TAYLOR MCGUIREWOODS LLP 800 EAST CANAL STREET RICHMOND, VA 23219	4925	Windstream Georgia, LLC	Unsecured	\$723.64*	Windstream Georgia, LLC	Unsecured	\$723.64
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, a reasonable review of the Debtors' books and records, and further discussion with claimant to fully liquidate the claim.							
29 CSX TRANSPORTATION, INC. C/O JESSICA TAYLOR MCGUIREWOODS LLP 800 EAST CANAL STREET RICHMOND, VA 23219	5009	Intellifiber Networks, LLC	Unsecured	\$85,220.81	Intellifiber Networks, LLC	Unsecured	\$15,594.26
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
30 CSX TRANSPORTATION, INC. C/O JESSICA TAYLOR MCGUIREWOODS LLP 800 EAST CANAL STREET RICHMOND, VA 23219	5010	Georgia Windstream, LLC	Unsecured	\$1,971.54*	Georgia Windstream, LLC	Unsecured	\$1,971.54
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, a reasonable review of the Debtors' books and records, and further discussion with claimant to fully liquidate the claim.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
31 CSX TRANSPORTATION, INC. C/O JESSICA TAYLOR MCGUIREWOODS LLP 800 EAST CANAL STREET RICHMOND, VA23219	5081	Windstream KDL, LLC	Unsecured	\$35,098.21*	Windstream KDL, LLC	Unsecured	\$35,098.21
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, a reasonable review of the Debtors' books and records, and further discussion with claimant to fully liquidate the claim.							
32 CSX TRANSPORTATION, INC. C/O JESSICA TAYLOR MCGUIREWOODS LLP 800 EAST CANAL STREET RICHMOND, VA23219	5096	Windstream Kentucky West, LLC	Unsecured	\$3,416.91*	Windstream Kentucky West, LLC	Unsecured	\$2,349.00
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, a reasonable review of the Debtors' books and records, and further discussion with claimant to fully liquidate the claim.							
33 CT LIEN SOLUTIONS 28 LIBERTY STREET, 42ND FLOOR NEW YORK, NY 10005	1581	Windstream Holdings, Inc.	Unsecured	\$398.84	Windstream Holdings, Inc.	Unsecured	\$40.01
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
34 DIVERSE POWER 1400 SOUTH DAVIS ROAD PO BOX 160 LAGRANGE, GA 30241	3033	Windstream Holdings, Inc.	Unsecured	\$1,766.65	Windstream Holdings, Inc.	Unsecured	\$1,684.03
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
35 DOMINION ENERGY OHIO PO BOX 5759 CLEVELAND, OH 44101-0759	4090	Windstream Communications, LLC	Unsecured	\$2,250.88	Windstream Communications, LLC	Unsecured	\$2,203.28
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
36 DTE ENERGY ONE ENERGY PLAZA 730 WCB DETROIT, MI 48226	1404	Windstream Holdings, Inc.	Unsecured	\$30,653.00	Windstream Holdings, Inc.	Unsecured	\$13,708.43
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
37 DUQUESNE LIGHT COMPANY C/O KERI P. EBECK 707 GRANT ST., SUITE 2200, GULF TOWER PITTSBURGH, PA 15219	6444	US LEC of Pennsylvania LLC	Unsecured	\$19,707.78	US LEC of Pennsylvania LLC	Unsecured	\$19,050.85
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.							
38 EAST CENTRAL IOWA RURAL ELEC STEVE MARLOW PO BOX 248 URBANA, IA 52345-0248	1774	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$611.54	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$602.50
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
39 ESTER LOUISE OSBORNE C. DAVID MUSSETTER 2709 LOUISA STREET P.O. BOX 192 CATLETTSBURG, KY 41129-0192	5059	Windstream Kentucky East, LLC	Unsecured	Undetermined*	Windstream Kentucky East, LLC	Unsecured	\$25,000.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
40 FIDELITY INFORMATION SERVICES, LLC LAUREN PIZZO 11601 ROOSEVELT BLVD., TA41 ST. PETERSBURG, FL 33716	4459	Windstream Communications, LLC	Unsecured	\$67,334.54	Windstream Communications, LLC	Unsecured	\$14,788.49
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
41 FINE, FARKASH AND PARLAPIANO, P.A. JACK J. FINE, ESQ. 622 NE 1ST STREET GAINESVILLE, FL 32601	1675	Windstream Communications, LLC	Unsecured	\$750,000.00	Windstream Communications, LLC	Unsecured	\$25,000.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
42 FLEETWING CORPORATION LAURA PARRISH MORRELL, P.A. 425 S. FLORIDA AVE., SUITE101 LAKELAND, FL 33801	7303	Windstream NuVox, LLC	Unsecured	\$1,243.25	Windstream NuVox, LLC	Unsecured	\$1,107.85
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
43 FUTURE TELECOM LLC DENA BEDDOW 1800 W BRUTON RD BALCH SPRINGS, TX 75180	7615	Windstream Holdings, Inc.	Unsecured	\$91,954.60	Windstream Holdings, Inc.	Unsecured	\$58,695.40
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
44 GAUBERT OIL COMPANY, INC. BRIDGET PARKS STEIN, BUSINESS PROCESSING MANAGER 10 RIENZI DRIVE THIBODAU, LA 70301	1910	Windstream Holdings, Inc.	Unsecured	\$1,186.97	Windstream Holdings, Inc.	Unsecured	\$1,112.42
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
45 GEORGIA NATURAL GAS PO BOX 71245 CHARLOTTE, NC 28272	4517	Windstream Holdings, Inc.	Unsecured	\$2,026.68	Windstream Holdings, Inc.	Unsecured	\$1,990.24
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
46 GEORGIA NATURAL GAS PO BOX 71245 CHARLOTTE, NC 28272	4519	Windstream Holdings, Inc.	Unsecured	\$110.03	Windstream Holdings, Inc.	Unsecured	\$104.86
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
47 GEORGIA NATURAL GAS PO BOX 71245 CHARLOTTE, NC 28272	4520	Windstream Holdings, Inc.	Unsecured	\$209.05	Windstream Holdings, Inc.	Unsecured	\$168.80
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
48 GEORGIA NATURAL GAS PO BOX 71245 CHARLOTTE, NC 28272	4522	Windstream Holdings, Inc.	Unsecured	\$1,180.66	Windstream Holdings, Inc.	Unsecured	\$1,160.86
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
49 HEATHER FIRM ZEBAS 502 W. ALTO DRIVE PO BOX 1675 HOBBS, NM 88241-1675	5464	Windstream Holdings, Inc.	Unsecured	\$1,000,000.00	Windstream Holdings, Inc.	Unsecured	\$60,000.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
50 HUGG & HALL MOBILE STORAGE PO BOX 194084 LITTLE ROCK, AR 72219 VENDOR RECOVERY FUND IV, LLC PO BOX 669 SMITHTOWN, NY 11787	7490	Windstream Holdings, Inc.	Unsecured	\$1,487.50	Windstream Holdings, Inc.	Unsecured	\$1,381.25
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
51 INDIANAPOLIS POWER AND LIGHT COMPANY BANKRUPTCY PROCESSING 3815 RIVER CROSSING PARKWAY, SUITE 100 INDIANAPOLIS, IN 46240	6448	Windstream Communications, LLC	Unsecured	\$5,732.05	Windstream Communications, LLC	Unsecured	\$3,880.94
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
52 INFORMATION VAULTING SERVICES INC DBA OFFSITE DATA STORAGE PO BOX 13895 MAUMELLE, AR 72113-3159	3111	Windstream Holdings, Inc.	Unsecured	\$13,911.50	Windstream Holdings, Inc.	Unsecured	\$13,134.75
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
53 INNOVATIVE INFORMATION TECHNOLOGIES INC. JERROLD S. KULBAK ARCHER GREINER THREE LOGAN SQUARE 1717 ARCH ST, 35TH FL, STE 3500 PHILADELPHIA, PA 19103	1246	Windstream Holdings, Inc.	Unsecured	\$316,660.00	Windstream Holdings, Inc.	Unsecured	\$305,350.71
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
54 JACKSON LEWIS P.C. 1133 WESTCHESTER AVENUE SUITE S125 WEST HARRISON, NY 10604	383	Windstream Holdings, Inc.	Unsecured	\$19,913.82	Windstream Holdings, Inc.	Unsecured	\$19,869.52
