

Hearing Date: December 17, 2020, at 10:00 a.m. (prevailing Eastern Time)
Response Deadline: December 10, 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 FINANCE, CORP., <i>et al.</i> , ¹ |) | Case No. 19-22397 (RDD) |
| |) | |
| Reorganized Debtors. |) | (Jointly Administered) |
| |) | |

**NOTICE OF REORGANIZED DEBTORS' ELEVENTH 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' Eleventh 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 the Reorganized Debtor Windstream Finance, Corp.'s tax identification number are 5713. 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, December 17, 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 Finance, Corp.*, Case No. 19-22397 (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, December 10, 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: November 17, 2020
New York, New York

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

Stephen E. Hessler, P.C.

Marc Kieselstein, P.C.

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Counsel to the Reorganized Debtors

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

In re:

WINDSTREAM FINANCE, CORP., *et al.*,¹

Reorganized Debtors.

)
) Chapter 11
)
) Case No. 19-22397 (RDD)
)
) (Jointly Administered)
)

**REORGANIZED DEBTORS' ELEVENTH 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.

¹ The last four digits of the Reorganized Debtor Windstream Finance, Corp.'s tax identification number are 5713. 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.

Windstream Finance, Corp. and its 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, 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) Schedule 6 to the Order (collectively, the “Claims to be Modified”) because the amount 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

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].

submit the declaration of Holden Bixler, a 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 October 20, 2020, the Reorganized Debtors filed 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* [Docket No. 2589]. The Court has entered orders (as may have been modified) granting all of the previous omnibus claims objections of the Reorganized Debtors or Debtors 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, and 6 to the Order on the bases set forth below and in the Bixler Declaration to ease the administrative burden on this Court and the Reorganized Debtors during the claims reconciliation process.

A. Amended Claims.

10. The Reorganized Debtors object to twenty-seven (27) 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 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 receive recoveries in excess of what is owed.

11. This objection will not affect each claim identified in the column labeled “Remaining Claims” on Schedule 1 to the Order, which will remain on the claims register unless the applicable claimant withdraws or the Court otherwise disallows each such claim. 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 Amended Claims be disallowed and authority to expunge such claims from the claims register.

B. Equity Interest Claims.

12. The Reorganized Debtors object to twelve (12) 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 purported holders of common stock filed proofs of claim asserting claims solely on account of 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 equity holders receive recoveries on account of their interests. Therefore, the Reorganized Debtors request that the Equity Interest Claims be disallowed and authority to expunge such 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.”); *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 debtors’ 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 fourteen (14) 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 such claims lack supporting documentation. As set forth in the Bixler Declaration, the Reorganized Debtors performed a thorough review of the Debtors’ books and records 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, 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 Insufficient Documentation Claims be disallowed and authority to expunge such claims from the claims register.

D. No Liability Claims.

17. The Reorganized Debtors object to sixteen (16) 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 such claims 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 No Liability Claims be disallowed and authority to expunge the No Liability Claims from the claims register.

E. Substantively Duplicate Claims.

20. The Reorganized Debtors object to the twenty-seven (27) 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 was 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 the Debtors’ books and records to make this determination.

21. Each Substantively Duplicate Claim in the column titled “Claims to be Disallowed” on Schedule 5 to the Order is on account of the same liabilities as the corresponding claim identified in the column titled “Remaining Claims.” These Substantively Duplicate Claims were chosen after the Reorganized 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 of each Substantively Duplicate Claim and the corresponding remaining claim) or amended claims (*i.e.*, certain of the remaining claims indicated on the form that they amended a previously-filed proof of claim but failed to identify properly such proof of claim). Therefore, the Reorganized Debtors determined that the Substantively Duplicate Claims should be disallowed and expunged in their entirety.

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 Substantively Duplicate Claims be disallowed and authority to expunge such claims from the claims register.

F. Claims to be Modified.

23. As provided in more detail on Schedule 6 to the Order, the Reorganized Debtors object to twenty-four (24) 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 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 authority to modify the Claims to be Modified as reflected on the 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 were filed in the chapter 11 cases, (vi) the Claims to be Modified failed to provide sufficient documentation to support the asserted amount;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, and 6 to the Order, including the “Remaining Claims” listed on Schedules 1 and 5 to the Order, the “Modified Claims” listed on Schedule 6 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: November 17, 2020
New York, New York

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

Stephen E. Hessler, P.C.

Marc Kieselstein, P.C.

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Counsel to the Reorganized Debtors

Exhibit A

Proposed Order

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

| | | |
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| In re: |) | |
| |) | Chapter 11 |
| WINDSTREAM FINANCE, CORP., <i>et al.</i> , ¹ |) | Case No. 19-22397 (RDD) |
| |) | |
| Reorganized Debtors. |) | (Jointly Administered) |
| |) | |

**ORDER GRANTING REORGANIZED DEBTORS' ELEVENTH 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 Finance, Corp. and its affiliates (the “Reorganized Debtors”) for entry of an order (this “Order”) approving the disallowance, expungement, or modification, as applicable, of the claims as identified on **Schedules 1, 2, 3, 4, 5,** and **6** 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 the Reorganized Debtor Windstream Finance, Corp.’s tax identification number are 5713. 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.kcellc.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. Each Claim to be Modified identified on **Schedule 6** attached hereto is hereby modified in accordance with the corresponding entry within the "Modified Claims" column relating to the amount identified in the "Amount" sub-column.