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
55 KCOM INC ALEX LOWDER 251 W MAIN ST ALBEMARLE, NC 28001	2616	Windstream Georgia, LLC	Unsecured	\$19,429.82	Windstream Georgia, LLC	Unsecured	\$15,998.97
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
56 KEN FERGUSON JOHN D. HENDERSON 103 WEST COURT STREET GREENSBURG, KY 42743	4906	Windstream Holdings, Inc.	Unsecured	\$700,000.00	Windstream Holdings, Inc.	Unsecured	\$7,500.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
57 KIMCO FACILITY SERVICES, LLC BRANDON FOSBINDER 3445 PEACHTREE ROAD, NE SUITE 1275 ATLANTA, GA30326	6223	Windstream Holdings, Inc.	Unsecured	\$180,759.51	Windstream Holdings, Inc.	Unsecured	\$270.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
58 LANSING BOARD OF WATER AND LIGHT 1232 HACO DR LANSING, MI 48901-3007	362	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$3,157.41	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$3,114.98
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
59 LENOIR CITY UTILITIES BOARD 7698 CREEKWOOD PARK BLVD. LENOIR CITY, TN37771	2700	Windstream Holdings, Inc.	Unsecured	\$3,663.84	Windstream Holdings, Inc.	Unsecured	\$3,532.24
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
60 MIDAMERICAN ENERGY SERVICES, LLC PO BOX 4290 DAVENPORT, IA52808	5430	Windstream Holdings, Inc.	Unsecured	\$186,923.41	Windstream Holdings, Inc.	Unsecured	\$178,069.64
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.							
61 MINTINGO INC 155 BOVET ROAD, SUITE 400 SAN MATEO, CA94402	4129	Windstream Holdings, Inc.	Unsecured	\$200,000.00	Windstream Holdings, Inc.	Unsecured	\$300.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
62 MISSISSIPPI POWER POST OFFICE BOX 4079 BILLING SERVICES BIN 1087A GULFPORT, MS 39502?4079	357	Windstream Holdings, Inc.	Unsecured	\$1,933.91	Windstream Holdings, Inc.	Unsecured	\$1,634.26
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
63 MISSISSIPPI POWER POST OFFICE BOX 4079 BILLING SERVICES BIN 1087A GULFPORT, MS 39502?4079	3688	Windstream Holdings, Inc.	Unsecured	\$15,846.47	Windstream Holdings, Inc.	Unsecured	\$13,853.01
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
64 MITOTEC, LLC KELLEY FULTON & KAPLAN, P.L. 1665 PALM BEACH LAKES BOULEVARD, SUITE 1000 WEST PALM BEACH, FL 33401	5589	Windstream Holdings, Inc.	Unsecured	\$1,198.00	Windstream Holdings, Inc.	Unsecured	\$1,112.43
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
65 MOHAWK LTD. C/O DEAN M. DEVITO ONE NEWELL LANE PO BOX 340 CHADWICKS, NY 13319	136	Windstream Holdings, Inc.	Unsecured	\$2,597.36	Windstream Holdings, Inc.	Unsecured	\$2,571.44
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
66 MOHAWK LTD. C/O DEAN M. DEVITO ONE NEWELL LANE PO BOX 340 CHADWICKS, NY 13319	148	Windstream Holdings, Inc.	Unsecured	\$994.49	Windstream Holdings, Inc.	Unsecured	\$979.22
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
67 MOSINEE TELEPHONE COMPANY - WI DAVID M. PELLETIER AXLEY BRYNELSON, LLP 2 E MIFFLIN ST., SUITE 200 MADISON, WI 53703	5002	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$1,595.35	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$683.72
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
68 NASHVILLE ELECTRIC SERVICE 1214 CHURCH ST NASHVILLE, TN 37246-0003	1857	Windstream NuVox Missouri, LLC	Unsecured	\$6,315.90	Windstream NuVox Missouri, LLC	Unsecured	\$6,289.69
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
69 NASHVILLE ELECTRIC SERVICE 1214 CHURCH ST NASHVILLE, TN 37246-0003	1864	Windstream KDL, LLC	Unsecured	\$3,599.74	Windstream KDL, LLC	Unsecured	\$3,571.74
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
70 NATIONAL FUEL GAS CO 6363 MAIN STREET WILLIAMSVILLE, NY 14421	1970	Windstream Holdings, Inc.	Unsecured	\$3,159.38	Windstream Holdings, Inc.	Unsecured	\$3,157.90
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
71 NATIONAL FUEL GAS DISTRIBUTION CORPORATION 1100 STATE STREET ERIE, PA 16501	7999	Windstream Communications, LLC	Unsecured	\$4,147.83	Windstream Communications, LLC	Unsecured	\$3,072.89
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
72 NM TAXATION & REVENUE DEPARTMENT PO BOX 8575 ALBUQUERQUE, NM 87198-8575	7368	A.R.C. Networks, Inc.	Unsecured	\$75.00*	A.R.C. Networks, Inc.	Unsecured	\$75.00
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, a reasonable review of the Debtors' books and records, and further discussion with claimant to fully liquidate the claim.							
73 NORTH LITTLE ROCK ELECTRIC PO BOX 936 NORTH LITTLE ROCK, AR 72115	2044	Windstream Holdings, Inc.	Unsecured	\$2,176.75	Windstream Holdings, Inc.	Unsecured	\$2,120.47
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
74 NORTHERN STATES POWER CO, A WISCONSIN CORPORATION, D/B/A XCEL ENERGY ATTN BANKRUPTCY DEPT XCEL ENERGY PO BOX 9477 MINNEAPOLIS, MN 55484	1165	Windstream Norlight, LLC	Unsecured	\$2,021.54	Windstream Norlight, LLC	Unsecured	\$1,983.07
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
75 NORTHWESTERN RURAL ELECTRIC COOPERATIVE ASSOC, INC. NORTHWESTERN RURAL ELECTRIC COOPERATIVE 22534 STATE HWY86 PO BOX 207 CAMBRIDGE SPRINGS, PA 16403	2556	Windstream Holdings, Inc.	Unsecured	\$8,868.67	Windstream Holdings, Inc.	Unsecured	\$8,610.51
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
76 OGLETREE, DEAKINS, NASH, SMOAK & STEWART, P.C 50 INTERNATIONAL DRIVE, SUITE 300 GREENVILLE, SC 29615	3623	Windstream Holdings, Inc.	Unsecured	\$1,377.50	Windstream Holdings, Inc.	Unsecured	\$1,218.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
77 OKEFENOKE RURAL MEMBERSHIP CORPORATION OKEFENOKE REMC PO BOX 602 NAHUNTA, GA 31553	293	Windstream Holdings, Inc.	Unsecured	\$7,344.44	Windstream Holdings, Inc.	Unsecured	\$6,935.59
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
78 ONE CALL CONCEPTS 7223 PARKWAY DRIVE, SUITE210 HANOVER, MD 21076	3826	Windstream Holdings, Inc.	Unsecured	\$32,022.63	Windstream Holdings, Inc.	Unsecured	\$31,707.72
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
79 ONEPATH SYSTEMS, LLC 170 CHASTAIN MEADOWS CT NW KENNESAW, GA30144 FAIR HARBOR CAPITAL, LLC AS ASSIGNEE OF ONEPATH SYSTEMS LLC FAIR HARBOR CAPITAL, LLC ANSONIA FINANCE STATION PO BOX 237037 NEW YORK, NY 10023	923	Windstream Holdings, Inc.	Unsecured	\$2,388.95	Windstream Holdings, Inc.	Unsecured	\$1,622.70
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
80 POLK COUNTY RURAL PUBLIC POWER DISTRICT POLK COUNTY RPPD PO BOX 465 STROMSBURG, NE 68666	1162	Windstream Holdings, Inc.	Unsecured	\$1,675.08	Windstream Holdings, Inc.	Unsecured	\$1,654.89
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
81 PORZIO, BROMBERG AND NEWMAN, P.C. GARY M. FELLNER, ESQ. 156 WEST 56TH STREET, SUITE 803 NEW YORK, NY 10019	1625	Broadview Networks, Inc.	Unsecured	\$17,203.88	Broadview Networks, Inc.	Unsecured	\$17,001.88
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
82 PPL ELECTRIC UTILITIES 827 HAUSMAN ROAD ALLENTOWN, PA 18104-9392	1693	Windstream Holdings, Inc.	Unsecured	\$41,374.95	Windstream Holdings, Inc.	Unsecured	\$41,340.20