8. The “Remaining Claims” as identified on **Schedules 1** and **5**, and the “Modified Claims” as identified on **Schedule 6** (collectively, the “**Surviving Claims**”) will remain on the claims register (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, and 6** 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, and 6** 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, and 6**. 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 Finance, Corp. 19-22397
Eleventh 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 |
|--|------------|--|---------|----------------|--|------------|--|---------|-----------------|
| 1 ARLINGTON COUNTY, VIRGINIA OFFICE OF THE COUNTY TREASURER, LITIGATION DIVISION 2100 CLARENDON BOULEVARD, SUITE 217 ARLINGTON, VA 22201 | 09/21/20 | PaeTec Communications of Virginia, LLC 19-22376 | 8592 | \$ 1,159.37 | ARLINGTON COUNTY, VIRGINIA OFFICE OF THE COUNTY TREASURER - LITIGATION DIVISION 2100 CLAREDON BOULEVARD SUITE 217 ARLINGTON, VA 22201 | 10/13/20 | PaeTec Communications of Virginia, LLC 19-22376 | 8649 | \$ 0.00 |
| 2 CALIX, INC. CORY SINDELAR 2777 ORCHARD PARKWAY SAN JOSE, CA 95134 | 07/12/19 | Windstream Holdings, Inc. 19-22312 | 5658 | \$ 0.00 | CALIX, INC. CORY SINDELAR 2777 ORCHARD PARKWAY SAN JOSE, CA 95134 | 10/14/20 | Windstream Holdings, Inc. 19-22312 | 8657 | \$ 1,149.25 |
| 3 CALIX, INC. CORY SINDELAR 2777 ORCHARD PARKWAY SAN JOSE, CA 95134 | 07/12/19 | Windstream Communications, LLC 19-22433 | 5692 | Undetermined* | CALIX, INC. CORY SINDELAR, CFO 1233 BROADLEAF LANE SAN JOSE, CA 95128 | 10/14/20 | Windstream Communications, LLC 19-22433 | 8658 | \$ 62,326.19 |
| 4 CALIX, INC. CORY SINDELAR 2777 ORCHARD PARKWAY SAN JOSE, CA 95134 | 07/12/19 | Windstream Supply, LLC 19-22493 | 5618 | \$ 173,698.08 | CALIX, INC. CORY SINDELAR, CFO 1233 BROADLEAF LANE SAN JOSE, CA 95128 | 10/14/20 | Windstream Supply, LLC 19-22493 | 8659 | \$ 188,766.57 |
| 5 CITY AND COUNTY OF DENVER/TREASURY ATTN JENNIFER MALDONADO, BANKRUPTCY ANALYST 201 W COLFAX AVE, DEPARTMENT 1001 DENVER, CO 80202 | 08/23/19 | Windstream Holdings, Inc. 19-22312 | 7456 | \$ 596,589.28* | THE CITY AND COUNTY OF DENVER - MANAGER OF FINANCE TREASURY / SPECIALIZED AUDIT REPORT 201 W COLFAX, MC 1001, DEPT 1009 DENVER, CO 80202 | 10/14/20 | Windstream Holdings, Inc. 19-22312 | 8655 | \$ 118,497.87 |
| 6 CITY OF LINCOLN, NE STEVEN HUGGENBERGER 555 S. 10TH ST. SUITE 300 LINCOLN, NE 68508 | 08/26/19 | Windstream Holdings, Inc. 19-22312 | 7511 | Undetermined* | CITY OF LINCOLN, NEBRASKA CITY OF LINCOLN CITY ATTORNEY STEVEN HUGGENBERGER 555 S. 10TH ST. LINCOLN, NE 68508-3997 | 10/13/20 | Windstream Nebraska, Inc. 19-22510 | 8651 | \$ 1,929,443.00 |

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Finance, Corp. 19-22397
Eleventh 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 |
|---|------------|---|---------|-----------------|--|------------|---|---------|-----------------|
| 7 DEPARTMENT OF TAXATION, STATE OF HAWAII ATTN BK UNIT (EL) PO BOX 259 HONOLULU, HI 96809 | 07/30/19 | Talk America, LLC 19-22416 | 7172 | \$ 5,078.80* | DEPARTMENT OF TAXATION, STATE OF HAWAII ATTN BK UNIT M ROBIDEAU PO BOX 259 HONOLULU, HI 96809 | 10/20/20 | Talk America, LLC 19-22416 | 8682 | \$ 158.85 |
| 8 DEPARTMENT OF TAXATION, STATE OF HAWAII ATTN BK UNIT (EL) PO BOX 259 HONOLULU, HI 96809 | 07/30/19 | Xeta Technologies, Inc. 19-22499 | 7173 | Undetermined* | DEPARTMENT OF TAXATION, STATE OF HAWAII ATTN BK UNIT (MR) PO BOX 259 HONOLULU, HI 96809 | 10/21/20 | Xeta Technologies, Inc. 19-22499 | 8703 | \$ 0.00 |
| Reason: The Debtors have no liability for this claim after a review of their books and records. | | | | | | | | | |
| 9 FORT BEND COUNTY JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 05/19/20 | McLeodUSA Telecommunications Services, L.L.C. 19-22355 | 8274 | \$ 3,992.97* | FORT BEND COUNTY JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 10/27/20 | McLeodUSA Telecommunications Services, L.L.C. 19-22355 | 8757 | \$ 3,992.97* |
| 10 GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION, ARCS - BANKRUPTCY 1800 CENTURY BLVD NE, SUITE 9100 ATLANTA, GA30345-3205 | 08/26/19 | Windstream Communications, LLC 19-22433 | 7549 | \$ 481,015.70 | GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION, ARCS - BANKRUPTCY 1800 CENTURY BLVD NE, SUITE 9100 ATLANTA, GA30345-3205 | 10/14/20 | Windstream Communications, LLC 19-22433 | 8653 | \$ 94,114.65 |
| 11 GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION, ARCS - BANKRUPTCY 1800 CENTURY BLVD NE, SUITE 9100 ATLANTA, GA30345-3205 | 08/26/19 | Windstream Supply, LLC 19-22493 | 7550 | \$ 4,462,749.96 | GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION, ARCS - BANKRUPTCY 1800 CENTURY BLVD NE, SUITE 9100 ATLANTA, GA30345-3205 | 10/14/20 | Windstream Supply, LLC 19-22493 | 8647 | \$ 1,137,340.35 |

Windstream Finance, Corp. 19-22397
Eleventh 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 |
|---|------------|---|---------|---------------|--|------------|---|---------|---------------|
| 12 HARRIS COUNTY, ET AL. JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 05/12/20 | Intellifiber Networks, LLC 19-22328 | 8249 | \$ 63.47* | HARRIS COUNTY, ET AL. JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 10/27/20 | Intellifiber Networks, LLC 19-22328 | 8756 | \$ 63.47* |
| 13 HARRIS COUNTY, ET AL. JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 05/12/20 | Windstream Services, LLC 19-22400 | 8247 | \$ 478.01* | HARRIS COUNTY, ET AL. JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 10/27/20 | Windstream Services, LLC 19-22400 | 8759 | \$ 478.01* |
| 14 HARRIS COUNTY, ET AL. JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 05/12/20 | Windstream BV Holdings, LLC 19-22494 | 8244 | \$ 52,512.99* | HARRIS COUNTY, ET AL. JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 10/27/20 | Windstream BV Holdings, LLC 19-22494 | 8758 | \$ 52,512.99* |
| 15 INTESERRA CONSULTING GROUP INC. SHARON THOMAS 151 SOUTHHALL LANE SUITE 450 MAITLAND, FL 32751 | 05/09/19 | Windstream Holdings, Inc. 19-22312 | 1383 | \$ 37,411.34 | INTESERRA CONSULTING GROUP, INC. F/K/A TECHNOLOGIES MANAGEMENT, INC. 151 SOUTHHALL LANE, SUITE 450 MAITLAND, FL 32751 | 10/08/20 | Windstream Holdings, Inc. 19-22312 | 8634 | \$ 25,601.87 |
| 16 JEFFERSON COUNTY JOHN P. DILLMAN LINEBARGER, GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 05/12/20 | Intellifiber Networks, LLC 19-22328 | 8236 | \$ 4,382.05* | JEFFERSON COUNTY JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 10/27/20 | Intellifiber Networks, LLC 19-22328 | 8754 | \$ 5,234.10 |