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.							
83 REEVES AMODIO, LLC THOMAS AMODIO 500 L STREET SUITE 300 ANCHORAGE, AK 99501	1002	Windstream Holdings, Inc.	Unsecured	\$2,233.75	Windstream Holdings, Inc.	Unsecured	\$2,210.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
84 REMARKABLE LITIGATION TRUST LARRY A. LEVICK SINGER AND LEVICK PC 16200 ADDISON ROAD, SUITE 140 ADDISON, TX 75001	6526	Windstream Communications, LLC	Unsecured	\$19,701.17	Windstream Communications, LLC	Unsecured	\$6,128.42
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
85 ROBIN A. READ, ESQUIRE MCNERNEY, PAGE, VANDERLIN HALL 433 MARKET STREET WILLIAMSPORT, PA 17701	7180	Windstream Communications, LLC	Unsecured	\$2,174.01	Windstream Communications, LLC	Unsecured	\$2,172.75
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
86 RUMPKE CONSOLIDATED COMPANIES, INC. 3990 GENERATION DRIVE CINCINNATI, OH 45251	6334	Windstream Holdings, Inc.	Unsecured	\$315.15	Windstream Holdings, Inc.	Unsecured	\$256.19
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
87 RUMPKE CONSOLIDATED COMPANIES, INC. 3990 GENERATION DRIVE CINCINNATI, OH 45251	6338	Windstream Holdings, Inc.	Unsecured	\$1,195.54	Windstream Holdings, Inc.	Unsecured	\$1,162.79
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
88 RUMPKE CONSOLIDATED COMPANIES, INC. 3990 GENERATION DRIVE CINCINNATI, OH 45251	6342	Windstream Holdings, Inc.	Unsecured	\$1,528.22	Windstream Holdings, Inc.	Unsecured	\$943.28
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
89 RUMPKE CONSOLIDATED COMPANIES, INC. 3990 GENERATION DRIVE CINCINNATI, OH 45251	6401	Windstream Holdings, Inc.	Unsecured	\$1,299.81	Windstream Holdings, Inc.	Unsecured	\$573.12
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
90 RUMPKE CONSOLIDATED COMPANIES, INC. 3990 GENERATION DRIVE CINCINNATI, OH 45251	6440	Windstream Holdings, Inc.	Unsecured	\$411.79	Windstream Holdings, Inc.	Unsecured	\$353.26
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
91 RUMPKE CONSOLIDATED COMPANIES, INC. 3990 GENERATION DRIVE CINCINNATI, OH 45251	6441	Windstream Holdings, Inc.	Unsecured	\$585.07	Windstream Holdings, Inc.	Unsecured	\$563.94
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
92 RUMPKE CONSOLIDATED COMPANIES, INC. 3990 GENERATION DRIVE CINCINNATI, OH 45251	6442	Windstream Holdings, Inc.	Unsecured	\$2,144.28	Windstream Holdings, Inc.	Unsecured	\$1,476.42
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
93 RUMPKE CONSOLIDATED COMPANIES, INC. 3990 GENERATION DRIVE CINCINNATI, OH 45251	6443	Windstream Holdings, Inc.	Unsecured	\$4,757.90	Windstream Holdings, Inc.	Unsecured	\$4,437.65
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
94 RUMPKE CONSOLIDATED COMPANIES, INC. 3990 GENERATION DRIVE CINCINNATI, OH 45251	6445	Windstream Holdings, Inc.	Unsecured	\$46.57	Windstream Holdings, Inc.	Unsecured	\$45.44
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
95 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4070	Windstream Holdings, Inc.	Secured	\$91.53	Windstream Holdings, Inc.	Secured	\$88.43
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
96 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4963	Windstream Holdings, Inc.	Secured	\$104.06	Windstream Holdings, Inc.	Secured	\$100.83
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
97 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4964	Windstream Holdings, Inc.	Secured	\$180.10	Windstream Holdings, Inc.	Secured	\$174.11
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
98 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4965	Windstream Holdings, Inc.	Secured	\$246.36	Windstream Holdings, Inc.	Secured	\$238.92
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
99 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4967	Windstream Holdings, Inc.	Secured	\$180.53	Windstream Holdings, Inc.	Secured	\$175.06
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
100 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4970	Windstream Holdings, Inc.	Secured	\$102.17	Windstream Holdings, Inc.	Secured	\$98.69
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
101 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4972	Windstream Holdings, Inc.	Secured	\$101.19	Windstream Holdings, Inc.	Secured	\$98.06
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
102 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4974	Windstream Holdings, Inc.	Secured	\$119.08	Windstream Holdings, Inc.	Secured	\$114.07
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
103 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4975	Windstream Holdings, Inc.	Secured	\$88.31	Windstream Holdings, Inc.	Secured	\$85.32
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
104 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4976	Windstream Holdings, Inc.	Secured	\$87.89	Windstream Holdings, Inc.	Secured	\$84.90
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
105 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4977	Windstream Holdings, Inc.	Secured	\$100.58	Windstream Holdings, Inc.	Secured	\$97.16
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
106 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4978	Windstream Holdings, Inc.	Secured	\$108.20	Windstream Holdings, Inc.	Secured	\$104.84
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
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Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
107 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4979	Windstream Holdings, Inc.	Secured	\$188.33	Windstream Holdings, Inc.	Secured	\$182.59
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
108 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4980	Windstream Holdings, Inc.	Secured	\$109.40	Windstream Holdings, Inc.	Secured	\$105.68
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
109 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4981	Windstream Holdings, Inc.	Secured	\$117.87	Windstream Holdings, Inc.	Secured	\$114.23
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
110 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4982	Windstream Holdings, Inc.	Secured	\$114.34	Windstream Holdings, Inc.	Secured	\$110.46
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
111 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4983	Windstream Holdings, Inc.	Secured	\$129.96	Windstream Holdings, Inc.	Secured	\$125.96
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
112 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4985	Windstream Holdings, Inc.	Secured	\$57.83	Windstream Holdings, Inc.	Secured	\$57.83
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
113 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4986	Windstream Holdings, Inc.	Secured	\$122.22	Windstream Holdings, Inc.	Secured	\$120.13
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
pg 62 of 79Tenth Omnibus Claims Objection
Schedule 6 - Claims to be Modified - Amount

ASSERTED CLAIMS					MODIFIED CLAIMS		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
114 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4987	Windstream Holdings, Inc.	Secured	\$113.34	Windstream Holdings, Inc.	Secured	\$109.49
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
115 SAC OSAGE ELECTRIC COOP INC RALPH BLAND PO BOX 111 EL DORADO SPRINGS, MO 64744-0111	4988	Windstream Holdings, Inc.	Secured	\$147.36	Windstream Holdings, Inc.	Secured	\$142.85
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
116 SANTEK WASTE SERVICES LLC DUSTY SNOKE 650 25TH STREET NW, SUITE 100 CLEVELAND, TN 37311	6867	Windstream Holdings, Inc.	Unsecured	\$1,509.38	Windstream Holdings, Inc.	Unsecured	\$409.43
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
117 SATILLA RURAL ELECTRIC MEMBERSHIP CORP MEMBERSHIP CORPORATION PO BOX 906 ALMA, GA 31510	2000	Windstream Holdings, Inc.	Unsecured	\$17,174.57	Windstream Holdings, Inc.	Unsecured	\$16,930.65
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
118 SAVANNAH CASE AND FRED A TAULBEE ATTORNEY DAVID NOBLE OF MORGAN AND MORGAN 333 WEST VINE STREET SUITE 1200 LEXINGTON, KY 40507	6094	Windstream Communications, LLC	Unsecured	\$750,000.00	Windstream Communications, LLC	Unsecured	\$75,000.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
119 SETH ENERGY, LLC SETH OBETZ 415 NORWAY ST YORK, PA 17403	996	Windstream Communications, LLC	503(b)(9)	\$3,589.56	Windstream Communications, LLC	503(b)(9)	\$3,386.38
		Windstream Communications, LLC	Unsecured	\$7,460.32	Windstream Communications, LLC	Unsecured	\$7,663.50
		Subtotal		\$11,049.88	Subtotal		\$11,049.88
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
pg 63 of 79Tenth Omnibus Claims Objection
Schedule 6 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
120 SKYLINE EXHIBITS MIDSOUTH 3355 DISCOVERY ROAD EAGAN, MN 55121	274	Windstream Holdings, Inc.	Unsecured	\$19,554.12	Windstream Holdings, Inc.	Unsecured	\$16,229.62
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
121 SMART CHOICE COMMUNICATIONS 56 W 45TH STREET 2ND FL NEW YORK, NY 10036	275	Windstream Holdings, Inc.	Unsecured	\$36,696.95	Windstream Holdings, Inc.	Unsecured	\$15,691.95
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
122 STANLEY CONVERGENT SECURITY SOLUTIONS 8350 SUNLIGHT DRIVE FISHERS, IN 46037	3463	Windstream Communications, LLC	Unsecured	\$13,056.83	Windstream Communications, LLC	Unsecured	\$12,613.57
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
123 STUCK ENTERPRISES DBA JACOBS PETROLEUM PRODUCTS 1115 EAST HIGH STREET WAYNESBURG, PA15370	1307	Windstream Holdings, Inc.	Unsecured	\$2,419.47	Windstream Holdings, Inc.	Unsecured	\$2,044.19
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
124 T&M CONSOLIDATED COMPANY DBA T&M SERVICES 4175 NE 43RD COURT DES MOINES, IA 50317	1223	Windstream Holdings, Inc.	Unsecured	\$118,041.00	Windstream Holdings, Inc.	Unsecured	\$117,964.83
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
125 UGI UTILITIES, INC. PO BOX 13009 READING, PA 19612	4592	Windstream Holdings, Inc.	Unsecured	\$4,103.66	Windstream Holdings, Inc.	Unsecured	\$3,561.72
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
126 UNITED ELECTRIC COOPERATIVE INC 29 UNITED RD DU BOIS, PA 15801	4436	Windstream Pennsylvania, LLC	Unsecured	\$5,008.32	Windstream Pennsylvania, LLC	Unsecured	\$4,504.82
Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
pg 62 of 79Tenth Omnibus Claims Objection
Schedule 6 - Claims to be Modified - Amount