Windstream Finance, Corp. 19-22397
Eleventh 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 |
|---|------------|---|---------|-----------------|--|------------|---|---------|-----------------|
| 17 NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300 | 02/13/20 | Conversent Communications of New York, LLC 19-22384 | 8029 | \$ 2,796.91 | NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300 | 10/26/20 | Conversent Communications of New York, LLC 19-22384 | 8743 | \$ 61.12 |
| 18 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946 | 05/13/19 | Windstream Business Holdings, LLC 19-22310 | 1430 | \$ 35,839.17 | PA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128 | 10/22/20 | Windstream Business Holdings, LLC 19-22310 | 8737 | \$ 54,508.98 |
| 19 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946 | 05/13/19 | Windstream D&E, Inc. 19-22457 | 1433 | \$ 3,970,582.52 | PA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128 | 10/22/20 | Windstream D&E, Inc. 19-22457 | 8739 | \$ 4,036,011.38 |
| 20 STATE OF FLORIDA - DEPARTMENT OF REVENUE FREDERICK F. RUDZIK, ESQ. PO BOX 6668 TALLAHASSEE, FL 32314 -6668 | 06/28/19 | McLeodUSA Purchasing, L.L.C. 19-22352 | 4044 | \$ 3,322.65 | STATE OF FLORIDA - DEPARTMENT OF REVENUE BANKRUPTCY UNIT PO BOX 8045 TALLAHASSEE, FL 32314 -8045 | 10/08/20 | McLeodUSA Purchasing, L.L.C. 19-22352 | 8635 | \$ 0.00 |
| 21 TECHNICOM SERVICES, INC. 11401 ALLISON CT. HUNTLEY, IL 60142 | 03/26/19 | Windstream Holdings, Inc. 19-22312 | 398 | \$ 50,666.00 | TECHNICOM SERVICES, INC. DBA INTERBAY TECHNOLOGIES MICHELLE DIVERSEY 11401 ALLISON CT. HUNTLEY, IL 60142 | 10/16/20 | Windstream Holdings, Inc. 19-22312 | 8665 | \$ 13,916.00 |
| 22 WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 10/29/19 | PaeTec Communications, LLC 19-22311 | 7718 | \$ 1,113,336.68 | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 09/15/20 | PaeTec Communications, LLC 19-22311 | 8579 | \$ 210,865.24 |

Windstream Finance, Corp. 19-22397
Eleventh 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 |
|--------------|--|---------------|---------------------------------------|---------|--------------------------|--------------|--|---------------|---------------------------------------|---------|--------------------------|
| 23 | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 10/28/19 | Windstream Holdings, Inc. 19-22312 | 7717 | \$ 3,646,716.10 | | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 09/15/20 | Windstream Holdings, Inc. 19-22312 | 8576 | \$ 1,015,113.66 |
| 24 | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 10/31/19 | Windstream KDL, LLC 19-22449 | 7724 | \$ 1,560,753.79 | | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 09/15/20 | Windstream KDL, LLC 19-22449 | 8577 | \$ 740,381.87 |
| 25 | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 08/09/19 | Xeta Technologies, Inc. 19-22499 | 7286 | \$ 214,913.29 | | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 09/18/20 | Xeta Technologies, Inc. 19-22499 | 8580 | \$ 6,527.42 |
| 26 | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 10/30/19 | Windstream Norlight, LLC 19-22513 | 7723 | \$ 1,592,707.93 | | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 09/15/20 | Windstream Norlight, LLC 19-22513 | 8578 | \$ 180,290.57 |
| 27 | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 10/29/19 | Windstream NTI, LLC 19-22516 | 7719 | \$ 19,292,131.90 | | WISCONSIN DEPARTMENT OF REVENUE SPECIAL PROCEDURES UNIT PO BOX 8901 MADISON, WI 53708-8901 | 09/15/20 | Windstream NTI, LLC 19-22516 | 8575 | \$ 975,109.60 |
| Total | | | | | \$ 37,302,898.96* | Total | | | | | \$ 10,852,465.98* |

Schedule 2

Equity Interest Claims

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 2 - Equity Interest Claims

| | NAME | DATE FILED | CASE NUMBER | DEBTOR | CLAIM # | ASSERTED CLAIM AMOUNT |
|---|---|------------|-------------|---------------------------|---------|-----------------------|
| 1 | CRYSTAL T ALLEN 3048 LANDRUM DRIVE SW ATLANTA, GA 30311 | 10/21/2020 | 19-22312 | Windstream Holdings, Inc. | 8731 | \$ 993.60* |
| | 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). | | | | | |
| 2 | ILENE V SHAPIRO 9151 SPRINGFIELD RD, UNIT 404 POLAND, OH 44514 | 10/16/2020 | 19-22312 | Windstream Holdings, Inc. | 8680 | \$ 1,000.00 |
| | 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). | | | | | |
| 3 | JAMES MARVIN 201 GRAND PRIX DR CRESTVIEW, FL 32536-9296 | 10/21/2020 | 19-22312 | Windstream Holdings, Inc. | 8722 | \$ 316.79 |
| | 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). | | | | | |
| 4 | JOHN PAUL JACKSON III 14685 APPALOOSA CIRCLE FAYETTEVILLE, AR 72704 | 10/20/2020 | 19-22312 | Windstream Holdings, Inc. | 8678 | \$ 21.23 |
| | 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). | | | | | |
| 5 | JOHN W KWITOSKI 2410 THOMAS AVE BERKLEY, MI 48072 | 10/21/2020 | 19-22312 | Windstream Holdings, Inc. | 8705 | 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). | | | | | |
| 6 | JONATHAN ELLMAN 15349 MAHAN COURT MOORPARK, CA 93021 | 10/21/2020 | 19-22312 | Windstream Holdings, Inc. | 8733 | \$ 3,559.79 |
| | 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). | | | | | |
| 7 | MARIA MARTINEZ 4554 S PAULINA CHICAGO, IL 60453 | 10/7/2020 | 19-22312 | Windstream Holdings, Inc. | 8639 | \$ 10,500,000.00 |
| | 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). | | | | | |
| 8 | MILLER INVESTMENTGROUP, LP 11414 HWY 71 SOUTH FORT SMITH, AR 72936 | 10/12/2020 | 19-22312 | Windstream Holdings, Inc. | 8650 | \$ 7,739.45 |
| | 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). | | | | | |