ASSERTED CLAIMS					MODIFIED CLAIMS		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
127 WAHOO UTILITIES 605 N BROADWAY WAHOO, NE 68066-1607	744	Windstream Holdings, Inc.	Unsecured	\$4,671.53	Windstream Holdings, Inc.	Unsecured	\$2,757.83
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
128 WARREN RURAL ELECTRIC COOPERATIVE CORPORATION ROX-ANNE GRAY PO BOX 1118 BOWLING GREEN, KY 42102	5528	Windstream Kentucky East, LLC	Unsecured	\$19,522.43	Windstream Kentucky East, LLC	Unsecured	\$18,346.69
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.							
129 WASTE INDUSTRIES C/O RMS PO BOX 19253 MINNEAPOLIS, MN 55419	537	Windstream Holdings, Inc.	Unsecured	\$3,198.94	Windstream Holdings, Inc.	Unsecured	\$3,076.58
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
130 WE ENERGIES ATTN BANKRUPTCY 333 W EVERETT ST MILWAUKEE, WI53203	2669	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$2,029.77	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$1,948.90
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.							
TOTAL				\$ 5,399,705.42*	TOTAL \$ 1,675,022.91		

* Indicates claim contains unliquidated and/or undetermined amounts

Schedule 7

Claims to be Modified - Priority

Windstream Holdings, Inc. 19-22312
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Schedule 7 - Claims to be Modified - Reclassify