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 2 - Equity Interest Claims

| | NAME | DATE FILED | CASE NUMBER | DEBTOR | CLAIM # | ASSERTED CLAIM AMOUNT |
|---|---|------------|-------------|---------------------------|---------|-----------------------|
| 9 | MUHAMMAD AYUB AZAM 43877 NORTH MORAY STREET FREMONT, CA 94539 | 10/20/2020 | 19-22312 | Windstream Holdings, Inc. | 8676 | \$ 443,352.61 |
| 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). | | | | | | |
| 10 | MUHAMMAD AYUB AZAM 43877 NORTH MORAY STREET FREMONT, CA 94539 | 10/21/2020 | 19-22312 | Windstream Holdings, Inc. | 8694 | \$ 443,352.61 |
| 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). | | | | | | |
| 11 | OCTAVIO ANIMA 4554 S. PAULINA CHICAGO, IL 60609 | 10/19/2020 | 19-22312 | Windstream Holdings, Inc. | 8669 | \$ 10,500,000.00 |
| 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). | | | | | | |
| 12 | ROMAN ORTEGA-COWAN FAMILY TRUST ROMAN ORTEGA-COWAN 925 SEAWATCH LANE, VERO BEACH, FL 32963 | 10/21/2020 | 19-22312 | Windstream Holdings, Inc. | 8689 | \$ 7,105.01 |
| 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). | | | | | | |
| | | | | | TOTAL | \$ 21,907,441.09* |

Schedule 3

Insufficient Documentation Claims

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 3 - Insufficient Documentation Claims

| | NAME | DATE FILED | CASE NUMBER | DEBTOR | CLAIM # | ASSERTED CLAIM AMOUNT |
|---|---|------------|-------------|---------------------------|---------|-----------------------|
| 1 | 1 POINT TELECOMMUNICATIONS ANTHONY MCCLARY 5284 FLOYD RD 1591 MABLETON, GA 30126 | 10/21/2020 | 19-22312 | Windstream Holdings, Inc. | 8707 | \$ 18,400.00 |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 2 | BINA GRACE SHAW 302 E 16TH ST WOLFFORTH, TX 79382 | 10/9/2020 | 19-22312 | Windstream Holdings, Inc. | 8642 | Undetermined* |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 3 | CALLAWAY-ALLEE FUNERAL HOME BELINDA ALLEE 700 EAST HOUSTON AVE CROCKETT, TX 75835 | 10/26/2020 | 19-22312 | Windstream Holdings, Inc. | 8740 | \$ 3,020.54 |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 4 | CARLA B FLEMING 5235 MURRAY ROAD WINSTON SALEM, NC 27106 | 10/2/2020 | 19-22312 | Windstream Holdings, Inc. | 8613 | \$ 1,000.00 |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 5 | DAMON RICHARD 586 LANSFAIRE AVE NW CONCORD, NC 28027 | 10/26/2020 | 19-22312 | Windstream Holdings, Inc. | 8742 | Undetermined* |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 6 | GERARD E CAHILL 353 PONFIELD PL RIDGEWOOD, NJ 07450 | 9/11/2020 | 19-22312 | Windstream Holdings, Inc. | 8572 | \$ 1,636.00 |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 7 | INNA SHPORIN 2628 EAST 29 STREET BROOKLYN, NY 11235 | 10/15/2020 | 19-22312 | Windstream Holdings, Inc. | 8663 | \$ 13,245.92 |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 3 - Insufficient Documentation Claims

| | NAME | DATE FILED | CASE NUMBER | DEBTOR | CLAIM # | ASSERTED CLAIM AMOUNT |
|----|---|------------|-------------|---------------------------|---------|-----------------------|
| 8 | IVERSON GANDY JR. 210 N. ELM ST TUSKEGEE, AL 36083 | 6/7/2019 | 19-22312 | Windstream Holdings, Inc. | 2018 | Undetermined* |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 9 | JOSE CALVILLO 201 E ILLINOIS ST HOBBS HOBBS, NM 88242 | 10/15/2020 | 19-22312 | Windstream Holdings, Inc. | 8661 | Undetermined* |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 10 | MARY STUBBS GRACE 1552 POWERSVILLE ROAD BYRON, GA 31008 | 10/22/2020 | 19-22312 | Windstream Holdings, Inc. | 8732 | Undetermined* |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 11 | NATURAL HEALTH CLINIC KAYE ROSELLINI 2001 W KENOSHA ST BROKEN ARROW, OK 74012 | 10/20/2020 | 19-22312 | Windstream Holdings, Inc. | 8681 | Undetermined* |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 12 | SYLVIA VALL 5 MARSH ROAD TIBURON, CA 94920 | 10/20/2020 | 19-22312 | Windstream Holdings, Inc. | 8687 | \$ 22,567.40 |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 13 | THE ESTATE OF ROBERT JERAS MIKE ELLIS 2006 SNOWMASS TRAIL MARIETTA, GA 30062 | 10/19/2020 | 19-22312 | Windstream Holdings, Inc. | 8667 | \$ 500.00 |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| 14 | XAVIER RICHARDSON 121 COLSON AVENUE ANSONVILLE, NC 28007 | 10/20/2020 | 19-22312 | Windstream Holdings, Inc. | 8711 | \$ 0.00 |
| | Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim. | | | | | |
| | | | | | TOTAL | \$ 60,369.86* |

Schedule 4

No Liability Claims

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 4 - No Liability Claims

| | NAME | DATE FILED | CASE NUMBER | DEBTOR | CLAIM # | ASSERTED CLAIM AMOUNT |
|---|---|------------|-------------|--------------------------------|---------|-----------------------|
| 1 | BRANDON FISHER 13858 S 292ND E AVE., APT. C COWETA, OK 74429 | 9/30/2020 | 19-22312 | Windstream Holdings, Inc. | 8615 | \$ 30,295.89 |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 2 | CARLTON BUSSEY 578 SW BUSSEY GLN FORT WHITE, FL 32038 | 7/15/2019 | 19-22312 | Windstream Holdings, Inc. | 6626 | \$ 100,000.00* |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 3 | CHARLOTTE W BRYAN 954 E. 3RD ST. SUPERIOR, NE 68978 | 10/14/2020 | 19-22312 | Windstream Holdings, Inc. | 8656 | Undetermined* |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 4 | COMMUNICATIONS WORKERS OF AMERICA LOCAL UNION 3372 1590 DELAWARE AVE LEXINGTON, KY 40505 | 2/25/2020 | 19-22312 | Windstream Holdings, Inc. | 8041 | \$ 503,636.41 |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 5 | CONNETQUOT PUBLIC LIBRARY KIMBERLY DECRISTOFARO 760 OCEAN AVENUE BOHEMIA, NY 11716 | 9/29/2020 | 19-22433 | Windstream Communications, LLC | 8604 | \$ 1,102.01 |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 6 | DEIRDRE BERKHALL 3049 SARATOGA DR DALTON, GA 30721 | 9/29/2020 | 19-22312 | Windstream Holdings, Inc. | 8603 | \$ 435.00 |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 7 | DIGITAL PRINTERS SQUARES, LLC OREN BUCHANAN HAKER 760 SW NINTH AVENUE, SUITE 3000 PORTLAND, OR 97205 | 7/15/2019 | 19-22312 | Windstream Holdings, Inc. | 6394 | \$ 6,223.90* |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 4 - No Liability Claims