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 DUQUESNE LIGHT COMPANY C/O KERI P. EBECK 707 GRANT ST., SUITE 2200, GULF TOWER PITTSBURGH, PA 15219	6293	Windstream Services, LLC	503(b)(9)	\$155.64	Windstream Services, LLC	503(b)(9)	\$0.00
					Windstream Services, LLC	Unsecured	\$155.64
						Subtotal	\$155.64
					Reason: Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.		
2 LIAS VANDEGRIFT 4421 PLEASANT VALLEY RD ASHVILLE, AL 35953	5960	Windstream Alabama, LLC	Priority	\$10,000.00	Windstream Alabama, LLC	Priority	\$0.00
					Windstream Alabama, LLC	Unsecured	\$10,000.00
						Subtotal	\$10,000.00
					Reason: Modified priority reflects that, though priority asserted under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.		
TOTAL				\$ 10,155.64	TOTAL		\$ 10,155.64

Schedule 8

Claims to be Modified - Amount and Priority

Windstream Holdings, Inc. 19-22312
Pg 68 of 79Tenth Omnibus Claims Objection
Schedule 8 - Claims to be Modified - Amount, Reclassify

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 BEVERLY PIRKLE 185 E BACON ST PO BOX 10 PEMBROKE, GA 31321	5628	Windstream Holdings, Inc.	503(b)(9)	\$1,056.13	Windstream Holdings, Inc.	503(b)(9)	\$0.00
		Windstream Holdings, Inc.	Unsecured	\$2,213.72	Windstream Holdings, Inc.	Unsecured	\$3,212.20
			Subtotal	\$3,269.85		Subtotal	\$3,212.20
		Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.					
2 CENTRAL ELECTRIC MEMBERSHIP CORPORATION 128 WILSON ROAD SANFORD, NC 27330	5816	Windstream Holdings, Inc.	503(b)(9)	\$16,718.94	Windstream Holdings, Inc.	503(b)(9)	\$0.00
					Windstream Holdings, Inc.	Unsecured	\$16,703.01
						Subtotal	\$16,703.01
		Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.					
3 DSG CONSULTING, LLC BELINDA PLASTIRAS 1700 KIRK ROAD STE. 100 LITTLE ROCK, AR 72223	627	Windstream Holdings, Inc.	503(b)(9)	\$22,092.00	Windstream Holdings, Inc.	503(b)(9)	\$0.00
					Windstream Holdings, Inc.	Unsecured	\$21,040.00
						Subtotal	\$21,040.00
		Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.					
4 DUQUESNE LIGHT COMPANY C/O KERI P. EBECK 707 GRANT ST., SUITE 2200, GULF TOWER PITTSBURGH, PA 15219	6341	Windstream Services, LLC	503(b)(9)	\$175.14	Windstream Services, LLC	503(b)(9)	\$0.00
					Windstream Services, LLC	Unsecured	\$171.66
						Subtotal	\$171.66
		Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.					
5 DUQUESNE LIGHT COMPANY KERI P. EBECK 707 GRANT ST., SUITE 2200 GULF TOWER PITTSBURGH, PA 15219	6418	Intellifiber Networks, LLC	503(b)(9)	\$8,127.42	Intellifiber Networks, LLC	503(b)(9)	\$0.00
		Intellifiber Networks, LLC	Unsecured	\$3,250.97	Intellifiber Networks, LLC	Unsecured	\$10,986.03
			Subtotal	\$11,378.39		Subtotal	\$10,986.03
		Reason: Modified amount reflects adjustment per a review of the claimant's Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.					

Windstream Holdings, Inc. 19-22312
Pg 69 of 79Tenth Omnibus Claims Objection
Schedule 8 - Claims to be Modified - Amount, Reclassify

ASSERTED CLAIMS					MODIFIED CLAIMS		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
6 DUQUESNE LIGHT COMPANY C/O KERI P. EBECK 707 GRANT ST., SUITE 2200, GULF TOWER PITTSBURGH, PA 15219	6437	Windstream Services, LLC	503(b)(9)	\$226.30	Windstream Services, LLC	503(b)(9)	\$0.00
					Windstream Services, LLC	Unsecured	\$221.59
						Subtotal	\$221.59
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.							
7 DUQUESNE LIGHT COMPANY KERI P. EBECK GULF TOWER 707 GRANT ST., SUITE 2200 PITTSBURGH, PA 15219	6449	Windstream Services, LLC	503(b)(9)	\$226.58	Windstream Services, LLC	503(b)(9)	\$0.00
					Windstream Services, LLC	Unsecured	\$222.58
						Subtotal	\$222.58
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.							
8 DUQUESNE LIGHT COMPANY KERI P. EBECK 707 GRANT ST., SUITE 2200 GULF TOWER PITTSBURGH, PA 15219	6499	Windstream Services, LLC	503(b)(9)	\$243.57	Windstream Services, LLC	503(b)(9)	\$0.00
					Windstream Services, LLC	Unsecured	\$239.16
						Subtotal	\$239.16
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.							
9 DUQUESNE LIGHT COMPANY KERI P. EBECK 707 GRANT ST., SUITE 2200, GULF TOWER PITTSBURGH, PA 15219	6542	Windstream Services, LLC	503(b)(9)	\$877.33	Windstream Services, LLC	503(b)(9)	\$581.07
					Windstream Services, LLC	Unsecured	\$278.83
						Subtotal	\$859.90
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.							
10 DUQUESNE LIGHT COMPANY KERI P. EBECK 707 GRANT ST., SUITE 2200 GULF TOWER PITTSBURGH, PA 15219	6552	Windstream Services, LLC	503(b)(9)	\$278.84	Windstream Services, LLC	503(b)(9)	\$0.00
					Windstream Services, LLC	Unsecured	\$273.29
						Subtotal	\$273.29
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.							

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Tenth Omnibus Claims Objection

Schedule 8 - Claims to be Modified - Amount, Reclassify

ASSERTED CLAIMS					MODIFIED CLAIMS		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
11 DUQUESNE LIGHT COMPANY C/O KERI P. EBECK 707 GRANT ST., SUITE 2200, GULF TOWER PITTSBURGH, PA 15219	6568	Windstream Services, LLC	503(b)(9)	\$288.76	Windstream Services, LLC	503(b)(9)	\$0.00
					Windstream Services, LLC	Unsecured	\$282.72
						Subtotal	\$282.72
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.							
12 EQUIPMENT DEPOT CASEY PHELPS / CREDIT DEPARTMENT 1105 WOODED ACRES, SUITE 700 WACO, TX 76710	1634	Windstream Holdings, Inc.	Administrative	\$2,388.45	Windstream Holdings, Inc.	Administrative	\$0.00
		Windstream Holdings, Inc.	Unsecured	\$354.97	Windstream Holdings, Inc.	Unsecured	\$2,632.12
			Subtotal	\$2,743.42		Subtotal	\$2,632.12
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, though priority asserted under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.							
13 INDOFF INCORPORATED SHANNON ALGEE 11816 LACKLAND RD ST. LOUIS, MO 63146-4206 VONWIN CAPITAL MANAGEMENT, L.P. 261 FIFTH AVENUE, 22ND FLOOR NEW YORK, NY 10016	1385	Windstream Holdings, Inc.	503(b)(9)	\$11,375.11	Windstream Holdings, Inc.	503(b)(9)	\$0.00
		Windstream Holdings, Inc.	Unsecured	\$28,156.05	Windstream Holdings, Inc.	Unsecured	\$37,387.81
			Subtotal	\$39,531.16		Subtotal	\$37,387.81
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.							
14 MONTANA-DAKOTA UTILITIES CO. ATTENTION MDU CUSTOMER ACCOUNTING PO BOX 5600 BISMARCK, ND 58506	7674	McLeodUSA Telecommunications Services, L.L.C.	503(b)(9)	\$3,967.50	McLeodUSA Telecommunications Services, L.L.C.	503(b)(9)	\$0.00
					McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$597.84
						Subtotal	\$597.84
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.							

Windstream Holdings, Inc. 19-22312
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Schedule 8 - Claims to be Modified - Amount, Reclassify

ASSERTED CLAIMS					MODIFIED CLAIMS			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
15 PERENNIAL PUBLIC POWER DISTRICT LISA JACOBSEN 2122 SOUTH LINCOLN AVENUE PO BOX 219 YORK, NE 68467	6166	Windstream Holdings, Inc.	503(b)(9)	\$112.08	Windstream Holdings, Inc.	503(b)(9)	\$0.00	
		Windstream Holdings, Inc.	Unsecured	\$1,068.66	Windstream Holdings, Inc.	Unsecured	\$974.00	
		Subtotal		\$1,180.74	Subtotal		\$974.00	
		Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.						
16 PUBLIC SERVICE COMPANY OF NORTH CAROLINA INC. DBA DOMINION ENERGY NORTH CAROLINA 220 OPERATION WAY MAIL CODE C222 CAYCE, SC 29033	5389	Windstream Holdings, Inc.	503(b)(9)	\$2,986.11	Windstream Holdings, Inc.	503(b)(9)	\$0.00	
		Windstream Holdings, Inc.	Unsecured	\$3,138.15	Windstream Holdings, Inc.	Unsecured	\$6,122.47	
		Subtotal		\$6,124.26	Subtotal		\$6,122.47	
		Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.						
17 REBECCA R GARDNER 37 SALISBURY WAY SWEDESBORO, NJ 08085	1929	Windstream Services, LLC	Priority	\$16.80*	Windstream Services, LLC	Priority	\$0.00	
					Windstream Services, LLC	Unsecured	\$2,500.00	
					Subtotal		\$2,500.00	
		Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, a reasonable review of the Debtors' books and records, and further discussion with claimant to fully liquidate the claim.						
TOTAL				\$ 109,339.58*	TOTAL			\$ 104,426.38

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit B

Bixler Declaration

Stephen E. Hessler, P.C.
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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

**DECLARATION OF HOLDEN BIXLER IN
SUPPORT OF REORGANIZED DEBTORS' TENTH
OMNIBUS OBJECTION TO AMENDED CLAIMS, EQUITY INTEREST
CLAIMS, INSUFFICIENT DOCUMENTATION CLAIMS, NO LIABILITY
CLAIMS, SUBSTANTIVELY DUPLICATE CLAIMS, CLAIMS TO BE MODIFIED**

I, Holden Bixler, declare under penalty of perjury:

1. I am a Managing Director at Alvarez & Marsal North America, LLC ("A&M").

Windstream Holdings, Inc. and its debtor affiliates (before the effective date of their chapter 11 plan,² collectively, the "Debtors" and, after the effective date of their chapter 11 plan, collectively,

¹ The last four digits of Reorganized Debtor Windstream Holdings, Inc.'s tax identification number are 7717. Due to the large number of Reorganized Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the reorganized 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 Reorganized Debtors' claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Reorganized Debtors' service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

² The Debtors emerged from chapter 11 on September 21, 2020, as set forth in the *Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* [Docket No. 2527].

the “Reorganized Debtors”) in connection with the above-captioned chapter 11 cases retained A&M and its subsidiaries, affiliates, agents, and independent contractors as financial advisors.

2. As part of my current position, I am responsible for assisting the Reorganized Debtors with certain claims management and reconciliation matters. I am generally familiar with the Reorganized Debtors’ day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among other things, the Debtors’ liabilities and the amounts thereof owed to their creditors as of the Petition Date.