| | NAME | DATE FILED | CASE NUMBER | DEBTOR | CLAIM # | ASSERTED CLAIM AMOUNT |
|----|--|------------|-------------|--------------------------------|---------|-----------------------|
| 8 | GLASS INC SHERIE DOVER 210 GRAND AVENUE MERIDIAN, MS 39301 | 10/21/2020 | 19-22312 | Windstream Holdings, Inc. | 8688 | \$ 3,720.00 |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 9 | ICEMAKERS, INC. WALTER F. MCARDLE, ESQUIRE 505 20TH STREET NORTH, SUITE 1200 BIRMINGHAM, AL 35203 | 7/5/2019 | 19-22433 | Windstream Communications, LLC | 4330 | \$ 1,187.20 |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 10 | JEANETTE WYLIE 1562 KINDRED CIR NW CONCORD, NC 28027 | 11/3/2020 | 19-22312 | Windstream Holdings, Inc. | 8764 | Undetermined* |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 11 | MAZANEC RASKIN & RYDER CO LPA C/O CHRISTINA BIDWELL, COO 34305 SOLON ROAD STE 100 SOLON, OH 44139-2660 FAIR HARBOR CAPITAL, LLC AS ASSIGNEE OF MAZANEC RASKIN & RYDER CO LPA (AKA MAZANIC RASKIN & RYDER CO LPA) FAIR HARBOR CAPITAL, LLC ANSONIA FINANCE STATION PO BOX 2237037 NEWYORK, NY 10023 | 7/15/2019 | 19-22433 | Windstream Communications, LLC | 6671 | \$ 481.00 |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 12 | MICHAEL DYMEK 5460 NW 4TH ST. LINCOLN, NE 68521 | 7/5/2019 | 19-22510 | Windstream Nebraska, Inc. | 4328 | Undetermined* |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |
| 13 | MID-STATE CONSULTANTS, INC. 1475 N 200 W NEPHI, UT 84648 | 3/15/2019 | 19-22312 | Windstream Holdings, Inc. | 198 | \$ 36,334.10 |
| | Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | |

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 4 - No Liability Claims

| | NAME | DATE FILED | CASE NUMBER | DEBTOR | CLAIM # | ASSERTED CLAIM AMOUNT |
|---|---|------------|-------------|---|---------|-----------------------|
| 14 | ROGER BRUNER 511 HAZELWOOD DR LINCOLN, NE 68510 | 7/2/2019 | 19-22510 | Windstream Nebraska, Inc. | 4246 | Undetermined* |
| Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | | |
| 15 | SIMONS COMPUTER SERVICES 13621 WHEELER PLACE TUSTIN, CA 92780 | 9/28/2020 | 19-22312 | Windstream Holdings, Inc. | 8597 | \$ 703.50 |
| Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | | |
| 16 | TOCCOA CITY TAX COLLECTOR FREDDA WHEELER 92 NORTH ALEXANDER ST TOCCOA, GA 30577-3570 | 6/12/2019 | 19-22418 | Windstream Georgia Communications, LLC | 2542 | \$ 216.06 |
| Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. | | | | | | |
| | | | | | TOTAL | \$ 684,335.07* |

Schedule 5

Substantively Duplicate Claims

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 5 - Substantively Duplicate 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 |
|---|---|---------------|---------------------------------------|---------|------------------|---|---------------|---|---------|-------------------|
| 1 | ANCHOR PETROLEUM KAREN MARROW 3265 SE 6 AVENUE FT. LAUDERDALE, FL 33316 | 03/01/19 | Windstream Holdings, Inc. 19-22312 | 20 | \$ 933.73 | ANCHOR PETROLEUM PO BOX 350073 FT LAUDERDALE, FL 33335 | 06/10/19 | Windstream NuVox, LLC 19-22492 | 2153 | \$ 933.73 |
| Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim. | | | | | | | | | | |
| 2 | BILL P GIBSON 3814 HEATHER WAY SOMERSET, KY 42503 | 08/22/19 | Windstream Holdings, Inc. 19-22312 | 7430 | \$ 600.00 | CBRE, INC. ATTN L. MURLEY SAUL EWING ARNSTEIN LEHR LLP 1201 NORTH MARKET STREET, SUITE 2300 WILMINGTON, DE 19801 | 07/13/19 | Windstream Communications, LLC 19-22433 | 5909 | \$ 6,520,267.88 |
| Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim. | | | | | | | | | | |
| 3 | BIWA FUND LIMITED UGLAND HOUSE PO BOX 309 GRAND CAYMAN, KY1- 1104 CAYMAN ISLANDS | 07/15/19 | Windstream Holdings, Inc. 19-22312 | 6250 | \$ 37,928,140.33 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |
| Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument. | | | | | | | | | | |
| 4 | BRANTLEY COUNTY TAX COMMISSIONER 234 BRANTLEY STREET, SUITE 400 P.O. BOX 829 NAHUNTA, GA 31553 | 10/21/20 | Windstream Holdings, Inc. 19-22312 | 8715 | \$ 149.61 | BRANTLEY COUNTY TAX COMMISSIONER 234 BRANTLEY STREET, SUITE 400 P.O. BOX 829 NAHUNTA, GA 31553 | 10/21/20 | Windstream Holdings, Inc. 19-22312 | 8716 | \$ 473.20 |
| Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim. | | | | | | | | | | |

Windstream Finance, Corp. 19-22397
Eleventh 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 |
|---|---------------|---------------------------------------|---------|--------------|---|---------------|---------------------------------------|---------|-------------------|
| 5 CLARKE ROBERTS / DECEASED HEIRS CARLA STARLING, CALLIE STILTS AND CRISTI MARTINEZ CARLA R. STARLING C/F 4916 WHITE OAK DRIVE MARRERO, LA 70072 | 10/28/20 | Windstream Holdings, Inc. 19-22312 | 8747 | \$ 25,000.00 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|--|----------|---------------------------------------|------|-----------------|---|----------|---------------------------------------|------|-------------------|
| 6 CQS ACS FUND LIMITED, A SUB-FUND OF CQS GLOBAL FUNDS ICAV 6 CUSTOM HOUSE PLAZA HARBOURMASTER PLACE DUBLIN 1, DUBLIN, IRELAND (EIRE) | 07/15/19 | Windstream Holdings, Inc. 19-22312 | 6238 | \$ 2,582,041.84 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |
|--|----------|---------------------------------------|------|-----------------|---|----------|---------------------------------------|------|-------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|--|----------|---------------------------------------|------|-----------------|---|----------|---------------------------------------|------|-------------------|
| 7 CQS AIGUILLE DU CHARDONNET MF S.C.A. SICAV-SIF CARRE BONN, 20, RUE DE LA POSTE LUXEMBOURG, L-2346 LUXEMBOURG | 07/15/19 | Windstream Holdings, Inc. 19-22312 | 6237 | \$ 9,269,584.63 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |
|--|----------|---------------------------------------|------|-----------------|---|----------|---------------------------------------|------|-------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 5 - Substantively Duplicate 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 |
|--|---------------|---------------------------------------|---------|-----------------|---|---------------|---------------------------------------|---------|-------------------|
| 8 CQS DEDICATED MULTI STRATEGY FUND LIMITED PO BOX 309 UGLAND HOUSE CAYMAN ISLANDS, GRAND CAYM, KY1- 1104 CAYMAN ISLANDS | 07/15/19 | Windstream Holdings, Inc. 19-22312 | 6242 | \$ 1,409,571.26 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|--|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|-------------------|
| 9 DANNIE J WALLACE 92 LONGWOOD CT. MARRERO, LA 70072 | 10/28/20 | Windstream Holdings, Inc. 19-22312 | 8750 | \$ 25,000.00 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |
|--|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|-------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|--|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|-------------------|
| 10 DARLA CANNON #3 SATELITE CT TIJERAS, NM 87059 | 10/20/20 | Windstream Holdings, Inc. 19-22312 | 8677 | \$ 15,000.00 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |
|--|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|-------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