3. I have read the *Reorganized Debtors’ Tenth Omnibus Objection to Amended Claims, Equity Interest Claims, Insufficient Documentation Claims, No Liability Claims, Substantively Duplicate Claims, and Claims to be Modified* (the “Objection”) filed contemporaneously herewith and am, directly or indirectly through the Reorganized Debtors’ advisors and personnel, familiar with the information contained therein and the schedules attached thereto.³

4. I am authorized to submit this declaration (the “Bixler Declaration”) in support of the Objection. All matters set forth in this Declaration are based on (a) my personal knowledge, (b) my review of relevant documents, (c) my view based on my experience and knowledge of the Debtors and the Debtors’ operations, books and records, and personnel, (d) information that the Debtors and others supplied to me at the Debtors’ request, or (e) as to matters involving bankruptcy law or rules or other applicable laws, my reliance on the advice of counsel or other advisors to the Debtors. If called upon to testify, I could and would testify competently to the facts set forth herein.

³ Capitalized terms used in this Bixler Declaration and not defined have the meanings given to such terms elsewhere in the Objection.

5. I believe to the best of knowledge and experience and based on information that I have been able to ascertain after reasonable inquiry that considerable time and resources have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed against the Debtors in these chapter 11 cases.

A. Amended Claims.

6. A&M along with the Reorganized Debtors have reviewed and compared the proofs of claim subject to the Objection and the supporting information and documentation provided therewith. As a result of this process, A&M and the Reorganized Debtors have identified proofs of claim that amended and superseded the proofs of claim filed on account of the claims listed in the “Claims to be Disallowed” column on Schedule 1 to the Order. The information contained in some of the proofs of claim shows that such proofs of claim were filed to modify the amounts asserted in the initial proofs of claim or the Debtors against which the Amended Claims were asserted. Other proofs of claim changed the claimant asserting the Amended Claim. Moreover, all claims identified in the column labeled “Remaining Claims” self-identified on the form that they were amending another proof of claim. In some instances, the claim identified in the column labeled “Remaining Claims” precisely identified the corresponding “Claims to be Disallowed” column. In other instances, the claim identified in the column labeled “Remaining Claims” did not precisely identify the entry in the corresponding “Claims to be Disallowed” column, in which case, A&M along with the Reorganized Debtors determined the corresponding “Claims to be Disallowed” entry by matching the supporting documentation. Failure to disallow and expunge the Amended Claims could result in the relevant claimants receiving an unwarranted recovery against the Reorganized Debtors. Accordingly, I believe the Amended Claims should be disallowed and expunged in their entirety.

B. Equity Interest Claims.

7. A&M along with the Reorganized Debtors have reviewed and compared the proofs of claim subject to the Objection and the supporting information and documentation provided therewith. As a result of this process, A&M and the Reorganized Debtors have identified that the proofs of claim listed on Schedule 2 to the Order were filed solely on account of asserted ownership of equity interests in the Debtors rather than on account of “claims” (as that term is defined by section 101(5) of the Bankruptcy Code) against one or more of the Debtors. Accordingly, I believe the Equity Interest Claims should be disallowed and expunged in their entirety.

C. Insufficient Documentation Claims.

8. A&M along with the Reorganized Debtors have thoroughly reviewed the Insufficient Documentation Claims and the supporting documentation, if any, thereto. The Reorganized Debtors have determined that the claims listed on Schedule 3 to the Order cannot be reconciled with the Debtors’ books and records because such books and records reflect no outstanding liability on the grounds asserted in the Insufficient Documentation Claims. In addition, the Insufficient Documentation Claims either do not include or lack adequate information and/or documentation to support a claim against the Debtors. Consequently, the Insufficient Documentation Claims fail to satisfy the requirements for a valid proof of claim. As such, the claims are unenforceable against the Debtors. Accordingly, I believe disallowance of the Insufficient Documentation Claims as requested in the Objection is appropriate.

D. No Liability Claims.

9. A&M along with the Reorganized Debtors have thoroughly reviewed the No Liability Claims and the supporting documentation thereto. The Debtors have determined that the No Liability Claims listed on Schedule 4 to the Order either seek recovery for unsubstantiated

amounts for which the Debtors are not liable, fail to provide a legal or factual basis for the claim, or were improperly asserted against a Debtor not liable for such debt, were satisfied with a payment to a primary contractor or waived via settlement, fail to specify the amount or assert the amount as unliquidated, or are inconsistent with the Debtors' books and records. Thus, I believe the No Liability Claims listed on Schedule 4 should be disallowed and expunged in their entirety.

E. Substantively Duplicate Claims.

10. A&M along with the Reorganized Debtors have thoroughly reviewed the Substantively Duplicate Claims and the supporting documentation thereto. The Reorganized Debtors have determined that the "Claims to be Disallowed" listed on Schedule 5 to the Order are substantively duplicative of other proofs of claim because they either assert the same underlying liability as or are included within the corresponding "Remaining Claims." Specifically, some of the holders of the Substantively Duplicate Claims filed subsequent proofs of claim to change the Debtor entity against which the claims were asserted, but the underlying obligations in the corresponding proofs of claim remained the same. The remaining Substantively Duplicate Claims were identified because they duplicate subsequently filed proofs of claim (*i.e.*, there is no material difference between the proofs of claim associated with the Substantively Duplicate Claim and the corresponding Remaining Claim). Accordingly, I believe the Substantively Duplicate Claims should be disallowed and expunged in their entirety.

F. Claims to be Modified.

Upon a thorough review of the Claims to be Modified and supporting documentation thereto, the Reorganized Debtors have determined that the Claims to be Modified listed on Schedules 6, 7, and 8 to the Order, as applicable, failed to provide sufficient supporting documentation to support the amount and/or priority of the claim. Accordingly, I believe the Claims to be Modified should be modified, as shown on Schedules 6, 7, and 8 to the Order, in the

amount and/or priority as identified in the corresponding sub-columns within the column labeled
“Modified Claims” for each such claim, as applicable.

[Remainder of page intentionally left blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: October 20, 2020

Respectfully submitted,

/s/ *Holden Bixler*

Name: Holden Bixler

Title: Managing Director

Alvarez & Marsal North America, LLC