Windstream Finance, Corp. 19-22397
Eleventh 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 |
|--|------------|---------------------------------------|---------|--------------|---|------------|---------------------------------------|---------|-------------------|
| 11 DENNIS R. COUGHLIN 4620 WINDSOR STREET METALRIE, LA 70001 | 10/28/20 | Windstream Holdings, Inc. 19-22312 | 8751 | \$ 4,000.00 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|--|----------|---------------------------------------|------|-------------------|---|----------|---------------------------------------|------|-------------------|
| 12 DIRECTIONAL OPPORTUNITIES MASTER FUND LIMITED UGLAND HOUSE GRAND CAYMAN, KY1- 1104 CAYMAN ISLANDS | 07/15/19 | Windstream Holdings, Inc. 19-22312 | 6235 | \$ 103,854,789.76 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |
|--|----------|---------------------------------------|------|-------------------|---|----------|---------------------------------------|------|-------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|---|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|-------------------|
| 13 GENE PALENO 12734 WOODLEY AVE GRANADA HILLS, CA 91344 | 10/23/20 | Windstream Holdings, Inc. 19-22312 | 8738 | \$ 31,944.95 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |
|---|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|-------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|--|----------|---|------|--------------|---|----------|---|------|--------------|
| 14 HAIN CAPITAL INVESTORS MASTER FUND, LTD 301 ROUTE 17 NORTH, 7TH FLOOR RUTHERFORD, NJ 07070 | 06/22/20 | PaeTec Communications, LLC 19-22311 | 8509 | \$ 74,573.37 | HAIN CAPITAL INVESTORS MASTER FUND, LTD 301 ROUTE 17 NORTH, 7TH FLOOR RUTHERFORD, NJ 07070 | 06/22/20 | Windstream Communications, LLC 19-22433 | 8510 | \$ 74,573.37 |
|--|----------|---|------|--------------|---|----------|---|------|--------------|

Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.

Windstream Finance, Corp. 19-22397
Eleventh 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 |
|--|---------------|---------------------------------------|---------|--------------|---|---------------|---------------------------------------|---------|------------------|
| 15 J. THOMAS TROMBADORE 495 ETHEL AVE MILL VALLEY, CA 94941 | 07/02/19 | Windstream Holdings, Inc. 19-22312 | 4124 | \$ 60,000.00 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7144 | \$ 72,294,751.00 |

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|--|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|------------------|
| 16 J. THOMAS TROMBADORE 495 ETHEL AVE MILL VALLEY, CA 94941 | 07/02/19 | Windstream Holdings, Inc. 19-22312 | 4127 | \$ 25,000.00 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7144 | \$ 72,294,751.00 |
|--|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|--|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|------------------|
| 17 J. THOMAS TROMBADORE 495 ETHEL AVE MILL VALLEY, CA 94941 | 07/02/19 | Windstream Holdings, Inc. 19-22312 | 4128 | \$ 25,000.00 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7144 | \$ 72,294,751.00 |
|--|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 5 - Substantively Duplicate 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 | JAMES AND JOAN KITTRYS 3N568 ARBOR CREEK ROAD SAINT CHARLES, IL 60175 | 10/20/20 | Windstream Holdings, Inc. 19-22312 | 8671 | \$ 168,254.98 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | | |
|----|---|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|-------------------|
| 19 | JERRY WHEATON 9382 LANCASTER DRIVE IOLA, TX 77861 | 10/28/20 | Windstream Holdings, Inc. 19-22312 | 8749 | \$ 25,000.00 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |
|----|---|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|-------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | | |
|----|---|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|------------------|
| 20 | LEONARD V. JONES AND PAM JONES TEN COM LEONARD & PAM 108 BAYOU PEREZ MADISONVILLE, LA 70447 | 10/28/20 | Windstream Holdings, Inc. 19-22312 | 8753 | \$ 30,000.00 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7145 | \$ 35,420,670.00 |
|----|---|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

Windstream Finance, Corp. 19-22397
Eleventh 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 |
|--|---------------|---------------------------------------|---------|-----------------|---|---------------|---------------------------------------|---------|-------------------|
| 21 MAHRUKH NEVILLE 6690 HAUSER ROAD, APT D 105 MACUNGIE, PA 18062 | 10/15/20 | Windstream Holdings, Inc. 19-22312 | 8660 | \$ 1,363,800.08 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|---|----------|---------------------------------|------|-------------|---|----------|---------------------------------|------|-------------|
| 22 MERIWETHER LEWIS ELECTRIC COOPERATIVE J.L. WILLIAMS, GENERAL COUNSEL 102 SOUTH COURT SQUARE WAVERLY, TN 37185 | 10/10/20 | Windstream KDL, LLC 19-22449 | 8644 | \$ 2,214.64 | MERIWETHER LEWIS ELECTRIC COOPERATIVE J.L. WILLIAMS, GENERAL COUNSEL 102 SOUTH COURT SQUARE WAVERLY, TN 37185- 2113 | 10/12/20 | Windstream KDL, LLC 19-22449 | 8645 | \$ 2,846.32 |
|---|----------|---------------------------------|------|-------------|---|----------|---------------------------------|------|-------------|

Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.

| | | | | | | | | | |
|---|----------|---------------------------------------|------|---------------|---|----------|---------------------------------------|------|-------------------|
| 23 MICHAEL AND JOAN DEWEES GLITA 25 NOTCH PARK ROAD LITTLE FALLS, NJ 07424 | 10/20/20 | Windstream Holdings, Inc. 19-22312 | 8675 | \$ 933,856.25 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |
|---|----------|---------------------------------------|------|---------------|---|----------|---------------------------------------|------|-------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

Windstream Finance, Corp. 19-22397
Eleventh Omnibus Claims Objection
Schedule 5 - Substantively Duplicate 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 |
|---|------------|---------------------------------------|---------|--------------|---|------------|---------------------------------------|---------|-------------------|
| 24 NEIL MYERS SHARON MYERS 445 STATE ROUTE 61 N MONROEVILLE, OH 44847 | 10/18/20 | Windstream Holdings, Inc. 19-22312 | 8666 | \$ 35,009.25 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7143 | \$ 810,343,371.75 |

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|--|----------|------------------------------------|------|-------------|---|----------|------------------------------------|------|-----------|
| 25 OKLAHOMA TAX COMMISSION GENERAL COUNSELS OFFICE 100 N. BROADWAY AVE., SUITE 1500 OKLAHOMA CITY, OK 73102 | 04/26/19 | Windstream Supply, LLC 19-22493 | 1097 | \$ 1,166.37 | OKLAHOMA TAX COMMISSION ATTN LEGAL PO BOX 269056 OKLAHOMA CITY, OK 73126 | 10/20/20 | Windstream Supply, LLC 19-22493 | 8712 | \$ 121.75 |
|--|----------|------------------------------------|------|-------------|---|----------|------------------------------------|------|-----------|

Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.

| | | | | | | | | | |
|--|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|-------------------|
| 26 PAULO KORONIWSKY 33 NEWCOMB DR HILTON, NY 14468 | 11/02/20 | Windstream Holdings, Inc. 19-22312 | 8762 | \$ 10,000.00 | U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402 | 07/26/19 | Windstream Holdings, Inc. 19-22312 | 7138 | \$ 80,256,931.66* |
|--|----------|---------------------------------------|------|--------------|---|----------|---------------------------------------|------|-------------------|

Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

| | | | | | | | | | |
|--|----------|---------------------------------------|------|-------------|---|----------|------------------------------------|------|-------------|
| 27 PROFESSIONAL TELECOM CONSULTANTS TIM DENNIS 1502 TILLISON ROAD GADSDEN, AL 35903 | 05/01/19 | Windstream Holdings, Inc. 19-22312 | 1197 | \$ 3,600.00 | PROFESSIONAL TELECOM CONSULTANTS LLC TIM DENNIS 1502 TILLISON ROAD GADSDEN, AL 35903 | 07/12/19 | Windstream Supply, LLC 19-22493 | 5611 | \$ 3,600.00 |
|--|----------|---------------------------------------|------|-------------|---|----------|------------------------------------|------|-------------|

Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.

Total \$ 157,904,231.05

Total \$ 12,494,315,247.16*

Schedule 6

Claims to be Modified

Windstream Finance Corp. 19-22397
pg 50 of 61Eleventh Omnibus Claims Objection
Schedule 6 - Claims to be Modified

| NAME | CLAIM# | ASSERTED CLAIMS | | | MODIFIED CLAIMS | | |
|---|--------|-----------------------------------|-----------------|--------------|-----------------------------------|-----------------|--------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 1 ALLIANT ENERGY CORPORATION DEB HENKLE 300 E SHERIDAN AVE CENTERVILLE, IA 52544 | 8483 | Windstream Holdings, Inc. | Unsecured | \$426,270.68 | Windstream Holdings, Inc. | Unsecured | \$244,761.46 |
| 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. | | | | | | | |
| 2 ANTELOPE GARDENS/CHEE-VEE LIMITED PARTNERSHIP KATHY FINDLEY 4201 NORMAL BLVD LINCOLN, NE 68510 | 8076 | Windstream Nebraska, Inc. | Unsecured | \$9,940.00 | Windstream Nebraska, Inc. | Unsecured | \$8,550.78 |
| 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. | | | | | | | |
| 3 ARKANSAS VALLEY ELECTRIC COOPERATIVE CORPORATION (AVECC) ATTN LONNIE TURNER AVECC PO BOX 47 OZARK, AR 72949 | 5685 | Windstream Holdings, Inc. | Unsecured | \$4,928.15 | Windstream Holdings, Inc. | Unsecured | \$128.53 |
| 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 BLUE GRASS ENERGY COOPERATIVE CORPORATION 1201 LEXINGTON ROAD PO BOX 990 NICHOLASVILLE, KY 40340 | 8028 | Windstream Communications, LLC | Unsecured | \$122,695.00 | Windstream Communications, LLC | Unsecured | \$24,077.81 |
| 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. | | | | | | | |
| 5 C AND L ELECTRIC COOPERATIVE CORPORATION ATTN BRIAN LOWERY 900 CHURCH ST PO BOX 9 STAR CITY, AK 71667 | 5014 | Windstream Holdings, Inc. | Unsecured | \$52,184.11 | Windstream Holdings, Inc. | Unsecured | \$1,348.41 |
| 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. | | | | | | | |
| 6 CITY OF ALBEMARLE ATTN CITY ATTORNEY 144 N. 2ND STREET ALBEMARLE, NC 28001 | 8250 | Windstream Holdings, Inc. | Unsecured | \$70,086.67 | Windstream Holdings, Inc. | Unsecured | \$46,524.90 |
| 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. | | | | | | | |

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Finance Corp. 19-22397
pg 51 of 61Eleventh Omnibus Claims Objection
Schedule 6 - Claims to be Modified

| NAME | CLAIM# | ASSERTED CLAIMS | | | MODIFIED CLAIMS | | |
|---|--------|--|-----------------|--------------|--|-----------------|-------------|
| | | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT |
| 7 CUMBERLAND VALLEY ELECTRIC, INC. ROBERT TOLLIVER PO BOX 440 GRAY, KY 40734 | 5397 | Windstream Communications, LLC | Unsecured | \$326,114.82 | Windstream Communications, LLC | Unsecured | \$3,644.42 |
| 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. | | | | | | | |
| 8 DOMINION ENERGY SOUTH CAROLINA INC. 220 OPERATION WAY MAIL CODE C222 CAYCE, SC 29033 | 5042 | Windstream Holdings, Inc. | Unsecured | \$21,025.74 | Windstream Holdings, Inc. | Unsecured | \$42.07 |
| 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. | | | | | | | |
| 9 ENERGY UNITED ELECTRIC MEMBERSHIP CORP PO BOX 1831 STATESVILLE, NC 28687-1831 | 1841 | Windstream Holdings, Inc. | Unsecured | \$184,702.43 | Windstream Holdings, Inc. | Unsecured | \$15,491.96 |
| 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. | | | | | | | |
| 10 GEORGIA AND FLORIDA RAILWAY, LLC CONSTANCE RUST, PARALEGAL 252 CLAYTON STREET, 4TH FLOOR DENVER, CO 80206 | 8026 | Windstream Georgia Communications, LLC | Unsecured | \$6,249.90 | Windstream Georgia Communications, LLC | Unsecured | \$988.53 |
| 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. | | | | | | | |
| 11 GREENBELT ELECTRIC COOPERATIVE, INC. DEBRA BELEW PO BOX 948 706 10TH STREET WELLINGTON, TX 79095 | 6563 | Windstream Services, LLC | Unsecured | \$5,547.03 | Windstream Services, LLC | Unsecured | \$294.93 |
| 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. | | | | | | | |
| 12 LEA COUNTY ELECTRIC COOPERATIVE, INC. 1300 W. AVE D LOVINGTON, NM 88260 | 8243 | Windstream Holdings, Inc. | Unsecured | \$16,250.65 | Windstream Holdings, Inc. | Unsecured | \$12,194.78 |
| 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. | | | | | | | |

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Finance Corp. 19-22397

Eleventh Omnibus Claims Objection

Schedule 6 - Claims to be Modified

| | | ASSERTED CLAIMS | | | MODIFIED CLAIMS | | | |
|--|--|-----------------|--------------------------------|-----------|-----------------|--------------------------------|-----------|-------------|
| NAME | CLAIM# | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT | |
| 13 | MEADE COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION MARTIN W. LITTREL 1351 HIGHWAY 79 BRANDENBURG, KY 40108 | 5466 | Windstream Communications, LLC | Unsecured | \$1,913.44 | Windstream Communications, LLC | Unsecured | \$801.69 |
| 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. | | | | | | | | |
| 14 | MID-STATE CONSULTANTS, INC 1475 N 200 W NEPHI, UT 84648 | 189 | Windstream Holdings, Inc. | Unsecured | \$39,576.62 | Windstream Holdings, Inc. | Unsecured | \$36,117.36 |
| 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 | OKLAHOMA TAX COMMISSION GENERAL COUNSELS OFFICE 100 N. BROADWAY AVE., SUITE 1500 OKLAHOMA CITY, OK 73102 | 1096 | Talk America, LLC | Priority | \$49.77* | Talk America, LLC | Priority | \$49.77 |
| | | | Talk America, LLC | Unsecured | \$2.50* | Talk America, LLC | Unsecured | \$2.50 |
| | | | Subtotal | | \$52.27* | Subtotal | | \$52.27 |
| 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. | | | | | | | | |
| 16 | PECO ENERGY COMPANY LYNN R. ZACK 2301 MARKET STREET, S23-1 PHILADELPHIA, PA 19103 | 5293 | Windstream Communications, LLC | Unsecured | \$7,667.18 | Windstream Communications, LLC | Unsecured | \$3,838.08 |
| 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 | SALT RIVER ELECTRIC COOPERATIVE MECHONDA O-BRIEN 111 W. BRASHEAR AVENUE BARDSTOWN, KY 40004 | 6529 | Windstream Communications, LLC | Unsecured | \$299,137.75 | Windstream Communications, LLC | Unsecured | \$6,549.84 |
| 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. | | | | | | | | |
| 18 | SAWNEE EMC 543 ATLANTA HIGHWAY CUMMING, GA 30040 | 733 | Windstream Holdings, Inc. | Unsecured | \$27,212.43 | Windstream Holdings, Inc. | Unsecured | \$10,751.94 |
| 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. | | | | | | | | |

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Finance Corp. 19-22397

Eleventh Omnibus Claims Objection

Schedule 6 - Claims to be Modified

| ASSERTED CLAIMS | | | | | MODIFIED CLAIMS | | | |
|---|---|--------|--|-----------|------------------|--|-----------|---------------|
| NAME | CLAIM# | DEBTOR | PRIORITY STATUS | AMOUNT | DEBTOR | PRIORITY STATUS | AMOUNT | |
| 19 | TRICOUNTY RURAL ELECTRIC COOPERATIVE INC. PO BOX 100 MALINTA, OH 43535 | 1807 | Windstream Holdings, Inc. | Unsecured | \$11,846.74 | Windstream Holdings, Inc. | Unsecured | \$10,154.34 |
| 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 | UNION POWER COOPERATIVE ANDREW KILPINEN 101 N. TRYON STREET, SUITE 1900 CHARLOTTE, NC 28246 | 5501 | Windstream North Carolina, LLC | Unsecured | \$98,172.67 | Windstream North Carolina, LLC | Unsecured | \$20,795.42 |
| 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. | | | | | | | | |
| 21 | UNION POWER COOPERATIVE ANDREW KILPINEN 101 N. TRYON STREET, SUITE 1900 CHARLOTTE, NC 28246 | 5569 | Windstream Concord Telephone, LLC | Unsecured | \$53,554.03 | Windstream Concord Telephone, LLC | Unsecured | \$6,482.51 |
| 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. | | | | | | | | |
| 22 | UPSON ELECTRIC MEMBERSHIP CORPORATION 607 EAST MAIN STREET PO BOX 31 THOMASTON, GA 30286 | 5921 | Windstream Georgia Communications, LLC | Unsecured | \$70,329.05 | Windstream Georgia Communications, LLC | Unsecured | \$5,016.40 |
| 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. | | | | | | | | |
| 23 | VOICEPLUS, INC. 10775 DOUBLE R BLVD RENO, NV 89521 | 552 | Windstream Holdings, Inc. | 503(b)(9) | \$88,982.00 | Windstream Holdings, Inc. | 503(b)(9) | \$13,652.03 |
| 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. | | | | | | | | |
| 24 | WISCONSIN PUBLIC SERVICE PO BOX 19003 GREEN BAY, WI 54307-9003 | 525 | Windstream Services, LLC | Unsecured | \$32,242.81 | Windstream Services, LLC | Unsecured | \$6,937.25 |
| 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. | | | | | | | | |
| TOTAL | | | | | \$ 1,976,682.17* | TOTAL | | \$ 479,197.71 |

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit B

Bixler Declaration

Stephen E. Hessler, P.C.
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Telephone: (312) 862-2000

Counsel to the Reorganized Debtors

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

| | | |
|---|---|-------------------------|
| In re: |) | Chapter 11 |
| |) | |
| WINDSTREAM FINANCE, CORP., <i>et al.</i> , ¹ |) | Case No. 19-22397 (RDD) |
| |) | |
| Reorganized Debtors. |) | (Jointly Administered) |
| |) | |

**DECLARATION OF HOLDEN BIXLER IN SUPPORT
OF REORGANIZED DEBTORS' ELEVENTH OMNIBUS
OBJECTION TO AMENDED CLAIMS, EQUITY INTEREST CLAIMS,
INSUFFICIENT DOCUMENTATION CLAIMS, NO LIABILITY CLAIMS,
SUBSTANTIVELY DUPLICATE CLAIMS, AND 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 Finance, Corp. and its 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, the

¹ The last four digits of the Reorganized Debtor Windstream Finance, Corp.'s tax identification number are 5713. 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.kcellc.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].

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

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’ Eleventh 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 Reorganized 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. 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 Reorganized 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 Claims and the corresponding remaining claims). 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 Schedule 6 to the Order failed to provide sufficient supporting documentation to support the amount of the claim. Accordingly, I believe the Claims to be Modified should be modified, as

shown on Schedule 6 to the Order, in the amount as identified in the corresponding sub-column within the column labeled “Modified Claims” for each such claim.

[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: November 17, 2020

Respectfully submitted,

/s/ *Holden Bixler*

Name: Holden Bixler

Title: Managing Director

Alvarez & Marsal North America, LLC